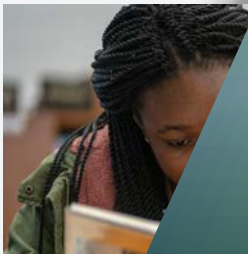


2021-22

BUDGET



 Spring
ISD



16717 Ella Blvd., Houston, TX 77090



www.springisd.org

**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 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 7/1/21 | 92,529,202 | 7,212 | 73,334,235 | 1,453,166 | 15,053,700 | 182,377,515 |
| Revenues by Source | | | | | | |
| Local Revenue | 146,039,829 | 1,805,000 | 66,218,565 | 5,361,636 | | 219,425,030 |
| State | 168,561,375 | 150,000 | 892,190 | 1,403,874 | | 171,007,439 |
| Federal | 5,000,000 | 26,500,000 | | 138,790,397 | | 170,290,397 |
| Total Revenues | 319,601,204 | 28,455,000 | 67,110,755 | 145,555,907 | | 560,722,866 |
| Appropriations by Major Object | | | | | | |
| Payroll Costs | 297,629,110 | 11,607,900 | | 20,767,570 | 267,735 | 330,272,315 |
| Contracted Services | 23,846,767 | 589,500 | | 6,518,190 | 588,856 | 31,543,313 |
| Supplies & Materials | 10,635,312 | 15,465,203 | | 117,130,302 | 2,204,491 | 145,435,308 |
| Other Operating Costs | 7,436,974 | 93,750 | | 593,704 | 1,000 | 8,125,428 |
| Debt Service | 11,128 | | 66,176,468 | | | 66,187,596 |
| Capital Outlay | 40,716 | 125,000 | | 546,141 | 11,991,618 | 12,703,475 |
| Total Appropriations | 339,600,007 | 27,881,353 | 66,176,468 | 145,555,907 | 15,053,700 | 594,267,435 |
| Projected Fund Balance | | | | | | |
| Nonspendable Fund Balance | 5,025,849 | | | | | 5,025,849 |
| Restricted Fund Balance | | 580,859 | 74,268,522 | | | 74,849,381 |
| Committed Fund Balance | | | | 1,453,166 | | 1,453,166 |
| Assigned Fund Balance | 44,528,661 | | | | | 44,528,661 |
| Unassigned Fund Balance | 22,975,889 | | | | | 22,975,889 |
| TOTAL FUND BALANCE | 72,530,399 | 580,859 | 74,268,522 | 1,453,166 | | 148,832,946 |

**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 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 | 143,689,829 | | 64,608,565 | | | 208,298,394 |
| Delinquent Taxes | | | 1,100,000 | | | 1,100,000 |
| Penalty & Interest | 850,000 | | 450,000 | | | 1,300,000 |
| Tuition/Summer School/Camps | 52,500 | | | | | 52,500 |
| Parking Fees | 1,000 | | | | | 1,000 |
| Interest Earnings | 250,000 | 15,000 | 60,000 | | | 325,000 |
| Rental of Facilities | 80,000 | | | | | 80,000 |
| Child Care Revenues | 10,000 | | | | | 10,000 |
| Miscellaneous Revenue | 860,000 | 50,000 | | | | 910,000 |
| Athletic Receipts | 229,000 | | | | | 229,000 |
| Intermediate Sources | 17,500 | | | | | 17,500 |
| Food Sales | | 1,740,000 | | | | 1,740,000 |
| Campus Activity Funds | | | | 5,036,000 | | 5,036,000 |
| Other Local Grants | | | | 254,640 | | 254,640 |
| Planet Ford Stadium | | | | 43,252 | | 43,252 |
| Local Scholarships | | | | 19,000 | | 19,000 |
| CATE Advisory Board Grant | | | | 2,711 | | 2,711 |
| Spring Education Foundation Grants | | | | 6,033 | | 6,033 |
| Total Local Revenues | 146,039,829 | 1,805,000 | 66,218,565 | 5,361,636 | | 219,425,030 |
| State Sources | | | | | | |
| Foundation and Available School Funds | 148,561,375 | | | | | 148,561,375 |
| Chapter 46 Existing Debt Allotment | | | 892,190 | | | 892,190 |
| TRS On-behalf | 20,000,000 | | | | | 20,000,000 |
| State Matching | | 150,000 | | | | 150,000 |
| Other State Grants | | | | 169,585 | | 169,585 |
| Advanced Placement Incentives | | | | 3,192 | | 3,192 |
| Instructional Materials Allotment | | | | 1,231,097 | | 1,231,097 |
| Total State Sources | 168,561,375 | 150,000 | 892,190 | 1,403,874 | | 171,007,439 |
| Federal Sources | | | | | | |
| Indirect Cost/SHARS/JROTC | 5,000,000 | | | | | 5,000,000 |
| ESEA Title I | | | | 17,001,961 | | 17,001,961 |
| Title I Part C Migrant | | | | 5,054 | | 5,054 |
| IDEA-B Special Education | | | | 6,983,216 | | 6,983,216 |
| IDEA-B Preschool | | | | 105,632 | | 105,632 |
| Vocational Education - Basic Grant | | | | 640,560 | | 640,560 |
| ESEA Title II, Part A | | | | 1,484,655 | | 1,484,655 |
| ESSER I/PPRP | | | | 108,897,152 | | 108,897,152 |
| Title III, LEP | | | | 1,327,955 | | 1,327,955 |
| 21st Century Grant - Title IV, Part B | | | | 466,129 | | 466,129 |
| Medicaid Administrative Claims - MAC | | | | 214,000 | | 214,000 |
| Child Care Ctr Funds | | | | 106,580 | | 106,580 |
| Special Revenue Other | | | | 1,555,164 | | 1,555,164 |
| Summer School LEP - Title VI, Part A | | | | 2,339 | | 2,339 |
| USDA Commodities | | 2,000,000 | | | | 2,000,000 |
| Child Nutrition Program | | 24,500,000 | | | | 24,500,000 |
| Total Federal Sources | 5,000,000 | 26,500,000 | | 138,790,397 | | 170,290,397 |
| Total Revenues | 319,601,204 | 28,455,000 | 67,110,755 | 145,555,907 | | 560,722,866 |

**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 ADOPTED BUDGET
SUMMARY OF APPROPRIATIONS BY PROJECT**

| | Payroll Costs | Contracted Services | Supplies & Materials | Other Operating Costs | Debt Service | Capital Outlay | 2021-2022 Adopted Budget | 2020-2021 Third Review |
|--------------------------------------|--------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------------|---------------------------|---|---------------------------------------|
| General Fund | | | | | | | | |
| Spring High School | 7,114,038 | 23,300 | 93,647 | 11,555 | | | 7,242,540 | 7,645,930 |
| Westfield High School | 6,895,734 | 7,600 | 130,005 | 19,695 | | | 7,053,034 | 7,568,625 |
| Dekaney High School | 5,506,923 | 1,000 | 92,476 | 26,500 | | | 5,626,899 | 5,688,556 |
| Spring High 9th Grade Center | 2,224,384 | 9,300 | 25,664 | 2,800 | | | 2,262,148 | 1,842,036 |
| Westfield High 9th Grade Center | 2,184,154 | 5,000 | 28,982 | | | | 2,218,136 | 2,283,585 |
| Dekaney High 9th Grade Center | 2,287,569 | | 31,998 | | | | 2,319,567 | 1,806,003 |
| Wunsche High School | 5,033,424 | 13,050 | 117,440 | 3,900 | | | 5,167,814 | 5,274,127 |
| Virtual High School | 1,316,322 | 13,900 | 11,255 | 6,845 | | | 1,348,322 | 1,213,145 |
| Spring Early College Academy | 1,782,099 | 6,925 | 32,318 | 7,525 | | 1,000 | 1,829,867 | 2,020,302 |
| Wells Middle School | 3,322,925 | 28,029 | 62,704 | | | | 3,413,658 | 3,361,215 |
| Dueitt Middle School | 3,119,960 | 2,450 | 81,610 | | | | 3,204,020 | 3,499,380 |
| Twin Creeks Middle School | 3,291,025 | 9,350 | 51,783 | 5,500 | | | 3,357,658 | 3,525,729 |
| Springwoods Village Middle | 2,058,610 | 5,225 | 22,868 | 9,750 | | | 2,096,453 | 2,067,242 |
| Bammel Middle School | 3,486,488 | | 69,712 | | | | 3,556,200 | 3,321,423 |
| Cloughton Middle School | 3,305,902 | 2,475 | 56,208 | 1,750 | | | 3,366,335 | 3,805,911 |
| Bailey Middle School | 2,998,139 | 6,150 | 93,241 | | | | 3,097,530 | 3,145,579 |
| Spring Leadership Academy | 1,121,304 | 900 | 67,486 | | | | 1,189,690 | 1,115,196 |
| Roberson Middle School | 3,104,001 | | 75,052 | | | | 3,179,053 | 2,861,838 |
| Bammel Elementary School | 2,378,678 | 9,470 | 27,276 | 500 | | | 2,415,924 | 2,663,259 |
| Ponderosa Elementary School | 2,300,624 | 5,731 | 32,574 | 1,188 | | | 2,340,117 | 2,382,014 |
| Winship Elementary School | 2,165,720 | | 33,546 | | | | 2,199,266 | 2,144,310 |
| Reynolds Elementary School | 2,355,340 | 3,050 | 47,932 | | | | 2,406,322 | 2,453,374 |
| Meyer Elementary School | 1,961,382 | 6,300 | 32,283 | 611 | | | 2,000,576 | 2,304,902 |
| Jenkins Elementary School | 1,953,566 | 9,668 | 19,099 | | | | 1,982,333 | 2,413,453 |
| Hirsch Elementary School | 2,257,284 | 4,649 | 31,513 | 200 | | | 2,293,646 | 2,609,985 |
| Anderson Elementary School | 1,990,434 | 2,568 | 31,955 | 1,350 | | | 2,026,307 | 2,149,626 |
| Link Elementary School | 1,614,773 | 1,322 | 17,610 | 788 | | | 1,634,493 | 1,718,405 |
| Smith Elementary School | 2,062,830 | 5,650 | 28,009 | 1,431 | | | 2,097,920 | 2,277,026 |
| Beneke Elementary School | 2,102,978 | 3,966 | 27,700 | 2,200 | | | 2,136,844 | 2,041,988 |
| Thompson Elementary School | 2,096,688 | 6,872 | 31,960 | 350 | | | 2,135,870 | 2,382,909 |
| Heritage Elementary School | 1,997,228 | 1,975 | 29,231 | 1,235 | | | 2,029,669 | 2,233,227 |
| Clark Intermediate School | 2,048,071 | 4,682 | 35,204 | 2,000 | | | 2,089,957 | 2,594,239 |
| Salysers Elementary School | 2,175,394 | 3,500 | 23,794 | 842 | | | 2,203,530 | 2,396,784 |
| Clark Primary School | 1,168,322 | 2,572 | 30,814 | | | | 1,201,708 | 1,389,121 |
| Burchett Elementary School | 2,371,018 | 7,700 | 36,018 | 1,800 | | | 2,416,536 | 2,605,257 |
| Cooper Elementary School | 2,134,252 | 2,820 | 32,900 | | | | 2,169,972 | 2,428,316 |
| McNabb Elementary School | 2,228,216 | 4,942 | 25,507 | 200 | | | 2,258,865 | 2,275,835 |
| Northgate Crossing Elementary School | 2,290,687 | 6,350 | 31,640 | 1,000 | | | 2,329,677 | 2,138,860 |
| Lewis Elementary School | 1,483,994 | 5,306 | 24,546 | | | | 1,513,846 | 1,597,001 |
| Booker Elementary School | 1,828,282 | 4,220 | 15,353 | 7,437 | | | 1,855,292 | 2,041,208 |
| Hoyland Elementary School | 2,241,116 | 21,801 | 12,478 | 8,500 | | 3,000 | 2,286,895 | 2,516,289 |
| Eickenroht Elementary School | 1,988,178 | 2,050 | 21,042 | 1,600 | | 1,100 | 2,013,970 | 2,154,097 |
| Major Elementary School | 1,815,822 | 4,189 | 37,046 | 1,000 | | | 1,858,057 | 2,063,226 |
| Marshall Elementary School | 2,595,641 | 4,220 | 57,913 | 1,100 | | 2,766 | 2,661,640 | 2,545,793 |
| Support Services | 4,144,210 | 438,436 | 349,066 | 69,195 | | | 5,000,907 | 3,925,012 |
| Innovation & Equity | 2,329,320 | 408,203 | 282,668 | 65,878 | | | 3,086,069 | 3,988,225 |
| Multilingual | 19,868,818 | 31,000 | 253,230 | 18,345 | | | 20,171,393 | 20,406,418 |
| Gifted & Talented | 498,735 | 83,151 | 54,225 | 39,850 | | | 675,961 | 735,254 |
| Career & Technical Education | 9,476,214 | 36,700 | 304,208 | 66,500 | | | 9,883,622 | 9,953,290 |
| Special Education | 40,160,629 | 94,150 | 514,755 | 36,500 | | | 40,806,034 | 39,083,794 |
| Athletics | 3,622,493 | 305,698 | 470,720 | 310,341 | | | 4,709,252 | 3,890,258 |
| Performing & Visual Arts | 5,034,658 | 307,130 | 299,000 | 248,100 | | | 5,888,888 | 5,480,038 |
| State Compensatory Education | 23,410,976 | 240,900 | 345,450 | 454,043 | | | 24,451,369 | 22,517,609 |
| General Counsel | 690,177 | 4,025 | 22,000 | 90,370 | | | 806,572 | 895,950 |
| Summer Programs | 815,500 | | 18,050 | | | | 833,550 | 851,400 |
| Pre-Kindergarten | 7,847,261 | 24,600 | 35,000 | 14,049 | | | 7,920,910 | 7,151,209 |
| Research & Accountability | 1,252,875 | 725,644 | 1,130,872 | 228,095 | | | 3,337,486 | 3,036,088 |
| Communications & Community Engmt | 1,914,953 | 328,311 | 34,949 | 23,074 | | 3,000 | 2,304,287 | 2,701,963 |
| District Utilities - Telephone | | 341,240 | | | | | 341,240 | 461,425 |
| Student Data & Compliance | 564,761 | 15,957 | 5,050 | 8,100 | | | 593,868 | 574,100 |
| Construction & Energy | 466,040 | 752,860 | 67,140 | 7,500 | | 18,000 | 1,311,540 | 1,892,250 |
| Superintendent | 503,290 | 11,000 | 3,797 | 18,700 | | | 536,787 | 522,260 |
| Office of Human Resources | 3,603,480 | 368,738 | 27,700 | 44,600 | | | 4,044,518 | 4,109,750 |

**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 ADOPTED BUDGET
SUMMARY OF APPROPRIATIONS BY PROJECT
(CONTINUED)**

| | Payroll Costs | Contracted Services | Supplies & Materials | Other Operating Costs | Debt Service | Capital Outlay | 2021-2022 Adopted Budget | 2020-2021 Third Review |
|-----------------------------------|--------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------------|---------------------------|---|---------------------------------------|
| General Fund (Cont.) | | | | | | | | |
| Chief Operating Officer | 443,364 | 49,300 | 20,422 | 14,500 | | | 527,586 | 439,155 |
| District-Wide Expenses | 21,342,173 | 4,163,791 | 186,392 | 5,791,314 | 11,128 | | 31,494,798 | 36,694,951 |
| Financial Services | 2,632,735 | 212,900 | 76,600 | 59,500 | | 1,500 | 2,983,235 | 2,896,650 |
| Tax Office | 361,999 | 47,805 | 25,574 | 3,510 | | | 438,888 | 422,136 |
| Procurement | 873,470 | 547,714 | 80,840 | 18,475 | | | 1,520,499 | 1,537,834 |
| Technology | 3,151,930 | 2,262,422 | 245,850 | 23,000 | | | 5,683,202 | 5,627,328 |
| Transportation | 10,284,850 | 670,050 | 2,163,300 | (454,100) | | 9,000 | 12,673,100 | 13,212,824 |
| Maintenance | 3,027,260 | 1,627,500 | 732,763 | 17,000 | | | 5,404,523 | 5,587,182 |
| Police | 5,561,061 | 199,408 | 263,483 | 51,128 | | 1,350 | 6,076,430 | 5,891,717 |
| Operations | 8,846,580 | 400,934 | 585,682 | 7,505 | | | 9,840,701 | 9,575,372 |
| District Utilities | | 8,690,000 | | | | | 8,690,000 | 8,275,000 |
| Safety/Risk Management | | 14,700 | 37,934 | 14,600 | | | 67,234 | 524,046 |
| Distribution Center | 926,650 | 160,310 | 73,000 | 7,000 | | | 1,166,960 | 1,156,750 |
| Internal Audit | 213,129 | 11,963 | 6,200 | 9,150 | | | 240,442 | 236,950 |
| Covid-19 | | | | | | | | 5,495,485 |
| Prior Year Purchase Orders | | | | | | | | 1,078,942 |
| Total General Fund | 297,629,110 | 23,846,767 | 10,635,312 | 7,436,974 | 11,128 | 40,716 | 339,600,007 | 351,394,941 |
| Child Nutrition Fund | | | | | | | | |
| Child Nutrition Fund | 11,607,900 | 589,500 | 15,465,203 | 93,750 | | 125,000 | 27,881,353 | 24,098,283 |
| Total Child Nutrition Fund | 11,607,900 | 589,500 | 15,465,203 | 93,750 | | 125,000 | 27,881,353 | 24,098,283 |
| Debt Service Fund | | | | | | | | |
| Debt Service, Series 2011 | | | | | | | | 4,863,625 |
| Debt Service, Series 2012 | | | | | 1,971,675 | | 1,971,675 | 1,949,050 |
| Debt Service, Series 2013 | | | | | 4,235,874 | | 4,235,874 | 4,248,001 |
| Debt Service, Series 2013A | | | | | 3,103,700 | | 3,103,700 | 3,101,200 |
| Debt Service, Series 2014 | | | | | 6,386,644 | | 6,386,644 | 6,475,644 |
| Debt Service, Series 2015 | | | | | 14,605,425 | | 14,605,425 | 14,598,800 |
| Debt Service, Series 2016 | | | | | 6,092,850 | | 6,092,850 | 6,094,850 |
| Debt Service, Series 2017 | | | | | 13,830,800 | | 13,830,800 | 13,835,425 |
| Debt Service, Series 2017A | | | | | 2,428,150 | | 2,428,150 | 2,428,150 |
| Debt Service, Series 2018 | | | | | 1,077,650 | | 1,077,650 | 1,076,850 |
| Debt Service, Series 2019 | | | | | 5,982,700 | | 5,982,700 | 4,334,950 |
| Debt Service, Series 2020 | | | | | 6,361,000 | | 6,361,000 | 1,448,032 |
| Issuance Cost | | | | | 100,000 | | 100,000 | 100,000 |
| Total Debt Service Funds | | | | | 66,176,468 | | 66,176,468 | 64,554,577 |

**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 ADOPTED BUDGET
SUMMARY OF APPROPRIATIONS BY PROJECT
(CONTINUED)**

| | Payroll Costs | Contracted Services | Supplies & Materials | Other Operating Costs | Debt Service | Capital Outlay | 2021-2022 Adopted Budget | 2020-2021 Third Review |
|--|--------------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------------|---------------------------|---|---------------------------------------|
| For Informational Purposes Only | | | | | | | | |
| Special Revenue Funds | | | | | | | | |
| Campus Activity Funds | | | 5,036,000 | | | | 5,036,000 | 5,039,069 |
| Other Local Grants | 1,833 | 102,475 | 85,342 | 19,174 | | 45,816 | 254,640 | 454,656 |
| Planet Ford Stadium | 364 | 900 | 41,988 | | | | 43,252 | 131,736 |
| Local Scholarships | | | | 19,000 | | | 19,000 | 19,500 |
| CATE Advisory Board Grant | | | 1,711 | 1,000 | | | 2,711 | 16,158 |
| Spring Education Foundation Grants | | 3,720 | 2,313 | | | | 6,033 | 37,526 |
| Other State Grants | | | 169,585 | | | | 169,585 | 967,435 |
| Advanced Placement Incentives | | 1,620 | 917 | 655 | | | 3,192 | 3,192 |
| Instructional Materials Allotment | | 311,826 | 419,271 | | | 500,000 | 1,231,097 | 3,803,513 |
| ESEA Title I | 14,516,041 | 1,512,712 | 665,797 | 307,411 | | | 17,001,961 | 18,235,684 |
| Title I Part C Migrant | | | 5,054 | | | | 5,054 | 5,054 |
| IDEA-B Special Education | 2,232,253 | 4,094,287 | 536,242 | 120,434 | | | 6,983,216 | 7,877,090 |
| IDEA-B Preschool | 87,062 | 14,958 | 3,312 | 300 | | | 105,632 | 112,423 |
| Vocational Education - Basic Grant | 175,000 | | 465,560 | | | | 640,560 | 703,253 |
| ESEA Title II, Part A | 1,403,000 | 65,000 | 16,655 | | | | 1,484,655 | 2,265,794 |
| ESSER I/PPRP | | | 108,897,152 | | | | 108,897,152 | 3,408,737 |
| Title III, LEP | 1,095,557 | 107,588 | 116,958 | 7,852 | | | 1,327,955 | 1,561,891 |
| 21st Century Grant - Title IV, Part B | 417,639 | 6,000 | 19,179 | 23,311 | | | 466,129 | 2,421,792 |
| Medicaid Administrative Claims - MAC | 214,000 | | | | | | 214,000 | 163,346 |
| Title I SIP Academy Grant | | | | | | | | 119,000 |
| COVID-19 Programs | | | | | | | | 5,948,837 |
| Child Care Ctr Funds | | | 106,255 | | | 325 | 106,580 | 108,830 |
| Special Revenue Other | 624,821 | 297,104 | 538,672 | 94,567 | | | 1,555,164 | 2,022,223 |
| Summer School LEP - Title VI, Part A | | | 2,339 | | | | 2,339 | 5,052 |
| Total Special Revenue Funds | 20,767,570 | 6,518,190 | 117,130,302 | 593,704 | | 546,141 | 145,555,907 | 55,431,791 |
| Capital Projects Fund | | | | | | | | |
| Capital Projects | 267,735 | 588,856 | 2,204,491 | 1,000 | | 11,991,618 | 15,053,700 | 57,502,388 |
| Total Capital Projects Fund | 267,735 | 588,856 | 2,204,491 | 1,000 | | 11,991,618 | 15,053,700 | 57,502,388 |
| Total All Funds | 330,272,315 | 31,543,313 | 145,435,308 | 8,125,428 | 66,187,596 | 12,703,475 | 594,267,435 | 552,981,980 |

**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 ADOPTED BUDGET
GENERAL & DEBT SERVICE FUNDS**

| General Fund | 2021-2022 | | | 2020-2021 | | |
|--|--------------------|------------------|------------------|---------------------|------------------|------------------|
| | Adopted Budget | Percent of Total | Cost Per Student | Third Budget Review | Percent of Total | Cost Per Student |
| By Function | | | | | | |
| Instructional | 195,493,889 | 57.8% | 5,881 | 205,220,130 | 58.4% | 6,057 |
| Instructional Resources & Media Services | 3,147,701 | 0.9% | 95 | 3,162,604 | 0.9% | 94 |
| Curriculum/Staff Development | 5,625,225 | 1.7% | 169 | 4,633,025 | 1.3% | 137 |
| Instructional Leadership | 8,559,632 | 2.5% | 258 | 9,078,569 | 2.6% | 268 |
| School Leadership | 24,915,763 | 7.3% | 750 | 24,712,439 | 7.0% | 729 |
| Guidance and Counseling | 14,020,030 | 4.1% | 422 | 13,951,057 | 4.0% | 412 |
| Social Work Services | 762,994 | 0.2% | 23 | 713,800 | 0.2% | 21 |
| Health Services | 3,150,421 | 0.9% | 95 | 3,726,882 | 1.1% | 110 |
| Student (Pupil) Transportation | 13,811,562 | 4.1% | 416 | 14,662,077 | 4.2% | 433 |
| Co-Curricular Activities | 6,899,284 | 2.0% | 208 | 6,654,121 | 1.9% | 196 |
| General Administration | 12,967,648 | 3.8% | 390 | 12,923,775 | 3.7% | 381 |
| Plant Maintenance & Operations | 31,623,255 | 9.3% | 951 | 33,512,087 | 9.5% | 989 |
| Security & Monitoring Services | 7,761,086 | 2.3% | 233 | 7,331,792 | 2.1% | 216 |
| Data Processing Services | 7,259,945 | 2.1% | 218 | 7,425,310 | 2.1% | 219 |
| Community Services | 716,889 | 0.2% | 22 | 698,160 | 0.2% | 21 |
| Debt Service | 11,128 | 0.0% | 0 | 87,390 | 0.0% | 3 |
| Facilities Acquisition & Construction | 218,154 | 0.1% | 7 | 245,453 | 0.1% | 7 |
| Fiscal Agent/Shared Services Arrangement | 30,000 | 0.0% | 1 | 47,020 | 0.0% | 1 |
| Alternative Education | 99,250 | 0.0% | 3 | 99,250 | 0.0% | 3 |
| Payment to Tax Increment Zone | 1,000,000 | 0.3% | 30 | 1,010,000 | 0.3% | 30 |
| Intergovernmental Charges | 1,526,151 | 0.4% | 46 | 1,500,000 | 0.4% | 44 |
| Total By Function | 339,600,007 | 100.0% | 10,218 | 351,394,941 | 100.0% | 10,371 |
| By Object | | | | | | |
| Payroll Costs | 297,629,110 | 87.3% | 8,956 | 300,446,023 | 85.5% | 8,867 |
| Contracted Services | 23,846,767 | 7.2% | 717 | 24,395,706 | 6.9% | 720 |
| Supplies and Materials | 10,635,312 | 3.2% | 320 | 18,927,147 | 5.4% | 559 |
| Other Operating Costs | 7,436,974 | 2.3% | 224 | 6,991,607 | 2.0% | 206 |
| Debt Service | 11,128 | 0.0% | 0 | 87,390 | 0.0% | 3 |
| Capital Outlay | 40,716 | 0.0% | 1 | 547,068 | 0.2% | 16 |
| Total By Object | 339,600,007 | 100.0% | 10,218 | 351,394,941 | 100.0% | 10,371 |

Cost per student in 2020-2021 is based on projected enrollment of 33,885.
Cost per student in 2021-2022 is based on projected enrollment of 33,240.

**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 PROPOSED BUDGET
GENERAL & DEBT SERVICE FUNDS**

| General Fund | 2021-2022 | | | 2020-2021 | | |
|-----------------------------------|------------------------|-------------------------|-------------------------|----------------------------|-------------------------|-------------------------|
| | Proposed Budget | Percent of Total | Cost Per Student | Third Budget Review | Percent of Total | Cost Per Student |
| By Functional Groups | | | | | | |
| Instructional | 204,266,815 | 60.1% | 6,146 | 213,015,759 | 60.7% | 6,286 |
| Instructional Support | 59,154,263 | 17.4% | 1,780 | 59,681,298 | 17.0% | 1,761 |
| Central Administration | 15,504,927 | 4.6% | 466 | 15,521,165 | 4.3% | 460 |
| District Operations | 60,674,002 | 17.9% | 1,825 | 63,176,719 | 18.0% | 1,864 |
| Total By Functional Groups | 339,600,007 | 100.0% | 10,218 | 351,394,941 | 100.0% | 10,371 |
| Debt Service Fund | 2021-2022 | | | 2020-2021 | | |
| | Proposed Budget | Percent of Total | Cost Per Student | Third Budget Review | Percent of Total | Cost Per Student |
| Debt Service | 66,176,468 | 100.0% | 1,991 | 64,554,557 | 100.0% | 1,905 |

Cost per student in 2020-2021 is based on projected enrollment of 33,885.

Cost per student in 2021-2022 is based on projected enrollment of 33,240.

| | 2021-2022 | 2020-2021 |
|---|--------------------|----------------------|
| | Proposed Budget | Projected Actuals |
| Senate Bill 622 Requirement | | |
| Statutorily required public notices Object 649 | 12,100 | 5,791 |
| House Bill 1495 Requirement | | |
| Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action | 6,814 | 2,098 |

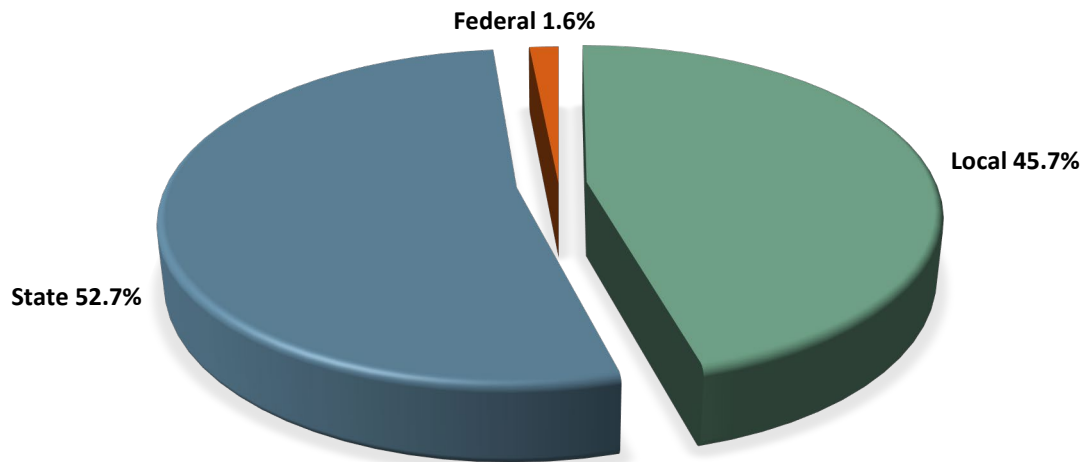
**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 ADOPTED BUDGET STAFFING**

| | ALLOCATIONS | | | | 2021-2022 | 2020-2021 | Change |
|--------------------------------------|---------------------|-------------------------|--------------|----------------------|-------------------|----------------------|---------|
| | Admin/ Principal | Teachers/ Other Prof | Para Prof | Classified/ Other | Adopted Budget | 3rd Review Budget | |
| Spring High School | 7.00 | 83.00 | 24.00 | 0.00 | 114.00 | 116.00 | (2.00) |
| Westfield High School | 7.00 | 79.00 | 22.00 | 0.00 | 108.00 | 106.00 | 2.00 |
| Dekaney High School | 5.00 | 65.00 | 22.00 | 0.00 | 92.00 | 87.00 | 5.00 |
| Spring 9th Grade Center | 3.00 | 26.00 | 9.00 | 0.00 | 38.00 | 38.00 | 0.00 |
| Westfield 9th Grade Center | 3.00 | 24.00 | 10.00 | 0.00 | 37.00 | 47.00 | (10.00) |
| Dekaney 9th Grade Center | 3.00 | 28.00 | 9.00 | 0.00 | 40.00 | 41.00 | (1.00) |
| Wunsche High School | 6.00 | 58.00 | 14.00 | 0.00 | 78.00 | 78.00 | 0.00 |
| 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 | 4.00 | 0.00 | 26.00 | 27.00 | (1.00) |
| Wells Middle School | 4.00 | 38.50 | 10.00 | 0.00 | 52.50 | 53.50 | (1.00) |
| Dueitt Middle School | 4.00 | 35.50 | 10.00 | 0.00 | 49.50 | 50.50 | (1.00) |
| Twin Creeks Middle School | 4.00 | 37.50 | 10.00 | 0.00 | 51.50 | 53.50 | (2.00) |
| Springwoods Village Middle School | 2.00 | 23.50 | 8.00 | 0.00 | 33.50 | 33.50 | 0.00 |
| Bammel Middle School | 4.00 | 43.50 | 10.00 | 0.00 | 57.50 | 52.50 | 5.00 |
| Claughton Middle School | 4.00 | 38.50 | 10.00 | 0.00 | 52.50 | 53.50 | (1.00) |
| Bailey Middle School | 4.00 | 33.50 | 10.00 | 0.00 | 47.50 | 48.50 | (1.00) |
| Spring Leadership Academy | 2.00 | 10.50 | 5.00 | 0.00 | 17.50 | 17.50 | 0.00 |
| Roberson Middle School | 4.00 | 35.50 | 10.00 | 0.00 | 49.50 | 47.50 | 2.00 |
| Bammel Elementary School | 2.00 | 29.50 | 8.00 | 0.00 | 39.50 | 42.50 | (3.00) |
| Ponderosa Elementary School | 2.00 | 28.50 | 8.00 | 0.00 | 38.50 | 39.50 | (1.00) |
| Winship Elementary School | 2.00 | 26.50 | 8.00 | 0.00 | 36.50 | 36.50 | 0.00 |
| Reynolds Elementary School | 2.00 | 29.50 | 8.00 | 0.00 | 39.50 | 39.50 | 0.00 |
| Meyer Elementary School | 2.00 | 22.50 | 8.00 | 0.00 | 32.50 | 37.50 | (5.00) |
| Jenkins Elementary School | 2.00 | 22.50 | 8.00 | 0.00 | 32.50 | 36.50 | (4.00) |
| Hirsch Elementary School | 2.00 | 26.50 | 8.00 | 0.00 | 36.50 | 41.50 | (5.00) |
| Anderson Elementary School | 2.00 | 23.50 | 8.00 | 0.00 | 33.50 | 34.50 | (1.00) |
| Link Elementary School | 2.00 | 17.50 | 8.00 | 0.00 | 27.50 | 28.50 | (1.00) |
| Smith Elementary School | 2.00 | 24.50 | 8.00 | 0.00 | 34.50 | 38.50 | (4.00) |
| Beneke Elementary School | 2.00 | 25.50 | 8.00 | 0.00 | 35.50 | 34.50 | 1.00 |
| Thompson Elementary School | 2.00 | 25.50 | 8.00 | 0.00 | 35.50 | 39.50 | (4.00) |
| Heritage Elementary School | 2.00 | 23.50 | 8.00 | 0.00 | 33.50 | 35.50 | (2.00) |
| Clark Intermediate School | 2.00 | 24.50 | 8.00 | 0.00 | 34.50 | 39.50 | (5.00) |
| Salyers Elementary School | 2.00 | 26.50 | 8.00 | 0.00 | 36.50 | 39.50 | (3.00) |
| Clark Primary School | 2.00 | 10.50 | 8.00 | 0.00 | 20.50 | 22.50 | (2.00) |
| Burchett Elementary School | 2.00 | 29.50 | 8.00 | 0.00 | 39.50 | 43.50 | (4.00) |
| Cooper Elementary School | 2.00 | 25.50 | 8.00 | 0.00 | 35.50 | 40.50 | (5.00) |
| McNabb Elementary School | 2.00 | 27.50 | 8.00 | 0.00 | 37.50 | 37.50 | 0.00 |
| Northgate Crossing Elementary School | 2.00 | 26.50 | 9.00 | 0.00 | 37.50 | 35.50 | 2.00 |
| Lewis Elementary School | 2.00 | 15.50 | 8.00 | 0.00 | 25.50 | 26.50 | (1.00) |
| Booker Elementary School | 2.00 | 20.50 | 8.00 | 0.00 | 30.50 | 34.50 | (4.00) |
| Hoyland Elementary School | 2.00 | 27.50 | 8.00 | 0.00 | 37.50 | 42.50 | (5.00) |
| Eickenroht Elementary School | 2.00 | 23.50 | 8.00 | 0.00 | 33.50 | 36.50 | (3.00) |
| Major Elementary School | 2.00 | 20.50 | 8.00 | 0.00 | 30.50 | 35.50 | (5.00) |
| Marshall Elementary School | 2.00 | 33.50 | 8.00 | 0.00 | 43.50 | 42.50 | 1.00 |
| <i>Subtotal</i> | 121.00 | 1,330.50 | 408.00 | 1.00 | 1,860.50 | 1,929.50 | (69.00) |
| Support Services | 3.00 | 27.00 | 4.00 | 0.00 | 34.00 | 34.00 | 0.00 |
| Innovation & Equity | 8.00 | 15.00 | 7.00 | 0.00 | 30.00 | 30.00 | 0.00 |
| Multilingual | 2.00 | 266.50 | 49.00 | 0.00 | 317.50 | 319.00 | (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 | 457.00 | 381.00 | 0.00 | 841.00 | 859.00 | (18.00) |
| 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 | 334.00 | 2.00 | 0.00 | 347.00 | 356.00 | (9.00) |
| General Counsel | 3.00 | 0.00 | 4.00 | 0.00 | 7.00 | 7.00 | 0.00 |
| Pre-Kindergarten | 0.00 | 92.00 | 85.00 | 0.00 | 177.00 | 173.00 | 4.00 |
| Communications & Community Engagem | 14.00 | 19.00 | 12.00 | 0.00 | 45.00 | 45.00 | 0.00 |
| Student Data & Compliance | 1.00 | 4.00 | 2.00 | 0.00 | 7.00 | 7.00 | 0.00 |
| Facilities Services | 1.00 | 6.00 | 3.00 | 2.00 | 12.00 | 12.00 | 0.00 |
| Superintendent | 1.00 | 0.00 | 1.00 | 0.00 | 2.00 | 2.00 | 0.00 |

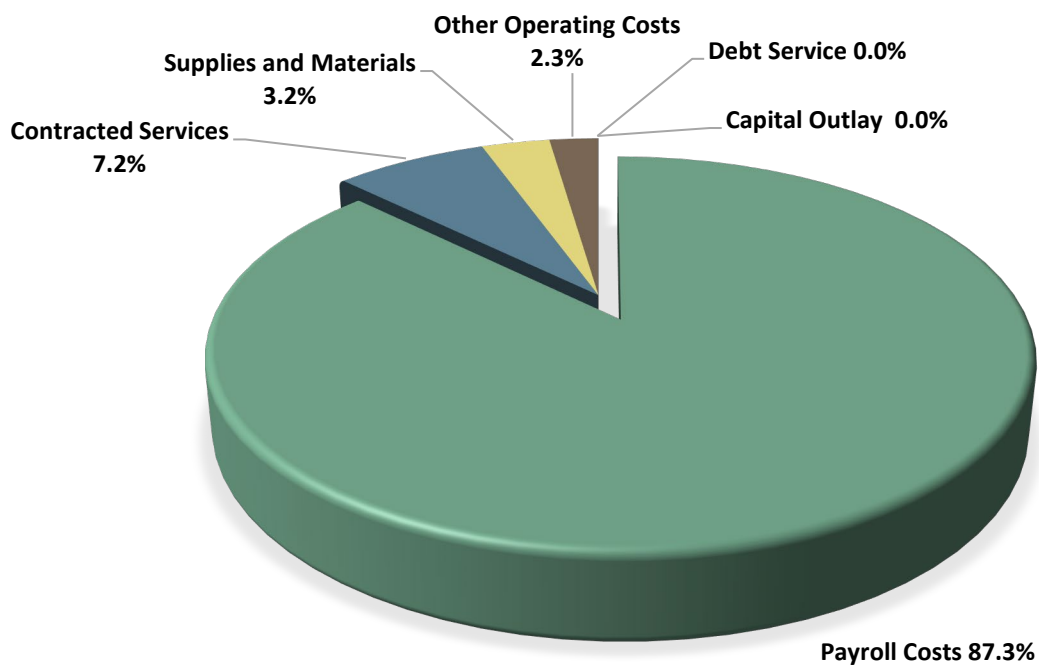
**SPRING INDEPENDENT SCHOOL DISTRICT
2021-2022 ADOPTED BUDGET STAFFING**

| | ALLOCATIONS | | | | 2021-2022 | 2020-2021 | Change |
|------------------------------------|---------------------|-------------------------|-----------------|----------------------|-------------------|----------------------|----------------|
| | Admin/ Principal | Teachers/ Other Prof | Para Prof | Classified/ Other | Adopted Budget | 3rd Review Budget | |
| Office of Human Resources | 7.00 | 14.00 | 13.00 | 0.00 | 34.00 | 34.00 | 0.00 |
| Chief Operating Officer | 9.00 | 1.00 | 6.00 | 0.00 | 16.00 | 16.00 | 0.00 |
| Financial Services | 6.00 | 14.00 | 12.00 | 0.00 | 32.00 | 32.00 | 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 | 17.50 | 2.00 | 23.00 | 47.50 | 47.50 | 0.00 |
| Transportation | 2.00 | 3.00 | 9.00 | 403.00 | 417.00 | 417.00 | 0.00 |
| Maintenance | 0.00 | 1.00 | 2.00 | 56.50 | 59.50 | 59.50 | 0.00 |
| Police | 4.00 | 2.00 | 4.00 | 96.00 | 106.00 | 106.00 | 0.00 |
| Safety & Risk | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Operations | 1.00 | 0.00 | 3.00 | 297.00 | 301.00 | 301.00 | 0.00 |
| Distribution Center | 1.00 | 1.00 | 5.00 | 14.50 | 21.50 | 21.50 | 0.00 |
| Internal Auditor | 1.00 | 1.00 | 1.00 | 0.00 | 3.00 | 3.00 | 0.00 |
| TOTAL GENERAL FUND | 214.00 | 2,818.00 | 1,030.00 | 901.00 | 4,963.00 | 5,056.50 | (93.50) |
| Child Nutrition | 3.00 | 60.00 | 9.00 | 495.00 | 567.00 | 567.00 | 0.00 |
| Other Special Revenue | 5.00 | 349.00 | 28.50 | 0.00 | 382.50 | 253.50 | 129.00 |
| Capital Projects | 0.00 | 4.00 | 0.00 | 0.00 | 4.00 | 4.00 | 0.00 |
| TOTAL SPECIAL REVENUE FUNDS | 8.00 | 413.00 | 37.50 | 495.00 | 953.50 | 824.50 | 129.00 |
| TOTAL ALL FUNDS | 222.00 | 3,231.00 | 1,067.50 | 1,396.00 | 5,916.50 | 5,881.00 | 35.50 |

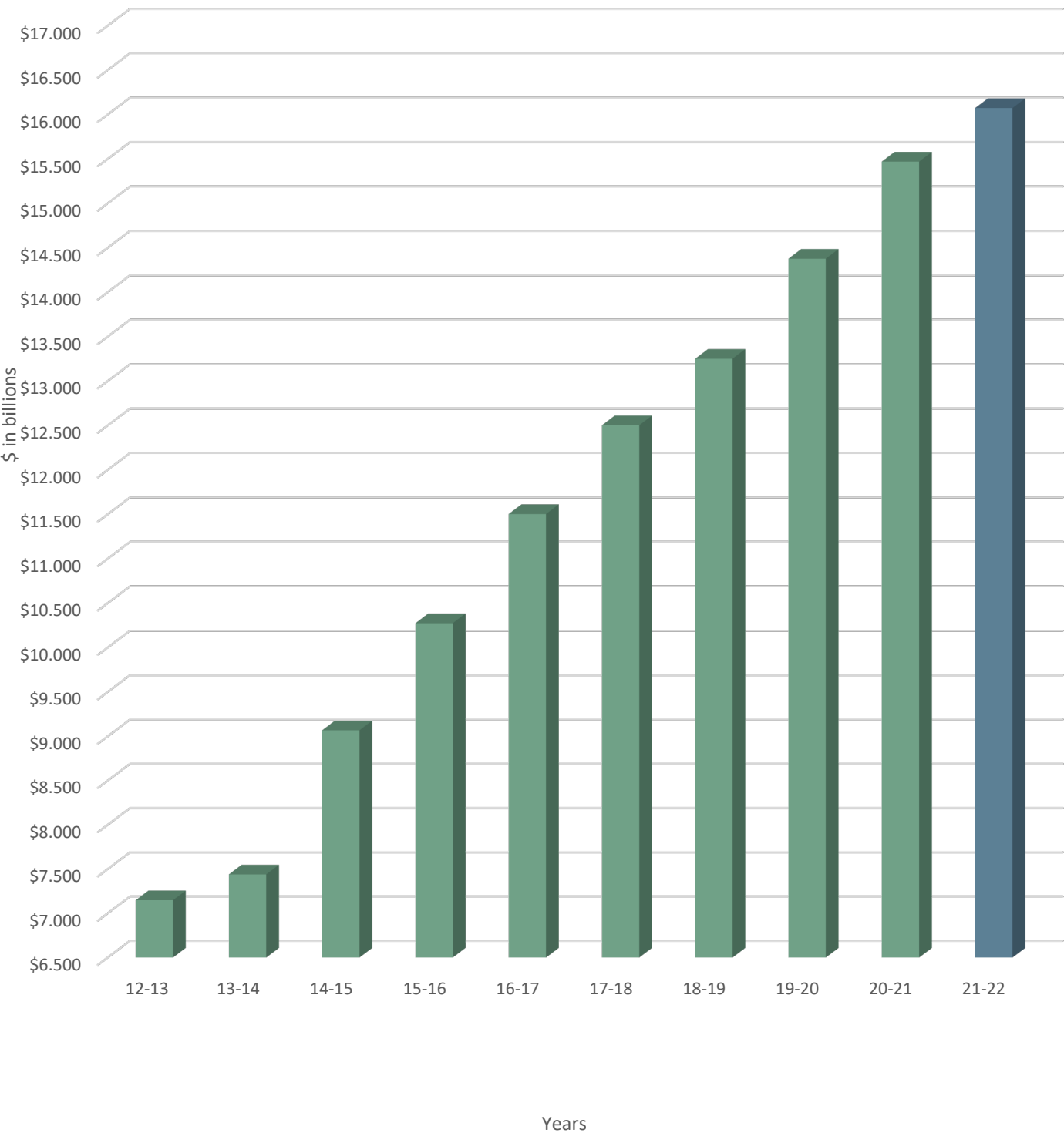
**SPRING ISD
GENERAL FUND REVENUE BY SOURCE
2021-2022**



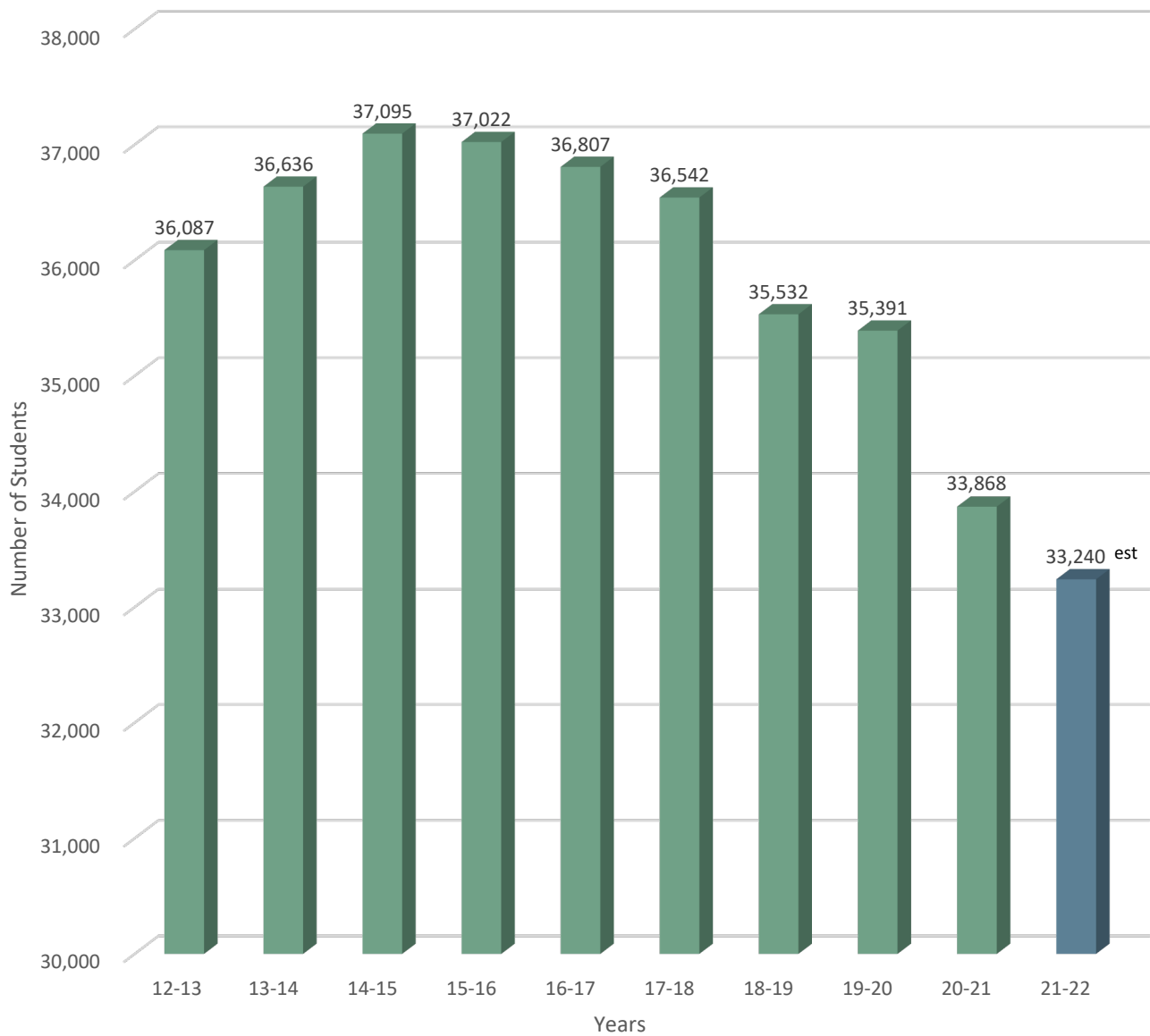
**SPRING ISD
GENERAL FUND APPROPRIATIONS
2021-2022**



**SPRING ISD
APPRAISED VALUE
2012-2022 SCHOOL YEAR
(Dollars in billions)**



**SPRING ISD
PEAK ENROLLMENT
2012-2022 SCHOOL YEAR**



2021 Tax Rate Calculation Worksheet

Date: 08/18/2021 04:12 PM

School Districts without Chapter 313 Agreements

Spring Independent School District 2021

(281) 891-6160

School District's Name

Phone (area code and number)

420 Lockhaven Dr., Houston, TX 77073

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.

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.

| No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|--------------------|
| 1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. 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). | \$12,857,816,603 |
| 2. 2020 tax ceilings. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled | \$1,192,330,283 |
| 3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1. | \$11,665,486,320 |
| 4. 2020 total adopted tax rate . | \$1.38430/\$100 |
| 5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value: A. Original 2020 ARB Values: | \$1,389,383,885 |
| B. 2020 values resulting from final court decisions: | \$1,257,121,915 |

| | |
|---|------------------|
| C. 2020 value loss. Subtract B from A. | \$132,261,970 |
| 6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25: | |
| A. 2020 ARB certified value: | \$2,531,311,068 |
| B. 2020 disputed value: | \$675,723,295 |
| C. 2020 undisputed value. Subtract B from A. | \$1,855,587,773 |
| 7. 2020 Chapter 42 related adjusted values Add Line 5 and 6. | \$1,987,849,743 |
| 8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$13,653,336,063 |
| 9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. | \$0 |
| 10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. | |
| A. Absolute exemptions. Use 2020 market value: | \$6,916,196 |
| B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: | \$44,643,391 |
| C. Value loss. Add A and B. | \$51,559,587 |
| 11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020. | |
| A. 2020 market value: | \$532,565 |
| B. 2021 productivity or special appraised value: | \$1,396 |
| C. Value loss. Subtract B from A. | \$531,169 |
| 12. Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$52,090,756 |
| 13. Adjusted 2020 taxable value. Subtract Line 12 from Line 8. | \$13,601,245,307 |
| 14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$188,282,038 |
| 15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. | \$2,506,817 |
| 16. Adjusted 2020 levy with refunds. Add Lines 14 and 15. | \$190,788,855 |

| | |
|---|---|
| Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result. | |
| 17. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 19). These homesteads include homeowners age 65 or older or disabled. A. Certified values only: ³ B. Pollution control and energy storage exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: C. Total 2021 value. Subtract B from A. | \$0 \$-243,219 \$-243,219 |
| 18. Total value of properties under protest or not included on certified appraisal roll. A. 2021 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. B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties 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. C. Total value under protest or not certified: Add A and B. | \$2,502,772,232 \$13,908,287,054 \$16,411,059,286 |
| 19. 2021 tax ceilings Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ⁴ | \$1,132,244,106 |
| 20. 2021 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$15,278,571,961 |
| 21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district. | \$20,311,478 |
| 22. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2020, and be located in a new improvement. | \$306,923,091 |
| 23. Total adjustments to the 2021 taxable value. Add Lines 21 and 22. | \$327,234,569 |

| | |
|--|------------------|
| | |
| 24. Adjusted 2021 taxable value. Subtract Line 23 from Line 20. | \$14,951,337,392 |
| 25. 2021 NNR tax rate. Divide Line 16 by Line 24 and multiply by \$100. | \$1.27606/\$100 |

¹Tex. Tax Code Section 26.012(14)
²Tex. Tax Code Section 26.012(6)
³Tex. Tax Code Section 26.012(6)
⁴Tex. Tax Code Section 26.012(6)(A)(i)
⁵Tex. Tax Code Section 26.012(6)(A)(ii)

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.

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.
2. **Enrichment Tax Rate (DTR):** 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.
3. **Debt Rate:** The debt tax rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

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. 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*.

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

| Voter-Approval Tax Rate Worksheet | Amount/Rate |
|--|----------------------|
| 26. 2021 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA | \$0.85280/\$100 |
| 27. 2021 enrichment tax rate (DTR). Enter the greater of A and B. A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f) B. \$0.05 per \$100 of taxable value. | \$0.05000 \$0 |
| 28. 2021 maintenance and operations (M&O) tax rate (TR). Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. | \$0.90280/\$100 |
| 29. Total 2021 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here: | |

| | |
|---|------------------|
| Enter debt amount: | \$66,670,232 |
| B. Subtract unencumbered fund amount used to reduce total debt. | \$0 |
| C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. | \$892,190 |
| D. Adjust debt: Subtract B and C from A. | \$65,778,042 |
| 30. Certified 2020 excess debt collections. Enter the amount certified by the collector. | \$0 |
| 31. Adjusted 2021 debt. Subtract line 30 from line 29D. | \$65,778,042 |
| 32. 2021 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% | 100.00% |
| A. Enter the 2021 anticipated collection rate certified by the collector: | 100.00% |
| B. Enter the 2020 actual collection rate | 98.91% |
| C. Enter the 2019 actual collection rate | 98.93% |
| D. Enter the 2018 actual collection rate | 100.16% |
| 33. 2021 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 2021 to the result. | \$65,778,042 |
| 34. 2021 total taxable value. Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$15,278,571,961 |
| 35. 2021 debt tax rate. Divide line 33 by line 34 and multiply by \$100. | \$0.43052/\$100 |
| 36. 2021 voter-approval tax rate. Adds 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. | \$1.33332/\$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.

| 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. The school district shall provide its tax assessor with a copy of the letter. ³⁴ | \$0 |
| 38. 2021 total taxable value. Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet. | \$15,278,571,961 |
| 39. Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$0/\$100 |
| 40. 2021 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$1.33332/\$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.

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

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

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

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$1.27606

Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$1.33332

As applicable, enter the 2021 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.³⁵

print here Dorset Neeley

Printed Name of School District Representative

sign here _____

School District Representative

Date



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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.