

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

Date of Board Meeting: June 25, 2007

Subject: Approval of the FY 2008 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:

It is requested that the attached FY 2008 Proposed Budget, be approved.

SPRING BRANCH
INDEPENDENT SCHOOL DISTRICT

Proposed Budget

FY 2008

Prepared By:
Financial Services

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 2008 fiscal year. This budget provides a look at the financial and programming priorities for the following school year. This document contains the two tax supported funds of the District. They are 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. Food Service, Special Revenue, and Self-Sustaining budgets have been compiled and are included for adoption.

The Proposed Budget for FY 2008 for the General Fund totals \$250,246,989. This represents a decrease of \$2,585,986 or 1% 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 2008 Proposed Budget reflects an increase of \$7,764,363. This primarily consists of a 3% salary increase and a \$2 million increase in utilities. During the last four years, the District has reduced staff and department budgets to provide for 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 2008 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.

Fiscal Year	General Fund Budget*	Increase/Decrease	Percent + or -	Peak Enrollment	Increase/Decrease	Percent + or -	Cost per Student	Increase/Decrease	Percent + or -
2004	\$210,152,143	\$1,865,594	0.90%	32,874	(57)	-0.17%	\$6,393	\$68	1.07%
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	8.10%	32,411	(677)	-2.06%	7,095	630	9.74%
2008	237,732,505	7,764,363	3.38%	32,230	(181)	-0.56%	7,376	281	3.96%

* Excludes Chapter 41 Robin Hood payments
(A) As Amended

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 decrease \$17,317,511 or 6.6% from the final amended budget. The following table provides a comparison of revenues by source for fiscal years 2007 and 2008.

General Fund Revenue Sources

	Final Amended Budget FY 2007	Proposed Budget FY 2008	Percentage Change
Local Taxes	\$ 198,070,142	\$ 150,420,860	-24.1%
Other Local Sources	6,659,183	6,533,675	-1.9%
State Sources - Current Law	54,393,591	86,214,144	58.5%
Federal & Other Sources	1,098,000	811,300	-26.1%
Other Financing Sources	1,126,574	50,000	-95.6%
	<u>\$ 261,347,490</u>	<u>\$ 244,029,979</u>	-6.6%

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. 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 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 2008 guaranteed yield amount is set at \$36.45 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 increasing by approximately \$32 million while tax revenue is decreasing by approximately \$48 million. A portion of this difference is made up by a \$9 million decrease in the District's recapture payments. 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. These factors continue to be important in determining 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% and is expected to fall another 0.5% in FY 2008.
- Property Value – Based on the current trend, property values are currently projected to increase approximately \$727 million or 5%. This estimate is also very important in developing revenue forecasts for both the State and Local components.

Tax Base Trend

Fiscal year	Property Value	% Increase
1999	\$8,405,461,880	5.1%
2000	\$9,195,414,090	9.3%
2001	\$10,060,511,350	9.4%
2002	\$11,015,536,620	9.4%
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	\$14,542,158,916	7.8%
2008	\$15,269,266,862	5.0%

Tax Rate and Fund Balance Impact

The District maintains a local Board Policy that sets a target for the unreserved fund balance at 19% of annual budgeted expenditures. The Proposed Budget does not project a balanced budget, with expenditures exceeding revenues by \$6.2 million. A deficit of this magnitude would leave an unreserved fund balance at the end of FY 2008 of \$59.1 million or 24.9% of total budgeted expenditures.

The overall tax rate for FY 2008 is expected to decrease at least \$0.345 due to the state providing property tax relief. The Debt tax rate will remain below the rates anticipated at the time the voters approved the bond program. The Proposed Budget assumes the compressed rate of \$1.05 for the General Fund tax rate.

The following table shows the District's tax rate for the General Fund and Debt Service Fund for the past 10 years. While the total tax rate has remained fairly constant during this time, there has been a shift from the General Fund to the Debt Service Fund to fund increased principal and interest payments resulting from the sale of bonds.

District Tax Rate - 10 Year History

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	1.0500	0.2350	1.2850

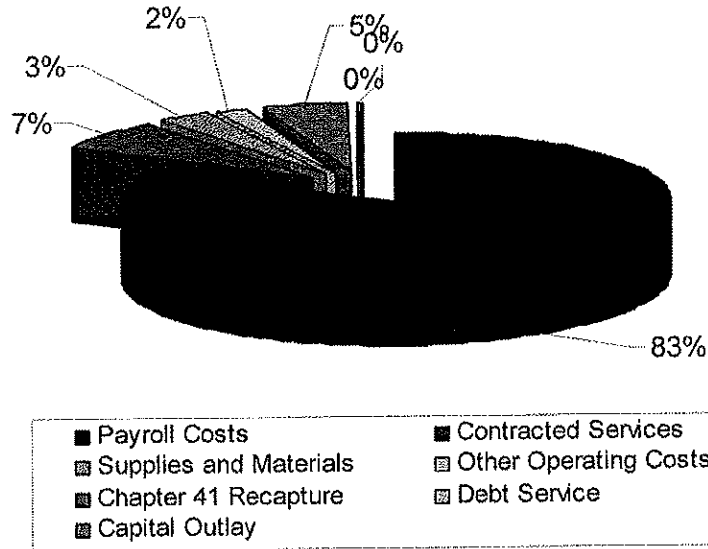
Expenditures

Total General Fund expenditures are currently budgeted to decrease \$2.6 million from the current budget after a \$9 million reduction to the District's cost of Chapter 41 recapture. The following table provides a comparison of budgeted expenditures by object for fiscal years 2007 and 2008.

General Fund Expenditures by Object

	Final Amended Budget FY 2007	Proposed Budget FY 2008	Percentage Change
Payroll Costs	\$ 201,377,862	\$ 207,559,455	3.1%
Contracted Services	15,428,174	17,111,865	10.9%
Supplies and Materials	7,660,272	7,592,458	-0.1%
Other Operating Costs	3,577,818	4,663,146	30.3%
Debt Service	685,633	785,581	14.6%
Capital Outlay	2,728,216	20,000	-99.2%
Subtotal	231,457,975	237,732,505	2.7%
Recapture	21,375,000	12,514,484	-41.4%
Total Expenditures	\$ 252,832,975	\$ 250,246,989	-1.0%

FY 2008 General Fund Expenditures by Object



The education of students is a labor-intensive process and payroll expenditures comprise approximately 83% of the General Fund expenditures or 87% 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 a 10% 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 salary increases over the last 5 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%

The following chart indicates the campus operating budgets allocations.

Campus Type	Basic Allotment (per student)
High Schools	\$78.00
Middle Schools	53.00
Elementary Schools	51.00

**Spring Branch Independent School District
Budget Summary for Tax Supported Funds
FY 2008 Proposed Budget**

	General Fund	Food Service Fund	Self- Sustaining Fund	Special Revenue Fund	Debt Service Fund
Projected Fund Balance at 7/1/07:					
Unreserved Fund Balance					
Unreserved - Designated	\$ 42,408,599		\$ 993,286	\$ 942,248	
Unreserved - Undesignated	22,997,053		-	-	
Reserved Fund Balance	1,146,222	\$ 1,669,611	-	-	\$ 12,106,616
Total Beginning Fund Balance	66,551,874	1,669,611	993,286	942,248	12,106,616
Revenues:					
Local Taxes	150,420,860	-	-	-	33,604,902
Other Local Sources	6,533,675	4,095,800	3,196,839	285,000	400,000
State Funding	74,298,894	98,500	-	6,408,653	-
State TRS Contribution	11,882,250	-	-	-	-
Other State Sources	33,000	-	-	-	-
Federal and Other Sources	811,300	10,167,524	-	21,551,837	-
Total Revenues	243,979,979	14,361,824	3,196,839	28,245,490	34,004,902
Other Financing Sources	50,000	-	-	-	-
Total Revenue and Other Sources	244,029,979	14,361,824	3,196,839	28,245,490	34,004,902
Expenditures:					
Payroll Costs	207,559,455	5,852,345	2,188,450	21,291,354	-
Contract Services	17,111,865	1,134,600	379,300	3,036,116	-
Supplies and Materials	7,592,458	7,245,757	486,889	2,660,137	-
Other Costs	4,663,146	37,500	139,200	923,985	-
Debt Service	785,581	-	-	179,930	33,633,485
Capital Outlay	20,000	289,900	3,000	-	-
Expenditures	237,732,505	14,560,102	3,196,839	28,091,522	33,633,485
Recapture	12,514,484	-	-	-	-
Total Expenditures	250,246,989	14,560,102	3,196,839	28,091,522	33,633,485
Other Financing Uses	-	-	-	-	-
Total Expenditures and Other Uses	250,246,989	14,560,102	3,196,839	28,091,522	33,633,485
Change in Fund Balance	(6,217,010)	(198,278)	-	153,968	371,417
Projected Fund Balance at 6/30/08:					
Unreserved Fund Balance					
Unreserved - Designated	36,191,589	-	993,286	1,096,216	-
Unreserved - Undesignated	22,997,053	-	-	-	-
Reserved Fund Balance	1,146,222	1,471,333	-	-	12,478,033
Total Ending Fund Balance	\$ 60,334,864	\$ 1,471,333	\$ 993,286	\$ 1,096,216	\$ 12,478,033
Fund Balance Percent of Budget	24.90%				37.10%

**GENERAL FUND
REVENUE AND EXPENDITURE COMPARISON - 2005 to 2008**

	FY 2005	FY 2006	FY 2007	FY 2008	Increase/ (Decrease)
	Actual	Actual	Final Amended Budget	Proposed Budget	
Revenues:					
Local Taxes					
Current	\$ 187,372,126	\$ 197,134,977	\$ 193,390,459	\$ 146,839,127	\$ (46,551,332)
Delinquent	3,358,422	2,228,211	2,812,297	2,185,790	(616,507)
Penalty and Interest	1,560,573	1,671,748	1,754,881	1,385,943	(368,938)
Miscellaneous Revenue	72,639	225,792	112,505	-	(112,505)
	<u>192,363,760</u>	<u>201,260,728</u>	<u>198,070,142</u>	<u>150,420,860</u>	<u>(47,649,282)</u>
Other Local Sources					
Tuition	1,056,373	1,088,981	1,089,000	1,000,000	(69,000)
Interest	1,397,857	3,684,458	4,400,000	4,400,000	-
Facility Rental	134,461	66,102	105,000	150,000	45,000
Tax Collection Services	105,905	108,050	114,675	114,675	-
Crossing Guards	241,542	201,551	181,600	175,000	(6,600)
	<u>2,936,128</u>	<u>5,147,142</u>	<u>6,850,275</u>	<u>5,839,675</u>	<u>(10,600)</u>
Miscellaneous Revenue					
Clearing	407,572	-	-	-	-
Other	223,934	2,328,901	478,435	335,000	(143,435)
	<u>631,506</u>	<u>2,328,901</u>	<u>478,435</u>	<u>335,000</u>	<u>(143,435)</u>
Gate Receipts	323,368	273,922	284,973	319,000	34,027
Student Insurance	44,459	43,037	45,500	40,000	(5,500)
Total Local Revenue	<u>198,289,221</u>	<u>209,053,730</u>	<u>204,720,325</u>	<u>156,954,535</u>	<u>(47,774,790)</u>
State Funding	16,832,504	13,396,727	43,450,224	74,298,894	30,848,670
Prior Year Funding Adjustment	-	(2,642,292)	-	-	-
Other State Revenue	-	33,826	33,367	33,000	(367)
State TRS Contribution	10,087,037	9,908,789	10,910,000	11,882,250	972,250
Total State Revenue	<u>26,919,541</u>	<u>20,698,059</u>	<u>54,393,591</u>	<u>86,214,144</u>	<u>31,820,553</u>
Federal and Other Sources	131,600	361,674	236,300	200,000	(36,300)
Medicaid	429,827	671,528	861,700	611,300	(250,400)
Total Federal Revenue	<u>561,427</u>	<u>933,100</u>	<u>1,098,000</u>	<u>811,300</u>	<u>(286,700)</u>
TOTAL REVENUE	<u>223,780,189</u>	<u>230,684,889</u>	<u>260,220,916</u>	<u>243,979,979</u>	<u>(16,240,937)</u>
Other Revenue Items					
Sale of Property	87,495	84,782	25,000	50,000	25,000
Transfers In/Out	(977,910)	-	188,550	-	(188,550)
Proceeds from Capital Lease	2,906,889	-	913,024	-	(913,024)
Total Other Items	<u>2,016,474</u>	<u>84,782</u>	<u>1,126,574</u>	<u>50,000</u>	<u>(1,076,574)</u>
TOTAL REVENUE AND OTHER ITEMS	<u>225,796,663</u>	<u>230,769,671</u>	<u>261,347,490</u>	<u>244,029,979</u>	<u>(17,317,511)</u>
Expenditures:					
Payroll Costs:					
Salaries - Staffing Plan	152,872,383	150,035,932	165,920,022	171,121,172	5,201,150
Substitutes	1,220,179	1,291,555	1,407,299	1,376,242	(31,057)
Career Ladder/Merit Pay	1,005,610	924,752	843,444	795,000	(48,444)
Medicare/FICA	1,915,722	1,916,888	2,086,130	2,061,052	(25,078)
Employer Contributions	10,557,189	11,268,357	12,471,484	13,563,616	1,092,132
Workman's Compensation	1,398,890	1,115,187	1,234,802	1,234,802	-
Unemployment Compensation	122,838	69,253	60,000	70,000	10,000
Employee Allowance	-	10,350	71,410	75,000	3,500
Teacher Retirement	1,594,171	2,255,458	2,677,944	2,748,134	70,180
Matched Savings Plan	214,716	267,613	245,000	270,000	25,000
Sick Leave Payoff	613,973	831,125	850,319	600,000	(250,319)
State Paid TRS Contribution	10,087,037	9,909,799	11,335,000	11,882,250	547,250
Capital Lease Proceeds	2,906,889	-	929,440	-	(929,440)
Legal Fees	789,444	1,030,862	915,000	440,000	(475,000)
Utilities	6,585,601	7,474,812	7,290,255	9,520,449	2,230,194
Lease Purchase Contract	51,985	213,400	231,505	239,784	8,279
Capital Lease - Copiers	-	-	216,128	324,182	108,054
Copiers	528,535	609,301	537,771	396,371	(141,400)
Property/Casualty Insurance	1,267,727	1,246,102	1,073,555	2,518,936	845,381
HCAD	1,579,779	1,813,272	1,696,568	1,696,568	-
Chapter 41 Recapture	12,623,603	17,454,165	21,375,000	12,514,484	(8,860,516)
Total District Wide Costs	<u>207,736,271</u>	<u>209,537,163</u>	<u>234,068,076</u>	<u>233,448,052</u>	<u>(620,024)</u>
Campus and Department Budgets					
Total Campus	3,975,936	3,828,278	4,145,363	3,746,261	(399,112)
Total Departments	12,662,756	13,382,707	14,350,923	13,052,686	(1,298,237)
Carryover Encumbrances	-	295,112	288,613	-	(288,613)
TOTAL EXPENDITURES	<u>224,374,963</u>	<u>227,041,260</u>	<u>252,832,975</u>	<u>250,246,989</u>	<u>(2,585,986)</u>
Other Sources (Uses) Debt Service	-	-	(5,432,787)	-	5,432,787
Revenues Over/Under Expenditures	<u>\$ 1,421,700</u>	<u>\$ 3,728,411</u>	<u>\$ 3,081,728</u>	<u>\$ (6,217,010)</u>	<u>\$ (9,298,738)</u>

**Spring Branch Independent School District
Budget Summary-Child Nutrition Service Fund
FY 2008 Proposed Budget**

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>Increase/ (Decrease)</u>
	<u>Actual</u>	<u>Final Amended Budget</u>	<u>Proposed Budget</u>	
Beginning Fund Balance:				
Reserved Fund Balance	\$ 6,351,426	\$ 4,907,302	\$ 1,669,611	\$ (3,237,691)
Total Beginning Fund Balance	<u>6,351,426</u>	<u>4,907,302</u>	<u>1,669,611</u>	<u>(3,237,691)</u>
Revenues:				
Local Sources	3,792,612	3,658,071	4,095,800	437,729
State Funding	406,138	434,861	98,500	(336,361)
Federal & Other Sources	9,413,254	9,447,729	10,167,524	719,795
Total Revenues	<u>13,612,004</u>	<u>13,540,661</u>	<u>14,361,824</u>	<u>821,163</u>
Expenditures:				
Payroll Costs	5,277,164	5,675,439	5,852,345	176,906
Contract Services	1,010,794	1,368,544	1,134,600	(233,944)
Supplies and Materials	7,492,727	7,747,384	7,245,757	(501,627)
Other Costs	26,393	32,331	37,500	5,169
Debt Service	-	-	-	-
Capital Outlay	1,249,050	1,954,654	289,900	(1,664,754)
Total Expenditures	<u>15,056,128</u>	<u>16,778,352</u>	<u>14,560,102</u>	<u>(2,218,250)</u>
Change in Fund Balance	<u>(1,444,124)</u>	<u>(3,237,691)</u>	<u>(198,278)</u>	<u>(1,397,087)</u>
Ending Fund Balance:				
Reserved Fund Balance (Note 1)	4,907,302	1,669,611	1,471,333	(198,278)
Total Ending Fund Balance	<u>\$ 4,907,302</u>	<u>\$ 1,669,611</u>	<u>\$ 1,471,333</u>	<u>\$ (198,278)</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 2008 Budget

	Revised Budget as of 6/30/07	Proposed Budget FY 2008		Total Budget	Increase (Decrease)
		Planning Amount	Estimated Rollforward		
Title IV, Drug Free	\$ 179,216	\$ 130,651	\$ 38,000	\$ 168,651	\$ (10,565)
Title I, Basic	9,280,781	7,402,030	773,667	8,175,697	(1,105,084)
Even Start, Family Literacy	159,102	-	18,908	18,908	(140,194)
IDEA-B, Formula	6,876,922	4,901,541	865,550	5,767,091	(1,109,831)
IDEA-B, Preschool	120,413	101,655	18,758	120,413	-
Vocational Education-Tech Prep	36,552	15,000	-	15,000	(21,552)
Vocational Education-Basic	401,366	380,965	-	380,965	(20,401)
Title II, Part A	2,341,689	1,539,146	714,599	2,253,745	(87,944)
Comprehensive School Reform	136,447	-	10,000	10,000	(126,447)
Title II, Part D	105,853	67,318	55,956	123,274	17,421
Title III	1,652,602	1,002,308	379,400	1,381,708	(270,894)
Title III	1,937,822	1,778,111	16,114	1,794,225	(143,597)
21st Century	1,937,822	1,778,111	16,114	1,794,225	(143,597)
Title V	115,444	43,646	39,530	83,176	(32,268)
Character Education	821,564	-	150,000	150,000	(671,564)
GEAR UP	1,183,169	776,000	332,984	1,108,984	(74,185)
P.E.P./Life Skills	111,250	111,662	9,560	121,222	9,972
Technology Fund	814,921	779,884	-	779,884	(35,037)
Pre-K Expansion	3,252,547	3,252,547	-	3,252,547	-
SEPA	15,000	15,000	-	15,000	-
Project SPIRIT	87,059	80,000	-	80,000	(7,059)
Fine Arts Initiative	50,000	50,000	-	50,000	-
High School Redesign	100,000	100,000	-	100,000	-
Focus Impact	40,000	40,000	-	40,000	-
T-STEM	-	50,000	-	50,000	50,000
TEEG, Cycle 1	-	-	1,405,000	1,405,000	1,405,000
TEEG, Cycle 2	-	790,000	-	790,000	790,000
TX H.S. Completion & Success	62,436	-	10,000	10,000	(52,436)
Total Special Revenue Funds	\$ 29,882,155	\$ 23,407,464	\$ 4,838,026	\$ 28,245,490	\$ (1,636,665)

Spring Branch Independent School District
 Special Revenue Funds
 Schedule of Estimated Revenues by Object
 Proposed FY 2008 Budget

	Title IV, Drug Fees	Title I, Basic	Even Start	IDEA-E, Formula	IDEA-B, Preschool	Vocational Ed, Tech Prep	Vocational Ed, Basic	Title II, Part A	Comprehensive School Reform	Title I, Part D
Revenues	\$ 168,651	\$ 8,175,697	\$ 18,908	\$ 5,767,091	\$ 120,413	\$ 15,000	\$ 380,965	\$ 2,253,745	\$ 10,000	\$ 123,274
Expenditures by Object										
Payroll Costs	69,500	5,927,683	18,908	4,452,775	120,413	-	25,000	1,579,396	-	43,059
Contract Services	64,250	1,140,360	-	861,716	-	-	-	420,983	-	-
Supplies and Materials	20,968	698,282	-	404,600	-	10,000	355,965	18,400	9,870	3,635
Other Costs	11,000	219,660	-	48,000	-	5,000	-	165,522	-	37,784
Debt Service	-	100,000	-	-	-	-	-	43,300	-	36,630
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Private Schools (Title Grants Only)	1,350	-	-	-	-	-	-	-	-	1,350
Special Revenue Total	167,068	8,085,985	18,908	5,767,091	120,413	15,000	380,965	2,227,601	9,870	122,458
Indirect Cost	1,583	89,712	-	-	-	-	-	26,144	-	816
Total Expenditures by Object	168,651	8,175,697	18,908	5,767,091	120,413	15,000	380,965	2,253,745	10,000	123,274
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing	n/a									
Teachers		12	0.4	38	2	n/a	1		n/a	n/a
Teacher Aides		6	1.0					2		
Teachers on Special Assignment		85						17		
Intervention Specialist								2		
School Improvement Specialist								2		
New Teacher Mentors								1		
Paraprofessionals		2		54	2					
Translators		3								
Director		3								
Coordinator		2	1.0	3						
Caseworker				1						
Nurse										
Counselor										
Social Worker										
LSSP				6						
OT/PT				2						
Diagnosticians				7						
Parent Involvement Liaison/Educator		2	0.8							
Parent Center Assistant		1								
Human Resource Recruiters										
Human Resource Induction Specialist				2						
SERS/Records Clerk										
ADA Clerks				2						
Administrative Assistant/Clerical		4	1.0							

Spring Branch Independent School District
 Special Revenue Funds
 Schedule of Estimated Revenues by Object
 Proposed FY 2008 Budget

	Title III	21st Century	Title IV	Character Education	GEAR UP	PEP/Life Skills	Technology Fund	Pre-K Expansion	SEPA	Project SPIRIT
Revenues	\$ 1,381,708	\$ 1,794,225	\$ 83,176	\$ 150,000	\$ 1,108,984	\$ 121,222	\$ 779,884	\$ 3,252,547	\$ 15,000	\$ 80,000
Expenditures by Object										
Payroll Costs	1,381,708	1,418,365	20,500	105,900	533,755	95,560		3,252,547	-	11,000
Contract Services	30,000	196,378	-	19,500	205,444	-		-	-	2,000
Supplies and Materials	-	84,043	54,676	11,600	89,010	22,162	779,884	-	6,000	65,000
Other Costs	-	92,298	8,000	13,000	266,328	3,500	-	-	9,000	2,000
Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Private Schools (Title Grants Only)	1,381,708	1,773,089	83,176	150,000	1,094,537	121,222	779,884	3,252,547	15,000	80,000
Special Revenue Total										
Indirect Cost	-	21,136	-	-	14,447	-	-	-	-	-
Total Expenditures by Object	1,381,708	1,794,225	83,176	150,000	1,108,984	121,222	779,884	3,252,547	15,000	80,000
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing			n/a					Note 1	n/a	n/a
Teachers	18							78		
Teacher Aides	4							60		
Teachers on Special Assignment	4									
Intervention Specialist										
School Improvement Specialist										
New Teacher Mentors										
Paraprofessionals	1	0.35			1.10			5		
Translators										
Director	2	0.64		1	2	3				
Coordinator										
Caseworker										
Nurse										
Counselor										
Social Worker										
LSSP										
OT/PT										
Diagnosticians										
Parent Involvement Liaison/Educator					2					
Parent Center Assistant	1									
Human Resource Recruiters										
Human Resource Induction Specialist										
SERS/Records Clerk										
ADA Clerks										
Administrative Assistant/Clerical				1	1			5		

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 2008 Budget

	Fine Arts Initiative	High School Releasig	Focus/Impact	I-STEM	TEEG Cycle 1	TEEG Cycle 2	IX IIS Completion & Success	TOTAL
Revenues	\$ 50,000	\$ 100,000	\$ 40,000	\$ 50,000	\$ 1,405,000	\$ 790,000	\$ 10,000	\$ 28,245,490
Expenditures by Object								
Payroll Costs	8,100	31,898	7,862	22,425	1,395,000	790,000	10,000	21,291,354
Contract Services	37,785	13,000	5,900	28,800	10,000	-	-	3,030,116
Supplies and Materials	3,715	31,912	7,710	-	-	-	-	2,657,437
Other Costs	400	23,190	18,528	775	-	-	-	923,985
Debt Service	-	-	-	-	-	-	-	179,930
Capital Outlay	-	-	-	-	-	-	-	2,700
Private Schools (Title Grants Only)	-	-	-	-	-	-	-	-
Special Revenue Total	50,000	100,000	40,000	50,000	1,405,000	790,000	10,000	28,091,522
Indirect Cost	-	-	-	-	-	-	-	153,968
Total Expenditures by Object	50,000	100,000	40,000	50,000	1,405,000	790,000	10,000	28,245,490
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing	n/a	n/a	n/a	n/a	0.2	0.3	n/a	
Teachers								
Teacher Aides								
Teachers on Special Assignment								
Intervention Specialist								
School Improvement Specialist								
New Teacher Mentors								
Paraprofessionals								
Translators								
Director								
Coordinator								
Caseworker								
Nurse								
Counselor								
Social Worker								
LSSP								
OT/PT								
Diagnosticians								
Parent Involvement Liaison/Educator								
Parent Center Assistant								
Human Resource Recruiters								
Human Resource Induction Specialist								
SERS/Records Clerk								
ADA Clerks								
Administrative Assistant/Clerical								

**Spring Branch Independent School District
Budget Summary-Debt Service Fund
FY 2008 Proposed Budget**

	FY 2006	FY 2007	FY 2008	Increase/ (Decrease)
	Actual	Final Amended Budget	Proposed Budget	
Beginning Fund Balance:				
Reserved Fund Balance	\$ 11,734,843	\$ 12,139,830	\$ 12,106,616	\$ (33,214)
Total Beginning Fund Balance	11,734,843	12,139,830	12,106,616	(33,214)
Revenues:				
Local Taxes	29,972,453	26,574,664	33,604,902	7,030,238
Other Local Sources	292,824	514,116	400,000	(114,116)
Total Revenue	30,265,277	27,088,780	34,004,902	6,916,122
Other Financing Sources	-	5,432,787	-	(5,432,787)
Total Revenues and Other Sources	30,265,277	32,521,567	34,004,902	1,483,335
Expenditures:				
Debt Service	29,860,290	32,554,781	33,633,485	1,078,704
Total Expenditures	29,860,290	32,554,781	33,633,485	1,078,704
Other Financing Sources (Uses)	-	-	-	-
Change in Fund Balance	404,987	(33,214)	371,417	5,837,418
Ending Fund Balance:				
Reserved Fund Balance (Note 1)	12,139,830	12,106,616	12,478,033	371,417
Total Ending Fund Balance	\$ 12,139,830	\$ 12,106,616	\$ 12,478,033	\$ 371,417

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 Budgeted Expenditures by Function
FY 2008 Proposed Budget**

	General Fund	Food Service Fund	Self Sustaining Fund	Special Revenue Fund	Debt Service Fund	Total All Funds
Instruction	\$ 146,400,479	\$ -	\$ 200,465	\$ 18,518,476	\$ -	165,119,420
Instructional Resources & Media Services	3,688,400	-	1,340	11,500	-	3,701,240
Curriculum Development & Instructional Staff Development	3,359,794	-	-	3,489,161	-	6,848,955
Instructional Leadership	2,560,514	-	-	1,200,112	-	3,760,626
School Leadership	16,654,697	-	28,600	248,815	-	16,932,112
Guidance, Counseling & Evaluation Services	8,328,539	-	6,000	2,125,437	-	10,459,976
Social Work Services	517,667	-	-	-	-	517,667
Health Services	2,306,331	-	4,280	170,250	-	2,480,861
Student Transportation	7,479,660	-	-	-	-	7,479,660
Food Services	-	13,748,346	-	-	-	13,748,346
Co-curricular/Extracurricular Activities	4,422,158	-	606,190	28,500	-	5,056,848
General Administration	7,746,624	-	-	-	-	7,746,624
Plant Maintenance & Operations	26,824,364	785,300	192,856	500	-	27,803,020
Security & Monitoring Services	2,856,835	26,456	-	-	-	2,883,291
Data Processing Services	3,208,465	-	-	-	-	3,208,465
Community Services	483,631	-	2,157,108	2,118,841	-	4,759,580
Debt Services	785,581	-	-	179,930	33,633,485	34,598,996
Facilities Acquisition & Construction	46,406	-	-	-	-	46,406
Contracted Instructional Services Between School Districts	12,514,484	-	-	-	-	12,514,484
Payments to JJAEP	62,360	-	-	-	-	62,360
Fund Total	\$ 250,246,989	\$ 14,560,102	\$ 3,196,839	\$ 28,091,522	\$ 33,633,485	\$ 329,728,937