

2022-23 BUDGET



16717 Ella Blvd., Houston, TX 77090



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**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET
SUMMARY OF GOVERNMENTAL FUNDS BUDGETS
BY FUND**

				For Informational Purposes Only		
	General Fund	Child Nutrition	Debt Service	Special Revenue	Capital Projects	Total All Funds
Projected Fund Balance at 7/1/22	82,484,715	6,309,143	73,588,536	1,127,711	8,536,702	172,046,807
Revenues by Source						
Local Revenue	153,489,989	1,790,000	71,549,529	5,616,503		232,446,021
State	162,489,303	150,000	1,337,826	30,926,084		194,903,213
Federal	6,000,000	26,600,000		156,673,039		189,273,039
Total Revenues	321,979,292	28,540,000	72,887,355	193,215,626		616,622,273
Appropriations by Major Object						
Payroll Costs	314,141,390	11,650,500		166,449,805	84,763	492,326,458
Contracted Services	23,430,525	524,500		8,634,791	1,698,857	34,288,673
Supplies & Materials	10,897,575	15,760,300		13,569,331	2,525,421	42,752,627
Other Operating Costs	8,280,416	91,750		4,016,761		12,388,927
Debt Service	628,732		69,598,962			70,227,694
Capital Outlay	19,000	200,000		544,938	4,227,661	4,991,599
Total Appropriations	357,397,638	28,227,050	69,598,962	193,215,626	8,536,702	656,975,978
Projected Fund Balance						
Nonspendable Fund Balance	5,025,849					5,025,849
Restricted Fund Balance		6,622,093	76,876,929			83,499,022
Committed Fund Balance				1,127,711		1,127,711
Assigned Fund Balance	40,000,000					40,000,000
Unassigned Fund Balance	2,040,520					2,040,520
TOTAL FUND BALANCE	47,066,369	6,622,093	76,876,929	1,127,711		131,693,102

**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET
SCHEDULE OF ESTIMATED REVENUES**

				For Informational Purposes Only		
	General Fund	Child Nutrition	Debt Service	Special Revenue	Capital Projects	Total All Funds
Local Sources						
Current Taxes	151,139,989		69,829,529			220,969,518
Delinquent Taxes			1,225,000			1,225,000
Penalty & Interest	850,000		450,000			1,300,000
Tuition/Summer School/Camps	58,000					58,000
Interest Earnings	125,000	10,000	45,000			180,000
Rental of Facilities	75,000					75,000
Miscellaneous Revenue	873,500	50,000				923,500
Athletic Receipts	351,000					351,000
Intermediate Sources	17,500					17,500
Food Sales		1,730,000				1,730,000
Campus Activity Funds				5,036,000		5,036,000
Other Local Grants				416,630		416,630
Planet Ford Stadium				110,014		110,014
Local Scholarships				24,400		24,400
CTE Advisory Board Grant				10,367		10,367
Spring Education Foundation Grants				19,092		19,092
Total Local Revenues	153,489,989	1,790,000	71,549,529	5,616,503		232,446,021
State Sources						
Foundation and Available School Funds	141,089,303					141,089,303
Chapter 46 Existing Debt Allotment			1,337,826			1,337,826
TRS On-behalf	21,400,000					21,400,000
State Matching		150,000				150,000
Other State Grants				31,640		31,640
TCLAS-General Revenue				28,629,826		28,629,826
Advanced Placement Incentives				2,433		2,433
Region IV SSVI Grant				20,000		20,000
Instructional Materials Allotment				2,242,185		2,242,185
Total State Sources	162,489,303	150,000	1,337,826	30,926,084		194,903,213
Federal Sources						
Indirect Cost/SHARS/JROTC	6,000,000					6,000,000
ESSA Title I				22,376,566		22,376,566
IDEA-B Special Education				8,599,553		8,599,553
IDEA-B Preschool				142,732		142,732
IDEA-B Discretionary				190,648		190,648
Vocational Education - Grant				638,024		638,024
ESSA Title II, Part A				2,375,070		2,375,070
Title III, LEP				1,279,446		1,279,446
21st CCLC				133,743		133,743
Medicaid Administrative Claims				300,000		300,000
TCLAS-ESSER III				2,408,818		2,408,818
ESSER II				43,900,000		43,900,000
ESSER III				71,500,000		71,500,000
IDEA-B Formula-ARP				1,544,284		1,544,284
IDEA-B Preschool -ARP				83,158		83,158
Child Care Ctr Funds				131,709		131,709
Title IV SSAEP				1,068,586		1,068,586
Title VI, Part A				702		702
USDA Commodities		2,000,000				2,000,000
Child Nutrition Program		24,600,000				24,600,000
Total Federal Sources	6,000,000	26,600,000		156,673,039		189,273,039
Total Revenues	321,979,292	28,540,000	72,887,355	193,215,626		616,622,273

**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET
SUMMARY OF APPROPRIATIONS BY PROJECT**

	Payroll Costs	Contracted Services	Supplies & Materials	Other Operating Costs	Debt Service	Capital Outlay	2022-2023 Adopted Budget	2021-2022 Third Review
General Fund								
Spring High School	7,514,091	24,525	106,605	25,500			7,670,721	7,126,025
Westfield High School	6,957,070		114,348	29,500			7,100,918	6,576,867
Dekaney High School	5,799,450	2,000	94,505	28,500			5,924,455	5,492,994
Spring High 9th Grade Center	2,543,100	12,575	34,641				2,590,316	2,396,433
Westfield High 9th Grade Center	2,518,134	7,760	43,025				2,568,919	2,330,326
Dekaney High 9th Grade Center	2,778,990		40,340				2,819,330	2,325,929
Wunsche High School	5,335,620	18,875	68,125	13,000			5,435,620	5,376,709
Virtual High School	1,343,240	10,900	13,805	7,295			1,375,240	1,348,772
Spring Early College Academy	1,947,870	10,425	41,029	11,380		1,000	2,011,704	2,024,922
Wells Middle School	3,322,430	5,451	52,173	1,200			3,381,254	3,409,243
Dueitt Middle School	3,101,030	50	66,160	1,455			3,168,695	3,211,475
Twin Creeks Middle School	3,411,780	9,900	58,485	6,300			3,486,465	3,475,068
Springwoods Village Middle	2,261,550	5,125	25,876	11,950			2,304,501	2,098,368
Bammel Middle School	3,236,060	1,500	61,919	500			3,299,979	3,437,030
Cloughton Middle School	3,401,200	8,977	73,070	4,440			3,487,687	3,363,145
Bailey Middle School	3,549,510	19,900	56,617	2,000			3,628,027	3,104,450
Spring Leadership Academy	1,277,810	2,500	32,802	1,500			1,314,612	1,193,515
Roberson Middle School	3,258,100	2,578	61,357	2,000			3,324,035	3,178,443
Bammel Elementary School	2,675,870	11,278	36,485	2,000			2,725,633	2,417,244
Ponderosa Elementary School	2,339,070	4,657	40,060	1,500			2,385,287	2,345,497
Winship Elementary School	2,280,550		42,977				2,323,527	2,203,249
Reynolds Elementary School	2,627,680	3,775	37,351	4,423			2,673,229	2,395,762
Meyer Elementary School	2,082,870	1,300	23,025	7,271			2,114,466	2,006,214
Jenkins Elementary School	2,257,240	11,644	15,555	800			2,285,239	1,987,435
Hirsch Elementary School	2,395,690	3,820	27,919	2,873			2,430,302	2,295,318
Anderson Elementary School	1,938,830	2,175	27,194	1,300			1,969,499	2,029,267
Link Elementary School	1,676,450	4,426	13,925	2,630			1,697,431	1,636,528
Smith Elementary School	2,193,610	3,650	23,631	1,752			2,222,643	2,100,030
Beneke Elementary School	1,990,410	3,867	25,422	4,140			2,023,839	2,139,050
Thompson Elementary School	2,059,270	5,300	18,059	1,684			2,084,313	2,135,339
Heritage Elementary School	1,979,480	1,932	16,596	3,500			2,001,508	2,033,824
Clark Elementary School	3,567,660	8,200	71,619	2,000			3,649,479	3,422,308
Salyers Elementary School	2,382,040	2,700	23,324	6,660			2,414,724	2,087,606
Burchett Elementary School	2,704,320	7,000	24,670	3,805			2,739,795	2,422,402
Cooper Elementary School	2,164,520	2,800	85,304				2,252,624	2,174,172
McNabb Elementary School	2,318,200	6,030	47,764	400			2,372,394	2,255,880
Northgate Crossing Elementary School	2,266,240	8,029	20,968	1,000		1,000	2,297,237	2,328,935
Lewis Elementary School	1,668,910	6,384	21,919	2,000			1,699,213	1,516,046
Booker Elementary School	1,873,220	2,947	21,691	7,256			1,905,114	1,858,507
Hoyland Elementary School	2,292,260	801	37,443	8,150			2,338,654	2,289,110
Eickenroht Elementary School	2,047,250	3,459	24,815	1,004			2,076,528	2,014,997
Major Elementary School	1,880,000	4,750	15,875	2,517			1,903,142	1,857,937
Marshall Elementary School	2,971,300	4,066	30,319	1,200			3,006,885	2,670,691
School of Int'l Studies at Bammel	487,820		7,723				495,543	
Support Services	4,809,542	239,703	397,713	73,939			5,520,897	5,027,407
Curriculum & Instruction - Academics	2,810,450	135,367	241,417	91,373			3,278,607	3,246,572
Multilingual	20,314,040	54,300	208,897	21,250			20,598,487	20,198,337
Gifted & Talented	838,920	82,100	46,500	39,765			1,007,285	678,961
Career & Technical Education	9,872,280	38,710	273,599	74,729			10,259,318	9,951,935
Special Education	40,958,390	108,196	434,135	80,304			41,581,025	41,044,353
Athletics	3,685,370	290,926	428,915	312,580			4,717,791	4,707,013
Performing & Visual Arts	5,392,480	247,566	320,022	227,692			6,187,760	5,888,888
State Compensatory Education	24,071,148	230,600	388,430	401,460			25,091,638	24,451,369
General Counsel	635,220	8,800	20,920	166,300			831,240	880,749
Summer Programs	824,000		16,148	1,000			841,148	833,550
Pre-Kindergarten	9,001,120	11,000	27,000	12,000			9,051,120	7,920,910
Innovation & Equity	1,494,913	648,069	1,040,748	346,775			3,530,505	3,336,070
Communications & Community Engmt	1,738,150	355,832	57,467	43,354		3,000	2,197,803	2,040,287
District Utilities - Telephone		393,026					393,026	341,240

**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET
SUMMARY OF APPROPRIATIONS BY PROJECT
(CONTINUED)**

	Payroll Costs	Contracted Services	Supplies & Materials	Other Operating Costs	Debt Service	Capital Outlay	2022-2023 Adopted Budget	2021-2022 Third Review
General Fund (Cont.)								
Student Data & Compliance	408,210	9,700	8,925	9,000			435,835	593,868
Facility Services	583,980	794,273	56,952	7,000			1,442,205	3,101,916
Superintendent	487,630	11,650	3,600	16,572			519,452	536,787
Office of Human Resources	4,197,030	360,500	28,538	159,000			4,745,068	4,487,518
Chief Operating Officer	452,690	38,759	20,611	20,641			532,701	527,586
District-Wide Expenses	23,425,050	3,819,219	137,500	6,217,035	628,732		34,227,536	31,305,744
Financial Services	2,600,360	212,475	72,500	46,500		1,500	2,933,335	2,971,868
Tax Office	376,850	47,851	21,684	3,510			449,895	443,888
Procurement	913,110	513,650	85,756	15,150			1,527,666	1,521,499
Technology	3,869,645	2,594,939	364,000	26,974			6,855,558	5,942,602
Transportation	11,412,852	593,100	2,591,050	(452,950)		7,500	14,151,552	14,113,534
Maintenance	3,150,130	961,864	735,693	23,500			4,871,187	4,981,028
Police	5,475,680	278,395	267,717	42,878			6,064,670	5,776,483
Operations	8,435,305	978,460	587,576	7,450		5,000	10,013,791	10,100,451
District Utilities		8,763,519					8,763,519	8,690,000
Emergency Management		10,700	96,000	8,500			115,200	78,286
Distribution Center	1,005,390	155,345	70,000	6,750			1,237,485	1,166,960
Internal Audit	223,660	11,900	5,047	9,000			249,607	240,442
Instructional Services		172,000	16,000	5,000			193,000	
Covid-19								12,786
Prior Year Purchase Orders								1,848,229
Total General Fund	314,141,390	23,430,525	10,897,575	8,280,416	628,732	19,000	357,397,638	345,082,178
Child Nutrition Fund								
Child Nutrition Fund	11,650,500	524,500	15,760,300	91,750		200,000	28,227,050	27,888,671
Total Child Nutrition Fund	11,650,500	524,500	15,760,300	91,750		200,000	28,227,050	27,888,671
Debt Service Fund								
Debt Service, Series 2012								1,466,675
Debt Service, Series 2013					3,715,625		3,715,625	3,961,313
Debt Service, Series 2013A					2,383,500		2,383,500	2,739,975
Debt Service, Series 2014					6,333,644		6,333,644	6,386,644
Debt Service, Series 2015					14,613,675		14,613,675	14,605,425
Debt Service, Series 2016					6,087,725		6,087,725	6,092,850
Debt Service, Series 2017					13,824,175		13,824,175	13,830,800
Debt Service, Series 2017A					2,428,150		2,428,150	2,428,150
Debt Service, Series 2018					1,077,250		1,077,250	1,077,650
Debt Service, Series 2019					6,897,575		6,897,575	5,982,700
Debt Service, Series 2020					5,538,625		5,538,625	6,361,000
Debt Service, Series 2021					1,663,375		1,663,375	258,964
Debt Service, Series 2021A					4,935,643		4,935,643	93,973
Issuance Cost					100,000		100,000	2,004,423
Total Debt Service Funds					69,598,962		69,598,962	67,290,542

**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET
SUMMARY OF APPROPRIATIONS BY PROJECT
(CONTINUED)**

	Payroll Costs	Contracted Services	Supplies & Materials	Other Operating Costs	Debt Service	Capital Outlay	2022-2023 Adopted Budget	2021-2022 Third Review
For Informational Purposes Only								
Special Revenue Funds								
Campus Activity Funds			5,036,000				5,036,000	5,036,000
Other Local Grants	143,362	88,815	102,918	36,922		44,613	416,630	526,828
Planet Ford Stadium	364	4,298	105,352				110,014	236,103
Local Scholarships				24,400			24,400	114,000
CTE Advisory Board Grant			10,367				10,367	11,367
Spring Education Foundation		3,720	14,824	548			19,092	61,578
Other State Grants	12,000		19,640				31,640	169,817
TCLAS-General Revenue	21,197,120	886,500	3,546,206	3,000,000			28,629,826	35,001,406
Advanced Placement Incentives		847	931	655			2,433	3,192
Region IV SSVI Grant	20,000						20,000	20,000
Instructional Materials Allotment		265,737	1,476,448			500,000	2,242,185	3,604,760
ESSA Title I	19,476,916	873,586	1,327,039	699,025			22,376,566	17,616,166
IDEA-B Special Education	3,545,126	4,319,069	608,781	126,577			8,599,553	7,928,751
IDEA-B Preschool	98,650	43,582	200	300			142,732	113,735
IDEA-B Discretionary		190,648					190,648	190,648
Vocational Education - Grant	203,512	10,000	422,012	2,500			638,024	692,619
ESSA Title II, Part A	2,055,925	151,280	164,177	3,688			2,375,070	1,904,148
Title III, LEP	1,109,624	137,449	22,951	9,422			1,279,446	1,357,729
21st Century	24,360	33,763	52,877	22,743			133,743	2,238,453
Medicaid Administrative Claims	300,000						300,000	214,000
TCLAS-ESSER III	1,966,142	194,650	208,526	39,500			2,408,818	3,357,680
ESSER II	43,900,000						43,900,000	45,216,770
ESSER III	71,500,000						71,500,000	96,783,250
IDEA-B Formula-ARP	100	1,301,296	242,788	100			1,544,284	1,544,284
IDEA-B Preschool -ARP	100	82,858	100	100			83,158	83,158
Child Care Ctr Funds			131,384			325	131,709	193,158
Title IV SSAEP	896,504	46,693	75,108	50,281			1,068,586	1,675,902
Title VI, Part A			702				702	15,055
Total Special Revenue Funds	166,449,805	8,634,791	13,569,331	4,016,761		544,938	193,215,626	225,910,557
Capital Projects Fund								
Capital Projects	84,763	1,698,857	2,525,421			4,227,661	8,536,702	16,370,598
Total Capital Projects Fund	84,763	1,698,857	2,525,421			4,227,661	8,536,702	16,370,598
Total All Funds	492,326,458	34,288,673	42,752,627	12,388,927	70,227,694	4,991,599	656,975,978	682,542,546

**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET
GENERAL & DEBT SERVICE FUNDS**

General Fund	2022-2023			2021-2022		
	Adopted Budget	Percent of Total	Cost Per Student	Third Budget Review	Percent of Total	Cost Per Student
By Function						
Instructional	200,862,665	56.4%	5,976	190,952,945	55.3%	5,686
Instructional Resources & Media Services	3,359,093	0.9%	100	3,259,095	0.9%	97
Curriculum/Staff Development	5,211,176	1.5%	155	5,129,880	1.5%	153
Instructional Leadership	11,249,619	3.1%	335	10,052,905	2.9%	299
School Leadership	27,097,536	7.6%	806	26,006,775	7.5%	774
Guidance and Counseling	14,791,048	4.1%	440	14,589,442	4.2%	434
Social Work Services	696,680	0.2%	21	763,994	0.2%	23
Health Services	3,506,908	1.0%	104	3,440,273	1.0%	102
Student (Pupil) Transportation	16,507,070	4.6%	491	16,421,639	4.8%	489
Co-Curricular Activities	7,070,255	2.0%	210	7,151,812	2.1%	213
General Administration	13,544,693	3.8%	403	13,191,881	3.8%	393
Plant Maintenance & Operations	32,990,958	9.2%	982	32,753,873	9.5%	975
Security & Monitoring Services	8,281,956	2.3%	246	7,775,679	2.3%	232
Data Processing Services	8,037,363	2.2%	239	7,534,265	2.2%	224
Community Services	758,886	0.2%	23	775,462	0.2%	23
Debt Service	628,732	0.2%	19	724,692	0.2%	22
Facilities Acquisition & Construction	118,000	0.0%	4	1,802,165	0.5%	54
Fiscal Agent/Shared Services Arrangement	30,000	0.0%	1	30,000	0.0%	1
Alternative Education	95,000	0.0%	3	99,250	0.0%	3
Payment to Tax Increment Zone	1,010,000	0.3%	30	1,100,000	0.3%	33
Intergovernmental Charges	1,550,000	0.4%	46	1,526,151	0.4%	45
Total By Function	357,397,638	100.0%	10,634	345,082,178	100.0%	10,275

	2022-2023			2021-2022		
	Adopted Budget	Percent of Total	Cost Per Student	Third Budget Review	Percent of Total	Cost Per Student
By Object						
Payroll Costs	314,141,390	87.9%	9,347	298,778,473	86.6%	8,896
Contracted Services	23,430,525	6.6%	697	23,650,367	6.8%	705
Supplies and Materials	10,897,575	3.0%	324	12,065,581	3.5%	359
Other Operating Costs	8,280,416	2.3%	246	7,840,879	2.3%	233
Debt Service	628,732	0.2%	19	724,692	0.2%	22
Capital Outlay	19,000	0.0%	1	2,022,186	0.6%	60
Total By Object	357,397,638	100.0%	10,634	345,082,178	100.0%	10,275

Debt Service Fund	2022-2023			2021-2022		
	Adopted Budget	Percent of Total	Cost Per Student	Third Budget Review	Percent of Total	Cost Per Student
Debt Service	69,598,962	100.0%	2,071	67,290,542	100.0%	2,004

Cost per student in 2022-2023 is based on projected enrollment of 33,610.

Cost per student in 2021-2022 is based on enrollment of 33,585.

**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET
GENERAL & DEBT SERVICE FUNDS**

General Fund	2022-2023			2021-2022		
	Adopted Budget	Percent of Total	Cost Per Student	Third Budget Review	Percent of Total	Cost Per Student
By Functional Groups						
Instructional	209,432,934	58.6%	6,231	199,341,920	57.8%	5,935
Instructional Support	65,295,932	18.3%	1,943	62,909,913	18.2%	1,873
Central Administration	16,733,425	4.7%	498	16,542,724	4.8%	493
District Operations	65,935,347	18.4%	1,962	66,287,621	19.2%	1,974
Total By Functional Groups	357,397,638	100.0%	10,634	345,082,178	100.0%	10,275
Debt Service Fund	2022-2023			2021-2022		
	Adopted Budget	Percent of Total	Cost Per Student	Third Budget Review	Percent of Total	Cost Per Student
Debt Service	69,598,962	100.0%	2,071	67,290,542	100.0%	2,004

Cost per student in 2022-2023 is based on projected enrollment of 33,610.

Cost per student in 2021-2022 is based on enrollment of 33,585.

	2022-2023	2021-2022
	Adopted Budget	Projected Actuals
Senate Bill 622 Requirement		
Statutorily required public notices Object 649	7,500	5,067
House Bill 1495 Requirement		
Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action	3,136	2,573

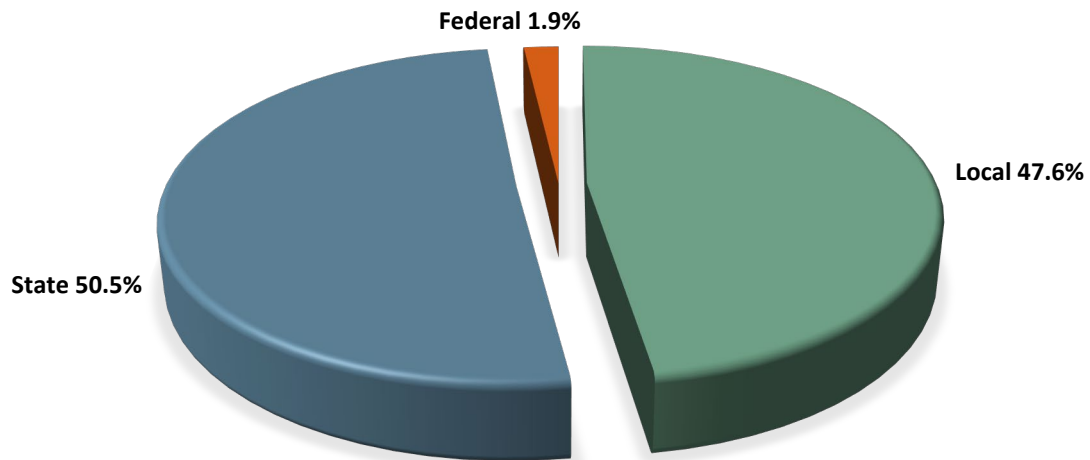
**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET STAFFING ALLOCATIONS**

					<u>2022-2023</u>	<u>2021-2022</u>	
	Admin/ Principal	Teachers/ Other Prof	Para Prof	Classified/ Other	Adopted Budget	3rd Review Budget	Change
Spring High School	7.00	85.00	29.00	0.00	121.00	122.00	(1.00)
Westfield High School	6.00	76.00	27.00	0.00	109.00	113.00	(4.00)
Dekaney High School	5.00	64.00	27.00	0.00	96.00	93.00	3.00
Spring 9th Grade Center	3.00	27.00	11.00	0.00	41.00	44.00	(3.00)
Westfield 9th Grade Center	3.00	27.00	10.00	0.00	40.00	37.00	3.00
Dekaney 9th Grade Center	3.00	32.00	9.00	0.00	44.00	44.00	0.00
Wunsche High School	6.00	57.00	14.00	0.00	77.00	78.00	(1.00)
Virtual High School	1.00	14.00	2.00	1.00	18.00	18.00	0.00
Spring Early College Academy	2.00	20.00	6.00	0.00	28.00	28.00	0.00
Wells Middle School	4.00	34.50	10.00	0.00	48.50	52.50	(4.00)
Dueitt Middle School	3.00	32.50	10.00	0.00	45.50	47.50	(2.00)
Twin Creeks Middle School	4.00	35.50	10.00	0.00	49.50	51.50	(2.00)
Springwoods Village Middle School	3.00	23.50	8.00	0.00	34.50	33.50	1.00
Bammel Middle School	4.00	37.50	11.00	0.00	52.50	52.50	0.00
Claughton Middle School	3.00	36.50	10.00	0.00	49.50	49.50	0.00
Bailey Middle School	4.00	39.50	10.00	0.00	53.50	48.50	5.00
Spring Leadership Academy	2.00	10.50	7.00	0.00	19.50	17.50	2.00
Roberson Middle School	4.00	31.50	12.00	0.00	47.50	47.00	0.50
Bammel Elementary School	2.00	34.50	8.00	0.00	44.50	41.50	3.00
Ponderosa Elementary School	2.00	27.50	8.00	0.00	37.50	37.50	0.00
Winship Elementary School	2.00	26.50	8.00	0.00	36.50	36.50	0.00
Reynolds Elementary School	2.00	32.50	8.00	0.00	42.50	40.50	2.00
Meyer Elementary School	2.00	23.50	8.00	0.00	33.50	33.50	0.00
Jenkins Elementary School	2.00	26.50	8.00	0.00	36.50	35.50	1.00
Hirsch Elementary School	2.00	28.50	8.00	0.00	38.50	38.50	0.00
Anderson Elementary School	2.00	20.50	8.00	0.00	30.50	33.50	(3.00)
Link Elementary School	2.00	17.50	8.00	0.00	27.50	26.50	1.00
Smith Elementary School	2.00	25.50	8.00	0.00	35.50	35.50	0.00
Beneke Elementary School	2.00	22.50	8.00	0.00	32.50	35.50	(3.00)
Thompson Elementary School	2.00	23.50	8.00	0.00	33.50	34.50	(1.00)
Heritage Elementary School	2.00	22.50	8.00	0.00	32.50	33.50	(1.00)
Clark Elementary School	3.00	36.50	13.00	0.00	52.50	57.00	(4.50)
Salyers Elementary School	2.00	28.50	8.00	0.00	38.50	38.50	0.00
Burchett Elementary School	2.00	32.50	11.00	0.00	45.50	41.50	4.00
Cooper Elementary School	2.00	24.50	8.00	0.00	34.50	35.50	(1.00)
McNabb Elementary School	2.00	27.50	7.00	0.00	36.50	37.50	(1.00)
Northgate Crossing Elementary School	2.00	26.50	8.00	0.00	36.50	37.50	(1.00)
Lewis Elementary School	2.00	17.50	8.00	0.00	27.50	26.50	1.00
Booker Elementary School	2.00	21.50	8.00	0.00	31.50	30.50	1.00
Hoyland Elementary School	2.00	27.50	8.00	0.00	37.50	38.50	(1.00)
Eickenroht Elementary School	2.00	22.50	8.00	0.00	32.50	32.50	0.00
Major Elementary School	2.00	20.50	8.00	0.00	30.50	30.50	0.00
Marshall Elementary School	3.00	37.50	8.00	0.00	48.50	47.50	1.00
School Intl St-Bammel	1.00	1.00	0.00	0.00	2.00	1.00	1.00
<i>Subtotal</i>	120.00	1,339.00	430.00	1.00	1,890.00	1,894.00	(4.00)
Support Services	6.00	14.00	5.00	0.00	25.00	26.00	(1.00)
Curriculum & Instruction-Academics	11.00	18.00	11.00	0.00	40.00	51.00	(11.00)
Multilingual	2.00	270.00	50.50	0.00	322.50	321.00	1.50
Gifted & Talented	1.00	5.00	0.00	0.00	6.00	6.00	0.00
Career & Technical Education	1.00	142.50	1.00	0.00	144.50	144.50	0.00
Special Education	3.00	469.00	372.00	0.00	844.00	872.00	(28.00)
Athletics	2.00	0.00	3.00	8.00	13.00	13.00	0.00
Performing & Visual Arts	3.00	59.00	2.00	0.00	64.00	64.00	0.00
State Compensatory Education	11.00	327.50	2.00	0.00	340.50	336.50	4.00
General Counsel	3.00	0.00	4.00	0.00	7.00	7.00	0.00
Pre-Kindergarten	0.00	99.00	97.00	0.00	196.00	194.00	2.00
Innovation & Equity	5.00	5.00	3.00	0.00	13.00	0.00	13.00
Communications & Community Engagem	3.00	8.00	2.00	0.00	13.00	13.00	0.00

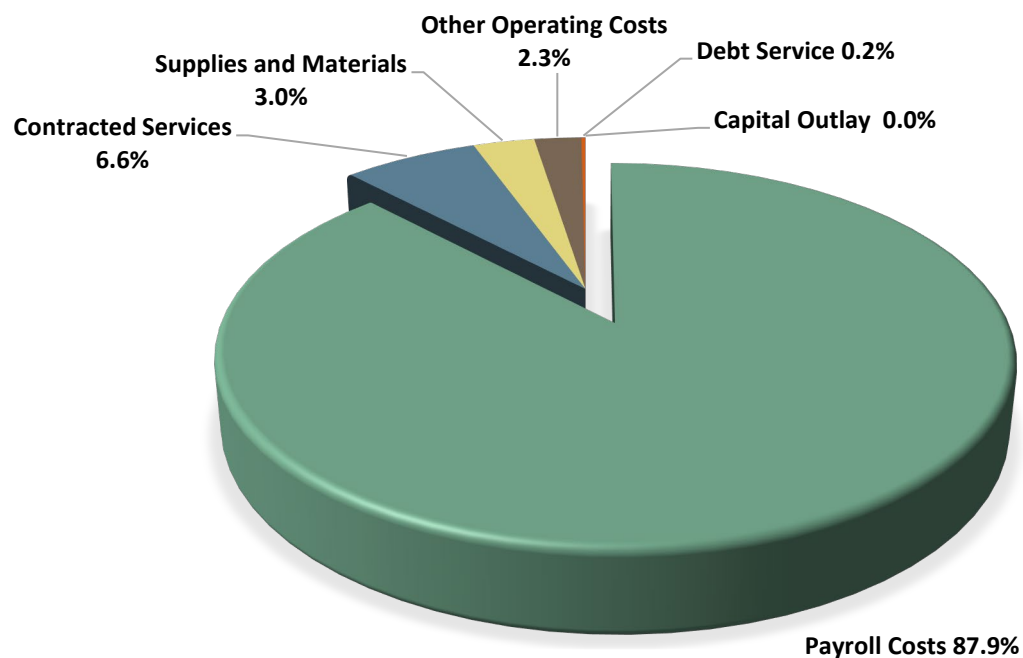
**SPRING INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET STAFFING ALLOCATIONS**

	Admin/ Principal	Teachers/ Other Prof	Para Prof	Classified/ Other	2022-2023 Adopted Budget	2021-2022 3rd Review Budget	Change
Student Data & Compliance	1.00	3.00	2.00	0.00	6.00	6.00	0.00
Facility Services	0.00	6.00	3.00	2.00	11.00	11.00	0.00
Superintendent	1.00	0.00	1.00	0.00	2.00	2.00	0.00
Office of Human Resources	8.00	13.00	13.00	0.00	34.00	34.00	0.00
Chief Operating Officer	9.00	1.00	6.00	0.00	16.00	17.00	(1.00)
Financial Services	6.00	16.00	11.00	0.00	33.00	33.00	0.00
Tax Office	1.00	1.00	4.00	0.00	6.00	6.00	0.00
Procurement	2.00	5.00	5.00	0.00	12.00	12.00	0.00
Technology	5.00	19.50	2.00	23.00	49.50	48.50	1.00
Transportation	2.00	3.00	9.00	403.00	417.00	417.00	0.00
Maintenance	1.00	1.00	2.00	57.50	61.50	61.50	0.00
Police	4.00	2.00	4.00	97.00	107.00	107.00	0.00
Operations	1.00	0.00	3.00	312.00	316.00	316.00	0.00
Distribution Center	1.00	1.00	7.00	13.50	22.50	22.50	0.00
Internal Auditor	1.00	1.00	1.00	0.00	3.00	3.00	0.00
TOTAL GENERAL FUND	214.00	2,828.50	1,055.50	917.00	5,015.00	5,038.50	(23.50)
Child Nutrition	3.00	60.00	9.00	495.00	567.00	567.00	0.00
Other Special Revenue	6.00	355.00	40.00	5.00	406.00	403.00	3.00
Capital Projects	0.00	2.00	0.00	0.00	2.00	2.00	0.00
TOTAL SPECIAL REVENUE FUNDS	9.00	417.00	49.00	500.00	975.00	972.00	3.00
TOTAL ALL FUNDS	223.00	3,245.50	1,104.50	1,417.00	5,990.00	6,010.50	(20.50)

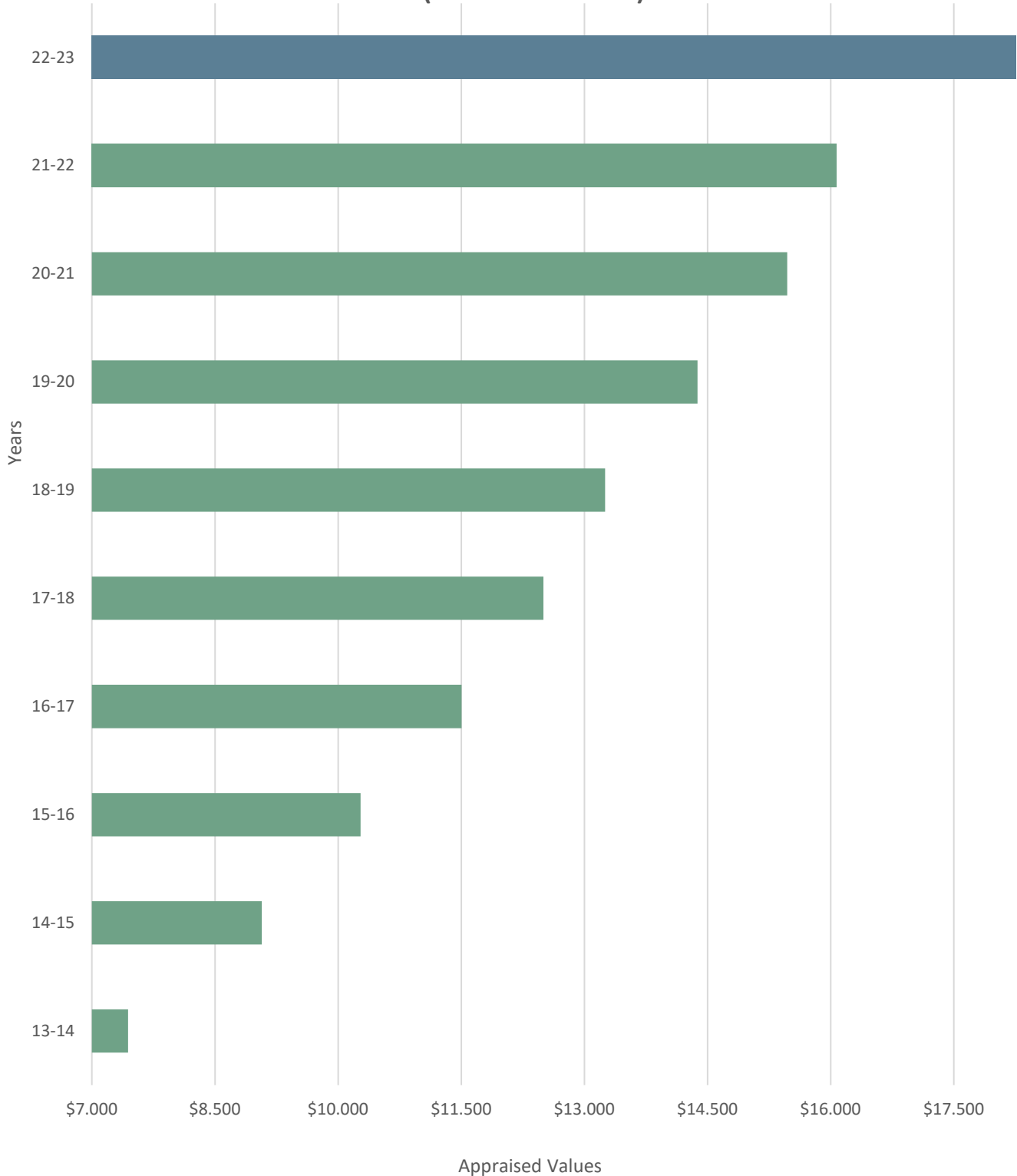
**SPRING ISD
GENERAL FUND REVENUE BY SOURCE
2022-2023**



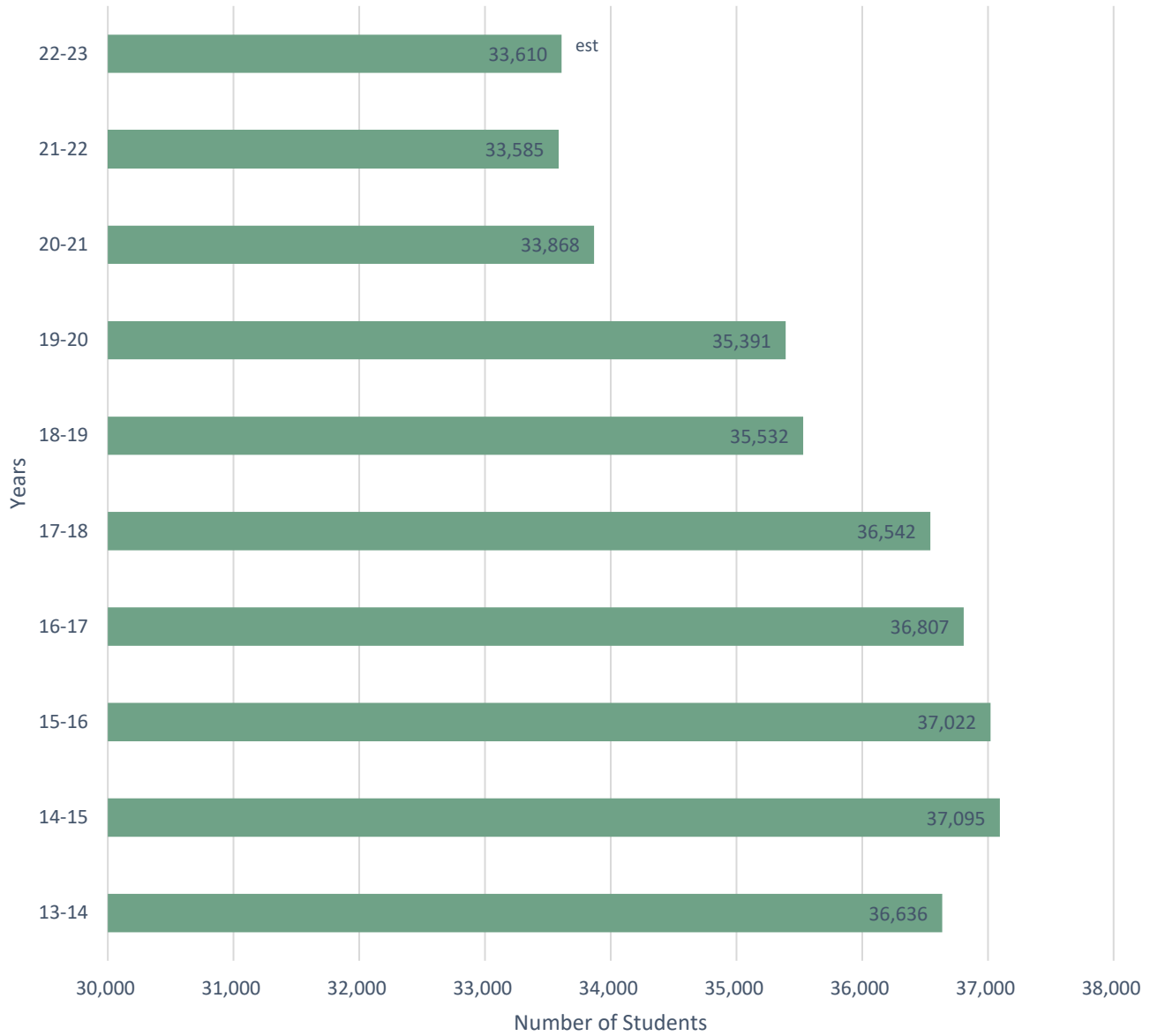
**SPRING ISD
GENERAL FUND APPROPRIATIONS
2022-2023**



**SPRING ISD
APPRAISED VALUE
2013-2023 SCHOOL YEAR
(Dollars in billions)**



**SPRING ISD
PEAK ENROLLMENT
2013-2023 SCHOOL YEAR**



2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

Spring ISD 2022 Certified Roll	281-891-6160
School District's Name	Phone (area code and number)
420 Lockhaven Drive	www.springisd.org
School District's Address, City, State, ZIP Code	School District's Website Address

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 14,395,007,902
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 1,358,481,557
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 13,036,526,345
4.	2021 total adopted tax rate.	\$ 1.31280 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <div style="margin-left: 20px;"> A. Original 2021 ARB values: \$ 2,144,358,215 B. 2021 values resulting from final court decisions: - \$ 1,950,148,945 C. 2021 value loss. Subtract B from A.³ </div>	\$ 194,209,270
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. 2021 ARB certified value: \$ 1,767,395,818 B. 2021 disputed value: - \$ 703,266,896 C. 2021 undisputed value. Subtract B from A.⁴ </div>	\$ 1,064,128,922
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 1,258,338,192
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 14,294,864,537
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022 If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$ <u>9,973,147</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>58,396,924</u></p> <p>C. Value loss. Add A and B. ⁶</p>	\$ <u>68,370,071</u>
11.	<p>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value. \$ <u>0</u></p> <p>B. 2022 productivity or special appraised value: - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>68,370,071</u>
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ <u>14,226,494,466</u>
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>186,765,419</u>
15.	<p>Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁸</p>	\$ <u>3,826,630</u>
16.	<p>Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.</p>	\$ <u>190,592,049</u>
17.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values. ¹¹ \$ <u>17,144,139,853</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>1,320,131</u></p> <p>C. Total 2022 value. Subtract B from A.</p>	\$ <u>17,142,819,722</u>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2022 taxable value of properties under protest. 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. ¹³ \$ <u>1,249,072,139</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties 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. ¹⁴ + \$ <u>337,182,145</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>1,586,254,284</u>
19.	<p>2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵</p>	\$ <u>1,398,978,197</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 17,330,095,809
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 4,904,396
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 420,313,173
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 425,217,569
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 16,904,878,240
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.12743/\$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.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate :**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- 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.²²

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.80460/\$100
27.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶ <div style="margin-left: 40px;"> A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) 0.00000 \$ /\$100 B. \$0.05 per \$100 of taxable value 0.0500 \$ /\$100 </div>	\$ 0.05000/\$100
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.85460/\$100

¹⁶ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

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

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

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

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

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.</p> <p>28 Enter debt amount: \$ <u>70,658,309</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. – \$ <u>0</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. – \$ <u>1,337,826</u></p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ <u>69,320,483</u>
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ <u>69,320,483</u>
32.	2022 anticipated collection rate. 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%. ³⁰ <ul style="list-style-type: none"> A. Enter the 2022 anticipated collection rate certified by the collector.³¹ <u>100.00</u> % B. Enter the 2021 actual collection rate <u>98.92</u> % C. Enter the 2020 actual collection rate <u>98.91</u> % D. Enter the 2019 actual collection rate <u>98.93</u> % 	<u>100.00</u> %
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.	\$ <u>69,320,483</u>
34.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>17,330,095,809</u>
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.40000</u> /\$100
36.	2022 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ <u>1.25460</u> /\$100

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

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

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

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

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)

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

³¹ Tex. Tax Code §26.04(b)

³² Tex. Tax Code §26.08(g)

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 17,330,095,809
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.25460 /\$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.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.31280 /\$100
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.25460 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.12743 /\$100
 Enter the 2022 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.25460 /\$100
 As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

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

**print
here** ➡

Dorset Neeley

Printed Name of School District Representative

**sign
here** ➡

School District Representative

Date

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

³⁶ Tex. Tax Code §26.04(c)



16717 Ella Blvd.
Houston, Texas 77090
P: 281-891-6000
F: 281-891-6006
www.springisd.org

Spring Independent School District is an equal opportunity employer. The Board of Trustees and its agents, officers and staff members shall not discriminate on the basis of gender, race, disabling condition, age, color, religion, national origin, military status, or any other legally protected status in making decisions regarding staff members or students.