

**SPRING BRANCH**  
**INDEPENDENT SCHOOL DISTRICT**

**Final Amended  
Budget**

**FY 2008**

**Prepared By:**

**Financial Services**

**FY 2008 Final Amended Budget  
Budget Summary by Fund**

	General Fund	Food Service Fund	Self-Sustaining Fund	Special Revenue Fund	Debt Service Fund	Total
<b>Fund Balance at 7/1/07:</b>						
Unreserved - Undesignated	\$ 26,535,269	\$ -	\$ -	\$ -	\$ -	\$ 26,535,269
Unreserved - Designated	42,408,599	-	1,169,174	-	-	43,577,773
Reserved - Encumbrances	255,634	-	-	-	-	255,634
Reserved - Inventories	1,007,740	617,353	-	-	-	1,625,093
Other Reserved Balances	-	2,164,409	-	3,577,777	12,795,859	18,538,045
<b>Total Beginning Fund Balance</b>	<b>70,207,242</b>	<b>2,781,762</b>	<b>1,169,174</b>	<b>3,577,777</b>	<b>12,795,859</b>	<b>90,531,814</b>
<b>Revenues:</b>						
Local Taxes	163,671,734	-	-	-	30,927,483	194,599,217
Other Local Sources	9,829,939	3,471,400	3,266,552	4,459,419	350,000	21,377,310
State Funding	81,901,201	101,767	-	10,889,453	-	72,892,421
Other State Sources	32,114	284,824	-	-	-	316,938
State TRS Contribution	12,682,250	-	-	-	-	12,682,250
Federal and Other Sources	763,330	10,079,886	-	24,849,927	-	35,693,143
<b>Total Revenue</b>	<b>248,880,568</b>	<b>13,937,877</b>	<b>3,266,552</b>	<b>40,198,799</b>	<b>31,277,483</b>	<b>337,561,279</b>
Other Financing Sources	119,991	137,651	-	-	2,308,912	2,567,554
<b>Total Revenues and Other Sources</b>	<b>249,000,559</b>	<b>14,076,528</b>	<b>3,266,552</b>	<b>40,198,799</b>	<b>33,587,395</b>	<b>340,128,833</b>
<b>Expenditures:</b>						
Payroll Costs	210,827,072	5,934,642	2,220,450	26,263,131	-	245,245,295
Contract Services	17,145,078	809,855	380,643	3,786,082	-	22,121,658
Supplies and Materials	14,401,506	6,915,928	507,289	9,581,846	-	31,406,569
Other Costs	4,442,464	20,542	131,335	1,568,877	-	6,163,218
Debt Service	785,581	-	-	179,930	33,440,000	34,405,511
Capital Outlay	623,590	66,203	26,835	1,394,997	-	2,111,625
<b>Expenditures</b>	<b>248,225,291</b>	<b>13,747,170</b>	<b>3,266,552</b>	<b>42,774,863</b>	<b>33,440,000</b>	<b>341,453,876</b>
Recapture	6,510,000	-	-	-	-	6,510,000
<b>Total Expenditures</b>	<b>254,735,291</b>	<b>13,747,170</b>	<b>3,266,552</b>	<b>42,774,863</b>	<b>33,440,000</b>	<b>347,963,876</b>
Other Financing (Uses)	(2,387,651)	-	-	-	-	(2,387,651)
<b>Total Expenditures and Other Uses</b>	<b>257,122,942</b>	<b>13,747,170</b>	<b>3,266,552</b>	<b>42,774,863</b>	<b>33,440,000</b>	<b>350,351,527</b>
<b>Change in Fund Balance</b>	<b>(8,122,383)</b>	<b>328,358</b>	<b>-</b>	<b>(2,576,064)</b>	<b>147,395</b>	<b>(10,222,694)</b>
<b>Fund Balances at 6/30/08:</b>						
Unreserved Fund Balance						
Unreserved - Designated	28,551,378	-	1,169,174	-	-	29,720,552
Unreserved - Undesignated	32,525,741	-	-	-	-	32,525,741
Reserved Fund Balance	1,007,740	3,110,120	-	1,001,713	12,943,254	18,062,827
<b>Total Ending Fund Balance</b>	<b>\$ 62,084,859</b>	<b>\$ 3,110,120</b>	<b>\$ 1,169,174</b>	<b>\$ 1,001,713</b>	<b>\$ 12,943,254</b>	<b>\$ 80,309,120</b>
	(1)				(2)	
<b>Fund Balance Percent of Budget</b>	<b>24.61%</b>				<b>38.71%</b>	

(1) General Fund Unreserved-Designated Fund Balance includes Compensated Absences \$11,109,515, Subsequent Year Expenditures \$9,927,859, Coke Fund \$339,404, Capital Equipment Replacement \$5,684,800, HR/Finance Software System \$1,500,000

(2) August Debt Service Payment is \$6 Million

**FY 2008 Final Amended Budget  
Schedule of Estimated Revenues**

	<u>Original Budget FY 2008</u>	<u>Amended Budget 05/31/08</u>	<u>Final Amended Budget FY 2008</u>	<u>Increase (Decrease)</u>
<b>General Fund</b>				
<b>Local Taxes</b>				
Current	\$ 146,839,127	\$ 159,467,890	\$ 160,335,078	\$ 867,188
Delinquent	2,195,790	2,195,790	2,202,197	6,407
Penalty and Interest	1,385,943	1,385,943	1,134,459	(251,484)
<b>Other Local Sources</b>				
Tuition	1,000,000	1,000,000	1,227,658	227,658
Interest	4,400,000	3,300,000	3,300,000	-
Facility Rental	150,000	150,000	184,317	44,317
Tax Collection Services	114,875	114,875	114,216	(460)
Crossing Guards	175,000	175,000	104,700	(70,300)
Gate Receipts	319,000	319,000	328,610	9,610
Student Insurance	40,000	40,000	36,641	(4,359)
<b>Miscellaneous Revenue</b>				
Clearing	-	-	-	-
Other	335,000	4,355,729	4,624,798	169,069
<b>Total Local Revenue</b>	<u>156,954,535</u>	<u>172,604,027</u>	<u>173,501,673</u>	<u>997,646</u>
<b>State Funding</b>	74,298,894	67,555,976	61,901,201	(5,654,775)
<b>Other State Sources</b>	33,000	33,000	32,114	(886)
<b>State TRS Contribution</b>	11,882,250	12,682,250	12,682,250	-
<b>Total State Revenue</b>	<u>86,214,144</u>	<u>80,271,226</u>	<u>74,615,565</u>	<u>(5,655,661)</u>
<b>Federal and Other Sources</b>	200,000	111,300	63,300	(48,000)
<b>Medicaid</b>	611,300	732,144	700,030	(32,114)
<b>Total Federal Revenue</b>	<u>811,300</u>	<u>843,444</u>	<u>763,330</u>	<u>(80,114)</u>
<b>Total Revenue</b>	<u>243,979,979</u>	<u>253,618,697</u>	<u>248,880,568</u>	<u>(4,738,129)</u>
<b>Other Revenue Items</b>				
Sale of Property	50,000	50,000	119,991	69,991
Transfers In(Out)	-	(2,734,947)	(2,387,651)	347,296
Proceeds from Capital Lease	-	-	-	-
<b>Total Other Items</b>	<u>50,000</u>	<u>(2,684,947)</u>	<u>(2,267,660)</u>	<u>417,287</u>
<b>Total General Fund</b>	<u>244,029,979</u>	<u>250,933,750</u>	<u>246,612,908</u>	<u>(4,320,842)</u>
<b>Food Service Fund</b>				
Interest Earnings	171,000	80,812	80,116	(696)
Food Sales	3,924,800	3,316,886	3,391,284	74,398
State Funding	98,500	101,768	386,591	284,823
Federal-Child Nutrition Program	10,167,524	9,742,976	10,079,886	336,911
Transfers In(Out)	-	-	137,651	137,651
<b>Total Food Service Fund</b>	<u>14,361,824</u>	<u>13,242,441</u>	<u>14,075,528</u>	<u>833,087</u>
<b>Self Sustaining Fund</b>				
Tuition and Fees	3,196,839	3,266,552	3,266,552	-
<b>Total Self-Sustaining Fund</b>	<u>3,196,839</u>	<u>3,266,552</u>	<u>3,266,552</u>	<u>-</u>
<b>Special Revenue Fund</b>				
Local Sources	285,000	2,930,893	4,459,419	1,528,526
State Sources	6,408,653	10,887,653	10,889,453	1,800
Federal Sources	21,551,837	24,849,653	24,849,927	274
<b>Total Special Revenue Fund</b>	<u>28,245,490</u>	<u>38,668,199</u>	<u>40,198,799</u>	<u>1,530,600</u>
<b>Debt Service Fund</b>				
Local Taxes	33,604,902	30,869,955	30,927,483	57,528
Interest Earnings	400,000	400,000	350,000	(50,000)
Other Financing Sources	-	2,734,947	2,309,812	(425,035)
<b>Total Debt Service Fund</b>	<u>34,004,902</u>	<u>34,004,902</u>	<u>33,587,395</u>	<u>(417,507)</u>
<b>Total All Funds</b>	<u>\$ 323,839,034</u>	<u>\$ 340,115,844</u>	<u>\$ 337,741,182</u>	<u>\$ (2,374,662)</u>

**FY 2008 Final Amended Budget  
Schedule of Budgeted Expenditures by Object**

	<b>Original Budget FY 2008</b>	<b>Amended Budget 08/31/08</b>	<b>Final Amended Budget FY 2008</b>	<b>Increase (Decrease)</b>
<b>General Fund</b>				
Payroll Costs	\$ 207,559,305	\$ 210,634,248	\$ 210,827,072	\$ 192,824
Contract Services	17,092,829	17,216,646	17,145,078	(71,568)
Recapture	12,514,484	11,436,839	6,510,000	(4,926,839)
Supplies and Materials	7,821,609	14,401,506	14,401,506	-
Other Costs	4,653,181	4,701,371	4,442,464	(258,907)
Debt Service	785,581	785,581	785,581	-
Capital Outlay	20,000	623,590	623,590	-
<b>Total General Fund</b>	<b>250,246,989</b>	<b>259,799,781</b>	<b>254,735,291</b>	<b>(5,064,490)</b>
<b>Food Service Fund</b>				
Payroll Costs	5,852,345	5,619,558	5,796,991	177,433
Contract Services	1,134,600	812,500	809,855	(2,645)
Supplies and Materials	7,245,757	6,892,927	7,053,679	160,652
Other Costs	37,500	20,542	20,542	-
Capital Outlay	289,900	77,500	66,203	(11,297)
<b>Total Food Service Fund</b>	<b>14,560,102</b>	<b>13,423,027</b>	<b>13,747,170</b>	<b>324,143</b>
<b>Self-Sustaining Fund</b>				
Payroll Costs	2,188,450	2,220,450	2,220,450	-
Contract Services	379,300	380,643	380,643	-
Supplies and Materials	486,889	507,289	507,289	-
Other Costs	139,200	131,335	131,335	-
Capital Outlay	3,000	26,835	26,835	-
<b>Total Self-Sustaining Fund</b>	<b>3,196,839</b>	<b>3,266,552</b>	<b>3,266,552</b>	<b>-</b>
<b>Special Revenue Fund</b>				
Payroll Costs	21,291,354	26,259,674	26,283,131	3,457
Contract Services	3,036,116	3,785,512	3,786,082	570
Supplies and Materials	2,860,137	8,056,901	9,581,846	1,524,945
Other Costs	923,985	1,587,524	1,568,877	1,353
Debt Service	179,930	179,930	179,930	-
Capital Outlay	-	1,394,997	1,394,997	-
<b>Total Special Revenue Fund</b>	<b>28,091,522</b>	<b>41,244,538</b>	<b>42,774,863</b>	<b>1,530,325</b>
<b>Debt Service Fund</b>				
Debt Service	33,633,485	33,633,485	33,440,000	(193,485)
<b>Total Debt Service Fund</b>	<b>33,633,485</b>	<b>33,633,485</b>	<b>33,440,000</b>	<b>(193,485)</b>
<b>Total All Funds</b>	<b>\$ 329,728,937</b>	<b>\$ 351,367,383</b>	<b>\$ 347,963,876</b>	<b>\$ (3,403,507)</b>

**FY 2008 Final Amended Budget  
Schedule of Budgeted Expenditures by Function**

	General Fund	Food Service Fund	Self Sustaining Fund	Special Revenue Fund	Debt Service Fund	Total All Funds
Instruction	\$ 154,551,814	\$ -	\$ 200,465	\$ 24,960,531	\$ -	179,712,810
Instructional Resources & Media Services	3,848,565	-	1,340	386,650	-	4,236,555
Curriculum Development & Instructional Staff Development	3,648,245	-	-	6,213,753	-	9,861,998
Instructional Leadership	2,304,952	-	-	1,406,393	-	3,711,345
School Leadership	17,359,101	-	28,600	399,084	-	17,786,785
Guidance, Counseling & Evaluation Services	8,006,814	-	6,000	3,434,548	-	11,447,362
Social Work Services	527,667	-	-	984	-	528,651
Health Services	3,068,311	-	4,280	225,765	-	3,298,356
Student Transportation	7,487,868	-	-	43,106	-	7,530,974
Food Services	-	13,039,076	-	-	-	13,039,076
Co-curricular/Extracurricular Activities	4,914,255	-	606,190	113,454	-	5,633,899
General Administration	6,149,135	-	-	25,000	-	6,174,135
Plant Maintenance & Operations	24,710,395	687,151	178,578	44,828	-	25,620,952
Security & Monitoring Services	3,365,609	20,943	30,000	4,551	-	3,421,103
Data Processing Services	6,190,527	-	-	2,162,269	-	7,352,796
Community Services	517,896	-	2,196,821	2,686,246	-	5,400,963
Debt Services	785,581	-	-	179,930	33,440,000	34,405,511
Facilities Acquisition & Construction	76,196	-	14,278	265,931	-	356,405
Contracted Instructional Services Between School Districts	6,510,000	-	-	-	-	6,510,000
Payments Fiscal Agent of SSA	-	-	-	221,840	-	221,840
Payments to JJAEP	87,360	-	-	-	-	87,360
Other Governmental Charges	1,625,000	-	-	-	-	1,625,000
<b>Fund Total</b>	<b>\$ 254,735,291</b>	<b>\$ 13,747,170</b>	<b>\$ 3,266,552</b>	<b>\$ 42,774,863</b>	<b>\$ 33,440,000</b>	<b>\$ 347,963,876</b>