

**Spring Branch Independent School District  
Agenda Item Information**

**Date of Board Meeting:** May 12, 2008

**Subject:** FY 2009 Proposed Budget

**Administrator Responsible:**

**Name:** Karen Wilson

**Position:** Associate Superintendent for Finance

**Purpose of Agenda Item:**

Information only       Action needed       Report

**Additional Information and/or Back-Up:**

Discuss the FY 2009 Proposed Budget.

# **Spring Branch Independent School District**

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## **FY 2009 Proposed Budget**

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**Spring Branch  
Independent School District  
955 Campbell, Houston, Texas 77024**

FINANCIAL OVERVIEW AND BUDGET SUMMARY

*Executive Summary*

**Budget Introduction**

The following document represents the Proposed Budget for the Spring Branch Independent School District for the 2009 fiscal year. This budget provides a look at the financial and programming priorities based on the Five Year Educational Plan for the following school year. This document contains the two tax supported funds of the District. They are the General Fund, which is used to account for most operations and the Debt Service Fund, which is used to account for debt transactions and payments.

The Proposed Budget for FY 2009 for the General Fund totals \$ 269,272,661. This represents an increase of \$11,817,980 or 4.6% from the current year. However, changes in revenues and expenditures must be reviewed more closely excluding the Chapter 41 Robin Hood payment for a more meaningful analysis. The chart below represents a five-year analysis of the General Fund budget. This analysis excludes the Chapter 41 Robin Hood payment to the State to provide an analysis that compares District local costs only.

It is important to note that when the Chapter 41 payment is excluded, the 2009 Proposed Budget reflects an increase of \$4,013,429. This primarily consists of inflationary costs which include a 3% salary increase and a \$700,000 increase in fuel. During the last four years, the District has reduced staff and department budgets to provide for the cost increases resulting from salary and benefit proposals that maintain the District's competitive position for recruiting and retaining quality staff, inflationary costs for goods and services and new program costs that result from requirements of the State's accountability system and other new mandates. The 2009 Proposed Budget also reflects the District's commitment to our campuses and classrooms by increasing expenditures in functional categories such as Instruction and School Leadership. The Amended Budget for FY 2008 includes increases for major purchases previously designated in fund balance. The most notable items are laptops for teachers and the purchase and implementation of a new software system for business applications including finance, human resources, payroll, purchasing, etc.

Fiscal Year	General Fund Budget*	Increase/Decrease	Percent + or -	Peak Enrollment	Increase/Decrease	Percent + or -	Cost per Student	Increase/Decrease	Percent + or -
2005	\$208,122,117	(\$2,030,026)	-0.97%	32,425	(449)	-1.37%	\$6,419	\$26	0.41%
2006	212,737,031 (A)	4,614,914	2.22%	32,907	482	1.48%	6,465	46	0.71%
2007	229,968,142 (A)	17,231,111 (B)	8.10%	32,411	(677)	-2.06%	7,095	630	9.74%
2008	246,017,842 (A)	16,049,700	6.98%	32,042	(369)	1.14%	7,678	583	8.21%
2009	250,031,271	4,013,429	1.63%	31,990	(52)	-0.16%	7,816	138	1.80%

\* Excludes Chapter 41 Robin Hood payments  
 (A) As Amended  
 (B) Includes state salary increase of \$2500 per teacher

The following executive summary will provide an overview of the revenues and expenditures that comprise the General Fund budget.

### Revenues

General Fund revenue is budgeted to increase \$10.1 million or 4.1% from the amended budget for FY 2008. The Chapter 41 payment of local taxes to the state is also slated to increase by \$7.8 million due to increases in local taxable values. The following table provides a comparison of revenues by source for fiscal years 2008 and 2009.

**General Fund Revenue Sources**

	Amended Budget FY2008	Proposed Budget FY2009	Percentage Change
Local Taxes	\$ 163,049,623	\$ 176,440,007	8.21%
Other Local Sources	8,554,404	6,184,675	-27.70%
State Sources - Current Law	76,671,226	75,858,820	-1.06%
Federal Sources	843,444	811,300	-3.81%
Other Financing Sources	50,000	50,000	-
	<u>\$ 249,168,697</u>	<u>\$ 259,344,802</u>	4.08%

The basic elements of the State funding formula have not changed for many years. However, minor adjustments are made during each Legislative session. Although the actual formula is rather complicated, the basic calculations are as follows:

- Tier I allots an amount per student to each school district based on average daily attendance with additional weight given for special programs. The Basic Allotment increased about 14% to \$3,135. However, in the current funding formulas, a district's revenue is actually distributed on a target revenue rather than the Tier I funding formulas; therefore, this change does not generate additional revenue for a district. From the total Tier I allotment, a deduction is made for the local district's share based on the individual district's property tax base. The remainder represents the State's share of Tier I funding. Under this methodology, a district's wealth factors significantly into its share of state funding. The higher the local wealth per student, the higher the proportional deduction from the Tier I total. Therefore, as wealth per student increases, State funding decreases.
- Tier II of the formula rewards the tax effort of a district by guaranteeing that tax effort in the current year, beyond the required local share of Tier I, will yield a minimum amount of money per weighted ADA. The FY 2009 guaranteed yield amount is set at \$37.42 per student in weighted average daily attendance for each cent of tax rate. Because Spring Branch's tax base generates more than this level, no Tier II funds are received.

However, with the passage of HB1 in May 2006, regardless of these formulas a district is limited to the same total amount per student as generated the prior year with no adjustment for inflation. General Fund State revenue is decreasing by approximately \$800,000 due to increased local taxable values and in anticipation of a slightly lower student enrollment. Critical estimates necessary to develop the General Fund budget have always included property values and student enrollment. Property values have a dramatic impact on both

state and local revenue estimates. Student enrollment projections influence state revenue estimates, staffing decisions, per-pupil allocations, facility needs, debt issuance requirements, and many other budgetary decisions. Although property values have no impact on General Fund Revenue, they do determine whether the source of funds is from a local property tax or state funding.

The primary factors influencing these estimates are as follows:

- Student Enrollment – The District experienced moderate increases in enrollment until 2004 when enrollments began to decline. The decline was projected to continue in 2006 and would have done so except for the natural disasters which brought hundreds of children into our schools. As a result, peak enrollment in 2006 increased almost 1.5% rather than declining by 1% as projected. Peak enrollment in FY 2007 then declined 2%, declined 1% in FY 2008 and is anticipated to be almost level in FY 2009.
- Property Value – Based on the current trend, property values are currently projected to increase approximately \$1.1 billion or 7%. This estimate is also very important in developing revenue forecasts for both the State and Local components.

#### Tax Base Trend

<u>Fiscal Year</u>	<u>Property Value</u>	<u>% Increase</u>
2000	\$9,195,414,090	9.3%
2001	\$10,060,511,350	9.4%
2002	\$11,015,536,620	9.5%
2003	\$11,744,714,990	6.6%
2004	\$12,405,209,620	5.6%
2005	\$12,977,434,570	4.6%
2006	\$13,489,458,020	3.9%
2007	\$14,455,720,064	7.2%
2008	\$15,954,133,340	10.4%
2009*	\$17,070,922,674	7.0%

\*Estimated

#### Tax Rate and Fund Balance Impact

The District maintains a local Board Policy that sets a target for an unreserved fund balance at 19% of annual budgeted expenditures. The Proposed Budget does not project a balanced budget, with expenditures exceeding revenues by \$9.9 million leaving an unreserved fund balance at the end of FY 2009 of \$48.2 million or 19.3% of total budgeted expenditures.

The overall tax rate for FY 2009 is expected to increase to fund payments for debt service resulting from the sale of the initial \$200 million in bonds from the \$597.1 million authorized in November 2007. The Proposed Budget assumes maintaining the current tax rate of \$1.09 for the General Fund, which is the compressed rate plus four cents called the “golden pennies”. The “golden pennies” are not subject to recapture and generate approximately \$1 million in state aide.

The following table shows the District's tax rate for the General Fund and Debt Service Fund for the past 10 years. The total tax rate has remained fairly constant during this time, until the implementation of the new compressed tax rate structure created for FY 2007.

Fiscal Year	General Fund	Debt Service Fund	Total
1999	\$ 1.6150	\$ 0.2050	\$ 1.8200
2000	1.6000	0.1900	1.7900
2001	1.6050	0.1850	1.7900
2002	1.6250	0.1850	1.8100
2003	1.5850	0.2250	1.8100
2004	1.5850	0.2250	1.8100
2005	1.5750	0.2350	1.8100
2006	1.5750	0.2350	1.8100
2007	1.4365	0.1950	1.6315
2008	1.0900	0.1950	1.2850
2009	1.0900	0.2925	1.3825

### Expenditures

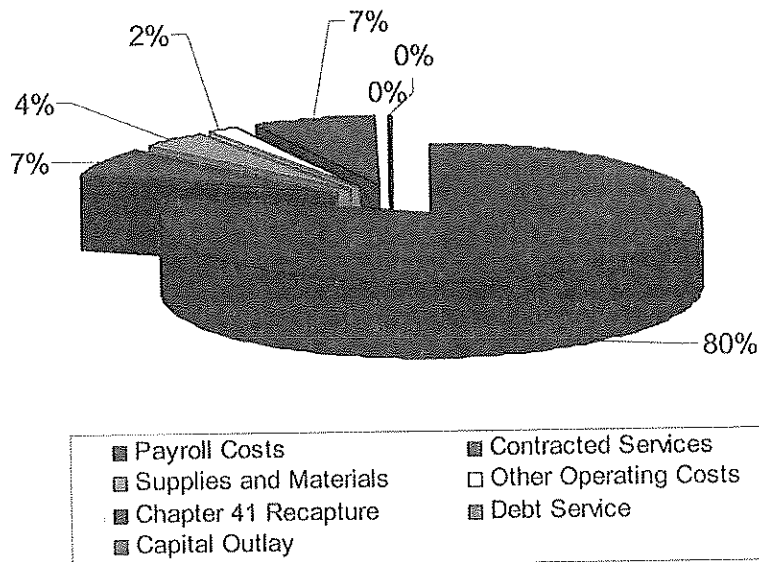
General Fund expenditures before recapture are currently budgeted to increase \$4 million from the current budget; and increase \$11.8 million with recapture. The following table provides a comparison of budgeted expenditures by object for fiscal years 2008 and 2009.

#### General Fund Expenditures by Object

	Amended Budget FY 2008	Proposed Budget FY 2009	Percentage Change
Payroll Costs	\$ 208,618,475	\$ 215,493,735	3.3%
Contracted Services*	17,999,612	18,187,314	1.0%
Supplies and Materials	13,343,104	10,262,133	-23.1%
Other Operating Costs	4,799,941	5,082,797	5.9%
Debt Service	785,581	579,292	-26.3%
Capital Outlay	471,129	426,000	-9.6%
Subtotal	<u>246,017,842</u>	<u>250,031,271</u>	1.6%
Recapture	<u>11,436,839</u>	<u>19,241,390</u>	68.2%
Total Expenditures	<u><u>\$ 257,454,681</u></u>	<u><u>\$ 269,272,661</u></u>	4.6%

\*Includes \$9.3 million for utilities and \$1.6 million for Harris County Appraisal District.

### FY 2009 General Fund Expenditures by Object



The education of students is a labor-intensive process and payroll expenditures comprise approximately 80% of the General Fund expenditures or 86% of the General Fund expenditures excluding recapture. The compensation package in this budget includes an average salary increase of 3.0% for employees. The package also includes an estimated 9% increase to the District's contribution to the health insurance program. This is one of the most important expenditure assumptions necessary to develop the budget, since it is a recurring expense that adds significantly to the budget total for the current and all subsequent budget years.

The following chart shows the history of salary increases in recent years.

Fiscal Year	Teachers, Nurses, Librarians, Counselors & Diagnosticians	Administrative, Professional Support, Secretarial/Technical & Auxiliary Staff
2004	1.50%	1.25%
2005	3.50%	3.00%
2006	2.00%	2.00%
2007	5.79% average	3.00%
2008	3.00%	3.00%
2009	3.00%	3.00%

The following chart indicates the campus operating budgets allocations.

Campus Type	Basic Allotment (per student)	
	2008	2009
High Schools	\$78.00	\$78.00 *
Middle Schools	\$53.00	\$56.00
Elementary Schools	\$51.00	\$54.00

\*High Schools also received a flat allotment increase of \$6,000 each.

**Spring Branch Independent School District  
Budget Summary  
FY 2009 Proposed Budget**

	General Fund	Food Service Fund	Self- Sustaining Fund	Special Revenue Fund	Debt Service Fund
<b>Projected Fund Balance at 7/1/08:</b>					
Unreserved Fund Balance		\$ 2,583,484	\$ 1,169,174	-	-
Unreserved - Designated	\$ 29,670,894	-	-	-	-
Unreserved - Undesignated	28,507,677	-	-	-	-
Reserved Fund Balance	1,007,740	-	-	-	\$ 13,167,276
<b>Total Beginning Fund Balance</b>	<u>59,186,311</u>	<u>2,583,484</u>	<u>1,169,174</u>	<u>-</u>	<u>13,167,276</u>
<b>Revenues:</b>					
Local Taxes	176,440,007	-	-	-	48,681,440
Other Local Sources	6,184,675	3,499,787	3,153,392	138,500	300,000
State Funding	62,401,520	106,855	-	10,256,351	-
State TRS Contribution	13,407,300	-	-	-	-
Other State Sources	50,000	-	-	-	-
Federal and Other Sources	811,300	10,080,625	-	22,214,927	-
<b>Total Revenues</b>	<u>259,294,802</u>	<u>13,687,267</u>	<u>3,153,392</u>	<u>32,609,778</u>	<u>48,981,440</u>
<b>Expenditures:</b>					
Payroll Costs	215,493,735	5,591,198	2,159,921	22,753,990	-
Contracted Services	18,187,314	802,450	285,443	4,032,336	-
Supplies & Materials	10,252,133	7,563,448	563,000	4,899,085	-
Other Costs	5,082,797	23,586	118,193	894,367	-
Debt Service	579,292	-	-	-	50,058,978
Capital Outlay	436,000	95,700	26,835	30,000	-
	<u>250,031,271</u>	<u>14,076,382</u>	<u>3,153,392</u>	<u>32,609,778</u>	<u>50,058,978</u>
Recapture	19,241,390	-	-	-	-
<b>Total Expenditures</b>	<u>269,272,661</u>	<u>14,076,382</u>	<u>3,153,392</u>	<u>32,609,778</u>	<u>50,058,978</u>
Current Year Budget Deficit	(9,977,859)	(389,115)	-	-	(1,077,538) *
Other Finance Sources (Uses)	50,000	-	-	-	1,000,000
<b>Change in Fund Balance</b>	<u>(9,927,859)</u>	<u>(389,115)</u>	<u>-</u>	<u>-</u>	<u>(77,538)</u>
<b>Projected Fund Balance at 6/30/09:</b>					
Unreserved Fund Balance		2,194,369	1,169,174	-	-
Unreserved - Designated	28,366,749	-	-	-	-
Unreserved - Undesignated	19,883,963	-	-	-	-
Reserved Fund Balance	1,007,740	-	-	-	13,089,738
<b>Total Ending Fund Balance</b>	<u>\$ 49,258,452</u>	<u>\$ 2,194,369</u>	<u>\$ 1,169,174</u>	<u>\$ -</u>	<u>\$ 13,089,738</u>
Fund Balance Percent of Budget	19.30%				26.15%

\* Transfer from Bond Program Interest Earnings



Spring Branch Independent School District  
Budget Summary-General Fund  
FY 2009 Proposed Budget

	FY 2008 <u>Original Budget</u>	FY 2008 <u>Amended Budget as of 02/29/08</u>	FY 2009 <u>Proposed Budget</u>	<u>Increase/ (Decrease)</u>
<b>Beginning Fund Balance:</b>				
Unreserved Fund Balance				
Unreserved - Designated	\$ 42,408,599	\$ 42,408,599	\$ 29,670,894	\$ (12,737,705)
Unreserved - Undesignated	22,997,053	26,535,269	28,507,677	1,972,408
Reserved Fund Balance	<u>1,146,222</u>	<u>1,263,374</u>	<u>1,007,740</u>	<u>(255,634)</u>
Total Beginning Fund Balance	<u>66,551,874</u>	<u>70,207,242</u>	<u>59,186,311</u>	<u>(11,020,931)</u>
<b>Revenues:</b>				
Local Taxes	150,420,860	163,049,623	176,440,007	13,390,384
Other Local Sources	6,533,675	8,554,404	6,184,675	(2,369,729)
State Funding	74,298,894	64,755,976	62,401,520	(2,354,456)
State TRS Contribution	11,882,250	11,882,250	13,407,300	1,525,050
Other State Sources	33,000	33,000	50,000	17,000
Federal and Other Sources	<u>811,300</u>	<u>843,444</u>	<u>811,300</u>	<u>(32,144)</u>
Total Revenues	<u>243,979,979</u>	<u>249,118,697</u>	<u>259,294,802</u>	<u>10,176,105</u>
<b>Expenditures:</b>				
Payroll Costs	207,559,305	208,618,475	215,493,735	6,875,260
Contracted Services	17,092,829	17,999,612	18,187,314	187,702
Supplies & Materials	7,621,609	13,343,104	10,252,133	(3,090,971)
Other Costs	4,653,181	4,799,941	5,082,797	282,856
Debt Service	785,581	785,581	579,292	(206,289)
Capital Outlay	<u>20,000</u>	<u>471,129</u>	<u>436,000</u>	<u>(35,129)</u>
Expenditures before Recapture	<u>237,732,505</u>	<u>246,017,842</u>	<u>250,031,271</u>	<u>4,013,429</u>
Recapture	<u>12,514,484</u>	<u>11,436,839</u>	<u>19,241,390</u>	<u>7,804,551</u>
Total Expenditures	<u>250,246,989</u>	<u>257,454,681</u>	<u>269,272,661</u>	<u>11,817,980</u>
Other Financing Sources (Uses)	<u>50,000</u>	<u>(2,684,947)</u>	<u>50,000</u>	<u>2,734,947</u>
Change in Fund Balance	<u>(6,217,010)</u>	<u>(11,020,931)</u>	<u>(9,927,859)</u>	<u>1,093,072</u>
<b>Ending Fund Balance:</b>				
Unreserved Fund Balance (Note 1)				
Unreserved - Designated	36,191,589	29,670,894	28,366,749	(1,304,145)
Unreserved - Undesignated	22,997,053	28,507,677	19,883,963	(8,623,714)
Reserved Fund Balance	<u>1,146,222</u>	<u>1,007,740</u>	<u>1,007,740</u>	<u>-</u>
Total Ending Fund Balance	<u>\$ 60,334,864</u>	<u>\$ 59,186,311</u>	<u>\$ 49,258,452</u>	<u>\$ (9,927,859)</u>

Note 1: Unreserved fund balance includes \$21,018,878 resulting from the change of fiscal year at 6/30/04.

**Spring Branch Independent School District  
Budget Summary-Food Service Fund  
FY 2009 Proposed Budget**

	FY 2007	FY 2008	FY 2009	Increase/ (Decrease)
	Actual	Amended Budget as of 02/29/08	Proposed Budget	
<b>Beginning Fund Balance:</b>				
Reserved Fund Balance	\$ 4,930,731	\$ 2,781,762	\$ 2,583,484	\$ (198,278)
<b>Total Beginning Fund Balance</b>	<u>4,930,731</u>	<u>2,781,762</u>	<u>2,583,484</u>	<u>(198,278)</u>
<b>Revenues:</b>				
Local Sources	3,607,219	4,095,800	3,499,787	(596,013)
State Funding	434,861	98,500	106,855	8,355
Federal & Other Sources	10,112,836	10,167,524	10,080,625	(86,899)
<b>Total Revenues</b>	<u>14,154,916</u>	<u>14,361,824</u>	<u>13,687,267</u>	<u>(674,557)</u>
<b>Expenditures:</b>				
Payroll Costs	5,710,003	5,864,145	5,591,198	(272,947)
Contract Services	1,236,092	1,122,800	802,450	(320,350)
Supplies and Materials	7,445,258	7,255,257	7,563,448	308,191
Other Costs	30,347	37,500	23,586	(13,914)
Debt Service	-	-	-	-
Capital Outlay	1,882,185	280,400	95,700	(184,700)
<b>Total Expenditures</b>	<u>16,303,885</u>	<u>14,560,102</u>	<u>14,076,382</u>	<u>(483,720)</u>
<b>Change in Fund Balance</b>	<u>(2,148,969)</u>	<u>(198,278)</u>	<u>(389,115)</u>	<u>(190,837)</u>
<b>Ending Fund Balance:</b>				
Reserved Fund Balance <i>(Note 1)</i>	<u>2,781,762</u>	<u>2,583,484</u>	<u>2,194,369</u>	<u>(389,115)</u>
<b>Total Ending Fund Balance</b>	<u>\$ 2,781,762</u>	<u>\$ 2,583,484</u>	<u>\$ 2,194,369</u>	<u>\$ (389,115)</u>

*Note 1: Reserved fund balance includes \$8,620,008 resulting from the change in fiscal year at 6/30/04*

Spring Branch Independent School District  
Special Revenue Funds  
Schedule of Estimated Revenues by Grant  
Proposed FY 2009 Budget

	Revised Budget as of 4/30/08	Proposed Budget FY 2009			Increase (Decrease)
		Planning Amount	Estimated Rollforward	Total Budget	
Title IV, Drug Free	\$ 176,379	\$ 91,495	\$ 25,000	\$ 116,495	\$ (59,884)
Title I, Basic	8,803,705	7,903,452	807,157	8,710,609	(93,096)
Title I, SC	50,000	50,000	20,000	70,000	20,000
Even Start, Family Literacy	300,000	-	18,908	18,908	(281,092)
IDEA-B, Formula	7,429,964	5,497,956	2,000,000	7,497,956	67,992
IDEA-B, Preschool	119,592	119,592	-	119,592	-
Vocational Education-Tech Prep	15,105	15,000	-	15,000	(105)
Vocational Education-Basic	427,988	361,917	-	361,917	(66,071)
Title II, Part A	2,380,971	1,693,818	467,228	2,161,046	(219,925)
Title II, Part D	120,379	79,476	10,000	89,476	(30,903)
Title III	1,480,184	1,095,100	524,833	1,619,933	139,749
21st Century	1,503,335	819,999	-	819,999	(683,336)
GEAR UP	-	448,000	122,730	570,730	570,730
P.E.P./Life Skills	111,737	111,737	-	111,737	-
Optional Extended Year	133,110	133,110	-	133,110	-
Accelerated Reading & Math	608,790	608,790	-	608,790	-
Technology Fund	779,884	779,884	484,471	1,264,355	484,471
Pre-K Expansion	3,252,547	3,252,547	-	3,252,547	-
High School Allotment	3,364,396	2,666,000	-	2,666,000	(698,396)
SEPA	15,000	8,000	-	8,000	(7,000)
T-STEM	-	-	50,000	50,000	50,000
TEEG, Cycle 1	1,410,000	-	256,000	256,000	(1,154,000)
TEEG, Cycle 2	760,000	-	197,500	197,500	(562,500)
TEEG, Cycle 3	-	830,000	-	830,000	830,000
BTIM, Cycle 1	557,463	-	339,272	339,272	(218,191)
BTIM, Cycle 2	547,040	-	547,040	547,040	-
Communities Foundation of Texas	-	-	13,500	13,500	13,500
Houston Endowment Foundation	-	75,000	22,000	97,000	97,000
Mentoring Programs	188,808	-	180,000	180,000	(8,808)
Texas Fitness Now	110,263	-	20,000	20,000	(90,263)
<b>Total Special Revenue Funds</b>	<b>\$ 34,646,640</b>	<b>\$ 26,640,873</b>	<b>\$ 6,105,639</b>	<b>\$ 32,746,512</b>	<b>\$ (1,900,128)</b>

Spring Branch Independent School District  
 Special Revenue Funds  
 Schedule of Estimated Revenues by Object  
 Proposed FY 2009 Budget

	Title IV, Drug Free	Title I, Basic	Title I SC	Even Start	IDEA-B, Formula	IDEA-B, Preschool	Vocational Ed- Tech Prep	Vocational Ed- Basic	Title II, Part A	Title II, Part D
Revenues	\$ 116,495	\$ 8,710,609	\$ 70,000	\$ 18,908	\$ 7,497,956	\$ 119,592	\$ 15,000	\$ 361,917	\$ 2,161,046	\$ 89,476
Expenditures by Object										
Payroll Costs	5,000	5,892,820	44,000	18,908	4,471,953	119,592			1,606,594	55,986
Contract Services	47,604	1,847,016	14,000		1,343,257				230,326	-
Supplies and Materials	50,298	674,222	1,000		1,352,746		10,000	361,917	50,500	30,674
Other Costs	10,000	206,839	11,000		300,000		5,000		157,482	-
Debt Service	-	-	-		30,000					-
Capital Outlay	-	-	-							-
Private Schools (Title Grants Only)	2,000	-	-							2,000
Special Revenue Total	114,902	8,620,897	70,000	18,908	7,497,956	119,592	15,000	361,917	2,132,902	88,660
Indirect Cost	1,593	89,712	-							816
Total Expenditures by Object	116,495	8,710,609	70,000	18,908	7,497,956	119,592	15,000	361,917	2,161,046	89,476
Ending Balance	-	-	-	-	-	-	-	-	-	-
Proposed Staffing										
Teachers		25	n/a	0.4	37	2	n/a	n/a		n/a
Teacher Aides		15		1					2	
Teachers on Special Assignment		6							4	
Intervention Specialist		60							17	
School Improvement Specialist									2	
New Teacher Mentors										
Paraprofessionals					54	2				
Translators										
Director	1	2								
Coordinator/Project Director of Grants		2		1	3					
Caseworker					2					
Nurse										
Counselor		2								
Social Worker		2								
Teacher Leader		1								
Professional Developers		5							13	
LSSP					6					
OT/PT					2					
Diagnosticians					6					
Parent Involvement Liaison/Educator		2		0.8						
Parent Center Assistant		2								
Human Resource Recruiters										
Human Resource Induction Specialist										
SERS/Records Clerk						2				
ADA Clerks										
Administrative Assistant/Clerical		4		1						

Spring Branch Independent School District  
 Special Revenue Funds  
 Schedule of Estimated Revenues by Object  
 Proposed FY 2009 Budget

	Title III	P.E.P./Life Skills	21st Century	Optional Ext. Year	Accelerated Reading & Math	GEAR UP	Technology Fund	Pre-K Expansion	SEPA	High School Allotment	T-STEM
Revenues	\$ 1,619,933	\$ 111,737	\$ 819,999	\$ 133,110	\$ 608,790	\$ 570,730	\$ 1,264,355	\$ 3,252,547	\$ 8,000	\$ 2,666,000	\$ 50,000
Expenditures by Object											
Payroll Costs	1,533,810	109,237	615,344	117,130	557,627	299,846		3,252,547	-	1,836,000	23,200
Contract Services	50,000	2,500	137,790	-	29,343	130,200			-		26,800
Supplies and Materials	24,123	-	6,960	8,980	21,545	45,349	1,264,355		8,000	830,000	-
Other Costs	12,000	-	51,771	7,000	275	87,000					-
Debt Service	-	-	-	-	-	-					-
Capital Outlay	-	-	-	-	-	-					-
Private Schools (Title Grants Only)	-	-	-	-	-	-					-
Special Revenue Total	1,619,933	111,737	811,865	133,110	608,790	562,395	1,264,355	3,252,547	8,000	2,666,000	50,000
Indirect Cost	-	-	8,134	-	-	8,335					
Total Expenditures by Object	1,619,933	111,737	819,999	133,110	608,790	570,730	1,264,355	3,252,547	8,000	2,666,000	50,000
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing											
Teachers	20	n/a		n/a	10		n/a	Note 1	n/a		n/a
Teacher Aides	4							78		28	
Teachers on Special Assignment	4							60		4	
Intervention Specialist											
School Improvement Specialist											
New Teacher Mentors											
Paraprofessionals	1										
Translators											
Director	2		2			2.4		5			
Coordinator/Project Director of Grants											
Caseworker											
Nurse											
Counselor											
Social Worker											
Teacher Leader											
Professional Developers											
LSSP											
OT/PT											
Diagnostics											
Parent Involvement Liaison/Educator						1					
Parent Center Assistant	1										
Human Resource Recruiters											
Human Resource Induction Specialist											
SERS/Records Clerk											
ADA Clerks											
Administrative Assistant/Clerical											

Note 1: 25% charged for Directors & 50% charged for all others

Spring Branch Independent School District  
 Special Revenue Funds  
 Schedule of Estimated Revenues by Object  
 Proposed FY 2009 Budget

	TEEG, Cycle 1	TEEG, Cycle 2	TEEG, Cycle 3	BTIM, Cycle 1	BTIM, Cycle 2	Communities Foundation of Texas	Houston Endowment Foundation	Mentoring Program	Texas Fitness Now	TOTAL
Revenues	\$ 256,000	\$ 197,500	\$ 830,000	\$ 339,272	\$ 547,040	\$ 13,500	\$ 97,000	\$ 180,000	\$ 20,000	\$ 32,748,512
Expenditures by Object										
Payroll Costs	226,000	197,500	829,000	324,856	497,040	8,000	97,000	120,000		22,753,990
Contract Services	10,000				18,000			40,500		4,032,336
Supplies and Materials	-		1,000	14,416	32,000	2,500		4,500	20,000	4,307,085
Other Costs	20,000					3,000		15,000		894,367
Debt Service	-									30,000
Capital Outlay	-									92,000
Private Schools (Title Grants Only)										
Special Revenue Total	256,000	197,500	830,000	339,272	547,040	13,500	97,000	180,000	20,000	32,608,772
Indirect Cost										
Total Expenditures by Object	256,000	197,500	830,000	339,272	547,040	13,500	97,000	180,000	20,000	32,748,512
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing	n/a			n/a	n/a	n/a	n/a		n/a	
Teachers										
Teacher Aides										
Teachers on Special Assignment										
Intervention Specialist										
School Improvement Specialist										
New Teacher Mentors										
Paraprofessionals										
Translators										
Director		0.2	0.2							1
Coordinator/Project Director of Grants										
Caseworker										
Nurse										
Counselor										
Social Worker										
Teacher Leader										
Professional Developers										
LSSP										
OT/P										
Diagnostics										
Parent Involvement Liaison/Educator										
Parent Center Assistant										
Human Resource Recruiters										
Human Resource Induction Specialist										
SERS/Records Clerk										
ADA Clerks										
Administrative Assistant/Clerical										0.5

Spring Branch Independent School District  
Budget Summary-Debt Service Fund  
FY 2009 Proposed Budget

	FY 2007 <u>Actual</u>	FY 2008 <u>Amended Budget as of 02/29/08</u>	FY 2009 <u>Proposed Budget</u>	<u>Increase/ (Decrease)</u>
<b>Beginning Fund Balance:</b>				
Reserved Fund Balance	\$ 17,727,350	\$ 12,795,859	\$ 13,167,276	\$ 371,417
<b>Total Beginning Fund Balance</b>	<u>17,727,350</u>	<u>12,795,859</u>	<u>13,167,276</u>	<u>371,417</u>
<b>Revenues:</b>				
Local Taxes	26,994,653	30,869,955	48,681,440	17,811,485
Other Local Sources	<u>516,354</u>	<u>400,000</u>	<u>300,000</u>	<u>(100,000)</u>
<b>Total Revenues</b>	<u>27,511,007</u>	<u>31,269,955</u>	<u>48,981,440</u>	<u>17,711,485</u>
<b>Expenditures:</b>				
Debt Service	<u>32,442,498</u>	<u>33,633,485</u>	<u>50,058,978</u>	<u>16,425,493</u>
<b>Total Expenditures</b>	<u>32,442,498</u>	<u>33,633,485</u>	<u>50,058,978</u>	<u>16,425,493</u>
<b>Other Financing Sources (Uses):</b>				
Transfer from General Fund	-	2,734,947	-	(2,734,947)
Transfer from Bond Program Interest	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Change in Fund Balance</b>	<u>(4,931,491)</u>	<u>371,417</u>	<u>(77,538)</u>	<u>(448,955)</u>
<b>Ending Fund Balance:</b>				
Reserved Fund Balance (Note 1)	<u>12,795,859</u>	<u>13,167,276</u>	<u>13,089,738</u>	<u>(77,538)</u>
<b>Total Ending Fund Balance</b>	<u>\$ 12,795,859</u>	<u>\$ 13,167,276</u>	<u>\$ 13,089,738</u>	<u>\$ (77,538)</u>

Note 1: Reserved fund balance includes \$8,620,008 resulting from the change in fiscal year at 6/30/04

**Spring Branch Independent School District  
Schedule of Budget Expenditures - General Fund  
FY 2009 Proposed Budget**

	FY 2007 Final Audited Actuals	FY 2008 Official Budget	FY 2008 Amended Budget as of 02/29/08	FY 2009 Proposed Budget	Increase (Decrease) From Official
<b>Payroll Costs:</b>					
Salaries - Staffing Plan	\$ 164,739,474	\$ 171,121,172	\$ 171,560,613	\$ 175,895,363	\$ 4,774,191
Substitutes	1,369,535	1,376,242	1,376,242	1,376,242	-
Career Ladder/Merit Pay	843,031	795,000	795,000	765,000	(30,000)
Medicare/FICA	2,086,171	2,061,052	2,061,052	2,256,897	195,845
Employer Contributions	12,331,947	13,563,616	13,563,616	14,739,294	1,175,678
Workman's Compensation	1,120,092	1,234,802	1,234,802	1,234,802	-
Unemployment Compensation	52,312	70,000	70,000	70,000	-
Employee Allowance	69,911	75,000	75,000	75,000	-
Teacher Retirement	1,501,877	2,748,134	2,748,134	2,707,291	(40,843)
Matched Savings Plan	240,317	270,000	270,000	250,000	(20,000)
Sick Leave Payoff	615,240	600,000	600,000	600,000	-
State Paid TRS Contribution	11,301,030	11,882,250	11,882,250	13,407,300	1,525,050
	<u>196,270,937</u>	<u>205,797,268</u>	<u>206,236,709</u>	<u>213,377,189</u>	<u>7,579,921</u>
Capital Lease Proceeds	913,024	-	-	-	-
Capital Lease	220,261	239,784	239,784	250,962	11,178
Capital Lease - Copiers	324,192	324,192	324,192	328,330	4,138
Maintenance - Copiers	355,956	396,371	396,371	390,000	(6,371)
Legal Fees	845,386	440,000	440,000	300,000	(140,000)
Utilities	7,123,183	9,520,449	9,520,449	9,344,627	(175,822)
Property/Casualty Insurance	1,695,861	2,518,936	2,518,936	2,500,000	(18,936)
HCAD	1,632,924	1,696,568	1,696,568	1,632,924	(63,644)
Laptop Project	-	-	4,700,000	-	-
Software Project	-	-	1,900,695	1,304,145	1,304,145
<b>Total District Wide Costs:</b>	<u>209,381,724</u>	<u>220,933,568</u>	<u>227,973,704</u>	<u>229,428,177</u>	<u>8,494,609</u>
<b>Campus and Department Budgets:</b>					
Memorial Senior	243,115	257,008	248,250	243,060	(13,948)
Spring Woods Senior	224,309	247,261	247,587	361,343	114,082
Northbrook Senior	225,872	232,158	233,938	377,377	145,219
Stratford Senior	255,669	234,062	223,370	219,599	(14,463)
Westchester Academy	157,597	163,335	169,135	223,351	60,016
School of Choice	107,149	109,146	108,747	109,168	22
District Alternative Education Prog.	207,701	223,250	223,250	223,250	-
School Age Parent Program	7,051	8,500	8,500	8,500	-
Teenage Parent Childcare Program	11,965	13,250	13,250	13,250	-
Landrum Middle	78,134	76,680	88,750	80,113	3,433
Memorial Middle	105,757	79,260	89,165	85,583	6,323
Spring Branch Middle	124,635	87,403	94,539	86,945	(458)
Spring Woods Middle	79,473	78,710	87,281	85,936	7,226
Spring Forest Middle	96,280	74,002	78,727	69,807	(4,195)
Spring Oaks Middle	76,841	68,152	89,449	79,479	11,327
Northbrook Middle	67,328	56,559	62,690	55,740	(819)
Cornerstone Academy	101,381	105,158	109,318	104,709	(449)
Bunker Hill Elementary	56,209	44,912	44,504	45,747	835
Edgewood Elementary	62,796	64,597	64,546	69,081	4,484
Frostwood Elementary	42,177	45,178	44,974	48,745	3,567
Hollbrook Elementary	84,663	60,237	66,733	66,182	5,945
Housman Elementary	46,618	44,193	46,009	46,563	2,370
Hunters Creek Elementary	46,734	47,254	46,795	49,371	2,117
Meadow Wood Elementary	38,930	32,138	32,638	34,376	2,238
Memorial Drive Elementary	22,441	31,989	28,197	34,194	2,205
Pine Shadows Elementary	62,591	50,197	53,084	56,912	6,715
Ridgecrest Elementary	63,508	58,751	59,567	63,266	4,515
Rummel Creek Elementary	45,828	50,313	50,238	54,787	4,474
Shadow Oaks Elementary	54,013	60,594	59,778	60,340	(254)
Spring Branch Elementary	47,776	49,220	89,188	49,264	44
Valley Oaks Elementary	44,456	46,824	45,574	43,467	(3,357)
Westwood Elementary	48,951	45,210	44,776	48,764	3,554
Woodview Elementary	56,370	55,645	60,951	56,131	486
Wilchester Elementary	61,968	41,974	71,438	43,993	2,019
Sherwood Elementary	29,160	31,463	38,932	33,964	2,501
Spring Shadows Elementary	73,522	48,704	79,397	59,338	10,634
Notttingham Elementary	36,322	37,375	37,156	37,281	(94)
Terrace Elementary	44,404	44,822	44,822	45,598	776



Spring Branch Independent School District  
 Schedule of Budget Expenditures - General Fund  
 FY 2009 Proposed Budget

	FY 2007 Final Audited Actuals	FY 2008 Official Budget	FY 2008 Amended Budget as of 02/29/08	FY 2009 Proposed Budget	Increase (Decrease) From Official
Thornwood Elementary	114,138	39,103	37,979	40,270	1,167
Cedar Brook Elementary	50,525	44,531	47,846	53,535	9,004
Treasure Forest Elementary	50,444	53,524	53,974	55,340	1,816
Buffalo Creek Elementary	50,386	51,538	63,288	53,226	1,688
Bendwood	63,205	66,406	66,406	66,606	200
Gulhrrie Center	232,246	240,610	241,610	240,910	300
Wildcat Way School	29,039	27,555	28,815	25,060	(2,495)
Panda Path School	12,067	18,490	18,490	14,595	(3,895)
Lion Lane School	33,848	32,385	62,405	31,185	(1,200)
Bear Blvd. School	27,667	32,210	32,210	29,085	(3,125)
Tiger Trail School	31,658	34,415	34,205	30,205	(4,210)
<b>Total Campus</b>	<b>3,934,917</b>	<b>3,746,251</b>	<b>3,972,471</b>	<b>4,114,591</b>	<b>368,340</b>

Spring Branch Independent School District  
 Schedule of Budget Expenditures - General Fund  
 FY 2009 Proposed Budget

	FY 2007 Final Audited Actuals	FY 2008 Official Budget	FY 2008 Amended Budget as of 02/29/08	FY 2009 Proposed Budget	Increase (Decrease) From Official
Accountability & Research	384,672	383,846	342,596	385,388	1,542
Advanced Studies	110,111	99,952	99,652	191,906	91,954
Athletics	1,379,454	1,392,607	1,392,607	1,554,104	161,497
Bilingual/ESL	119,186	165,460	203,460	154,337	(11,123)
Board of Trustees	66,241	88,500	177,115	88,500	-
Career & Technology Education	112,589	92,000	111,349	171,306	79,306
Communications	125,906	136,200	172,619	136,200	-
Community Relations	91,204	127,685	127,485	191,210	63,525
Curriculum & Instruction	578,005	727,470	571,380	669,310	(58,160)
Custodial	608,273	555,239	595,239	680,200	124,961
Distict Wide	142,639	136,000	136,000	198,000	62,000
Early Childhood	61,821	24,300	20,300	24,300	-
Educational Technology	291,602	333,845	348,944	172,608	(161,237)
Elementary Administrative Services	17,443	33,225	22,015	31,400	(1,825)
Federal & External Compliance	10,646	11,760	11,760	15,010	3,250
Finance	292,740	275,424	289,829	291,424	16,000
Grants	7,893	8,000	8,000	8,000	-
Health Fitness	38,259	34,930	44,930	68,494	33,564
Human Resources	219,756	186,790	286,230	626,330	439,540
Language Arts	123,466	136,160	156,160	131,075	(5,085)
Language Other than English	32,028	25,740	25,740	39,710	13,970
Library Information Services	189,148	194,828	211,070	239,400	44,572
Maintenance	2,472,719	2,047,654	2,097,313	2,047,654	-
Math	115,956	88,460	103,460	85,806	(2,654)
Operations	150,137	292,870	258,191	184,165	(108,705)
Performing Arts/Visual Arts	630,383	682,049	702,249	780,286	98,237
Planning & Construction	16,669	18,900	49,407	-	(18,900)
Police	475,199	313,834	722,194	413,059	99,225
Policy Administration/Govt. Relations	42,245	48,700	48,700	48,740	40
Purchasing/Central Whse/Textbooks	181,513	166,264	178,264	174,008	7,744
School Administration & Personnel	317,809	346,000	384,778	410,661	64,661
Science	167,805	194,395	164,165	206,395	12,000
Secondary Administrative Services	34,990	41,008	33,108	36,500	(4,508)
Social Studies	47,770	35,148	50,148	44,019	8,871
Spark Park	4,197	-	-	10,000	10,000
Special Education	454,282	590,063	590,063	531,057	(59,006)
Student Support & Interventions	223,078	208,000	241,000	362,489	154,489
Superintendent	52,889	101,000	81,000	76,000	(25,000)
Tax Office	65,663	74,815	76,410	74,815	-
Teaching & Learning - Elementary	-	-	47,538	51,181	51,181
Teaching & Learning - Secondary	-	-	-	51,181	51,181
Technology	1,934,085	1,336,383	1,336,383	2,511,463	1,175,080
Transportation	1,357,641	1,297,182	1,297,182	1,936,812	639,630
<b>Total Departments</b>	<b>13,748,112</b>	<b>13,052,686</b>	<b>13,816,033</b>	<b>16,104,503</b>	<b>3,051,817</b>
Vehicles	-	-	-	384,000	384,000
Carryover Encumbrances	208,507	-	255,634	-	-
Chapter 41 Recapture	19,073,000	12,514,484	11,436,839	19,241,390	6,726,906
<b>TOTAL GENERAL FUND</b>	<b>\$ 246,346,260</b>	<b>\$ 250,246,989</b>	<b>\$ 257,454,681</b>	<b>\$ 269,272,661</b>	<b>\$ 19,025,672</b>

Spring Branch Independent School District  
Schedule of General Fund by Function  
FY 2009 Proposed Budget

	FY 2008 Amended Budget As of 02/29/08	FY 2009 Proposed Budget	Increase (Decrease)
Instruction	\$ 151,564,013	\$ 153,844,386	\$ 2,280,373
Instructional Resources & Media Services	3,807,891	3,741,500	(66,391)
Curriculum Development & Instructional Staff Development	3,262,727	3,798,086	535,359
Instructional Leadership	2,421,756	2,361,927	(59,829)
School Leadership	16,886,024	16,960,187	74,163
Guidance, Counseling & Evaluation Services	8,243,325	8,003,994	(239,331)
Social Work Services	517,667	501,228	(16,439)
Health Services	2,395,248	2,967,775	572,527
Student Transportation	7,684,855	7,660,940	(23,915)
Co-curricular/Extracurricular Activities	4,536,252	4,923,869	387,617
General Administration	6,410,430	6,103,674	(306,756)
Plant Maintenance & Operations	26,936,339	26,184,771	(751,568)
Security & Monitoring Services	3,119,370	3,346,712	227,342
Data Processing Services	5,092,994	6,785,277	1,692,283
Community Services	491,071	538,729	47,658
Debt Service	785,581	579,292	(206,289)
Facilities Acquisition & Construction	78,371	16,000	(62,371)
Contracted Instructional Services Between School Districts	11,436,839	19,241,390	7,804,551
Payments to JJAEP	87,360	80,000	(7,360)
Other Governmental Charges	1,696,568	1,632,924	(63,644)
Fund Total	<u>\$ 257,454,681</u>	<u>\$ 269,272,661</u>	<u>\$ 11,817,980</u>