
FINANCIAL OVERVIEW AND BUDGET SUMMARY

Executive Summary

Budget Introduction

The following document represents the Official Budget for the Spring Branch Independent School District for the 2011 fiscal year. This budget provides a look at the financial and program priorities based on the Five Year Educational Plan for the following school year.

The Official Budget for FY 2011 for the General Fund totals \$ 256,549,170. This represents a decrease of \$8,411,147 from the current year. 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.

The current state funding system limits revenue to the same amount per student as the previous year regardless of inflationary costs, salary requirements, etc. The FY 2010 budget was prepared with the intention of utilizing fund balance. Based on these factors, it was imperative that the expenditure budgets be reduced for FY 2011. Potential reductions for FY 2011 were reviewed based on the impact first to the classroom and second to overall district operations. As in previous years, department budgets have been reduced; and, budgets and staffing have been analyzed and reduced wherever possible.

The District strives to provide salaries and benefits to maintain its competitive position for recruiting and retaining quality staff, and to ensure the students of SBISD are well-equipped for post-secondary success. Accordingly, the FY 2011 Official Budget includes a 1½% salary increase for all staff with the greater of 1½ % or the step amount required by HB 3646 for employees on the teachers step salary schedule.

Fiscal Year	General Fund Budget*		Increase/Decrease	Percent + or -	Peak Enrollment	Increase/Decrease	Percent + or -	Cost per Student	Increase/Decrease	Percent + or -
2007	\$ 229,968,142 (A)	\$	17,231,111 (B)	8.10%	32,411	(496)	-1.51%	\$ 7,095	\$ 630	9.74%
2008	246,017,842 (A)		16,049,700	6.98%	32,042	(369)	-1.14%	7,678	583	8.22%
2009	254,878,541 (A)		8,860,699	3.60%	32,423	381	1.19%	7,861	183	2.38%
2010	264,960,317 (A)		10,081,776 (C)	3.96%	32,512	89	0.27%	8,150	289	3.68%
2011	256,549,170		-8,411,147 (C)	-3.17%	32,628	116	0.36%	7,863	(287)	-3.52%

* Excludes Chapter 41 Robin Hood payments

(A) As Amended

(B) Includes state salary increase of \$2500 per teacher

(C) Includes state salary increase of \$979 plus a step for teachers, nurses, librarians, counselors and speech pathologists and the associated step for FY 2011

Revenues

General Fund revenue is budgeted to increase slightly by just under \$1.5 million. This increase partially consists of the per student revenue for enrollment which is projected at an additional 116 students. There are no allowances or factors in the funding formulas for inflation or local property value increases. State funding and taxable values are aggregated to determine a districts revenue based on a set per student amount known as Target Revenue.

For the past several years Local Taxes have increased as a result of increases in Taxable Assessed Values, and State Funding has decreased accordingly. With Taxable Assessed Values projected to decrease for this Tax Year, Local Taxes are projected to decrease and State Funding is projected to increase. The increase in state funding is not based on formula changes or other increases in state allotments.

The following table provides a comparison of revenues by source for fiscal years 2010 and 2011.

General Fund Revenue Sources

	Amended Budget FY2010	Official Budget FY2011	Percentage Change
Local Taxes	\$ 182,812,351	\$177,828,424	-2.73%
Other Local Sources	2,611,041	3,117,870	19.41%
State Sources	54,641,180	59,782,444	9.41%
Federal Sources	11,456,187	12,271,763	7.12%
Other Financing Sources	50,000	50,000	0.00%
	<u>\$251,570,759</u>	<u>\$253,050,501</u>	0.59%

The basic elements of the State funding formula have not changed for many years; although minor adjustments are made during each Legislative session. While 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. 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. Under HB 3646 the Basic Allotment for FY 2010 is \$4,756 with a driver related to state average tax base per WADA that is expected to raise the basic allotment to \$4,819 in 2010-11, then to \$4,873 in 2011-12.
- 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 guaranteed yield amount is set at the Austin yield per student in weighted average daily attendance for the first 6 cents of tax rate above the compressed rate. Then the guaranteed yield drops to \$31.95 for additional tax rates. Because Spring Branch's tax base generates more than the second level, Tier II funds are only received for the additional \$0.04 of the tax rate.

Funding elements aside, even with the formulas and calculations identified previously, most districts in the state are funded by Target Revenue which was established in 2006. Currently the SBISD Target Revenue approximates the state average and is set at \$5,474.

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. The property values 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 continued through 2008 except for 2006 when the natural disasters (Hurricanes Katrina and Rita) 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. Enrollment increased in FY 2010 and is projected to continue a slight increase in FY 2011.
- Property Value – The Harris County Appraisal District has projected a county-wide decline in property values. As shown below, the values for SBISD are projected to decrease about .5 billion or 2.8%. This estimate is also very important in developing revenue forecasts for the State and Local components as well as Debt Service.

Tax Base Trend

<u>Fiscal Year</u>	<u>Property Value</u>	<u>% Increase</u>
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	17,370,354,468	8.9%
2010	18,610,779,680	7.1%
2011*	18,094,412,965	-2.8%

*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 Official Budget does not project a balanced budget, with expenditures exceeding revenues by \$3.5 million leaving an unreserved fund balance at the end of FY 2011 of \$55 million or 21.5% of total budgeted expenditures.

The Official Budget is based on 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 over \$1.5 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.

District Tax Rate - 10 Year History

Fiscal Year	General Fund	Debt Service Fund	Total
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
2010	1.0900	0.3045	1.3945

Expenditures

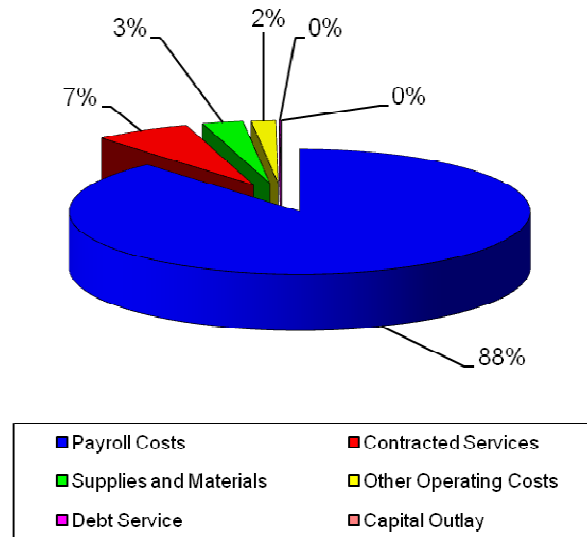
General Fund expenditures are currently budgeted to decrease \$8.4 million from the FY 2010 budget. The following table provides a comparison of budgeted expenditures by object for fiscal years 2010 and 2011.

General Fund Expenditures by Object

	Amended Budget FY 2010	Official Budget FY 2011	Percentage Change
Payroll Costs	\$227,257,609	\$227,066,772	-0.08%
Contracted Services*	21,712,969	17,365,197	-20.02%
Supplies and Materials	9,578,979	7,328,436	-23.49%
Other Operating Costs	4,742,964	4,375,523	-7.75%
Debt Service	366,553	266,242	-27.37%
Capital Outlay	1,301,243	147,000	-88.70%
Total Expenditures	\$264,960,317	\$256,549,170	-3.17%

* Includes \$9.2 million for utilities and \$1.9 million for Harris County Appraisal District.

FY 2011 General Fund Expenditures by Object



The education of students is a labor-intensive process and, as indicated, payroll expenditures comprise approximately 88% of the General Fund Budget. The compensation package in this budget includes an average salary increase of 1.5% for employees and maintains the District's contribution level for health insurance. This is one of the most important expenditure assumptions necessary to develop the budget, since it is a recurring expense that can add significantly to the budget total for the current and subsequent budget years.

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

<u>Fiscal Year</u>	<u>Teachers, Nurses, Librarians, Counselors & Diagnosticians</u>	<u>Administrative, Professional Support, Secretarial/Technical & Auxiliary Staff</u>
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%
2010	3.00% *	3.00%
2011	1.50%	1.50%

* Or \$979 + step, whichever is greater

The following chart indicates the campus operating budgets allocations which were last adjusted in FY 2009.

<u>Campus Type</u>	<u>Basic Allotment (per student)</u>	
	<u>2010</u>	<u>2011</u>
High Schools	\$78.00	\$78.00
Middle Schools	\$56.00	\$56.00
Elementary Schools	\$54.00	\$54.00

**Spring Branch Independent School District
Budget Summary
FY 2011 Official Budget**

	General Fund	High School Allotment Fund	Child Nutrition Fund	Special Revenue Fund	Debt Service Fund	Self- Sustaining Fund
Projected Fund Balance at 7/1/10:						
Unreserved Fund Balance		\$ -				\$ 770,579
Unreserved - Designated	\$ 23,047,236	-				-
Unreserved - Undesignated	32,054,745	-				-
Reserved Fund Balance	3,500,000	-	\$ 2,343,200	\$ -	\$ 22,456,973	-
Total Beginning Fund Balance	<u>58,601,981</u>	<u>-</u>	<u>2,343,200</u>	<u>-</u>	<u>22,456,973</u>	<u>770,579</u>
Revenues:						
Local Taxes	177,828,424	-	-	-	54,140,250	-
Other Local Sources	3,117,870	-	3,667,000	-	58,000	3,412,500
State Funding	46,251,444	2,190,034	402,000	1,870,159	-	-
State TRS Contribution	13,500,000	-	-	-	-	-
Other State Sources	31,000	-	-	-	-	-
Federal and Other Sources	2,970,001	-	11,620,000	34,981,234	1,280,316	-
Total Revenues	<u>243,698,739</u>	<u>2,190,034</u>	<u>15,689,000</u>	<u>36,851,393</u>	<u>55,478,566</u>	<u>3,412,500</u>
Expenditures:						
Payroll Costs	219,345,151	2,036,034	6,437,350	26,026,656	-	2,618,675
Contracted Services	15,827,056	-	877,000	6,042,076	-	181,550
Supplies & Materials	7,313,436	154,000	8,808,600	3,711,501	-	509,875
Other Costs	4,348,523	-	34,000	1,011,415	-	102,400
Debt Service	266,242	-	-	-	56,682,969	-
Capital Outlay	147,000	-	550,000	59,745	-	-
	<u>247,247,408</u>	<u>2,190,034</u>	<u>16,706,950</u>	<u>36,851,393</u>	<u>56,682,969</u>	<u>3,412,500</u>
Recapture	-	-	-	-	-	-
Total Expenditures	<u>247,247,408</u>	<u>2,190,034</u>	<u>16,706,950</u>	<u>36,851,393</u>	<u>56,682,969</u>	<u>3,412,500</u>
Revenues Over (Under) Expenditures	(3,548,669)	-	(1,017,950)	-	(1,204,403)	-
Other Finance Sources (Uses)	50,000	-	-	-	-	-
Change in Fund Balance	<u>(3,498,669)</u>	<u>-</u>	<u>(1,017,950)</u>	<u>-</u>	<u>(1,204,403)</u>	<u>-</u>
Projected Fund Balance at 6/30/11:						
Unreserved Fund Balance						
Unreserved - Designated	19,548,567	-	-	-	-	770,579
Unreserved - Undesignated	32,054,745	-	-	-	-	-
Reserved Fund Balance	3,500,000	-	1,325,250	-	21,252,570	-
Total Ending Fund Balance	<u>\$ 55,103,312</u>	<u>\$ -</u>	<u>\$ 1,325,250</u>	<u>\$ -</u>	<u>\$ 21,252,570</u>	<u>\$ 770,579</u>
Fund Balance Percent of Budget	21.48%				37.49%	

**Spring Branch Independent School District
Budget Summary-General Fund
FY 2011 Official Budget**

	FY 2009 <u>Original Budget</u>	FY 2010 <u>Amended Budget as of 03/31/10</u>	FY 2011 * <u>Official Budget</u>	<u>Increase/ (Decrease)</u>
Beginning Fund Balance:				
Unreserved Fund Balance				
Unreserved - Designated	\$ 29,261,974	\$ 28,637,270	\$ 23,047,236	\$ (5,590,034)
Unreserved - Undesignated	42,780,035	38,968,050	32,054,745	(6,913,305)
Reserved Fund Balance	<u>1,074,267</u>	<u>4,386,219</u>	<u>3,500,000</u>	<u>(886,219)</u>
Total Beginning Fund Balance	<u>73,116,276</u>	<u>71,991,539</u>	<u>58,601,981</u>	<u>(13,389,558)</u>
Revenues:				
Local Taxes	177,603,922	182,812,351	177,828,424	(4,983,927)
Other Local Sources	3,804,729	2,611,041	3,117,870	506,829
State Funding	60,682,496	41,052,662	46,251,444	16,527,979
State TRS Contribution	12,392,021	13,557,518	13,500,000	(57,518)
Other State Sources	31,642	31,000	31,000	-
Federal and Other Sources	<u>1,437,559</u>	<u>11,456,187</u>	<u>2,970,001</u>	<u>(8,486,186)</u>
Total Revenues	<u>255,952,369</u>	<u>251,520,759</u>	<u>243,698,739</u>	<u>3,507,177</u>
Expenditures:				
Payroll Costs	218,353,275	227,257,609	219,345,151	(7,912,458)
Contracted Services	16,648,862	21,712,969	15,827,056	(5,885,913)
Supplies & Materials	8,219,761	9,578,979	7,313,436	(2,265,543)
Other Costs	3,595,447	4,742,964	4,348,523	(394,441)
Debt Service	579,292	366,553	266,242	(100,311)
Capital Outlay	511,906	1,301,243	147,000	(1,154,243)
Expenditures before Recapture	<u>247,908,543</u>	<u>264,960,317</u>	<u>247,247,408</u>	<u>(17,712,909)</u>
Recapture	<u>7,273,270</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>255,181,813</u>	<u>264,960,317</u>	<u>247,247,408</u>	<u>(17,712,909)</u>
Prior Period Adjustment to Fund Balance	(2,000,000)			
Other Financing Sources (Uses)	<u>104,707</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Change in Fund Balance	<u>(1,124,737)</u>	<u>(13,389,558)</u>	<u>(3,498,669)</u>	<u>(14,205,732)</u>
Ending Fund Balance:				
Unreserved Fund Balance **				
Unreserved - Designated	28,637,270	23,047,236	19,548,567	(3,498,669)
Unreserved - Undesignated	38,968,050	32,054,745	32,054,745	-
Reserved Fund Balance	<u>4,386,219</u>	<u>3,500,000</u>	<u>3,500,000</u>	<u>-</u>
Total Ending Fund Balance	<u>\$ 71,991,539</u>	<u>\$ 58,601,981</u>	<u>\$ 55,103,312</u>	<u>\$ (3,498,669)</u>

* Consolidates General Fund & State Stabilization for budget preparation.

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

**Spring Branch Independent School District
General Fund Consolidating Schedule
FY 2011 Official Budget**

	General Fund	Stabilization Fund	High School Allotment	Total
Revenues:				
Local Revenue	\$ 180,946,294	\$ -	\$ -	\$ 180,946,294
State Revenue	59,782,444	-	2,190,034	61,972,478
Federal and Other Sources	2,970,001	9,301,762	-	12,271,763
Total Revenues	243,698,739	9,301,762	2,190,034	255,190,535
Expenditures:				
Payroll Costs	219,345,151	7,721,621	2,036,034	229,102,806
Contracted Services	15,827,056	1,538,141	-	17,365,197
Supplies & Materials	7,313,436	15,000	154,000	7,482,436
Other Costs	4,348,523	27,000	-	4,375,523
Debt Service	266,242	-	-	266,242
Capital Outlay	147,000	-	-	147,000
Total Expenditures	247,247,408	9,301,762	2,190,034	258,739,204
Revenues Over (Under) Expenditures	(3,548,669)	-	-	(3,548,669)
Other Finance Sources (Uses)	50,000	-	-	50,000
Change in Fund Balance	(3,498,669)	-	-	(3,498,669)
Instruction	152,761,487	6,566,295	1,255,031	160,582,813
Instructional Resources & Media Services	4,501,604	-	-	4,501,604
Curriculum Instructional Staff Devel.	3,260,834	-	394,410	3,655,244
Instructional Leadership	2,972,131	-	-	2,972,131
School Leadership	17,415,181	817,026	41,274	18,273,481
Guidance, Counseling & Evaluation Services	10,141,029	135,105	499,319	10,775,453
Social Work Services	182,936	-	-	182,936
Health Services	2,913,654	317,695	-	3,231,349
Student Transportation	6,126,609	-	-	6,126,609
Food Services	-	-	-	-
Co-curricular/Extracurricular Activities	4,940,343	-	-	4,940,343
General Administration	6,069,037	-	-	6,069,037
Plant Maintenance & Operations	25,043,233	1,465,641	-	26,508,874
Security & Monitoring Services	3,258,404	-	-	3,258,404
Data Processing Services	4,830,746	-	-	4,830,746
Community Services	528,938	-	-	528,938
Debt Services	266,242	-	-	266,242
Facilities Acquisition & Construction	5,000	-	-	5,000
Recapture Payments	-	-	-	-
Payments to Fiscal Agents - SSA	-	-	-	-
Payments to JJAEP	80,000	-	-	80,000
Other Governmental Charges	1,950,000	-	-	1,950,000
Total By Function	\$ 247,247,408	\$ 9,301,762	\$ 2,190,034	\$ 258,739,204

**Spring Branch Independent School District
Budget Summary-Child Nutrition Fund
FY 2011 Official Budget**

	FY 2009	FY 2010	FY 2011	Increase/ (Decrease)
	Actual	Amended Budget as of 03/31/10	Official Budget	
Beginning Fund Balance:				
Reserved Fund Balance	\$ 2,570,723	\$ 2,666,023	\$ 2,343,200	\$ (322,823)
Total Beginning Fund Balance	<u>2,570,723</u>	<u>2,666,023</u>	<u>2,343,200</u>	<u>(322,823)</u>
Revenues:				
Local Sources	3,354,438	3,927,175	3,667,000	(260,175)
State Funding	428,876	422,000	402,000	(20,000)
Federal & Other Sources	10,595,573	10,754,179	11,620,000	865,821
Total Revenues	<u>14,378,887</u>	<u>15,103,354</u>	<u>15,689,000</u>	<u>585,646</u>
Expenditures:				
Payroll Costs	5,996,107	6,224,425	6,437,350	212,925
Contract Services	830,086	875,000	877,000	2,000
Supplies and Materials	7,382,061	8,184,029	8,808,600	624,571
Other Costs	29,515	34,787	34,000	(787)
Debt Service	-	-	-	-
Capital Outlay	45,818	107,936	550,000	442,064
Total Expenditures	<u>14,283,587</u>	<u>15,426,177</u>	<u>16,706,950</u>	<u>1,280,773</u>
Revenues Over (Under) Expenditures	<u>95,300</u>	<u>(322,823)</u>	<u>(1,017,950)</u>	<u>(695,127)</u>
Other Financing Sources (Uses):	-	-	-	-
Change in Fund Balance	<u>95,300</u>	<u>(322,823)</u>	<u>(1,017,950)</u>	<u>(695,127)</u>
Ending Fund Balance:				
Reserved Fund Balance	<u>2,666,023</u>	<u>2,343,200</u>	<u>1,325,250</u>	<u>(1,017,950)</u>
Total Ending Fund Balance	<u>\$ 2,666,023</u>	<u>\$ 2,343,200</u>	<u>\$ 1,325,250</u>	<u>\$ (1,017,950)</u>

**Spring Branch Independent School District
Special Revenue Funds
Schedule of Estimated Revenues by Grant
Official FY 2011 Budget**

	Revised Budget as of 4/30/10	Official FY 2011	Increase (Decrease)
Title IV, Drug Free	\$ 131,193	n/a	(131,193)
Title I, Basic	10,057,410	9,155,897	(901,513)
Even Start, Family Literacy	6,442	-	(6,442)
IDEA-B, Formula	7,173,496	5,900,000	(1,273,496)
IDEA-B, Preschool	122,369	116,000	(6,369)
Vocational Education-Tech Prep	13,514	15,000	1,486
Vocational Education-Basic	459,042	440,000	(19,042)
Title II, Part A	2,378,542	1,875,068	(503,474)
Title II, Part D	612,437	n/a	(612,437)
Title III	1,406,548	1,313,672	(92,876)
21st Century	724,510	-	(724,510)
Stabilization	9,301,763	9,301,762	(1)
GEAR UP	581,038	-	(581,038)
Target Tech in Texas	1,151,814	-	(1,151,814)
Federally Funded Special Revenue	478,254	-	(478,254)
IDEA-B Formula ARRA	6,304,881	2,420,182	(3,884,699)
IDEA-B Preschool ARRA	165,482	89,366	(76,116)
Title I, Basic ARRA	4,347,396	4,354,287	6,891
Homeless Education Disaster	89,700	-	(89,700)
Non-Ed Community Based	27,125	-	(27,125)
Successful Schools	5,850	-	(5,850)
P.E.P./Life Skills	108,835	-	(108,835)
Advanced Placement Incentive	188,283	-	(188,283)
Optional Extended Year	129,418	-	(129,418)
Accelerated Reading & Math	329,239	n/a	(329,239)
Texas High School Completion	395,295	-	(395,295)
Technology Fund	871,414	870,159	(1,255)
Pre-K Expansion	1,284,712	1,000,000	(284,712)
Texas Ed Excellence Grant	928,901	-	(928,901)
State Funded Special Revenue	398,009	-	(398,009)
Locally Funded Special Revenue	227,585	-	(227,585)
SEPA	9,500	-	(9,500)
Region IV, Visually Impaired	13,500	-	(13,500)
Donations, Locally Funded	1,370,501	-	(1,370,501)
Texas Guaranteed	2,755	-	(2,755)
Fine Arts Initiative - AIM	95,898	-	(95,898)
ASAP	50,000	-	(50,000)
Total Special Revenue Funds	\$ 51,942,651	\$ 36,851,393	\$ (15,091,258)

n/a - Grant monies will not be available in FY 2011

Spring Branch Independent School District
Special Revenue Funds
Schedule of Estimated Revenues by Object
Official FY 2011 Budget

	Title I Basic	Title I ARRA	Stabilization	IDEA-B, Formula	IDEA-B, Preschool	IDEA ARRA	IDEA-B ARRA	Voc Educ Tech Prep	Voc Educ Basic	Title II Part A	Title III	Technology Fund	Pre-K Expansion	TOTAL
Revenues	\$ 9,155,897	\$ 4,354,287	\$ 9,301,762	\$ 5,900,000	\$ 116,000	\$ 2,420,182	\$ 89,366	\$ 15,000	\$ 440,000	\$ 1,875,068	\$ 1,313,672	\$ 870,159	\$ 1,000,000	\$ 36,851,393
Expenditures by Object														
Payroll Costs	6,184,284	2,858,892	7,721,621	3,585,661	116,000	1,574,757	89,366	-	-	1,406,884	1,313,672	-	1,000,000	25,851,137
Contract Services	1,958,021	515,075	1,538,141	1,712,500	-	70,100	-	-	-	248,239	-	-	-	6,042,076
Supplies and Materials	676,915	797,512	15,000	157,839	-	751,796	-	10,000	420,000	12,280	-	870,159	-	3,711,501
Other Costs	188,029	182,808	27,000	424,000	-	3,784	-	5,000	-	180,794	-	-	-	1,011,415
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	20,000	-	19,745	-	-	20,000	-	-	-	-	59,745
Private Schools (Title Grants Only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Revenue Total	9,007,249	4,354,287	9,301,762	5,900,000	116,000	2,420,182	89,366	15,000	440,000	1,848,197	1,313,672	870,159	1,000,000	36,675,874
Indirect Cost	148,648	-	-	-	-	-	-	-	-	26,871	-	-	-	175,519
Total Expenditures by Object	9,155,897	4,354,287	9,301,762	5,900,000	116,000	2,420,182	89,366	15,000	440,000	1,875,068	1,313,672	870,159	1,000,000	36,851,393
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing								n/a	n/a			n/a		
Teachers	8	19	83	35	2	5	1			7	17		18	195
Teacher Aides		19	70	46	2		1				4			142
Teachers on Special Assignment						4				2	4			10
Intervention Specialist	46													46
Paraprofessionals	8													8
Translators											1			1
Director	2		6							2				10
Facilitator		1				13				1	1			16
Coordinator/Project Director of Grants	5									2	1			8
Nurse			5	1										6
Counselor	2													2
Support Team	13													13
Social Worker											1			1
Professional Developers										13				13
LSSP			4	7										11
OT/PT				2										2
Diagnosticians			2	3										5
Parent Involvement Liaison/Educator	4										1			5
Human Resource Recruiters										2				2
SERS/Records Clerk				1		2								3
Administrative Assistant/Clerical	4		8			1					1			14
Total	92	39	178	95	4	25	2	0	0	29	31	0	18	513

**Spring Branch Independent School District
Budget Summary-Debt Service Fund
FY 2011 Official Budget**

	FY 2009	FY 2010	FY 2011	Increase/ (Decrease)
	Actual	Amended Budget as of 03/31/10	Official Budget	
Beginning Fund Balance:				
Reserved Fund Balance	\$ 13,016,353	\$ 13,574,428	\$ 22,456,973	\$ 8,882,545
Total Beginning Fund Balance	<u>13,016,353</u>	<u>13,574,428</u>	<u>22,456,973</u>	<u>8,882,545</u>
Revenues:				
Local Taxes	50,450,131	55,500,000	54,140,250	(1,359,750)
Other Local Sources	145,390	31,000	58,000	27,000
Federal Revenue	-	327,192	1,280,316	953,124
Total Revenues	<u>50,595,521</u>	<u>55,858,192</u>	<u>55,478,566</u>	<u>(379,626)</u>
Expenditures:				
Debt Service	50,037,446	56,253,912	56,682,969	429,057
Total Expenditures	<u>50,037,446</u>	<u>56,253,912</u>	<u>56,682,969</u>	<u>429,057</u>
Revenues Over (Under) Expenditures	558,075	(395,720)	(1,204,403)	(808,683)
Other Financing Sources (Uses):				
Other Sources	-	5,778,265	-	(5,778,265)
Transfer from General Fund	-	-	-	-
Transfer from Bond Program Interest	-	3,500,000	-	(3,500,000)
Change in Fund Balance	<u>558,075</u>	<u>8,882,545</u>	<u>(1,204,403)</u>	<u>(10,086,948)</u>
Ending Fund Balance:				
Reserved Fund Balance (Note 1)	13,574,428	22,456,973	21,252,570	(1,204,403)
Total Ending Fund Balance	<u>\$ 13,574,428</u>	<u>\$ 22,456,973</u>	<u>\$ 21,252,570</u>	<u>\$ (1,204,403)</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 Budgeted Expenditures
FY 2011 Official Budget**

	FY 2009 Audited Actuals	FY 2010 Official Budget	FY 2010 Combined as of 03/31/10	FY 2011 Official Combined	Increase (Decrease) From Combined
Payroll Costs:					
Salaries - Staffing Plan	\$ 178,148,542	\$ 183,542,115	\$ 183,446,037	\$ 184,702,606	\$ 1,256,569
Substitutes	2,040,074	1,990,000	2,518,500	2,510,000	(8,500)
Career Ladder/Merit Pay	729,902	700,000	700,000	649,904	(50,096)
Medicare/FICA	2,328,559	2,401,341	2,415,600	2,480,568	64,968
Employer Contributions	14,936,300	16,320,014	16,201,468	15,655,282	(546,186)
Workman's Compensation	1,201,713	1,240,734	1,242,978	1,233,277	(9,701)
Unemployment Compensation	66,787	70,000	70,000	70,000	-
Employee Allowance	121,662	110,000	75,000	112,350	37,350
Teacher Retirement	3,155,621	2,780,824	2,864,798	2,897,482	32,684
Matched Savings Plan	216,518	250,000	250,000	225,000	(25,000)
Sick Leave Payoff	509,121	700,000	700,000	700,000	-
State Paid TRS Contribution	12,392,021	14,057,518	14,057,518	13,500,000	(557,518)
	<u>215,846,820</u>	<u>224,162,546</u>	<u>224,541,899</u>	<u>224,736,469</u>	<u>194,570</u>
Capital Lease	250,962	258,489	258,489	266,242	7,753
Capital Lease - Copiers	328,330	108,064	108,064	-	(108,064)
Maintenance - Copiers	370,978	390,000	637,000	390,000	(247,000)
Legal Fees	307,401	300,000	300,000	300,000	-
Utilities	8,904,804	9,608,428	9,423,428	9,247,034	(176,394)
Property/Casualty Insurance	1,745,729	2,200,000	2,200,000	2,200,000	-
HCAD	1,793,664	1,920,000	1,920,000	1,950,000	30,000
Chapter 41 Recapture	7,273,270	-	-	-	-
District Wide Projects	149,802	176,000	161,863	374,680	212,817
Benefit Plans	-	-	192,812	192,812	-
Laptop Project	163,591	-	125,169	-	(125,169)
Student Software Project	-	2,300,000	2,300,000	-	(2,300,000)
Finance/HR Software Project	398,735	-	1,453,564	-	(1,453,564)
FEMA	38,228	-	-	-	-
IKE	123,285	-	53,116	-	(53,116)
Total District Wide Costs:	<u>237,695,599</u>	<u>241,423,527</u>	<u>243,675,404</u>	<u>239,657,237</u>	<u>(4,018,167)</u>
Campus and Department Budgets:					
Memorial Senior	267,308	245,403	304,547	258,417	(46,130)
Spring Woods Senior	328,160	366,975	420,168	377,185	(42,983)
Northbrook Senior	250,676	387,757	440,245	394,052	(46,193)
Stratford Senior	174,376	222,545	274,667	232,008	(42,659)
Westchester Academy	229,152	229,280	255,863	243,948	(11,915)
School of Choice	98,910	109,168	124,868	148,191	23,323
District Alternative Education Prog.	87,877	108,750	108,750	108,750	-
School Age Parent Program	5,003	8,500	8,500	8,500	-
Teenage Parent Childcare Program	14,332	13,250	13,250	13,250	-
Landrum Middle	104,167	81,721	90,854	70,591	(20,263)
Memorial Middle	92,697	86,616	91,352	82,666	(8,686)
Spring Branch Middle	95,456	90,368	98,023	80,657	(17,366)
Spring Woods Middle	84,726	81,358	84,255	81,101	(3,154)
Spring Forest Middle	71,676	74,792	81,483	75,881	(5,602)
Spring Oaks Middle	81,538	78,355	80,152	64,282	(15,870)
Northbrook Middle	45,642	54,439	64,889	55,589	(9,300)
Cornerstone Academy	103,496	103,958	109,441	105,425	(4,016)
Bunker Hill Elementary	41,990	47,255	47,192	44,326	(2,866)
Edgewood Elementary	64,480	58,995	60,732	61,067	335
Frostwood Elementary	40,027	51,689	51,872	49,601	(2,271)
Hollibrook Elementary	70,834	65,594	73,295	65,250	(8,045)
Housman Elementary	46,150	46,620	46,002	47,273	1,271
Hunters Creek Elementary	44,369	51,328	49,850	44,721	(5,129)

**Spring Branch Independent School District
Schedule of Budgeted Expenditures
FY 2011 Official Budget**

	FY 2009 Audited Actuals	FY 2010 Official Budget	FY 2010 Combined as of 03/31/10	FY 2011 Official Combined	Increase (Decrease) From Combined
Meadow Wood Elementary	28,793	32,443	35,051	37,963	2,912
Memorial Drive Elementary	27,946	34,900	34,501	33,593	(908)
Pine Shadows Elementary	54,812	54,732	58,229	58,421	192
Ridgecrest Elementary	64,869	65,587	64,496	65,970	1,474
Rummel Creek Elementary	51,449	55,728	53,923	51,231	(2,692)
Shadow Oaks Elementary	71,434	63,351	61,799	59,267	(2,532)
Spring Branch Elementary	40,842	48,100	48,184	50,034	1,850
Valley Oaks Elementary	41,638	42,763	44,458	47,428	2,970
Westwood Elementary	51,570	48,150	55,417	51,235	(4,182)
Woodview Elementary	62,034	56,011	56,573	53,660	(2,913)
Wilchester Elementary	31,523	45,270	45,329	45,201	(128)
Sherwood Elementary	40,921	36,514	36,259	35,918	(341)
Spring Shadows Elementary	56,708	55,208	55,835	56,900	1,065
Nottingham Elementary	34,047	37,590	38,207	39,182	975
Terrace Elementary	31,978	43,355	46,060	45,513	(547)
Thornwood Elementary	40,809	38,539	37,918	37,178	(740)
Cedar Brook Elementary	49,103	66,436	65,895	70,003	4,108
Treasure Forest Elementary	63,482	56,031	59,056	60,733	1,677
Buffalo Creek Elementary	56,030	55,227	56,454	60,346	3,892
Bendwood	61,173	66,606	72,064	67,376	(4,688)
Guthrie Center	219,436	240,910	243,617	240,910	(2,707)
Wildcat Way School	27,692	26,880	30,850	30,345	(505)
Panda Path School	15,538	15,995	14,259	12,460	(1,799)
Lion Lane School	31,396	31,115	29,772	30,030	258
Bear Blvd. School	24,874	27,125	26,390	27,370	980
Tiger Trail School	28,761	29,295	30,159	32,025	1,866
Total Campus	3,751,900	4,038,577	4,381,005	4,113,023	(267,982)
Accountability & Research	376,739	604,998	579,998	510,000	(69,998)
Advanced Studies	162,567	191,510	261,010	150,000	(111,010)
Athletics	1,306,674	1,544,161	1,609,909	1,486,635	(123,274)
Bilingual/ESL	126,222	157,574	157,574	130,000	(27,574)
Board of Trustees	81,525	84,375	84,375	28,775	(55,600)
Career & Technology Education	144,929	216,210	216,210	150,000	(66,210)
Communications	113,653	169,362	171,437	100,000	(71,437)
Community Relations	169,040	191,254	199,186	100,000	(99,186)
Curriculum & Instruction	411,759	825,427	675,932	667,000	(8,932)
Custodial	657,680	579,275	1,283,025	1,000,000	(283,025)
Early Childhood	16,231	18,530	18,530	10,000	(8,530)
Educational Technology	166,341	117,100	116,572	100,000	(16,572)
Elementary Administrative Services	16,838	23,375	22,745	10,000	(12,745)
Federal & External Compliance	11,943	12,750	12,750	10,000	(2,750)
Finance	340,324	324,520	566,681	298,000	(268,681)
Grants	6,562	6,800	6,800	5,000	(1,800)
Health Fitness	56,639	71,153	71,153	40,000	(31,153)
Human Resources	332,176	340,360	416,525	300,000	(116,525)
Language Arts	126,628	125,864	124,630	80,000	(44,630)
Language Other than English	27,281	42,635	42,635	20,000	(22,635)
Library Information Services	195,425	229,283	182,483	175,000	(7,483)
Maintenance	2,125,380	1,804,988	1,787,857	1,492,500	(295,357)
Math	78,475	75,190	89,251	65,000	(24,251)
Operations	38,847	156,872	270,940	241,000	(29,940)
Performing Arts/Visual Arts	670,166	695,805	745,054	575,000	(170,054)
Planning & Construction	1,420	-	-	-	-
Police	969,243	439,800	611,110	500,000	(111,110)
Policy Administration/Govt. Relations	45,970	36,240	36,240	25,000	(11,240)

**Spring Branch Independent School District
Schedule of Budgeted Expenditures
FY 2011 Official Budget**

	FY 2009 Audited Actuals	FY 2010 Official Budget	FY 2010 Combined as of 03/31/10		FY 2011 Official Combined	Increase (Decrease) From Combined
Purchasing/Central Whse/Textbooks	147,149	136,225	136,225		120,000	(16,225)
School Administration & Personnel	389,322	389,068	409,838		375,000	(34,838)
Science	171,885	313,611	248,111		200,000	(48,111)
Secondary Administrative Services	14,058	22,525	11,775		10,000	(1,775)
Social Studies	20,433	100,578	110,578		50,000	(60,578)
Social & Emotional Learning	18,124	116,500	116,500		25,000	(91,500)
Spark Park	1,346	-	5,000		5,000	-
Special Education	434,900	510,760	510,760		375,000	(135,760)
Student Support & Interventions	334,372	453,178	453,487		450,000	(3,487)
Superintendent	51,195	64,600	64,716		25,000	(39,716)
Tax Office	79,903	74,153	74,406		70,000	(4,406)
Teaching & Learning - Elementary	39,031	55,675	40,273		10,000	(30,273)
Teaching & Learning - Secondary	33,364	54,825	51,434		10,000	(41,434)
Technology	2,249,762	2,928,325	2,928,599		2,035,000	(893,599)
Transportation	685,684	1,247,424	1,348,590		750,000	(598,590)
Total Departments	13,447,205	15,552,858	16,870,904		12,778,910	(4,091,994)
Carryover Encumbrances	287,109	-	33,004		-	(33,004)
TOTAL GENERAL FUND	\$ 255,181,813	\$ 261,014,962	\$ 264,960,317		\$ 256,549,170	\$ (8,411,147)

**Spring Branch Independent School District
Schedule of Budgeted Expenditures by Function
FY 2011 Official Budget**

	General Fund	High School Allotment Fund	Child Nutrition Fund	Special Revenue Fund	Debt Service Fund	Self Sustaining Fund	Total All Funds
Instruction	\$ 152,761,487	\$ 1,255,031	\$ -	\$ 26,448,193	\$ -	\$ 181,900	\$ 180,646,611
Instructional Resources & Media Services	4,501,604	-	-	20,000	-	10,300	4,531,904
Curriculum Development & Instructional Staff Development	3,260,834	394,410	-	2,801,119	-	-	6,456,363
Instructional Leadership	2,972,131	-	-	831,575	-	-	3,803,706
School Leadership	17,415,181	41,274	-	817,724	-	37,200	18,311,379
Guidance, Counseling & Evaluation Services	10,141,029	499,319	-	2,669,858	-	4,440	13,314,646
Social Work Services	182,936	-	-	-	-	-	182,936
Health Services	2,913,654	-	-	394,307	-	9,160	3,317,121
Student Transportation	6,126,609	-	-	720	-	-	6,127,329
Food Services	-	-	16,131,250	-	-	-	16,131,250
Co-curricular/Extracurricular Activities	4,940,343	-	-	-	-	363,154	5,303,497
General Administration	6,069,037	-	-	-	-	1,500	6,070,537
Plant Maintenance & Operations	25,043,233	-	551,000	1,470,833	-	272,676	27,337,742
Security & Monitoring Services	3,258,404	-	24,700	4,800	-	20,110	3,308,014
Data Processing Services	4,830,746	-	-	490,503	-	-	5,321,249
Community Services	528,938	-	-	501,761	-	2,512,060	3,542,759
Debt Services	266,242	-	-	-	56,682,969	-	56,949,211
Facilities Acquisition & Construction	5,000	-	-	-	-	-	5,000
Contracted Instructional Services Between School Districts	-	-	-	-	-	-	-
Payments to Fiscal Agents - SSA	-	-	-	400,000	-	-	400,000
Payments to JJAEP	80,000	-	-	-	-	-	80,000
Other Governmental Charges	1,950,000	-	-	-	-	-	1,950,000
Fund Total	\$ 247,247,408	\$ 2,190,034	\$ 16,706,950	\$ 36,851,393	\$ 56,682,969	\$ 3,412,500	\$ 363,091,254