

Agenda of Special Board Meeting

The Board of Trustees Westwood Independent School District

A Special Board Meeting of the Board of Trustees of Westwood Independent School District will be held August 30, 2021, beginning at 6:40 PM Westwood Administration Office.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

Due to health and safety concerns related to COVID-19 coronavirus, the meeting will be conducted by video-conference. At least a quorum of the Board will be participating by videoconference or telephone call in accordance with the provisions of Sections 551.123 or 551.127 of the Texas Government Code that have not been suspended by order of the governor.

An electronic copy of the agenda packet is attached to the online notice www.westwoodisd.net. Members of the public who desire to address the Board regarding an item on this agenda must comply with the following registration procedures: send a request through Zoom Chat from 6:15 pm – 6:30 pm the day of the meeting. Including name and topic.

1. **CALL TO ORDER AND ESTABLISH QUORUM**
2. **ACTION ITEMS**
 - A. Board to consider approval of agenda
 - B. Board to consider possible budget amendment for 2020-2021 school year

Presenter: Kyle Johnson

Westwood ISD Agenda Item Information

Meeting Date: August 30, 2021

Subject: Budget Amendment 21-07

Administrator Responsible: Mr. Johnson

Summary: A final budget amendment will be presented to the board.

Administration's Recommendation: The board would “**make a motion to approve the budget amendment as presented**”.

Board Approval Required YES NO

- C. Board to consider resolution commitment of general funds and special revenue funds unassigned fund balances
Presenter: Kyle Johnson

Westwood ISD Agenda Item Information

Meeting Date: August 30, 2021

Subject: Consider and Adopt the Resolution Approving Commitment of General and Special Revenue Funds and Fund Balances

Administrator Responsible: Mr. Johnson

Summary: The Board must approve, through Resolution, any part of the Fund Balance that will be classified as “committed”. Policy defines “committed” fund balance to mean the portion of the fund balance that is constrained to a specific purpose by the Board.

Administration’s Recommendation: District to take action in adopting the Resolution Approving Commitment of General and Special Revenue Funds and Fund Balances as presented.

Recommended Motion: “I make a motion to approve the Resolution Approving Commitment of General and Special Revenue Funds and Fund Balances as presented”

Board Approval Required

X YES

NO

Resolution Approving Commitment of General Funds and Special Revenue Funds Unassigned Fund Balances

Whereas, the Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB”), a standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and

Whereas, the board elects to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the current September 1, 2020 – August 31, 2021 fiscal year;

NOW, THEREFORE, BE IT FURTHER RESOLVED: the District commits general revenue funds to the following:

- Outstanding Encumbrances at 8/31, including but not limited to:
 - Athletic (1)-Time Purchases
 - High School Furniture

- Vehicle Purchases
 - School Buses - \$200,000
 - Maintenance Vehicle - \$50,000

- Deferred Maintenance -\$2,100,000
 - HVAC

NOW, THEREFORE, BE IT FURTHER RESOLVED: the District commits all special revenue funds unassigned fund balances that are not restricted by a grantor/donor to the purpose of the funds, including, but not limited to, the following:

- Campus Activity Funds – Funds generated at the campuses and accounted for in the campus activity special revenue funds are committed to the respective campus.

(Note: All special revenue funds must be restricted by grantor/donor or must be committed by Board of Trustees prior to year-end or the fund will be reclassified to the General Fund.)

APPROVED AND SIGNED, this the 30th day of August, 2021.

Attest:	
<i>Mike Kelly</i> <i>Secretary, Board of Trustees</i>	5 <i>Dr. Carolyn Booker</i> <i>President, Board of Trustees</i>

- D. Board to consider and take action to adopt the school district's budget for the 2021-2022 fiscal yr.
Presenter: Kyle Johnson

Westwood ISD Agenda Item Information

Meeting Date: August 30, 2021

Subject: Budget Adoption for the 2021-22 Fiscal Year

Administrator Responsible: Mr. Johnson

Summary: The budget proposal for 2021-22 was reviewed in the public hearing. The board needs to adopt the budget for the 2021-22 fiscal year.

Administration’s Recommendation: The board would “**make a motion to adopt the school district’s budget for the 2021-22 fiscal year.**”

Board Approval Required

YES

NO

Westwood Independent School District
Original Budget - 2021-2022
General Fund & Food Service Fund
PROPOSED

		General Funds	Food Service Funds	Combined Funds
Revenues				
Code	Source			
3700	Fund Balance, Roll-forward	\$ -	\$ -	\$ -
5700	Local Sources	\$ 5,824,385.00	\$ 36,100.00	\$ 5,860,485.00
5800	State Sources	\$ 10,434,803.00	\$ 4,867.00	\$ 10,439,670.00
5900	Federal Sources	\$ 60,000.00	\$ 993,948.00	\$ 1,053,948.00
Total		\$ 16,319,188.00	\$ 1,034,915.00	\$ 17,354,103.00
Appropriations:				
Function	Source			
11	Instruction	\$ 8,185,812.00		\$ 8,185,812.00
12	Instructional Resources	\$ 216,211.00		\$ 216,211.00
13	Curr & Personnel	\$ 312,167.00		\$ 312,167.00
21	Instructional Administration	\$ 68,977.00		\$ 68,977.00
23	School Administration	\$ 1,125,466.00		\$ 1,125,466.00
31	Guidance and Counseling	\$ 340,863.00		\$ 340,863.00
33	Health Services	\$ 201,202.00		\$ 201,202.00
34	Pupil Transportation	\$ 837,949.00		\$ 837,949.00
35	Child Nutrition Services	\$ -	\$ 1,034,915.00	\$ 1,034,915.00
36	Extra/Co-Curricular	\$ 1,138,661.00		\$ 1,138,661.00
41	General Administration	\$ 789,348.00		\$ 789,348.00
51	Plant Maintenance	\$ 1,975,013.00		\$ 1,975,013.00
52	Security & Monitoring	\$ 19,554.00		\$ 19,554.00
53	Data Processing	\$ 622,965.00		\$ 622,965.00
81	Construction & Acquisition	\$ -		\$ -
93	Special Ed. Co-op	\$ 380,000.00		\$ 380,000.00
99	Tax Appraisal & Collection	\$ 105,000.00		\$ 105,000.00
Total		\$ 16,319,188.00	\$ 1,034,915.00	\$ 17,354,103.00
Shortage of revenues over expenditures		\$ -	\$ -	\$ -

**Texas Local Government Code 140.0045 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district. In addition, the district is required to include a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district. In addition, the district is required to include a line item indicating expenditures for directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code.

	2020-21 Estimated Actual	2021-22 Proposed Budget
Required Postings	\$695	\$1,800
Advocacy Expenditures	\$395	\$429

Appendix to Budget 2021-22

Calculation Worksheet for No-New-Revenue Tax Rate Voter-Approval Tax Rate

2021 Tax Rate Calculation Worksheet

Westwood ISD

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.

1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$528,696,942
2.	2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$46,846,139
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$481,850,803
4.	2020 total adopted tax rate.	1.052700/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: -\$0 C. 2020 value loss. Subtract B from A: ³	\$0
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: -\$0 C. 2020 undisputed value. Subtract B from A: ⁴	\$0
7.	2020 Chapter 42-related adjusted values. Add line 5 and 6.	\$0
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and 7.	\$481,850,803
9.	2020 taxable value of property in territory the school deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

2021 Tax Rate Calculation Worksheet

Westwood ISD

No-New-Revenue Tax Rate (continued)

10.	<p>2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2020 market value: \$508,492</p> <p>B. Partial exemptions. 2021 exemption amount, or 2021 percentage exemption times 2020 value: + \$1,448,421</p> <p>C. Value loss. Total of A and B:⁶</p>	\$1,956,913
11.	<p>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p>A. 2020 market value: \$502,678</p> <p>B. 2021 productivity or special appraised value: - \$95,395</p> <p>C. Value loss. Subtract B from A:⁷</p>	\$407,283
12.	Total adjustments for lost value. Add lines 9, 10C, and 11C.	\$2,364,196
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$479,486,607
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$5,047,555
15.	<p>Taxes refunded for years preceding tax year 2020: Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.⁸</p>	\$6,859
16.	<p>Adjusted 2020 levy with refunds. Add line 14 and line 15.⁹</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 2020 from the result.</p>	\$5,054,414

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

Westwood ISD

No-New-Revenue Tax Rate (continued)

17.	<p>Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values only:¹¹ \$568,149,555</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: -\$0</p> <p>C. Total 2021 value. Subtract B from A. \$568,149,555</p>	
18.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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.¹³ \$0</p> <p>B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value, and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value not on the roll.¹⁴ \$0</p> <p>C. Total value under protest or not certified. Add A and B. \$0</p>	

¹⁰ Tex. Tax Code § 26.012, 26.04(c-2)

¹¹ Tex. Tax Code § 26.012(6)

¹² Tex. Tax Code § 26.012(c) and (d)

¹³ Tex. Tax Code § 26.012(c)

¹⁴ Tex. Tax Code § 26.012(d)

2021 Tax Rate Calculation Worksheet

Westwood ISD

No-New-Revenue Tax Rate (concluded)

19.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$52,779,266
20.	2021 total taxable value. Add lines 17C and 18C. Subtract line 19.	\$515,370,289
21.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
22.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement.	\$2,496,884
23.	Total adjustments to the 2021 taxable value. Add lines 21 and 22.	\$2,496,884
24.	Adjusted 2021 taxable value. Subtract line 23 from line 20.	\$512,873,405
25.	2021 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$0.9855/\$100

¹⁵ Tex. Tax Code § 26.012(6)(B)

2021 Tax Rate Calculation Worksheet

Westwood ISD

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.¹⁸

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

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

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.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

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

16 [Reserved for Expansion]

17 [Reserved for Expansion]

18 Tex. Tax Code § 26.08(n)

19 Tex. Edu. Code § 48.2551(a)(3)

20 Tex. Tax Code § 26.08(j) and Tex. Edu. Code § 45.0032

21 Tex. Edu. Code § 48.202(a-1)(2) and 48.202(f)

22 Tex. Edu. Code § 45.0021(a)

23 Tex. Edu. Code § 11.184(b)

24 Tex. Edu. Code § 11.184(b-1)

2021 Tax Rate Calculation Worksheet

Westwood ISD

Voter-Approval Tax Rate (continued)

26.	2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$0.8723
27.	2021 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶ A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) \$0.1383 B. Enter \$.05 per \$100 of taxable value \$0.0500	\$0.1383
28.	2021 maintenance and operations (M&O) tax rate (TR). Add lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁷	\$1.0106
29.	Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A: Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. 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. ²⁸ Enter debt amount: \$0 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or the instructional facilities allotment program. -\$0 D: Adjust debt: Subtract B and C from A.	\$0

²⁵ Tex. Edu. Code § 48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code § 26.08(n)(2)

²⁷ Tex. Edu. Code § 45.003(e)

²⁸ Tex. Tax Code § 26.012(7)

2021 Tax Rate Calculation Worksheet

Westwood ISD

Voter-Approval Tax Rate (concluded)

30.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁹	\$0
31.	Adjusted 2021 debt. Subtract line 30 from line 29D.	\$0
32.	<p>2021 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰</p> <p>A: Enter the 2021 anticipated collection rate certified by the collector.³¹ 0.0000%</p> <p>B: Enter the 2020 actual collection rate. 0.0000%</p> <p>C: Enter the 2019 actual collection rate. 0.0000%</p> <p>D: Enter the 2018 actual collection rate. 0.0000%</p>	0.0000%
33.	<p>2021 debt adjusted for collections. 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 2021 to the result.</p>	\$0
34.	2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$515,370,289
35.	2021 debt rate. Divide line 33 by line 34 and multiply by \$100.	\$0/\$100
36.	<p>2021 voter-approval tax rate. 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 35.³²</p>	\$1.0106/\$100

²⁹ Tex. Tax Code § 26.0012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(h),(h-1), and (h-2)

³¹ Tex. Tax Code § 26.04(b)

³² Tex. Tax Code § 26.08(g)

2021 Tax Rate Calculation Worksheet

Westwood ISD

Voter-Approval Rate Adjustment for Pollution Control

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

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

37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ ³³ . The school district shall provide its tax assessor with a copy of the letter ³⁴ .	\$0
38.	2021 total taxable value. Enter the amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$515,370,289
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
40.	2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$1.0106/\$100

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet

Westwood ISD

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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to 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).

41.	2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	/\$100
42.	2020 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	/\$100
43.	Increase in 2020 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	/\$100
44.	2021 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	/\$100

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

2021 Tax Rate Calculation Worksheet

Westwood ISD

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate Enter the 2021 NNR tax rate from line 25.	\$0.9855/\$100
Voter-Approval Tax Rate As applicable, enter the 2021 voter-approval tax rate from line 36, line 40, or line 44. Indicate the line number used: 40	\$1.0106/\$100

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.³⁵

Print Here

Kyle Johnson

Printed Name of School District Representative

Sign Here

Kyle Johnson

School District Representative

Date

8-5-21

³⁶ Tex. Tax Code § 26.04(c)

**2021 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: Westwood ISD

Date: 08/05/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$481,850,803
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	1.052700
3.Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$6,859
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$5,079,302
5.2021 total taxable value. Enter Line 20 of the No-New-Revenue Tax Rate Worksheet.	\$515,370,289
6.2021 no-new revenue tax rate. Enter line 25 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.985500
7.2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$5,078,974
8.Last year's total levy. Sum of line 4 for all funds.	\$5,079,302
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$5,078,974
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(328)

Westwood ISD

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using line 34 of the voter-approval tax rate worksheet and this year's frozen tax levy on homesteads of the elderly.	Additional Tax Levy Compared to <u>last year's tax levy</u> of \$5,072,443.	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of \$5,078,974
Last Year's Tax Rate	1.052700	\$5,425,303	\$352,860	\$346,329
Voter-Approval Tax Rate	1.010600	\$5,208,332	\$135,889	\$129,358
Proposed Tax Rate	1.010600	\$5,208,332	\$135,889	\$129,358

Last Year Tax Rate Increase in Cents per \$100

0.00	1.052700	5,425,303	352,860	346,329
0.50	1.057700	5,451,072	378,628	372,097
1.00	1.062700	5,476,840	404,397	397,866
1.50	1.067700	5,502,609	430,165	423,634
2.00	1.072700	5,528,377	455,934	449,403
2.50	1.077700	5,554,146	481,702	475,171
3.00	1.082700	5,579,914	507,471	500,940
3.50	1.087700	5,605,683	533,239	526,708
4.00	1.092700	5,631,451	559,008	552,477
4.50	1.097700	5,657,220	584,776	578,245
5.00	1.102700	5,682,988	610,545	604,014
5.50	1.107700	5,708,757	636,313	629,782
6.00	1.112700	5,734,525	662,082	655,551
6.50	1.117700	5,760,294	687,850	681,320
7.00	1.122700	5,786,062	713,619	707,088
7.50	1.127700	5,811,831	739,387	732,857
8.00	1.132700	5,837,599	765,156	758,625
8.50	1.137700	5,863,368	790,924	784,394
9.00	1.142700	5,889,136	816,693	810,162
9.50	1.147700	5,914,905	842,461	835,931
10.00	1.152700	5,940,673	868,230	861,699
10.50	1.157700	5,966,442	893,998	887,468
11.00	1.162700	5,992,210	919,767	913,236
11.50	1.167700	6,017,979	945,535	939,005
12.00	1.172700	6,043,747	971,304	964,773
12.50	1.177700	6,069,516	997,072	990,542
13.00	1.182700	6,095,284	1,022,841	1,016,310
13.50	1.187700	6,121,053	1,048,610	1,042,079
14.00	1.192700	6,146,821	1,074,378	1,067,847
14.50	1.197700	6,172,590	1,100,147	1,093,616

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

TNT-280 08-19/5

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Westwood ISD will hold a public meeting at 6:30 PM 08/30/2021 in Westwood ISD Administration Building 4524 W. Oak, Palestine, TX 75801. **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	\$1.010600 /\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.000000 /\$100 (Proposed rate to pay bonded indebtedness)

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	1.270000% (increase) or	% (decrease)
Debt service	0.000000% (increase) or	% (decrease)
Total expenditures	1.270000% (increase) or	% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$710,859,293	\$779,979,171
Total appraised value* of new property**	\$2,456,177	\$2,546,884
Total taxable value*** of all property	\$528,696,942	\$568,149,555
Total taxable value*** of new property**	\$2,381,177	\$2,496,884

* "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: \$0

* Outstanding principal

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.052700	\$0.000000*	\$1.052700	\$4,100	\$7,180
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.026780	\$0.000000*	\$1.026780	\$4,321	\$6,959
Proposed Rate	\$1.010600	\$0.000000*	\$1.010600	\$4,108	\$7,089

* 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	\$89,990	\$99,662
Average Taxable Value of Residences	\$64,991	\$74,662
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.052700	\$1.010600
Taxes Due on Average Residence	\$684.16	\$754.53
Increase (Decrease) in Taxes	\$0.00	\$70.37

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 1.010600. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.010600.

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)	\$8,495,411
Interest & Sinking Fund Balance(s)	\$0

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.

TNT-786 05-20/5

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET

The Westwood ISD will hold a public meeting at 6:30 PM 08/30/2021 in Westwood ISD Administration Building 4524 W. Oak, Palestine, TX 75801.

The purpose of this meeting is to discuss the school district's budget that will be adopted. Public participation in the discussion is invited.

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	1.270000% increase or	%(decrease)
Debt service	0.000000% increase or	%(decrease)
Total expenditures	1.270000% increase or	%(decrease)

NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED TAX RATE

The Westwood ISD will hold a public meeting at 6:30 PM 08/30/2021 in Westwood ISD Administration Building 4524 W. Oak, Palestine, TX 75801.

The purpose of this meeting is to discuss the school district's tax rate that will be adopted. Public participation in the discussion is invited.

The school district has elected to adopt a tax rate before receiving the certified appraisal roll from the chief appraiser(s) of the appraisal district(s) and before adopting a budget. In accordance with Texas Tax Code, Section 26.05(g), the chief appraiser(s) of the appraisal district(s) in which the school district participates has (have) certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by the Texas Tax Code, Section 26.01(e). In accordance with the Texas Education Code, Section 44.004(j), following adoption of the tax rate, the school district will publish notice and hold another public meeting before the school district adopts a budget.

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	\$1.010600 /\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.000000 /\$100 (Proposed rate to pay bonded indebtedness)

<u>Total Appraised Value and Total Taxable Value</u> (as calculated under section 26.04, Tax Code)		
	Preceding Tax Year	Current Tax Year*
Total appraised value** of all property	\$710,859,293	\$779,979,171
Total appraised value** of new property***	\$2,456,177	\$2,546,884
Total taxable value**** of all property	\$528,696,942	\$568,149,555
Total taxable value**** of new property***	\$2,381,177	\$2,496,884

* All values identified are based on estimate(s) of taxable value received pursuant to Section 26.01(e), Tax Code.
 ** "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.

<u>Bonded Indebtedness</u>	
Total amount of outstanding and unpaid bonded indebtedness*:	\$0

* Outstanding principal

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.052700	\$0.000000*	\$1.052700	\$4,100	\$7,180
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.026780	\$0.000000*	\$1.026780	\$4,321	\$6,959
Proposed Rate	\$1.010600	\$0.000000*	\$1.010600	\$4,108	\$7,089

* 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	\$89,990	\$99,662
Average Taxable Value of Residences	\$64,991	\$74,662
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.052700	\$1.010600
Taxes Due on Average Residence	\$684.16	\$754.53
Increase (Decrease) in Taxes	\$0.00	\$70.37

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 1.010600. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.010600.

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)	\$8,495,411
Interest & Sinking Fund Balance(s)	\$0

- E. Board to consider/approve an ordinance to adopt the tax rate for the 2021-2022 school year
Presenter: Kyle Johnson

Westwood ISD Agenda Item Information

Meeting Date: August 30, 2021

Subject: Tax Rate Adoption

Administrator Responsible: Mr. Johnson

Summary: The proposed tax rate for 2021-22 was reviewed in the public hearing. The board needs to adopt the tax rate ordinance.

Administration's Recommendation: The board would approve the proposed tax rate for the 21-22 fiscal year.

Recommended Motion: "I move that the property tax rate be increased by the adoption of a tax rate of \$1.0106, which is effectively a 2.55 percent increase in tax rate."

Board Approval Required

YES

NO

Westwood Independent School District

Ordinance

Whereas, the Westwood Independent School District Board of Trustees is required to adopt a tax rate for the 2021-2022 school year;

Now therefore be it resolved by the Board of Trustees of the Westwood Independent School District, County of Anderson, State of Texas,

That on this date, we, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2021 at a total tax rate of \$1.0106, to be assessed and collected by the duly specified assessor and collector as follows:

\$1.0106 for Maintenance and Operations

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS
THAN LAST YEAR'S TAX RATE

There is by this ordinance granted to Anderson County Appraisal District the right to assess and collect taxes at the rate set herein on real property contained within the Westwood Independent School District of Anderson County, State of Texas.

Resolved this the 30th day of August, 2021.

In Certification Thereof:

Carolyn Booker, President
WISD Board of Trustees

Jeff Cooper, Vice-President
WISD Board of Trustees

The above ordinance was passed by the Board of Trustees of the Westwood Independent School District by the following motion: "I move that the property tax rate be increased by the adoption of a tax rate of \$1.0106, which is effectively a 2.55 percent increase in tax rate".

This motion was made by: _____

Seconded by: _____

With the following recorded vote:

Carolyn Booker _____
Mike Kelly _____
Jeff Cooper _____
Leonard Armstrong _____

Bryan Jones _____
Angela Choate _____
Ronnie Stanhope _____

Y = Voted In Favor

N = Voted Against

F. Fundraiser consideration

**WESTWOOD INDEPENDENT SCHOOL DISTRICT
Authorization to Conduct Fund Raising Event**

Organization: School Store Campus: HS Date submitted 8/9/21
Fundraising Event: Spirit Shirts and noise makers
Requested fundraising date/dates: all home football games
Vendor (if applicable) _____

Address _____ City/State _____ Telephone _____

List specific items that will be sold: spirit shirts, buttons, noise makers, other Panther spirit items
Price per item: \$ 1 - \$20.00 Will customer pay in advance? no
Profit to organization should never be less than 50%; otherwise, explain _____

What will money raised from this fundraiser be used for? School store, business class, BPA (CTSO organization)

If **NO** vendor is involved; list location of event: _____
Estimated cost to organization to start fundraiser \$ _____
How much will you charge your customer? \$ _____ Will you accept donations? _____

I, _____, am submitting this fund raising request before my organization starts raising funds. I understand that I am held responsible for ordering and distributing merchandise and collecting all funds submitting funds to the office, to be deposited in my activity account. With the conclusion of this fund raiser, I will complete this form and return to the campus office.

PERMISSION IS GRANTED TO CONDUCT THIS EVENT:

[Signature] 8/9/21 / _____
Campus Principal's Signature Date WISD Superintendent's Signature Date

Total Proceeds collected \$ _____
Total Deposited in activity account \$ _____ Total invoice from vendor \$ _____
Expenses incurred for a successful fundraiser \$ _____ (advertising, t-shirts, supplies, etc.)
Total Profit my organization benefitted from this fundraiser \$ _____

I, _____, understand that these funds will not be available until this form is completed and returned to the campus office

3. **Information Item**
Presenter: Wade Stanford
 - A. Discussion of COVID-19 pandemic status and current health and legal guidance concerning mitigation of the spread of disease among students and District staff
4. **ACTION ITEM**
 - A. Possible action to adjust WISD COVID-19 policy and protocols in accordance with current health and legal guidelines
5. **Closed Session**
 - A. Superintendent's compensation
6. Consider and possible action on items discussed in closed session
 - A. Board to consider and possibly approve the Superintendent's compensation
7. Future agenda items and requests
8. **Adjournment**

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the ~~Texas Open Meetings Act~~, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on:

For the Board of Trustees