



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

# 2024-2025 OFFICIAL BUDGET

Effective  
September 1, 2024 -  
August 31, 2025



## 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	10 Years	2024
Mrs. Theresa Wagaman	1 <sup>st</sup> Vice President	4 Years	2024
Mrs. Stacey Chase	2 <sup>nd</sup> Vice President	4 Years	2024
Mr. Datren Williams	Secretary	12 Years	2024
Mrs. Melissa Dungan	Assistant Secretary	2 Years	2026
Mrs. Tiffany Baumann Nelson	Trustee	2 Years	2026
Mrs. Misty Odenweller	Trustee	2 Years	2026

#### ADMINISTRATIVE OFFICIALS

<u>Official</u>	<u>Position</u>	<u>Length of Service</u>
Dr. Curtis Null	Superintendent of Schools	22 Years
Dr. Bethany Medford	Deputy Superintendent of Schools	20 Years
Mrs. Karen Garza	Chief Financial Officer	18 Years
Dr. Christopher Povich	Assistant Superintendent for High Schools	27 Years
Dr. Jeffrey Stichler	Assistant Superintendent for Middle Schools	25 Years
Dr. Shellie Winkler	Assistant Superintendent for Elementary Schools	24 Years
Dr. Hedith Upshaw	Assistant Superintendent for Teaching & Learning	26 Years
Dr. Tamika Taylor	Assistant Superintendent of Student Support Services	19 Years
Mr. Chris McCord	Assistant Superintendent of Operations	26 Years
Mrs. Carrie Galatas	General Counsel	27 Years

Conroe Independent School District

# OFFICIAL BUDGET

Effective  
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## Issued by Finance Office

**Karen Garza**

*Chief Financial Officer*

**Cyndi Westrup**

*Director of Finance*

**Janith Stowers**

*Assistant Director of Budget/Treasury*

**Desiree Smith**

*Assistant Director of Accounting*

**Rachael Batalla**

*Senior Accountant*

**Blair Delahoussaye**

*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 2024-2025 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 seventy-one 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 in Financial Management from the Texas Association of School Business Officials (TASBO). 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 32 districts in the state to receive this award in 2024.

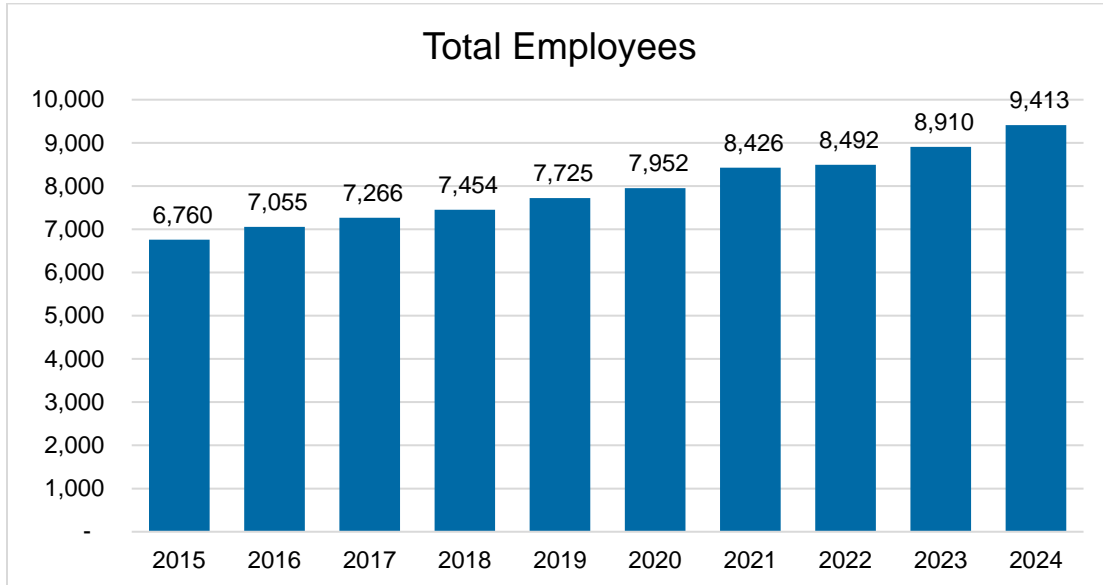
## Budget Overview & Highlights

Federal, state and local guidelines guide the budget development process. The annually adopted budget includes the General, Debt Service, Capital Projects and Child Nutrition Funds. Total budgeted expenditures for all funds presented in this document are \$1,467,817,515.

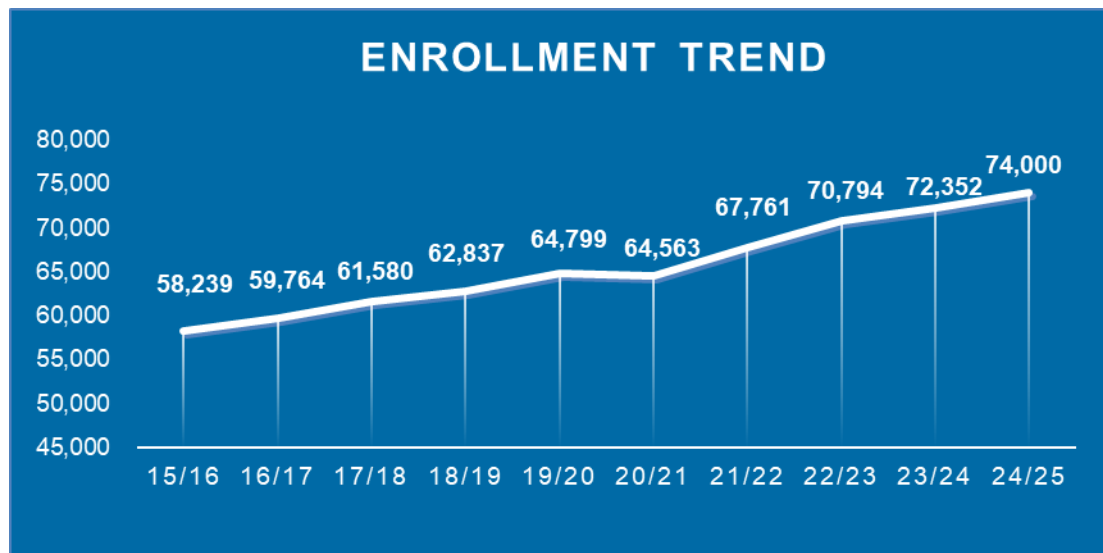
<b>Total Expenditures by Fund Comparison</b>			
	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Percent Change</b>
<b>General Fund</b>	\$ 710,592,829	\$ 711,969,241	0.19%
<b>Debt Service Fund</b>	164,106,251	176,509,248	7.56%
<b>Capital Projects Fund</b>	197,362,606	541,889,026	174.57%
<b>Child Nutrition Fund</b>	34,113,572	37,450,000	9.78%
<b>Total</b>	<b>\$ 1,106,175,258</b>	<b>\$ 1,467,817,515</b>	<b>32.69%</b>

## Executive Summary (continued)

As one of the largest employers in Houston's northern suburbs, Conroe Independent School District has approximately 9,413 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 1,250-3,200 students per year. Budgeted enrollment for the 2024-25 school year is 74,000 students. As of October 25, 2024, actual enrollment is in excess of 72,916 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**

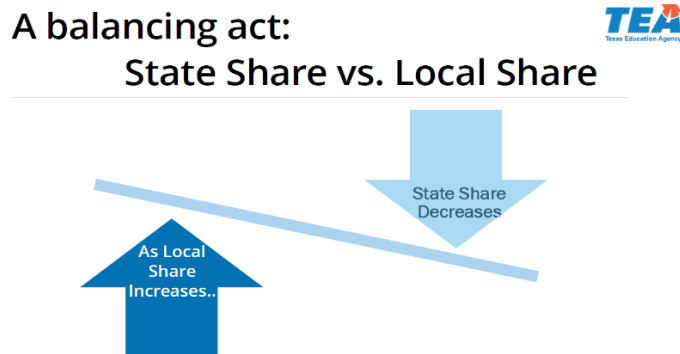
General Fund revenues are budgeted to increase \$10,937,672, or 1.6% over 2023-24 actual revenue.

The following table provides a comparison of revenues by source for the current year (actual) and the 2024-25-budget year.

<b>General Fund Revenue Sources Comparison</b>			
	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Percent Change</b>
<b>Local Sources</b>	\$ 372,579,752	\$383,010,439	2.8%
<b>State sources</b>	311,981,844	317,062,422	1.6%
<b>Federal sources</b>	4,573,593	-	-100.0%
<b>Total</b>	<b>\$ 689,135,189</b>	<b>\$700,072,861</b>	<b>1.6%</b>

State revenue in the General Fund is budgeted to increase \$5.1 million compared to actual 2023-24 state revenue. The majority of the increase in state revenue is a direct result of the decrease in the District’s local property tax revenue due to additional tax compression along with projected student growth primarily in Special Education. Due to House Bill 3 adopted in the 86th legislative session, as the District’s local property tax revenue decreases, the State increases its share of funding to the District dollar for dollar. Property values within the District grew for 2024-25 at nearly 8.36%, however this growth in property value generates no net new revenue for the General Fund. Additional tax compression resulted in a decrease in the Maintenance and Operations tax rate of 3.25 cents.

The graphic below shows the relationship between local property tax collections and state funding.

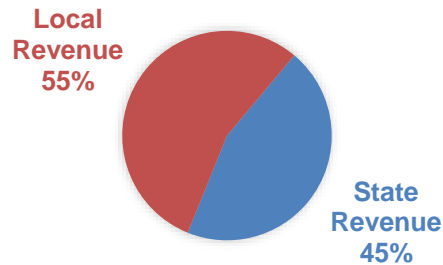


The federal revenue that the District receives is based on Medicaid reimbursement application and is subject to federal regulations, therefore the District does not include this as budgeted revenue. The District will continue to apply for this funding.

## Executive Summary (continued)

For the 2024-25 fiscal year, approximately 45% of the General Fund expenditures will be funded through state contributions. The remaining 55% will be funded locally.

### GENERAL FUND 2024-25 REVENUE BUDGET



The Texas Legislature meets biennially unless the Governor requests a special session. House Bill 3 by Representative Burrows, which focuses on School Safety, was passed by the 88th Texas Legislature in 2023 and signed by Governor Greg Abbott in June 2023. The bill:

- Allotted an additional \$15,000 per campus
- Allotted \$10 per student in Average Daily Attendance (ADA)

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 II: Tier II focuses on taxpayer equity by ensuring that school districts receive a guaranteed amount of funding for each penny of tax effort up to \$0.17 above their MCR for each student in their weighted average daily attendance (WADA). This guaranteed amount per WADA is called the guaranteed yield.

**Executive Summary (continued)**

Tier II has two components with two different yields. The first eight pennies of Tier II also known as golden pennies have a guaranteed yield equal to each student in weighted average daily attendance multiplied by the number of golden pennies times \$129.52. Revenue from a district’s golden pennies is not subject to recapture. The remaining nine pennies of the Tier II enrichment pennies are known as copper pennies. The guaranteed yield of the copper pennies is equal to each student in weighted average daily attendance multiplied by the number of copper pennies times \$49.28. Revenue generated by copper pennies is subject to recapture. Thus, a district with local 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 contributes 8.25% 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**

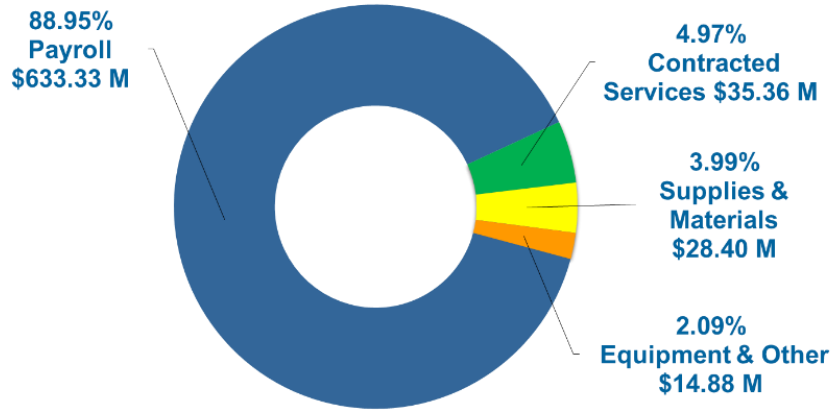
General Fund expenditures are budgeted to increase \$1,376,412 or 0.19% over 2023-24 projected actual expenditures. The majority of the increase in expenditures is related to personnel for the opening of Bartlett Elementary, new positions related to growth, and expenditures related to safety and security and increased costs.

The following table provides a comparison of expenditures by object for the current year (actual) and the 2024-25 budget year:

<b>General Fund Expenditures by Object Comparison</b>			
	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Percent Change</b>
<b>Payroll</b>	\$ 626,791,094	\$ 633,327,390	1.04%
<b>Contracted Services</b>	38,308,298	35,362,658	-7.69%
<b>Supplies</b>	20,783,584	28,395,603	36.63%
<b>Other Operating</b>	12,359,962	11,520,890	-6.79%
<b>Debt Service (GASB 87/96)</b>	4,113,365	-	-100.00%
<b>Capital Outlay</b>	8,236,526	3,362,700	-59.17%
<b>Total</b>	<b>\$ 710,592,829</b>	<b>\$ 711,969,241</b>	<b>0.19%</b>

**Executive Summary (continued)**

The education of students is a labor-intensive process, payroll expenditures, including benefits comprise approximately 88.95% 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 \$23,276,410 or 15.82% over 2023-2024 projected 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 2024-2025 budget year:

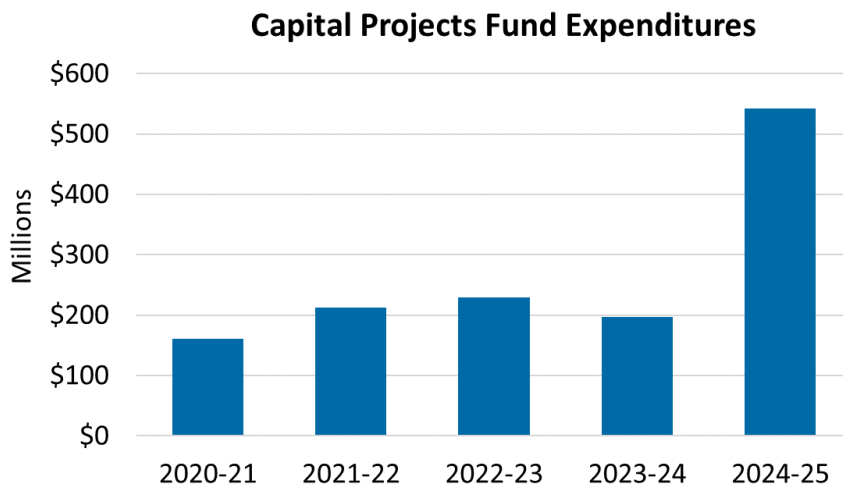
<b>Debt Service Fund Revenue Sources Comparison</b>			
	<b>Actual 2023-24</b>	<b>Budget 2024-25</b>	<b>Percent Change</b>
<b>Local Sources</b>	\$ 133,483,584	\$ 157,267,209	17.82%
<b>State Sources</b>	13,695,226	13,188,011	-3.70%
<b>Total</b>	<b>\$ 147,178,810</b>	<b>\$ 170,455,220</b>	<b>15.82%</b>

Debt Service Fund expenditures are budgeted at \$176,509,248, an increase of \$12,402,997 or 7.56% over 2023-2024 projected 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 \$344,526,420 over 2023-2024 projected expenditures. This budget increase is due to the passage of the November 2023 Bond Referendum – Propositions A, B, and C. The first sale of the 2023 bond referendum and subsequent beginning of projects began in 2023-2024 and will continue in 2024-2025. A detailed list of projects approved in the 2023 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 2024-25 budget year.



### Child Nutrition Fund

Child Nutrition fund revenue is budgeted to decrease \$68,374 or approximately 0.21% less than the 2023-24 actual revenue. The following table provides a comparison of revenues by source for the current year actual and the 2024-25 budget year.

Child Nutrition Fund Revenue Sources Comparison			
	Actual 2023-24	Budget 2024-25	Percent Change
Local Source	\$ 10,272,727	\$ 9,918,617	-3.45%
State Source	159,808	-	-100.00%
Federal sources	22,185,839	22,631,383	2.01%
<b>Total</b>	<b>\$ 32,618,374</b>	<b>\$ 32,550,000</b>	<b>-0.21%</b>

## Executive Summary (continued)

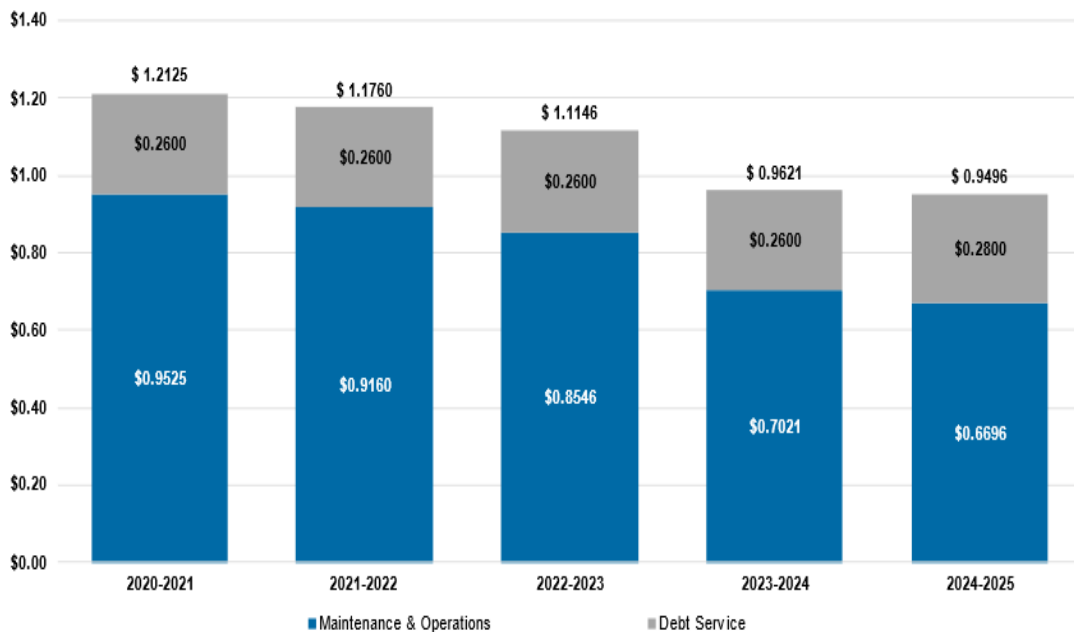
Federal revenue in the Child Nutrition Fund is received from the U. S. Department of Agriculture under the National School Lunch Program, the School Breakfast Program and the Food Distribution Program.

Child Nutrition fund expenditures are budgeted at \$37,450,000, an increase of \$3,336,428 or 9.78% more than 2023-2024 actual expenditures. The vast majority of the expenditures in the Child Nutrition program are for labor and food costs. It is recommended that the fund balance for Child Nutrition not exceed approximately six months of average food service operation expenditures. The current fund balance is \$11,279,454, which is within the recommended guidelines. The fund balance 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 2024-25 combined rate will decrease \$0.0125 to \$0.9496. The net decrease in the District's tax rate is a result of tax compression required by Senate Bill 2 and an increase in the debt service rate of \$0.02. 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

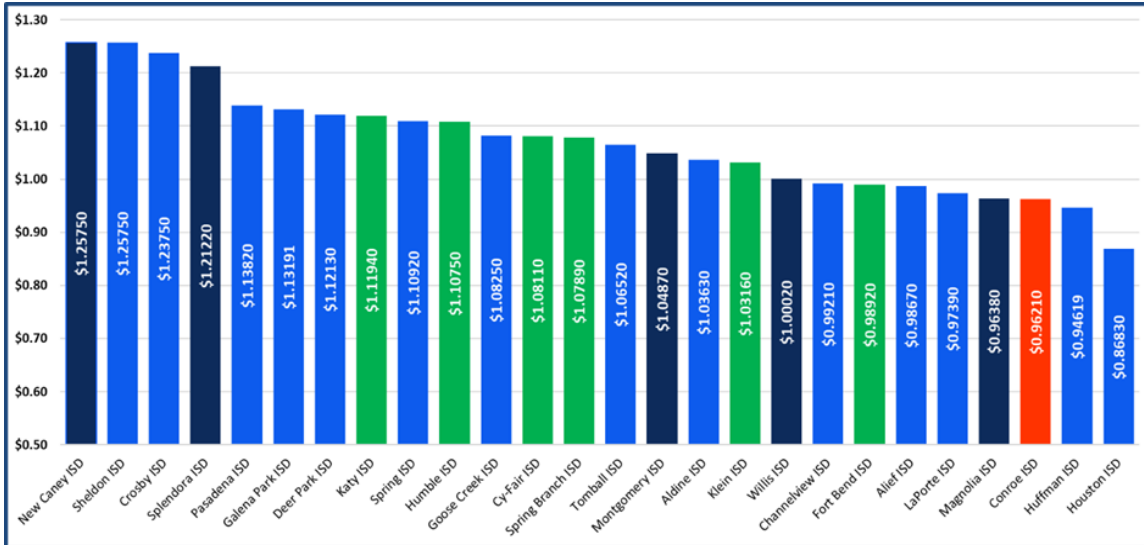


Decrease of 26.29 cents since fiscal year 2020 -2021

**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 11 cents below the average tax rate of the peer districts’ rates.

**Houston Area Tax Rate Comparison 2023-2024**



**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 2024-25 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 2024-2025 budget.

### December 2023

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

### February 2024

- 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 2024-2025.
- Benefits design and rate planning with Employee Benefits Committee.

### April 2024

- 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 2024

- Staffing allocations meetings with Assistant Superintendents for High School, Middle School, and Elementary.
- Finance Office to meet with individual support departments to discuss needs and the budget process.

### May 2024

- Campus budgets due to Assistant Superintendents for approval.
- Campus budgets and all department budgets due to Finance Office.

### May - June 2024

- Review campus and department budgets. Develop payroll budgets.

### June 2024

- 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 2024

- Meeting with District-Level Planning & Decision-Making Committee to discuss 2024-25 Budget.
- District receives certified appraisal roll from Montgomery County Appraisal District.
- 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 2024

- Public hearing on 2024-25 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 2024-25 Budget and Tax Rate/Adopt 2024-25 Budget

## **District Profile**

Residents of the District elect a seven-member Board of Trustees (the Board), each of whom serves for four 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;
- 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 65.16% of net taxable AV, followed by commercial and industrial properties, which account for nearly 19.51% 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	\$ 338,547,690	Conroe Independent School District	9,413
Woodlands Land Dev LP	242,576,124	Memorial Hermann The Woodlands Hospital	3,218
HH Woodlands Tower Holdings LLC	206,071,200	Houston Methodist The Woodlands Hospital	2,535
The Woodlands Mall Associates	193,360,000	CHI St. Luke's Health The Woodlands	2,164
McKesson Corporation	176,211,455	Texas Children's	1,573
Ball Metal Container Corp	149,329,290	Lone Star College - Montgomery	1,355
IMI MSW LLC	140,022,810	Chevron Philips Chemical Company	1,327
HH Hackett Tower Holdings LLC	126,126,630	Alight Solutions	1,321
HL Champion Holding Company LLC	117,149,530	Woodforest National Bank	1,121
BL R Owner LLC	113,031,150	Occidental Petroleum Corporation	1,052

Conroe Independent School District is the 7th largest district in the State and the 49th largest in the United States, serving more than 73,000 students at 71 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 74,000 budgeted student population), and is projected to reach enrollment of 98,353 students by the year 2032. Actual enrollment as of October 25, 2024 is in excess of 72,916 students. Conroe ISD covers almost one-third of Montgomery County.

### Employment Trends & Economy

Montgomery County reached an unemployment rate of 4.5% in August of 2024, having decreased one-tenth of a percentage point from the prior year. Job gains were found in nine of the eleven major industry sectors. Job gains were widespread with the largest increase in Leisure and Hospitality, up 1,751 jobs or 5.7 percent. The only declines were minimal with Information down 11 jobs and Natural Resources down 6 jobs. 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. Many companies have a headquarters in The Woodlands and distribution centers or manufacturing facilities in Conroe. Conroe Park North (Industrial Park), Deison Technology Park, The Woodlands Town Center, and City Place are all significant regional employment centers that help attract new residents to Conroe ISD.

The Woodlands Town Center, considered the "downtown" of The Woodlands, represents the commercial hub in the southern part of the District and it continues to expand. It consists of 1,000 acres of shopping, restaurants, and entertainment. The high growth of the last decade has slowed in The Woodlands, but new commercial construction is still coming online.

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. ExxonMobil acquired XTO Energy and relocated 1,600 positions from downtown Fort Worth to its north side Houston campus in the spring of 2018 and 2020 combined. Other relocations to City Place include both Hewlett

**Executive Summary (continued)**

Packard Inc. (HP Inc.) and HP Enterprise, Southwestern Energy (SWN), as well as the American Bureau of Shipping (ABS).

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 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>
2015	250,993	240,362	32,516,990	60,490	4.2	4.4	5.2
2016	259,617	245,412	30,837,487	55,493	5.5	5.0	5.0
2017	261,159	249,459	34,776,605	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	278,760	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	44,756,112	68,974	5.5	5.9	5.2
2022	302,050	289,601	50,196,110	73,866	4.1	4.1	3.7
2023	312,603	298,364	55,943,811	78,644	4.6	4.1	3.8
2024	322,427	307,892	55,943,811	78,644	4.5	4.1	4.2

<sup>a</sup> Personal & per capita income information is only available through 2021 therefore the same income was for 2023

Source: Texas LMI of Texas Workforce Commission, Bureau of Economic Analysis

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.

**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 has calculated an overall performance rating of “B” on the 2023-2024 Accountability Rating Summary. The district calculated a rating of B in all three Domains which include Student Achievement, School Progress, and Closing the Gaps. Closing the Gaps includes both state and federal requirements. These locally calculated ratings have been verified as accurate by the Texas Education Agency (TEA). Conroe ISD has not received an official rating for the 2023-2024 school year in the STAAR A-F accountability system. The Texas Education Agency has not released the official ratings due to a pending lawsuit, but the District has received the raw data used to calculate ratings.

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 2023-24 Conroe ISD continues to test a high number of students on the SAT (3,456 seniors) and ACT (862 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 (92.3%) in the District remains high.

**Completion Rate** - The District's 2023 graduation rate was 97.2% and is well above the State average, meaning more students are finishing high school and are entering college or the work force.

**Public Support** – Propositions A, B, and C of the 2023 Bond Referendum were passed by the voters in the November 2023 election. The bond referendum includes: Proposition A - the construction of 8 new schools, 3 new classroom additions to accommodate student growth, 5 major renovations, 2 master plans, infrastructure, the continuation of safety, land purchases, transportation, and technology infrastructure; Proposition B – technology devices; and Proposition C – 16 PE Classrooms/Elementary Gyms and CTE Ag Barns.

**Other Information**

The District received its Financial Integrity Rating System of Texas (FIRST) score from the Texas Education Agency for measurement of fiscal year 2022-2023 and the District scored the highest rating attainable - “Superior” for the 21<sup>st</sup> consecutive year.

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. In 2024, Conroe ISD received a fourth Transparency Star for Open Government & Compliance.

Conroe ISD is one of only two districts in the State to be recognized for 12 consecutive years for high academic achievement while maintaining cost-effective operations by Texas Smart Schools, formerly known as the FAST report.

Conroe ISD has been ranked in the top 10 of the 200 largest school districts in Texas for academic and financial performance, a ranking held for over a decade for academic and financial performance according to the Education Resource Group.

In, 2021, Conroe ISD was named a Top Workplace by the Houston Chronicle. Since 2022, Conroe ISD has been named one of America's Best in State Employers for Texas by Forbes. In 2024, Forbes ranked Conroe ISD the 37<sup>th</sup> Best Large Employer in America; 62<sup>nd</sup> Best Employer for Women in America; and 13<sup>th</sup> Best Large Employer in Texas.

## Key Factors and Summary

### Challenges

The most significant challenge presented in forming the Conroe ISD budget was responding to the lack of action of the last legislature to provide state funding and the uncertainty of state funding going forward. By not changing the state funding, it has become difficult to provide raises and recruiting and retaining teachers has become a challenge. Other challenges include 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.

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 62% 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 2023 in the amount of \$1,972,877,000.

The Child Nutrition 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 (70%) of the budget and user fees generate (30%).

The 2024-25 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 2024-2025*

December 5, 2023	Preliminary budget meeting of the Finance Office to discuss budget development process
February 6, 2024	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 2024	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 2024	Initial planning meeting with TASB to discuss salary/compensation plan for 2024-2025.
February 2024	Benefits design and rate planning with Employee Benefits Committee.
April 2, 2024	Board workshop to discuss budget. TASB presented compensation plan to Board. Benefit plan design presented to Board.
April 16, 2024	Regular Board Meeting. Benefit plan approved.
April 24, 2024	<b>PRINCIPALS/DIRECTORS MEETING</b> Distribute budget information to campus principals and directors. Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
May 2, 2024	Budgets were sent out via email to campus principals and directors.

## Conroe Independent School District

### *Budget Calendar Fiscal Year 2024-2025*

Feb – May 2024	Staffing allocation meetings with Assistant Superintendents for High Schools, Middle Schools and Elementary Education.
April-May 2024	Finance Office to meet with individual support departments to discuss needs for upcoming school year and the budget development process.
May 17, 2024	Campus budgets due to Assistant Superintendents for Secondary, Middle Schools, and Elementary Education.
June 10, 2024	Campus budgets due to Finance Office All departmental budgets due to the Finance Office
May-June 2024	Review campus and department budgets. Develop payroll budgets.
June 2024	Revenue budgets developed based on estimated tax values. Expenditure estimates based on submitted requests including staffing changes and salary adjustments.
May – August 2024	Schedule meetings and review budget with the Board of Trustees.
June 18, 2024	Regular Board Meeting (Preliminary Budget Presentation)
July 2, 2024	Compensation plan to provide retro pay to employees in the event that the legislature provides funding for raises for 2024-2025.
July 9, 2024	Meeting with District-Level Planning & Decision-Making Committee to discuss 2024-25 Budget
July 25, 2024	District receives certified appraisal roll from Montgomery County Appraisal District.

## Conroe Independent School District

### ***Budget Calendar Fiscal Year 2024-2025***

July 25, 2024	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 6, 2024	Public hearing on 2024-25 Budget and Tax Rate. Special Board Meeting to discuss budget.
August 6, 2024	<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 20, 2024	<b>REGULAR BOARD MEETING</b> <ol style="list-style-type: none"><li>1. Public hearing on 2024-25 Budget and Tax Rate.</li><li>2. Adopt 2024-25 Budget (Must be before adoption of tax rate)</li><li>3. Set 2024-25 Tax Rate (Must adopt by component, i.e. M&amp;O and I&amp;S).</li></ol>

**Conroe Independent School District**

**Combined Budget Summary: 2024-2025  
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>2024-2025 Total</u>
<b>Revenues</b>					
5710 Tax Collections	\$ 371,310,439	\$ 155,267,209	\$ -	\$ -	\$ 526,577,648
5742 Investment earnings	7,900,000	2,000,000	-	-	9,900,000
5749 Miscellaneous	3,800,000	-	-	-	3,800,000
5751 Food service-meals	-	-	-	9,918,617	9,918,617
<b>Total Local Revenues</b>	<u>383,010,439</u>	<u>157,267,209</u>	<u>-</u>	<u>9,918,617</u>	<u>550,196,265</u>
5810 Foundation school program	279,262,422	-	-	-	279,262,422
5829 Miscellaneous state revenue	-	13,188,011	-	-	13,188,011
5831 Teacher retirement on-behalf	37,800,000	-	-	-	37,800,000
<b>Total State Revenues</b>	<u>317,062,422</u>	<u>13,188,011</u>	<u>-</u>	<u>-</u>	<u>330,250,433</u>
5921 School breakfast program	-	-	-	4,688,323	4,688,323
5922 National school lunch program	-	-	-	17,943,060	17,943,060
5929 Misc. Federal Revenues	-	-	-	-	-
<b>Total Federal Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,631,383</u>	<u>22,631,383</u>
<b>Total Revenues</b>	<u><b>700,072,861</b></u>	<u><b>170,455,220</b></u>	<u><b>-</b></u>	<u><b>32,550,000</b></u>	<u><b>903,078,081</b></u>
<b>Expenditures</b>					
11 Instruction	438,693,255	-	-	-	438,693,255
12 Instructional resources & media	7,130,983	-	-	-	7,130,983
13 Staff development	16,357,028	-	-	-	16,357,028
21 Instructional administration	8,602,370	-	-	-	8,602,370
23 School administration	45,038,476	-	-	-	45,038,476
31 Guidance and counseling	26,087,487	-	-	-	26,087,487
32 Social work services	1,236,526	-	-	-	1,236,526
33 Health services	8,259,923	-	-	-	8,259,923
34 Student transportation	32,734,883	-	-	-	32,734,883
35 Food services	-	-	-	35,801,000	35,801,000
36 Co-curricular activities	14,077,411	-	-	-	14,077,411
41 General administration	12,555,284	-	-	-	12,555,284
51 Plant maintenance & operations	74,781,247	-	444,503	1,649,000	76,874,750
52 School police	10,827,815	-	-	-	10,827,815
53 Technology	10,360,257	-	163,717	-	10,523,974
61 Community service	76,296	-	-	-	76,296
71 Debt service	-	176,509,248	-	-	176,509,248
81 Facilities acquisition & const.	-	-	541,280,806	-	541,280,806
99 Other Intergovernmental	5,150,000	-	-	-	5,150,000
<b>Total Expenditures</b>	<u><b>711,969,241</b></u>	<u><b>176,509,248</b></u>	<u><b>541,889,026</b></u>	<u><b>37,450,000</b></u>	<u><b>1,467,817,515</b></u>
<b>Excess Revenues Over Expenditures</b>	<u>(11,896,380)</u>	<u>(6,054,028)</u>	<u>(541,889,026)</u>	<u>(4,900,000)</u>	<u>(564,739,434)</u>
<b>Other Resources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance-Beginning-Projected	160,962,841	23,943,570	163,252,597	9,350,316	357,509,324
<b>Fund Balance-Ending-Projected</b>	<u><b>\$ 149,066,461</b></u>	<u><b>\$ 17,889,542</b></u>	<u><b>\$ (378,636,429)</b></u>	<u><b>\$ 4,450,316</b></u>	<u><b>\$ (207,230,110)</b></u>
<b>Expenditures By Major Object</b>					
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>2024-2025 Total</u>
6100 Payroll Costs	\$ 633,327,390	\$ -	\$ -	\$ 10,430,000	\$ 643,757,390
6200 Purchase & Cont Service	35,362,658	-	2,611,483	2,514,000	40,488,141
6300 Supplies and Materials	28,395,603	-	13,284,831	19,580,500	61,260,934
6400 Other Operating Expend	11,520,890	-	-	40,500	11,561,390
6500 Debt Service	-	176,509,248	-	-	176,509,248
6600 Capital Outlay	3,362,700	-	525,992,712	4,885,000	534,240,412
<b>Total Expenditures</b>	<u><b>\$ 711,969,241</b></u>	<u><b>\$ 176,509,248</b></u>	<u><b>\$ 541,889,026</b></u>	<u><b>\$ 37,450,000</b></u>	<u><b>\$ 1,467,817,515</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.

State Aid



Property Tax Revenue

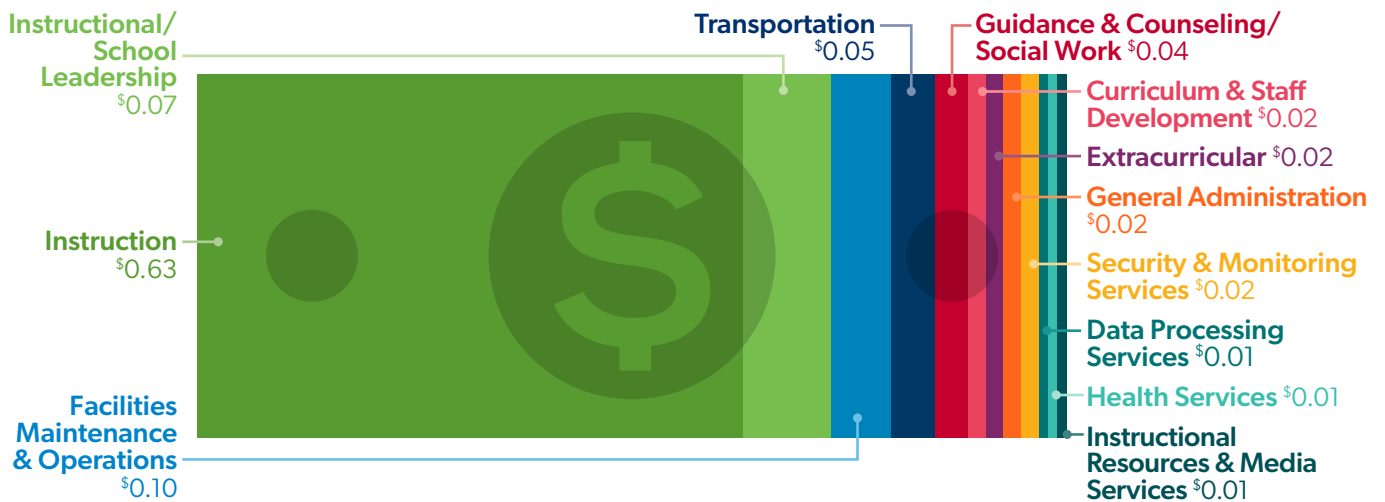
If property values increase, the state's portion decreases.

Greater Property Tax Revenue



Less State Aid

# How a Dollar is Spent (General Fund)



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

# General Fund



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## General Fund

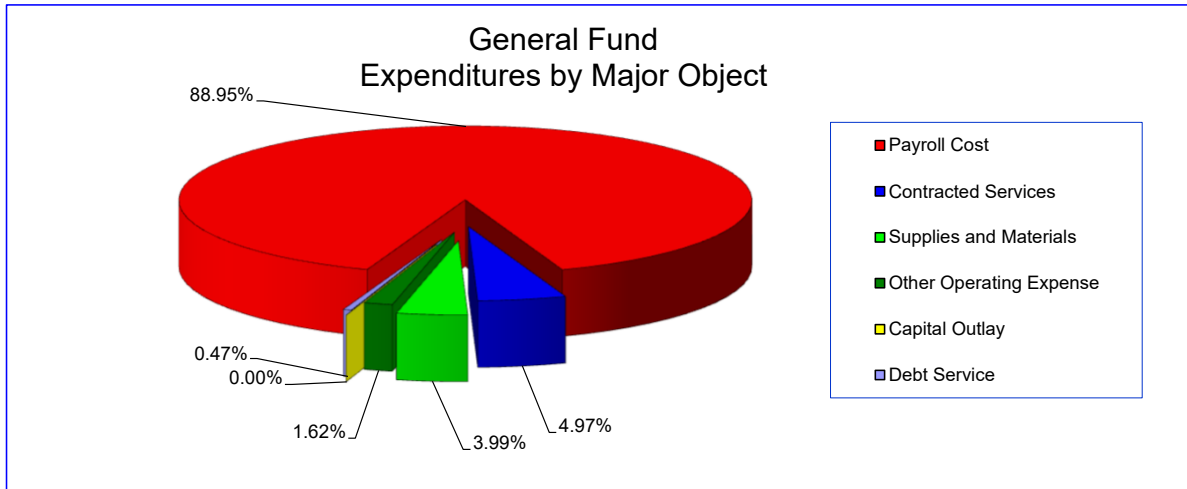
### Budget Summary: 2024-2025 Summary by Major Object and Function

		2023-24					
		2022-23	Amended	2023-24	2024-25	Percent	
		Actual	Budget	Actual	Budget	Inc/Dec	
<b>Revenues</b>							
5710	Tax collections	\$ 419,277,183	363,281,570	354,287,492	\$ 373,510,439	5.43%	
5742	Investment earnings	28,629,918	7,900,000	13,853,114	7,900,000	-42.97%	
5749	Miscellaneous	2,689,921	3,993,477	4,439,146	1,600,000	-63.96%	
	<b>Total Local Revenues</b>	<u>450,597,022</u>	<u>375,175,047</u>	<u>372,579,752</u>	<u>383,010,439</u>	<u>2.80%</u>	
5810	Foundation school program	153,332,810	262,740,671	272,018,009	279,262,422	2.66%	
5819	Other State Revenue	-	-	-	-	0.00%	
5831	Teacher retirement on-behalf	35,501,822	39,050,000	39,963,835	37,800,000	-5.41%	
	<b>Total State Revenues</b>	<u>188,834,632</u>	<u>301,790,671</u>	<u>311,981,844</u>	<u>317,062,422</u>	<u>1.63%</u>	
5929	Misc. federal revenues	11,434,312	4,596,607	4,573,593	-	-100.00%	
	<b>Total Revenues</b>	<u>650,865,966</u>	<u>681,562,325</u>	<u>689,135,189</u>	<u>700,072,861</u>	<u>1.59%</u>	
<b>Expenditures</b>							
11	Instruction	404,870,023	427,265,469	428,699,478	438,693,255	2.33%	
12	Instructional resources & media	6,375,316	7,070,387	6,805,175	7,130,983	4.79%	
13	Staff development	9,985,204	16,795,590	15,428,287	16,357,028	6.02%	
21	Instructional administration	6,849,597	9,406,580	7,926,501	8,602,370	8.53%	
23	School administration	40,794,113	45,521,085	45,397,919	45,038,476	-0.79%	
31	Guidance and counseling	23,307,860	27,255,507	26,134,988	26,087,487	-0.18%	
32	Social work services	1,320,585	1,736,770	1,547,897	1,236,526	-20.12%	
33	Health service	1,260,798	9,517,478	9,036,801	8,259,923	-8.60%	
34	Student transportation	34,086,939	35,861,246	35,529,286	32,734,883	-7.87%	
36	Co-curricular activities	15,221,291	16,530,875	15,528,110	14,077,411	-9.34%	
41	General administration	11,462,372	13,141,789	12,995,519	12,555,284	-3.39%	
51	Plant maintenance & operations	70,122,788	76,408,772	74,749,041	74,781,247	0.04%	
52	School police	9,371,899	11,651,031	11,406,370	10,827,815	-5.07%	
53	Technology	8,630,992	8,737,745	9,161,068	10,360,257	13.09%	
61	Community service	9,425	131,018	61,825	76,296	23.41%	
71	Debt service	1,472,998	3,004,500	4,113,365	-	0.00%	
81	Facilities acquisition & const.	2,298,926	1,579,037	1,561,680	-	-100.00%	
99	Other Intergovernmental	4,059,701	5,150,000	4,509,519	5,150,000	14.20%	
	<b>Total Expenditures</b>	<u>651,500,827</u>	<u>716,764,879</u>	<u>710,592,829</u>	<u>711,969,241</u>	<u>0.19%</u>	
<b>Other Financing Sources &amp; Uses</b>							
	Other	(17,735,216)	18,800,000	23,074,730	-	100.00%	
	<b>Total Other Financing Sources &amp; Uses</b>	<u>(17,735,216)</u>	<u>18,800,000</u>	<u>23,074,730</u>	<u>-</u>	<u>100.00%</u>	
	<b>Total</b>	<u>633,765,611</u>	<u>735,564,879</u>	<u>733,667,559</u>	<u>711,969,241</u>	<u>-2.96%</u>	
	<b>Excess Revenues Over Expenditures</b>	<u>\$ (18,370,077)</u>	<u>\$ (16,402,554)</u>	<u>\$ 1,617,090</u>	<u>\$ (11,896,380)</u>	<u>-835.67%</u>	

**General Fund**

**Budget Summary: 2024-2025  
Expenditure Summary by Major Object**

	-	2023-24	0	0	Percent	Percent
	Actual	Amended Budget	Actual	Budget	Inc/Dec	of Total
6100 Payroll Cost	\$ 571,289,087	\$ 630,525,674	\$ 626,791,094	\$ 633,327,390	1.04%	88.95%
6200 Contracted Services	37,460,370	41,658,467	38,308,298	35,362,658	-7.69%	4.97%
6300 Supplies and Materials	25,558,958	24,102,801	20,783,584	28,395,603	36.63%	3.99%
6400 Other Operating Expense	10,891,616	12,905,812	12,359,962	11,520,890	-6.79%	1.62%
6500 Debt Service	1,472,998	3,278,678	4,113,365	-	0.00%	0.00%
6600 Capital Outlay	4,827,797	4,293,447	8,236,526	3,362,700	-59.17%	0.47%
<b>Total Expenditures</b>	<b>\$ 651,500,827</b>	<b>\$ 716,764,879</b>	<b>\$ 710,592,829</b>	<b>\$ 711,969,241</b>	<b>0.19%</b>	<b>100%</b>



**General Fund**

**Budget Summary: 2024-2025**  
**Expenditure Summary by Major Object within Function**

	2022-2023	2023-24	2023-24	2024-2025
	Actual	Amended Budget	Actual	Budget
<b>Instruction</b>				
11 61-Payroll	\$ 392,724,980	\$ 415,945,262	\$ 418,857,508	\$ 425,899,506
62-Contracted Services	844,265	1,498,655	973,998	1,086,654
63-Supplies	9,447,381	7,889,801	5,096,785	11,027,036
64-Other	1,129,656	1,610,444	1,329,849	640,059
65-Debt Service	-	22,500	-	-
66-Equipment	723,741	298,807	2,441,338	40,000
	<u>404,870,023</u>	<u>427,265,469</u>	<u>428,699,478</u>	<u>438,693,255</u>
<b>Instructional Resources and Media Services</b>				
12 61-Payroll	5,702,750	6,340,633	6,152,250	6,314,011
62-Contracted Services	17,353	46,525	18,016	51,000
63-Supplies	641,015	672,540	625,776	759,772
64-Other	11,295	9,135	9,134	6,200
66-Equipment	2,902	1,554	-	-
	<u>6,375,316</u>	<u>7,070,387</u>	<u>6,805,176</u>	<u>7,130,983</u>
<b>Staff Development</b>				
13 61-Payroll	9,636,338	16,266,845	15,116,314	16,171,478
62-Contracted Services	84,289	224,556	88,039	45,500
63-Supplies	111,668	118,308	74,562	31,050
64-Other	152,909	185,881	149,372	109,000
66-Equipment	-	-	-	-
	<u>9,985,204</u>	<u>16,795,590</u>	<u>15,428,287</u>	<u>16,357,028</u>
<b>Instructional Administration</b>				
21 61-Payroll	5,998,871	8,194,307	7,113,679	7,229,520
62-Contracted Services	113,158	191,866	124,464	323,400
63-Supplies	487,701	702,084	444,334	752,125
64-Other	246,965	318,323	244,024	297,325
66-Equipment	2,902	-	-	-
	<u>6,849,597</u>	<u>9,406,580</u>	<u>7,926,501</u>	<u>8,602,370</u>

**General Fund**

**Budget Summary: 2024-2025**  
**Expenditure Summary by Major Object within Function**

	<b>2022-2023</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-2025</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>School Administration</b>				
23 61-Payroll	40,472,699	45,177,138	45,116,237	44,693,920
62-Contracted Services	651	24,595	14,383	15,645
63-Supplies	223,137	228,993	188,248	251,392
64-Other	97,625	90,284	79,051	77,519
66-Equipment	-	75	-	-
	<u>40,794,112</u>	<u>45,521,085</u>	<u>45,397,919</u>	<u>45,038,476</u>
<b>Guidance and Counseling</b>				
31 61-Payroll	22,533,671	25,860,335	25,137,608	25,322,487
62-Contracted Services	99,442	165,840	111,614	120,067
63-Supplies	611,867	1,164,357	648,016	540,356
64-Other	62,880	64,975	53,005	104,577
66-Equipment	-	-	184,745	-
	<u>23,307,860</u>	<u>27,255,507</u>	<u>26,134,988</u>	<u>26,087,487</u>
<b>Social Work Services</b>				
32 61-Payroll	875,941	1,288,926	1,107,425	1,220,726
62-Contracted Services	418,479	425,360	425,360	-
63-Supplies	4,901	8,681	4,874	6,300
64-Other	21,264	13,803	10,238	9,500
66-Equipment	-	-	-	-
	<u>1,320,585</u>	<u>1,736,770</u>	<u>1,547,897</u>	<u>1,236,526</u>
<b>Health Services</b>				
33 61-Payroll	926,015	9,043,312	8,756,896	8,014,917
62-Contracted Services	100,792	222,305	85,099	6,000
63-Supplies	211,646	228,353	178,215	230,006
64-Other	22,345	23,508	16,591	9,000
66-Equipment	-	-	-	-
	<u>1,260,798</u>	<u>9,517,478</u>	<u>9,036,801</u>	<u>8,259,923</u>

**General Fund**

**Budget Summary: 2024-2025**  
**Expenditure Summary by Major Object within Function**

	<b>2022-2023</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-2025</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Student Transportation</b>				
34 61-Payroll	27,449,344	28,948,988	28,506,564	26,238,581
62-Contracted Services	473,091	771,108	721,691	921,899
63-Supplies	5,194,491	5,319,190	5,231,522	4,796,800
64-Other	929,363	821,960	812,192	612,000
66-Equipment	40,650	-	257,317	165,603
	<u>34,086,939</u>	<u>35,861,246</u>	<u>35,529,286</u>	<u>32,734,883</u>
<b>Co-Curricular Activities</b>				
36 61-Payroll	8,805,108	9,454,960	8,974,633	8,962,111
62-Contracted Services	769,112	908,077	796,409	855,321
63-Supplies	1,615,415	1,987,707	1,689,695	1,207,624
64-Other	3,923,016	4,129,607	4,021,595	3,044,855
66-Equipment	108,640	50,524	45,778	7,500
	<u>15,221,291</u>	<u>16,530,875</u>	<u>15,528,110</u>	<u>14,077,411</u>
<b>General Administration</b>				
41 61-Payroll	8,314,109	9,344,942	9,089,269	8,997,068
62-Contracted Services	1,589,970	2,221,595	1,483,902	1,160,381
63-Supplies	285,260	395,453	448,152	516,500
64-Other	1,094,639	1,099,697	1,144,986	1,873,580
65-Debt Service	-	38,520	-	-
66-Equipment	178,394	41,582	829,210	7,755
	<u>11,462,372</u>	<u>13,141,789</u>	<u>12,995,519</u>	<u>12,555,284</u>
<b>Plant Maintenance and Operation</b>				
51 61-Payroll	33,778,663	38,484,632	37,005,943	38,067,596
62-Contracted Services	26,146,835	26,795,228	26,813,225	22,430,198
63-Supplies	5,842,176	5,127,481	5,072,303	6,512,236
64-Other	3,133,149	4,444,614	4,410,283	4,629,375
66-Equipment	1,221,965	1,556,817	1,447,287	3,141,842
	<u>70,122,788</u>	<u>76,408,772</u>	<u>74,749,041</u>	<u>74,781,247</u>

**General Fund**

**Budget Summary: 2024-2025**  
**Expenditure Summary by Major Object within Function**

	<b>2022-2023</b>	<b>2023-24</b>	<b>2023-24</b>	<b>2024-2025</b>
	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>Budget</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>School Police</b>				
52 61-Payroll	8,715,109	10,007,126	10,015,505	10,205,286
62-Contracted Services	156,100	209,620	200,880	203,073
63-Supplies	376,552	762,314	528,870	350,356
64-Other	42,049	52,211	41,355	69,100
66-Equipment	82,089	619,760	619,760	-
	<u>9,371,899</u>	<u>11,651,031</u>	<u>11,406,370</u>	<u>10,827,815</u>
<b>Technology</b>				
53 61-Payroll	5,349,079	6,063,121	5,780,879	5,933,187
62-Contracted Services	2,587,132	2,781,512	1,941,699	2,981,520
63-Supplies	406,620	(511,666)	551,284	1,410,350
64-Other	23,701	37,744	37,795	35,200
65-Debt Service	-	213,158	-	-
66-Equipment	264,460	153,876	849,411	-
	<u>8,630,992</u>	<u>8,737,745</u>	<u>9,161,068</u>	<u>10,360,257</u>
<b>Community Service</b>				
61 61-Payroll	6,410	105,147	60,384	56,996
62-Contracted Services	-	18,000	-	12,000
63-Supplies	2,255	4,245	948	3,700
64-Other	760	3,626	492	3,600
66-Equipment	-	-	-	-
	<u>9,425</u>	<u>131,018</u>	<u>61,824</u>	<u>76,296</u>
<b>Debt Service</b>				
71 65-Debt Service	1,472,998	3,004,500	4,113,365	-
	<u>1,472,998</u>	<u>3,004,500</u>	<u>4,113,365</u>	<u>-</u>
<b>Facilities Acquisition and Construction</b>				
81 62-Contracted Services	-	3,625	-	-
63-Supplies	96,873	4,960	-	-
66-Equipment	2,202,054	1,570,452	1,561,680	-
	<u>2,298,927</u>	<u>1,579,037</u>	<u>1,561,680</u>	<u>-</u>
<b>Other Intergovernmental</b>				
99 62-Contracted Services	4,059,701	5,150,000	4,509,519	5,150,000
	<u>4,059,701</u>	<u>5,150,000</u>	<u>4,509,519</u>	<u>5,150,000</u>
<b>Total</b>	<u>\$ 651,500,827</u>	<u>\$ 716,764,879</u>	<u>\$ 710,592,829</u>	<u>\$ 711,969,241</u>

## General Fund

### *Budget Summary: 2024-2025* *Major Object Summary by Campus*

Organization	Payroll	Contracted	Supplies &	Other	Capital	Total
	6100	Services 6200	Materials 6300		Outlay 6600	
101 Anderson Elementary	\$ 4,910,341	\$ 132,944	\$ 79,236	\$ 400	\$ -	\$ 5,122,921
102 Austin Elementary	5,813,927	167,294	71,274	18,700	-	6,071,195
103 Runyan Elementary	4,161,119	123,266	63,785	600	-	4,348,770
104 Sam Houston Elementary	5,840,493	206,876	76,100	16,400	-	6,139,869
105 Milam Elementary	4,079,667	173,463	64,705	1,300	-	4,319,135
106 Creighton Elementary	5,808,835	124,037	75,931	16,500	-	6,025,303
107 Armstrong Elementary	4,434,959	166,173	65,035	4,077	-	4,670,244
108 Lamar Elementary	5,107,504	110,154	62,524	2,170	-	5,282,352
109 Oak Ridge Elementary	4,746,164	163,767	65,077	2,200	-	4,977,208
111 Houser Elementary	5,022,973	128,455	67,802	1,603	-	5,220,833
112 Ford Elementary	6,079,171	137,880	78,750	8,970	-	6,304,771
113 Hailey Elementary	4,330,543	108,843	54,730	475	-	4,494,591
114 B. B. Rice Elementary	4,989,821	126,089	64,153	1,700	-	5,181,763
115 San Jacinto Elementary	4,972,053	110,543	68,351	2,200	-	5,153,147
116 Glen Loch Elementary	4,118,879	70,554	50,249	1,800	-	4,241,482
117 Sally Ride Elementary	4,210,628	93,254	49,451	1,052	-	4,354,385
118 David Elementary	3,966,298	102,254	54,739	580	-	4,123,871
119 Giesinger Elementary	4,939,095	126,433	64,150	1,600	-	5,131,278
120 Galatas Elementary	4,717,840	110,611	63,455	1,862	-	4,893,768
121 Barbara Bush Elementary	5,474,362	120,890	75,188	400	-	5,670,840
122 Colin Powell Elementary	5,346,101	107,756	70,396	200	-	5,524,453
123 Buckalew Elementary	4,809,272	122,232	59,912	1,328	-	4,992,744
124 Reaves Elementary	5,297,598	167,041	71,915	4,500	-	5,541,054
125 Kaufman Elementary	5,841,076	197,667	67,878	5,900	-	6,112,521
126 Wilkinson Elementary	5,612,942	162,868	68,725	1,700	-	5,846,235
127 Broadway Elementary	6,145,493	184,884	70,497	10,562	-	6,411,436
128 Patterson Elementary	5,840,102	124,449	89,261	1,600	-	6,055,412
129 Birnham Woods Elementary	5,553,222	160,909	73,115	1,300	-	5,788,546
131 Snyder Elementary	5,661,020	228,486	66,901	1,900	-	5,958,307
132 Bradley Elementary	6,391,084	118,222	76,231	3,528	-	6,589,065
134 Hope Elementary	5,404,356	248,691	81,749	4,700	-	5,739,496
136 Hines Elementary	5,203,145	141,154	75,763	525	-	5,420,587
137 Bartlett Elementary	5,154,479	145,854	81,114	925	-	5,382,372
<b>Total Elementary Schools</b>	<b>169,984,562</b>	<b>4,713,993</b>	<b>2,268,142</b>	<b>123,257</b>	<b>-</b>	<b>177,089,954</b>
071 Coulson Tough K-6	6,244,862	193,104	75,826	2,425	-	6,516,217
074 Joel Deretchin K-6	7,367,188	212,054	94,290	3,000	-	7,676,532
130 Stewart Elementary K-6 School	5,999,132	199,146	79,077	2,975	-	6,280,330
133 Suchma Elementary K-6 School	8,115,608	177,571	99,261	13,100	-	8,405,540
135 Gordon-Reed Elementary K-6 School	4,624,818	185,314	63,066	1,150	-	4,874,348
<b>Total K-6 Schools</b>	<b>32,351,608</b>	<b>967,189</b>	<b>411,520</b>	<b>22,650</b>	<b>-</b>	<b>33,752,967</b>

## General Fund

### *Budget Summary: 2024-2025 Major Object Summary by Campus*

Organization	Payroll 6100	Contracted Services 6200	Supplies & Materials 6300	Other 6400	Capital Outlay 6600	Total
045 Wilkerson Intermediate	5,103,098	154,592	70,620	400	-	5,328,710
050 Collins Intermediate	4,848,558	128,166	65,480	400	-	5,042,604
056 Veteran's Memorial Intermediate	5,403,960	322,204	71,955	675	-	5,798,794
067 Mitchell Intermediate	6,949,904	202,429	95,937	3,150	-	7,251,420
068 Grangerland Intermediate	4,547,862	403,240	66,356	9,850	-	5,027,308
069 Dolly Vogel Intermediate	6,760,746	192,304	87,656	800	-	7,041,506
070 Travis Intermediate	5,019,254	188,004	74,676	800	-	5,282,734
073 Cryar Intermediate	5,828,215	208,319	80,509	400	-	6,117,443
077 Tom Cox Intermediate	5,973,000	183,349	69,918	7,700	-	6,233,967
078 Bozman Intermediate	6,421,629	210,357	95,690	675	-	6,728,351
080 Clark Intermediate	5,913,067	121,437	69,586	7,200	-	6,111,290
<b>Total Intermediate Schools</b>	62,769,293	2,314,401	848,383	32,050	-	65,964,127
041 Peet Junior High	9,405,446	294,217	161,302	35,780	-	9,896,745
046 Knox Junior High	8,530,929	296,050	145,994	46,193	-	9,019,166
049 York Junior High	10,875,844	311,882	225,182	23,400	-	11,436,308
051 Moorhead Junior High	9,285,901	265,804	162,394	43,350	-	9,757,449
053 McCullough Junior High	11,807,334	444,573	219,181	46,300	-	12,517,388
054 Irons Junior High	8,181,106	277,452	154,935	26,746	-	8,640,239
055 Stockton Junior High	9,576,201	185,040	133,623	62,517	-	9,957,381
220 Virtual School	1,151,625	-	12,537	4,020	-	1,168,182
<b>Total Junior High Schools</b>	68,814,386	2,075,018	1,215,148	288,306	-	72,392,858
001 Conroe High	32,408,301	1,360,629	794,324	294,720	7,500	34,865,474
002 Washington High	2,673,261	217,779	71,776	3,700	-	2,966,516
003 The Woodlands High	25,496,245	1,432,938	484,860	405,463	-	27,819,506
005 Oak Ridge High	18,783,362	1,169,463	385,524	229,640	-	20,567,989
006 Academy of Science & Technology	769,874	4,723	46,850	800	-	822,247
008 Academy for Careers in Engineering	762,363	1,780	50,750	12,250	-	827,143
010 Discipline Alternative - JJAEP	2,269,206	14,695	29,425	10,200	-	2,323,526
011 Caney Creek High	18,006,652	578,238	381,627	289,485	-	19,256,002
013 Academy of Science & Health	743,652	3,250	42,200	29,300	-	818,402
014 The Woodlands College Park High	19,654,408	869,287	447,074	252,150	-	21,222,919
016 Grand Oaks High	20,498,057	614,619	535,175	267,004	-	21,914,855
201 Juvenile Detention	473,616	7,500	9,200	2,450	-	492,766
<b>Total High Schools</b>	142,538,997	6,274,901	3,278,785	1,797,162	7,500	153,897,345
<b>Total Campus Costs</b>	<b>\$ 476,458,846</b>	<b>\$ 16,345,502</b>	<b>\$ 8,021,978</b>	<b>\$ 2,263,425</b>	<b>\$ 7,500</b>	<b>\$ 503,097,251</b>
Percent of Total	94.71%	3.25%	1.59%	0.45%	0.00%	100.00%

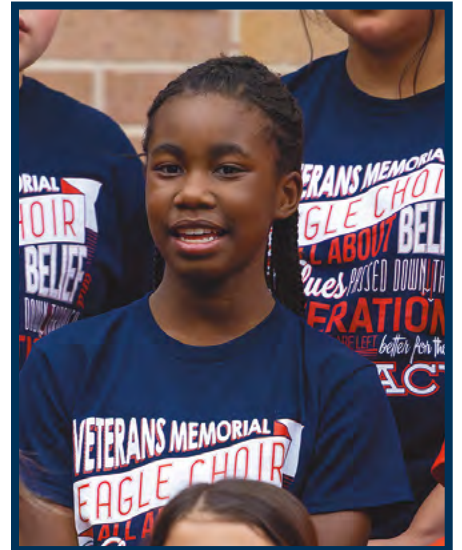
## General Fund

### Five Year Summary of Revenues and Expenditures

*Years Ended August 31, 2021 - August 31, 2025 (Budgeted)*

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budgeted 2024-25
<b>Revenues</b>					
Local sources	\$ 384,716,660	\$ 395,030,989	\$ 450,597,022	\$ 372,579,752	\$ 383,010,439
State sources	186,249,062	205,984,323	188,834,632	311,981,844	317,062,422
Federal sources	29,928,571	13,164,401	11,434,312	4,573,593	-
<b>Total Revenues</b>	<u>600,894,293</u>	<u>614,179,713</u>	<u>650,865,966</u>	<u>689,135,189</u>	<u>700,072,861</u>
<b>Expenditures</b>					
Instruction	345,728,672	373,409,139	404,870,023	428,699,478	438,693,255
Instructional resources & media	6,012,183	6,209,693	6,375,316	6,805,175	7,130,983
Staff development	8,073,635	9,194,330	9,985,204	15,428,287	16,357,028
Instructional administration	5,705,252	6,244,300	6,849,597	7,926,501	8,602,370
School administration	36,498,112	38,693,574	40,794,113	45,397,919	45,038,476
Guidance and counseling	20,213,609	21,850,060	23,307,860	26,134,988	26,087,487
Social work services	746,272	1,276,272	1,320,585	1,547,897	1,236,526
Health service	6,657,892	617,528	1,260,798	9,036,801	8,259,923
Student transportation	27,131,666	31,187,104	34,086,939	35,529,286	32,734,883
Co-curricular activities	11,766,399	13,437,617	15,221,291	15,528,110	14,077,411
General administration	9,097,114	10,235,257	11,462,372	12,995,519	12,555,284
Plant maintenance & operations	55,719,815	62,521,719	70,122,788	74,749,041	74,781,247
School police	8,373,195	8,902,118	9,371,899	11,406,370	10,827,815
Technology	7,506,404	8,038,187	8,630,992	9,161,068	10,360,257
Community service	5,503	8,431	9,425	61,825	76,296
Debt service	-	406,050	1,472,998	4,113,365	-
Facilities acquisition & const.	211,474	1,038,894	2,298,926	1,561,680	-
Other Intergovernmental	3,871,780	3,862,903	4,059,701	4,509,519	5,150,000
<b>Total Expenditures</b>	<u>553,318,977</u>	<u>597,133,176</u>	<u>651,500,827</u>	<u>710,592,829</u>	<u>711,969,241</u>
<b>Revenues Over Expenditures</b>	47,575,316	17,046,537	(634,861)	(21,457,640)	(11,896,380)
<b>Other Financing Sources</b>					
Operating transfers in (out)	(30,425,000)	(16,000,000)	(17,735,216)	18,800,000	-
Other resources	-	-	-	4,274,730	-
Bond proceeds	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>(30,425,000)</u>	<u>(16,000,000)</u>	<u>(17,735,216)</u>	<u>23,074,730</u>	<u>-</u>
<b>Revenues and Other Sources Over Expenditures and Other</b>	17,150,316	1,046,537	(18,370,077)	1,617,090	(11,896,380)
<b>Fund Balance, beginning</b>	163,944,773	181,095,089	182,141,626	163,771,549	165,388,639
<b>Fund Balance, ending</b>	<u>\$ 181,095,089</u>	<u>\$ 182,141,626</u>	<u>\$ 163,771,549</u>	<u>\$ 165,388,639</u>	<u>\$ 153,492,259</u>

# Debt Service Fund



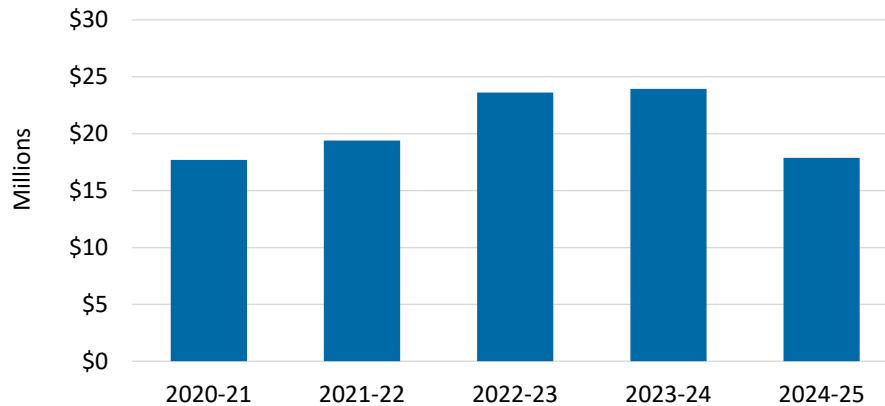
**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## Debt Service Fund

### Five Year Summary of Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
<b>Revenues</b>					
Local sources	\$ 103,374,083	\$ 111,041,675	\$ 133,344,094	\$ 133,483,584	\$ 157,267,209
State sources	1,406,799	1,330,393	4,440,044	13,695,226	13,188,011
<b>Total Revenues</b>	104,780,882	112,372,068	137,784,138	147,178,810	170,455,220
<b>Expenditures</b>					
<b>Debt Service:</b>					
Principal	46,810,000	50,775,000	66,230,000	84,095,000	91,540,000
Interest & fees	57,949,398	62,111,672	67,340,000	80,011,251	84,969,248
<b>Total Expenditures</b>	104,759,398	112,886,672	133,570,000	164,106,251	176,509,248
<b>Revenues Over (Under) Expenditures</b>	21,484	(514,604)	4,214,138	(16,927,441)	(6,054,028)
<b>Other Financing Sources (Uses)</b>					
Operating transfers	-	-	-	-	-
Proceeds from refunding bonds	202,633,806	2,218,187	-	70,526,573	-
Payment to refunding bond agent	(204,045,850)	-	-	(53,280,419)	-
<b>Total Other Financing Sources (Uses)</b>	(1,412,044)	2,218,187	-	17,246,154	-
<b>Revenues and Other Sources Over (Under) Expenditures</b>	(1,390,560)	1,703,583	4,214,138	318,713	(6,054,028)
<b>Fund Balances, beginning</b>	19,084,934	17,694,374	19,397,957	23,612,095	23,930,808
<b>Fund Balances, ending</b>	\$ 17,694,374	\$ 19,397,957	\$ 23,612,095	\$ 23,930,808	\$ 17,876,780

## Debt Service Fund Balance



**Debt Service Fund**

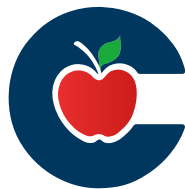
**Budget Summary: 2024-25**

**Revenue & Expenditure Summary by Major Object**

	<b>2022-23 Actual</b>	<b>2023-24 Amended Budget</b>	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	<b>Percent of Total</b>
<b>Revenues</b>					
Local sources	\$ 133,344,094	\$ 143,176,553	\$ 133,483,584	\$ 157,267,209	92.26%
State Sources	4,440,044	12,698,617	13,695,226	13,188,011	7.74%
<b>Total Revenues</b>	<u>137,784,138</u>	<u>155,875,170</u>	<u>147,178,810</u>	<u>170,455,220</u>	<u>100.00%</u>
<b>Expenditures by object</b>					
Debt Service	<u>133,570,000</u>	<u>147,208,818</u>	<u>164,106,251</u>	<u>176,509,248</u>	<u>100.00%</u>
<b>Total Expenditures</b>	<u>133,570,000</u>	<u>147,208,818</u>	<u>164,106,251</u>	<u>176,509,248</u>	<u>100.00%</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u><u>\$ 4,214,138</u></u>	<u><u>\$ 8,666,352</u></u>	<u><u>\$ (16,927,441)</u></u>	<u><u>\$ (6,054,028)</u></u>	



# Capital Projects Fund



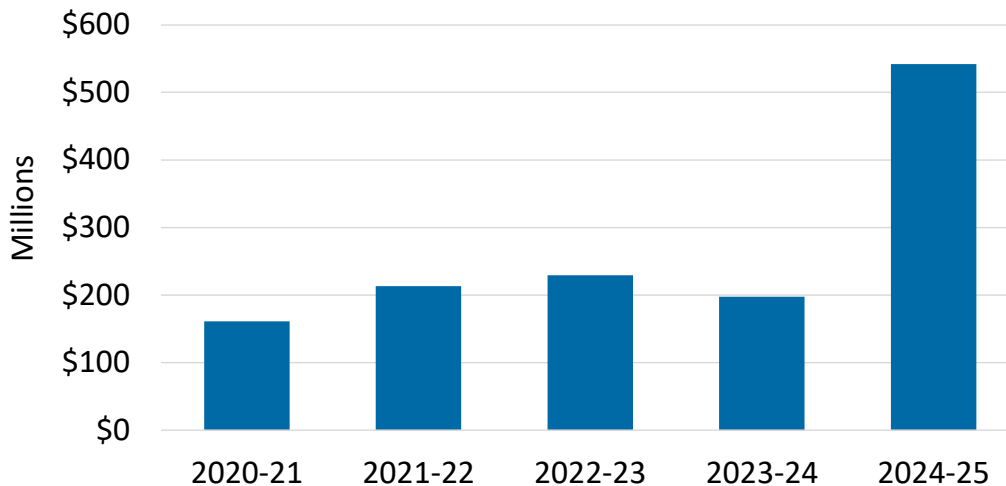
**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

## Capital Projects Fund

### Five Year Summary of Revenues and Expenditures

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
<b>Revenues</b>					
Local sources	\$ 2,218,213	\$ 3,451,927	\$ 13,580,146	\$ 28,838,282	\$ -
<b>Total Revenues</b>	<u>2,218,213</u>	<u>3,451,927</u>	<u>13,580,146</u>	<u>28,838,282</u>	<u>-</u>
<b>Expenditures</b>					
Student Transportation	136,106	-	-	-	444,503
Plant Maintenance and Operations	105,227	292,500	348,727	374,683	163,717
Technology	2,961,395	4,950,759	3,408,054	475,618	541,280,806
Facilities Acquisition and Construction	158,063,251	207,712,399	225,523,052	196,512,305	541,889,026
<b>Total Expenditures</b>	<u>161,265,979</u>	<u>212,955,658</u>	<u>229,279,833</u>	<u>197,362,606</u>	<u>541,889,026</u>
<b>Revenues Over (Under) Expenditures</b>	(159,047,766)	(209,503,731)	(215,699,687)	(168,524,324)	(541,889,026)
<b>Other Financing Sources (Uses)</b>					
Operating transfers in/(out)	30,000,000	16,000,000	18,800,000	(18,800,000)	-
Sale of Real Property	4,531,016	-	-	-	-
General Obligation Bond Proceeds	189,000,000	342,070,000	-	595,000,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>223,531,016</u>	<u>358,070,000</u>	<u>18,800,000</u>	<u>576,200,000</u>	<u>-</u>
<b>Revenues and Other Sources Over (Under) Expenditures</b>	64,483,250	148,566,269	(196,899,687)	407,675,676	(541,889,026)
<b>Fund Balances, beginning</b>	<u>147,102,765</u>	<u>211,586,015</u>	<u>360,152,284</u>	<u>163,252,597</u>	<u>570,928,273</u>
<b>Fund Balances, ending</b>	<u>\$ 211,586,015</u>	<u>\$ 360,152,284</u>	<u>\$ 163,252,597</u>	<u>\$ 570,928,273</u>	<u>\$ 29,039,247</u>

## Capital Projects Fund Expenditures



**Capital Projects Fund**

**Budget Summary: 2024-25**

**Revenue & Expenditure Summary by Major Object**

	<b>2022-23 Actual</b>	<b>2023-24 Amended Budget</b>	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	<b>Percent of Total</b>
<b>Revenues</b>					
Local sources	\$ 13,580,146	\$ 28,838,282	\$ 28,838,282	\$ -	0.00%
<b>Total Revenues</b>	<u>13,580,146</u>	<u>28,838,282</u>	<u>28,838,282</u>	<u>-</u>	<u>0.00%</u>
<b>Expenditures by object</b>					
Contracted Services	1,304,809	3,735,747	1,665,195	2,611,483	0.5%
Supplies	8,337,087	25,318,073	11,429,796	13,284,831	2.5%
Other Operating	-	-	-	-	
Capital outlay	<u>219,637,937</u>	<u>710,191,019</u>	<u>184,267,615</u>	<u>525,992,712</u>	<u>97.1%</u>
<b>Total Expenditures</b>	<u>229,279,833</u>	<u>739,244,839</u>	<u>197,362,606</u>	<u>541,889,026</u>	<u>100.00%</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>\$ (215,699,687)</u>	<u>\$ (710,406,557)</u>	<u>\$ (168,524,324)</u>	<u>\$ (541,889,026)</u>	



# 2023 Bond Propositions

Prop	Project	Prop Total									
<b>A</b>	<b>New Schools</b>	<b>\$1,820,000,000</b>									
	<table border="1"> <tr> <td>Conroe Area High School • 3,800 seats; opens 2027 • \$384,230,000</td> <td>Grand Oaks 7-8, 9<sup>th</sup> Grade Campus • 2,000 seats; opens 2026 • \$165,540,000</td> <td>Conroe Area Intermediate • 950 seats; opens 2027 • \$63,730,000</td> </tr> <tr> <td>Caney Creek 9<sup>th</sup> Grade Campus • 1,600 seats; opens 2027 • \$138,100,000</td> <td>The Woodlands Feeder Elementary • 950 seats; opens 2025 • \$59,000,000</td> <td>Grand Oaks Elementary • 950 seats; opens 2026 • \$63,730,000</td> </tr> <tr> <td>Conroe Area Junior High • 1,600 seats; opens 2027 • \$138,100,000</td> <td>242 Corridor Elementary • 950 seats; opens 2025 • \$59,000,000</td> <td></td> </tr> </table>	Conroe Area High School • 3,800 seats; opens 2027 • \$384,230,000	Grand Oaks 7-8, 9 <sup>th</sup> Grade Campus • 2,000 seats; opens 2026 • \$165,540,000	Conroe Area Intermediate • 950 seats; opens 2027 • \$63,730,000	Caney Creek 9 <sup>th</sup> Grade Campus • 1,600 seats; opens 2027 • \$138,100,000	The Woodlands Feeder Elementary • 950 seats; opens 2025 • \$59,000,000	Grand Oaks Elementary • 950 seats; opens 2026 • \$63,730,000	Conroe Area Junior High • 1,600 seats; opens 2027 • \$138,100,000	242 Corridor Elementary • 950 seats; opens 2025 • \$59,000,000		
Conroe Area High School • 3,800 seats; opens 2027 • \$384,230,000	Grand Oaks 7-8, 9 <sup>th</sup> Grade Campus • 2,000 seats; opens 2026 • \$165,540,000	Conroe Area Intermediate • 950 seats; opens 2027 • \$63,730,000									
Caney Creek 9 <sup>th</sup> Grade Campus • 1,600 seats; opens 2027 • \$138,100,000	The Woodlands Feeder Elementary • 950 seats; opens 2025 • \$59,000,000	Grand Oaks Elementary • 950 seats; opens 2026 • \$63,730,000									
Conroe Area Junior High • 1,600 seats; opens 2027 • \$138,100,000	242 Corridor Elementary • 950 seats; opens 2025 • \$59,000,000										
	<b>Total Capacity Added: 12,800</b>										
	<b>Additions</b>										
	<table border="1"> <tr> <td>McCullough Junior High • 500 seats • \$50,976,000</td> <td>Hailey Elementary • 100 seats • \$13,530,000</td> <td>Ford Elementary • 100 seats • \$25,964,000</td> </tr> </table>	McCullough Junior High • 500 seats • \$50,976,000	Hailey Elementary • 100 seats • \$13,530,000	Ford Elementary • 100 seats • \$25,964,000							
McCullough Junior High • 500 seats • \$50,976,000	Hailey Elementary • 100 seats • \$13,530,000	Ford Elementary • 100 seats • \$25,964,000									
	<b>Total Capacity Added: 700</b>										
	<b>Major Renovations</b>										
	<table border="1"> <tr> <td>The Woodlands High School • 3,200 seats • \$55,266,000</td> <td>Oak Ridge HS 9th Grade Campus • 1,250 seats • \$23,491,000</td> <td>Creighton Elementary • 650 seats • \$15,012,000</td> </tr> <tr> <td>Knox Junior High • 1,350 seats • \$25,593,000</td> <td>San Jacinto Elementary • 725 seats • \$12,960,000</td> <td></td> </tr> </table>	The Woodlands High School • 3,200 seats • \$55,266,000	Oak Ridge HS 9th Grade Campus • 1,250 seats • \$23,491,000	Creighton Elementary • 650 seats • \$15,012,000	Knox Junior High • 1,350 seats • \$25,593,000	San Jacinto Elementary • 725 seats • \$12,960,000					
The Woodlands High School • 3,200 seats • \$55,266,000	Oak Ridge HS 9th Grade Campus • 1,250 seats • \$23,491,000	Creighton Elementary • 650 seats • \$15,012,000									
Knox Junior High • 1,350 seats • \$25,593,000	San Jacinto Elementary • 725 seats • \$12,960,000										
	<b>Total Capacity Impacted: 7,175</b>										
	<b>Master Plans</b>										
	<table border="1"> <tr> <td>Oak Ridge High School Phase II • 2,200 seats • \$62,169,000</td> <td>Washington High School • 400 seats • \$33,630,000</td> </tr> </table>	Oak Ridge High School Phase II • 2,200 seats • \$62,169,000	Washington High School • 400 seats • \$33,630,000								
Oak Ridge High School Phase II • 2,200 seats • \$62,169,000	Washington High School • 400 seats • \$33,630,000										
	<b>Total Capacity Impacted: 2,600</b>										
	<b>Infrastructure • \$252,979,000</b>										
	<b>Safety • \$35,000,000</b>										
	<b>Land • \$50,000,000</b>										
	<b>Transportation • \$22,000,000</b>										
	<b>Technology Infrastructure • \$70,000,000</b>										
<b>B</b>	<b>Technology Devices</b>	<b>\$40,000,000</b>									
<b>C</b>	<b>16 PE Classrooms/Elementary Gyms • \$95,877,000</b>	<b>\$112,877,000</b>									
	<b>CTE - Ag Barns • \$17,000,000</b>										
<b>D</b>	<b>Pool</b>	<b>\$22,900,000</b>									
	50-meter outdoor pool next to current Natatorium with locker room/restroom expansion and open air structure to cover pool & current Natatorium refurbishment • 50-meter outdoor pool - \$20,400,000 • Natatorium refurbishment - \$2,500,000										

## Status of 2023 Bond Referendum

As of 8/31/2024

Project Description	Original Bond Budget	Budget Adjustments	Adjusted Budget	Funds Expended & Encumbered	Estimate to Complete	Expected Completion	% Complete
Timber Mills HS- Conroe	\$ 384,230,000			\$ 14,491,333	\$ 369,738,667	Aug-27	9.0%
Grand Oaks 7-8, 9th Campus	165,540,000			51,769,492	113,770,508	Aug-27	9.0%
Caney Creek 9th Campus	138,100,000			7,328,825	130,771,175	Aug-27	9.0%
New JHS- Conroe	138,100,000			6,827,925	131,272,075	Aug-27	4.0%
Eissler Elementary	59,000,000			49,443,078	9,556,922	Aug-25	21.0%
Campbell Elementary	59,000,000			47,870,214	11,129,786	Aug-25	25.0%
Intermediate (Flex 26 Conroe)	63,730,000			2,801,860	60,928,140	Aug-26	1.0%
Elementary (Flex 27 Grand Oaks)	63,730,000			2,826,060	60,903,940	Aug-26	1.0%
McCullough JHS Addition	50,976,000			3,042,960	47,933,040	Aug-26	4.0%
Hailey Elem Addition	13,530,000			902,911	12,627,089	Aug-25	5.0%
Ford Elem Addition	25,964,000			1,648,302	24,315,698	Aug-25	5.0%
The Woodlands HS Renovations	55,266,000			3,530,240	51,735,760	Aug-26	4.0%
Oak Ridge HS 9th Renovations	23,491,000			2,219,659	21,271,341	Aug-26	3.0%
Knox JHS Renovations	25,593,000			1,696,720	23,896,280	Aug-26	7.0%
Creighton Elem Renovations	15,012,000			1,171,359	13,840,641	Aug-25	5.0%
San Jacinto Elem Renovations	12,960,000			-	12,960,000	Aug-27	0.0%
Oak Ridge HS Phase II	62,169,000			3,774,720	58,394,280	Aug-26	1.0%
Washington HS Phase I	33,630,000			2,029,685	31,600,315	Aug-26	1.0%
Infrastructure	252,979,000			21,916,998	231,062,002	Aug-27	5.0%
Safety & Security	35,000,000			-	35,000,000	Aug-27	0.0%
Transportation Centers	10,000,000			-	10,000,000	Aug-25	0.0%
Buses	12,000,000			5,063,750	6,936,250	Aug-25	42.2%
Technology Infrastructure	70,000,000			6,818,188	63,181,812	Aug-27	9.7%
Land Purchases	50,000,000			37,078,041	12,921,959	Aug-25	74.2%
<b>TOTAL PROP A</b>	<b>1,820,000,000</b>			<b>274,252,320</b>	<b>1,545,747,680</b>		
Technology Devices	40,000,000			3,595,603	36,404,397	Aug-27	9.0%
<b>TOTAL PROP B</b>	<b>40,000,000</b>			<b>3,595,603</b>	<b>36,404,397</b>		
Agriculture Barns	17,000,000			1,053,307	15,946,693	Aug-25	3.0%
Elementary Gyms	95,877,000			1,389,100	94,487,900	Aug-27	3.0%
<b>TOTAL PROP C</b>	<b>112,877,000</b>			<b>2,442,407</b>	<b>110,434,593</b>		
<b>Total of All Propositions</b>	<b>\$ 1,972,877,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 280,290,330</b>	<b>\$ 1,692,586,670</b>		
Contingency	-	-	-				
<b>Grand Total</b>	<b>\$ 1,972,877,000</b>		<b>\$ -</b>				

School Bonds Authorized	\$ 1,972,877,000
School Bonds Sold	\$ 595,000,000
Balance to Sell	\$ 1,377,877,000

# Conroe Independent School District

## *Capital Projects Summary*

### **Project: Timber Mills High School**

The capital projects fund is providing \$384.2 million for a new high school, grades 9-12. The new 740,000 square foot facility will have the capacity to service 3,800 students in the Conroe High School feeder system.

**Status:** This campus is scheduled to open August 2027.

#### **Operating Budget Impact:**

The overall impact on the budget will occur in the 25-26 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

### **Project: 7th-8th/ 9th Grade Grand Oaks Feeder School**

The capital projects fund is providing \$165.5 million for a new 7th- 9th grade school. The new 400,000 square foot facility will have the capacity to service 2,000 students in the Grand Oaks High School feeder system.

**Status:** This campus is scheduled to open August 2027.

#### **Operating Budget Impact:**

The overall impact on the budget will occur in the 25-26 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

### **Project: Caney Creek 9th Grade Campus**

The capital projects fund is providing \$138.1 million for a new 9<sup>th</sup> grade campus. The new 311,000 square foot facility will have the capacity to service 1,600 students in the Caney Creek High School feeder system.

**Status:** This campus is scheduled to open August 2027.

#### **Operating Budget Impact:**

The overall impact on the budget will occur in the 25-26 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

### **Project: New Conroe Junior High School**

The capital projects fund is providing \$138.1 million for a new junior high school, grades 7-8. The new 308,100 square foot facility will have the capacity to service 1,600 students in the Conroe High School feeder system.

**Status:** This campus is scheduled to open August 2027.

**Operating Budget Impact:**

The overall impact on the budget will occur in the 25-26 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

**Project: Eissler Elementary**

The capital projects fund is providing \$59 million for a new PK through 6th grade school. The new 147,000 square foot facility will have the capacity to service 950 students in the The Woodlands High School feeder system.

**Status:** This campus is scheduled to open August 2025.

**Operating Budget Impact:** The overall impact on the budget will occur in the 24-25 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

**Project: Campbell Elementary**

The capital projects fund is providing \$59 million for a new PK through 6th grade school. The new 147,000 square foot facility will have the capacity to service 950 students in the Caney Creek and Oak Ridge High School feeder systems.

**Status:** This campus is scheduled to open August 2025.

**Operating Budget Impact:**

The overall impact on the budget will occur in the 24-25 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

**Project: (Flex 26) Conroe Feeder Intermediate**

The capital projects fund is providing \$63.7 million for a new intermediate school. The new 147,000 square foot facility will have the capacity to service 950 students in the Conroe High School feeder system.

**Status:** This campus is scheduled to open August 2026.

**Operating Budget Impact:** The overall impact on the budget will occur in the 24-25 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

**Project: (Flex 27) Grand Oaks Feeder Elementary**

The capital projects fund is providing \$63.7 million for a new intermediate school. The new 147,000 square foot facility will have the capacity to service 950 students in the Grand Oaks High School feeder system.

**Status:** This campus is scheduled to open August 2026.

**Operating Budget Impact:** The overall impact on the budget will occur in the 24-25 school year and will be based on projected enrollment with the majority of the cost being in staffing expense. The remaining expense will include cost for maintenance, custodial, utilities, and supplies.

**Project: McCullough Junior High School Addition**

The capital projects fund is providing \$50.9 million for classroom additions and an additional gym.

**Status:** This project will be complete August 2026.

**Operating Budget Impact:** This addition is replacing portable buildings so this should have no impact on the budget.

**Project: Hailey Elementary School Addition**

The capital projects fund is providing \$13.5 million for classroom additions

**Status:** This project will be complete August 2025.

**Operating Budget Impact:** This addition is replacing portable buildings so this should have no impact on the budget.

**Project: Ford Elementary School Addition**

The capital projects fund is providing \$25.9 million for classroom additions.

**Status:** This project will be complete August 2025.

**Operating Budget Impact:** This addition is replacing portable buildings so this should have no impact on the budget.

**Project: Oak Ridge High School (Phase II)**

The capital projects fund is providing \$62.2 million for classroom additions.

**Status:** This project will be complete August 2026.

**Operating Budget Impact:** This addition is replacing portable buildings so this should have no impact on the budget.

**Project: Washington High School (Phase I)**

The capital projects fund is providing \$33.6 million for classroom additions.

**Status:** This project will be complete August 2026.

**Operating Budget Impact:** This addition is replacing portable buildings so this should have no impact on the budget.

**Project: Campus Improvements/Safety & Security/District Support Services/Land**

The capital projects fund is providing \$132,322,000 million for campus renovations, \$252,979,000 of multiple campus infrastructures, \$35,000,000 for security, 132,000,000 for district support services needs, and \$50,000,000 for land purchases. The District Support Services includes funding for a transportation facility expansion, new buses and technology infrastructure. As well as agriculture barns of \$17,000,000 and elementary gyms for \$95,877,000.

# Food Service Fund



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

**Child Nutrition Fund**

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

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Budget</u>
<b>Revenues</b>					
Local sources	\$ 2,079,462	\$ 3,716,892	\$ 10,059,678	\$ 10,272,727	\$ 9,918,617
State Sources	95,712	85,219	148,324	159,808	-
Federal sources	<u>20,619,916</u>	<u>34,364,235</u>	<u>22,464,782</u>	<u>22,185,839</u>	<u>22,631,383</u>
<b>Total Revenues</b>	<u>22,795,090</u>	<u>38,166,346</u>	<u>32,672,784</u>	<u>32,618,374</u>	<u>32,550,000</u>
<b>Expenditures by function</b>					
Food service	19,555,567	26,545,475	30,458,685	32,460,726	35,801,000
Maintenance & Operations	<u>1,549,851</u>	<u>2,307,499</u>	<u>2,183,696</u>	<u>1,652,846</u>	<u>1,649,000</u>
<b>Total Expenditures</b>	<u>21,105,418</u>	<u>28,852,974</u>	<u>32,642,381</u>	<u>34,113,572</u>	<u>37,450,000</u>
<b>Revenues Over (Under) Expenditures</b>	1,689,672	9,313,372	30,403	(1,495,198)	(4,900,000)
<b>Fund Balances, beginning</b>	<u>1,741,205</u>	<u>3,430,877</u>	<u>12,744,249</u>	<u>12,774,652</u>	<u>11,279,454</u>
<b>Fund Balances, ending</b>	<u>\$ 3,430,877</u>	<u>\$ 12,744,249</u>	<u>\$ 12,774,652</u>	<u>\$ 11,279,454</u>	<u>\$ 6,379,454</u>

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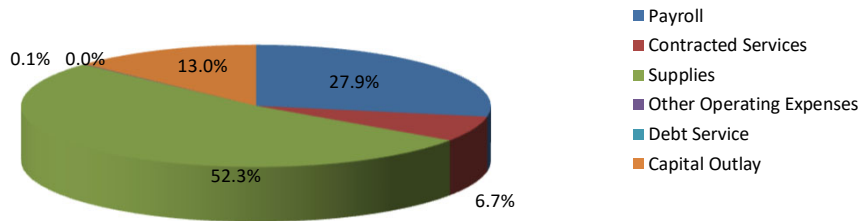
## Child Nutrition Fund

### Budget Summary: 2024-2025

#### Revenue & Expenditure Summary by Major Object

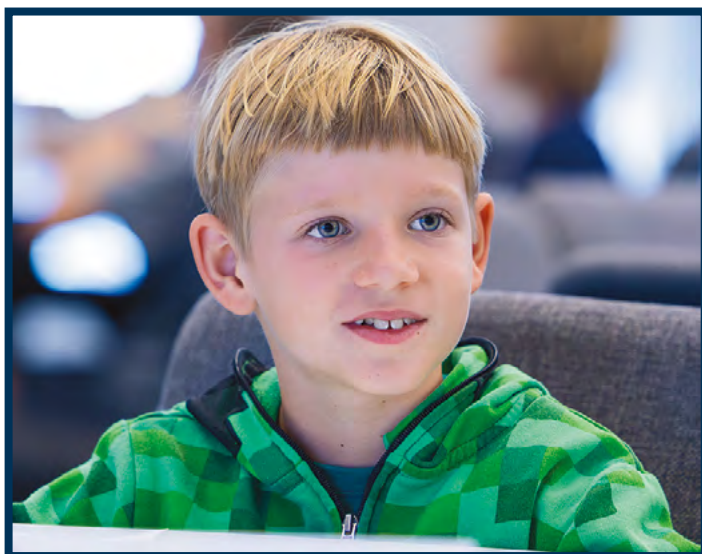
	2022-2023 Actual	2023-2024 Amended Budget	2023-2024 Actual	2024-2025 Budget	Percent of Total
<b>Revenues</b>					
Local sources	\$ 10,059,678	\$ 9,940,145	\$ 10,272,727	\$ 9,918,617	30.47%
State Sources	148,324	-	159,808	-	
Federal sources	22,464,782	22,660,700	22,185,839	22,631,383	69.53%
<b>Total Revenues</b>	<b>32,672,784</b>	<b>32,600,845</b>	<b>32,618,374</b>	<b>32,550,000</b>	<b>100.00%</b>
<b>Expenditures by object</b>					
Payroll	10,222,772	10,980,000	10,721,112	10,430,000	27.9%
Contracted Services	2,550,694	3,053,711	2,770,948	2,514,000	6.7%
Supplies	18,443,769	23,759,108	19,597,494	19,580,500	52.3%
Other Operating Expenses	34,209	40,500	35,843	40,500	0.1%
Debt Service	-	3,000	-	-	0.0%
Capital Outlay	1,390,937	1,069,951	988,175	4,885,000	13.0%
<b>Total Expenditures</b>	<b>32,642,381</b>	<b>38,906,270</b>	<b>34,113,572</b>	<b>37,450,000</b>	<b>100.00%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 30,403</b>	<b>\$ (6,305,425)</b>	<b>\$ (1,495,198)</b>	<b>\$ (4,900,000)</b>	

#### Expenditures by Major Object





# Informational Section



**CONROE**  
INDEPENDENT  
SCHOOL DISTRICT

# Conroe ISD • Campus Locations

## Caney Creek Feeder Zone

### High School

31 Caney Creek High School

### Junior High School

25 Moorhead Junior High ▲

### Intermediate Schools

16\* Grangerland Intermediate ▲

63 Veterans Memorial Intermediate ▲

### Elementary Schools

3 Austin Elementary ▲

★ Campbell Elementary (K-6) ▲ (opens 2025)

6 Creighton Elementary ▲○

16\* Milam Elementary ▲

62 Hope Elementary ▲

22 San Jacinto Elementary ▲

## College Park Feeder Zone

### High School

42 The Woodlands College Park HS and Academy of Science & Technology

### Junior High School

29\* Knox Junior High

### Intermediate Schools

23 Collins Intermediate

29\* Wilkerson Intermediate ▲

### Elementary Schools

4 Buckalew Elementary

7 David Elementary

9 Galatas Elementary

12 Hailey Elementary

13 Houser Elementary

15 Lamar Elementary ▲○

18 Powell Elementary

20 Ride Elementary

## Conroe Feeder Zone

34 Washington High School (9-12)

JDC Montgomery Co. Juvenile Detention Center

### Junior High School

36 Conroe High School and Academy for Science & Health Professions

33 Conroe High School - 9th grade campus

### Junior High School

56 Peet Junior High

49\* Stockton Junior High

### Intermediate Schools

49\* Bozman Intermediate ▲

41 Cryar Intermediate ▲

14 Travis Intermediate ▲

### Elementary Schools

1 Anderson Elementary ▲

2 Armstrong Elementary ▲

66 Bartlett Elementary ▲

10 Giesinger Elementary

64 Gordon-Reed Elementary (PK-6)

14 Houston Elementary ▲

49\* Patterson Elementary ▲○

27 Reaves Elementary ▲

19 Rice Elementary ▲

21 Runyan Elementary ▲

57 Stewart Elementary (K-6)

50 Wilkinson Elementary

## Grand Oaks Feeder Zone

### High School

59 Grand Oaks High School

### Junior High School

46\* York Junior High

### Intermediate Schools

46\* Cox Intermediate

60 Clark Intermediate

### Elementary Schools

51 Birnham Woods Elementary

58 Bradley Elementary

45 Broadway Elementary

8 Ford Elementary

65 Hines Elementary

55 Snyder Elementary

## Oak Ridge Feeder Zone

### High School

37 Oak Ridge High School

37 Oak Ridge HS - 9th grade campus and Academy for Careers in Engineering & Science

### Junior High School

54 Irons Junior High

### Intermediate Schools

24 Vogel Intermediate ▲

### Elementary Schools

★ Campbell Elementary (K-6) ▲ (opens 2025)

8 Ford Elementary ▲

13 Houser Elementary ▲

44 Kaufman Elementary

17 Oak Ridge Elementary ▲

61 Suchma Elementary (K-6)

## The Woodlands Feeder Zone

### High School

30 The Woodlands High School

38 The Woodlands HS - 9th grade campus

### Junior High School

39 McCullough Junior High

### Intermediate Schools

26 Mitchell Intermediate

29\* Wilkerson Intermediate ▲

### Elementary Schools

4 Buckalew Elementary

5 Bush Elementary

43 Deretchin Elementary (PK-6) ▲○

✦ Eissler Elementary (opens 2025)

9 Galatas Elementary

11 Glen Loch Elementary ▲

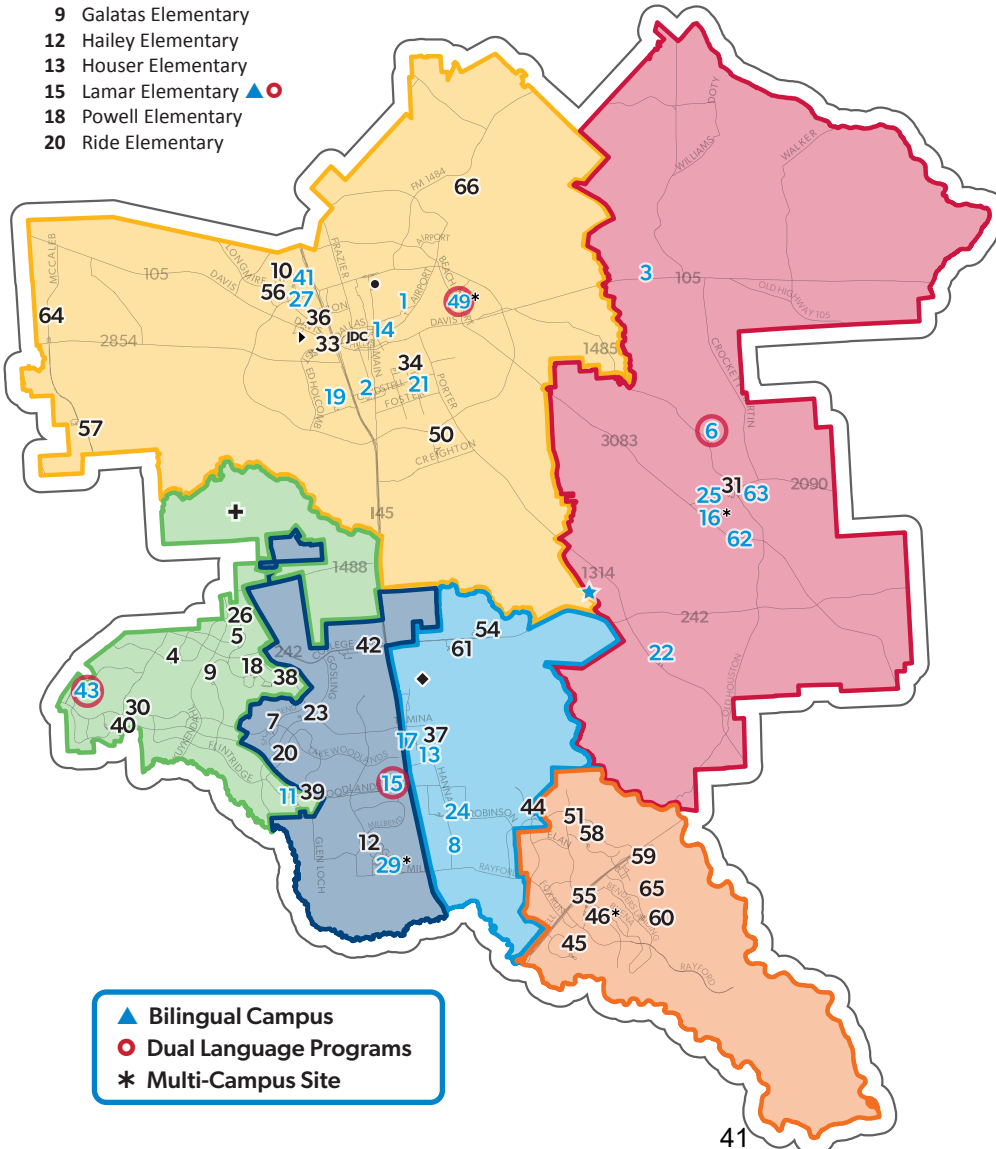
18 Powell Elementary

40 Tough Elementary (K-6)

► Deane L. Sadler Administration / Technology Center  
3205 West Davis • Conroe, Texas

◆ Walter P. Jett Teacher Training Center  
19043 David Memorial Dr. • Shenandoah, Texas

● DAEP and JJAEP  
2235 N. First Street • Conroe, Texas



▲ Bilingual Campus  
○ Dual Language Programs  
\* Multi-Campus Site



<h3>August 2024</h3> <table border="1"> <tr><td>S</td><td>M</td><td>TU</td><td>W</td><td>TH</td><td>F</td><td>S</td></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>31</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	<h3>September 2024</h3> <table border="1"> <tr><td>S</td><td>M</td><td>TU</td><td>W</td><td>TH</td><td>F</td><td>S</td></tr> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</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						<h3>October 2024</h3> <table border="1"> <tr><td>S</td><td>M</td><td>TU</td><td>W</td><td>TH</td><td>F</td><td>S</td></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>31</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			<h3>November 2024</h3> <table border="1"> <tr><td>S</td><td>M</td><td>TU</td><td>W</td><td>TH</td><td>F</td><td>S</td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</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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- Holiday**
- Early release (Students)**
- Workday for staff (No students)**
- Teacher professional learning (No students)**
- Teacher exchange day (No students)**

### Report Cards

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

### Days of Instruction

	Students	Teachers
1st Semester	83	93
2nd Semester	89	94
<b>Total Days</b>	<b>172</b>	<b>187</b>

### Grading Periods

1st Semester	
Grading period	Ends
1st	October 10
2nd	December 20
2nd Semester	
Grading period	Ends
1st	March 7
2nd	May 23

### Students

Starting date	August 14
Ending date	May 23

### Staff

Starting date	August 5
Ending date	May 28

### Student Holidays

Labor Day	September 2
Holiday	October 11 - 14
Holiday	November 4 - 5
Thanksgiving	November 25 - 29
Winter Break	Dec. 23 - Jan. 6
Martin Luther King, Jr. Day	Jan. 20
Holiday	February 14
Presidents' Day	February 17
Spring Break	March 10 - 14
Holiday	April 18 - 21
Memorial Day	May 26

### Student Early Release

December 20
May 23

### Teacher Work Days

August 5
August 13
January 6
May 27

### Teacher Professional Learning Days

August 6 - 12
November 5

### Teacher Exchange Days (5 days exchanged for professional learning)

October 11
November 4
February 14
April 21
May 28

# Teachers, Librarians, and ARD Facilitators Hiring Schedule

2024-2025 Years of Experience	Proposed New Hire Salary Bachelor's degree 187 days
0	\$61,600
1	\$61,750
2	\$61,900
3	\$62,200
4	\$62,500
5	\$62,850
6	\$63,150
7	\$63,450
8	\$63,950
9	\$64,250
10	\$64,550
11	\$64,850
12	\$65,150
13	\$65,570
14	\$65,970
15	\$66,370
16	\$66,770
17	\$67,170
18	\$67,570
19	\$67,970
20	\$68,370
21	\$68,770
22	\$69,170
23	\$69,670
24	\$70,170
25	\$70,670
26	\$71,170
27	\$71,770
28	\$72,270
29	\$72,770
30+	\$73,270

\* Creditable years of experience as of September 1, 2024.

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 2024-2025

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Memo Total</u>
<b>Requirements</b>			
Proposed Expenditure Budget	\$ 711,969,241	\$ 176,509,248	\$ 888,478,489
Fund Balance Requirement	149,066,461	17,889,542	166,956,003
<b>Total Requirements</b>	<b>861,035,702</b>	<b>194,398,790</b>	<b>1,055,434,492</b>
<b>Resources</b>			
Other Than Tax Levy:			
Fund Balance, 8/31/23	160,962,841	23,943,570	184,906,411
State Revenue	279,262,422	13,188,011	292,450,433
TRS On-behalf	37,800,000	-	37,800,000
Other Local Revenues	11,700,000	2,000,000	13,700,000
<b>Total Non-Tax Resources</b>	<b>489,725,263</b>	<b>39,131,581</b>	<b>528,856,844</b>
Revenue Required From Current Tax Levy	371,310,439	155,267,209	526,577,648
<b>Computation of Tax Rate</b>			
Revenue Required From Property Tax Levy	371,310,439	155,267,209	526,577,648
Certified Estimated Taxable Value	55,452,574,579	55,452,574,579	55,452,574,579
Collection Rate Factor	100.00%	100.00%	100.00%
Adjusted Net Estimated Taxable Value	55,452,574,579	55,452,574,579	55,452,574,579
Tax Rate Needed Per \$100 Valuation	0.6696	0.280	0.9496
<b>Tax Rate</b>	<b>\$ 0.6696</b>	<b>0.2800</b>	<b>0.9496</b>
<b>Prior Year Tax Rate</b>	<b>\$ 0.7021</b>	<b>0.2600</b>	<b>0.9621</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 20, 2024 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	\$0.6696/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.2800/\$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	5.83 % increase
Debt Service	19.90 % increase
Total Expenditures	8.35 % 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	\$71,752,255,809	\$76,153,560,565
Total appraised value* of new property**	\$1,893,120,961	\$932,015,580
Total taxable value*** of all property	\$48,534,655,737	\$51,727,175,184
Total taxable value*** of new property**	\$1,253,478,023	\$843,800,751

\*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\* \$2,014,950,000

\*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>	\$0.7021	\$0.2600	\$0.9621	\$7,366	\$3,978
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$0.6664	\$0.3105	\$0.9769	\$7,906	\$3,971
<b>Proposed Rate</b>	\$0.6696	\$0.2800	\$0.9496	\$7,685	\$4,002

\*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	\$386,445	\$417,378
Average Taxable Value of Residences	\$286,445	\$317,378
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.9621	\$0.9496
Taxes Due on Average Residence	\$2,755.89	\$3,013.82
Increase (Decrease) in Taxes		\$257.93

**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 \$1.0050. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.0050.**

### 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)	\$152,246,349
Interest & Sinking Fund Balance(s)	\$23,943,570

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](https://www.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 2024  
AD VALOREM TAX RATES**

ON AUGUST 20, 2024, THE GOVERNING BODY FOR CONROE INDEPENDENT SCHOOL DISTRICT ADOPTED THE FOLLOWING TAX RATES FOR THE 2024 LEVY ON VALUES.

Maintenance and Operations Rate (General Fund)	<u>0.6696</u>	Per \$100
Interest and Sinking Rate (Debt Service Fund)	<u>0.2800</u>	Per \$100
Total of Adopted Tax Rates	<u>0.9496</u>	Per \$100

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

**THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 0.48 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-32.50.**

**Those Members Voting For:**

- 1 Stacey Chase
- 2 Datren Williams
- 3 Theresa Wagaman
- 4 Skeeter Hubert

- 5 Tiffany Nelson
- 6 Melissa Dungan
- 7 Misty Odenweller

**Those Members Voting Against:**

- 1 \_\_\_\_\_
- 2 \_\_\_\_\_
- 3 \_\_\_\_\_
- 4 \_\_\_\_\_

- 5 \_\_\_\_\_
- 6 \_\_\_\_\_
- 7 \_\_\_\_\_

**Those Members Present, but Not Voting**

- 1 \_\_\_\_\_

- 2 \_\_\_\_\_

**Those Members Absent:**

- 1 \_\_\_\_\_

- 2 \_\_\_\_\_

Passed and approved this 20th day of August, 2024

  
\_\_\_\_\_  
President CISD Board of Trustees

  
\_\_\_\_\_  
Secretary Board of Trustees

# 2024 Tax Rate Calculation Worksheet

## School Districts without Chapter 313 Agreements

Conroe Independent School District	936-709-7752
School District's Name	Phone (area code and number)
3205 W. Davis Street Conroe, TX 77304	www.conroelsd.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 submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year 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>	\$ 52,839,015,696
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 6,128,516,022
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 46,710,499,674
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.9621 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 4,023,870,580	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 3,637,879,463	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 385,991,117
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 192,834,940	
	<b>B. Prior year disputed value:</b> ..... - \$ 20,929,291	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 171,905,649
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 557,896,766
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 47,268,396,440
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year 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>Prior year taxable value lost because property first qualified for an exemption in the current year.</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 freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ <u>14,142,371</u></p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: .. + \$ <u>762,111,149</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	<p>\$ <u>776,253,520</u></p>
11.	<p><b>Prior year 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 the current year.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value.</b> ..... \$ <u>3,853,710</u></p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ <u>33,822</u></p> <p><b>C. Value loss.</b> Subtract B from A.</p>	<p>\$ <u>3,819,888</u></p>
12.	<p><b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.</p>	<p>\$ <u>780,073,408</u></p>
13.	<p><b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.</p>	<p>\$ <u>46,488,323,032</u></p>
14.	<p><b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.</p>	<p>\$ <u>447,264,155</u></p>
15.	<p><b>Taxes refunded for years preceding tax year prior year.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year the prior year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>8</sup></p>	<p>\$ <u>4,221,811</u></p>
16.	<p><b>Adjusted prior year 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 the prior year from the result.</p>	<p>\$ <u>451,485,966</u></p>
17.	<p><b>Total current year taxable value on the current year 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>54,901,630,145</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 current year value.</b> Subtract B from A.</p>	<p>\$ <u>54,901,630,145</u></p>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. Current year 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>3,125,965,380</u></p> <p><b>B. Current year 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>	<p>\$ <u>3,125,965,380</u></p>

<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 and 26.04(c-2)  
<sup>11</sup> Tex. Tax Code §26.012(f)  
<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(g)(B)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 6,852,061,290
20.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 51,175,534,235
21.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 17,400
22.	<b>Total current year 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 the prior year. 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, of the prior year, and be located in a new improvement.	\$ 843,800,751
23.	<b>Total adjustments to the current year taxable value.</b> Add lines 21 and 22.	\$ 843,818,151
24.	<b>Adjusted current year taxable value.</b> Subtract line 23 from line 20.	\$ 50,331,716,084
25.	<b>Current year NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 0.8970 /\$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>16</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>Current year 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>	\$ 0.6196 /\$100
27.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>	\$ 0.0500 /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) .....	\$ 0.0500 /\$100
	B. \$0.05 per \$100 of taxable value .....	\$ 0.0500 /\$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(l) and Tex. Edu. Code §45.0032

<sup>21</sup> Tex. Edu. Code §§48.202(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 §§48.255, 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(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year 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>	0.6696 \$ _____ / \$100
29.	<b>Total current year debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ol 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> </ol> <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. <sup>28</sup></p> Enter debt amount: ..... \$ <u>176,509,248</u>	
	B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u>	
	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>	
	D. <b>Adjust debt:</b> Subtract B and C from A.	<u>176,509,248</u>
30.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	4,865,539 \$ _____
31.	<b>Adjusted current year debt.</b> Subtract line 30 from line 29D.	171,643,709 \$ _____
32.	<b>Current year 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>	
	A. Enter the current year anticipated collection rate certified by the collector. <sup>31</sup> <u>100.00</u> %	
	B. Enter the 2023 actual collection rate <u>99.60</u> %	
	C. Enter the 2022 actual collection rate <u>99.47</u> %	
	D. Enter the 2021 actual collection rate <u>100.08</u> %	<u>100.00</u> %
33.	<b>Current year debt adjusted for collections.</b> Divide Line 31 by Line 32.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	<u>171,643,709</u> \$ _____
34.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	51,175,534,235 \$ _____
35.	<b>Current year debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	0.3354 \$ _____ / \$100
36.	<b>Current year voter-approval tax rate.</b> Add Lines 28 and 35.  If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. <sup>32</sup>	1.0050 \$ _____ / \$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.

<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
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>	\$ 0
38.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 51,175,534,235
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ 1.0050 /\$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>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.9621 /\$100
42.	<b>Prior voter-approval tax rate.</b> If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
43.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	<b>Current year 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).	\$ 1.0050 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

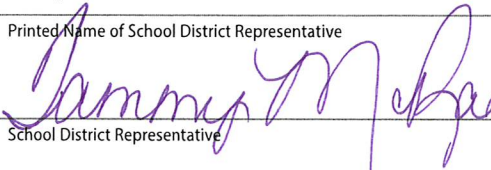
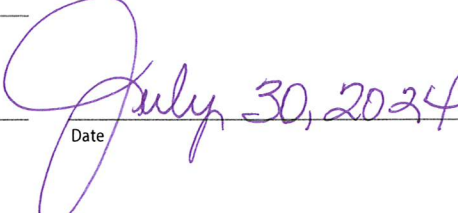
No-New-Revenue Tax Rate ..... \$ 0.8970 /\$100  
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.0050 /\$100  
 As applicable, enter the current year 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** ▶    
 School District Representative 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