

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

**Proposed Budget**

**FY 2010**

**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 2010 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.

The Proposed Budget for FY 2010 for the General Fund totals \$ 261,210,166. This appears to represent a decrease of \$15,332,079 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 2010 Proposed Budget reflects an increase of \$6,331,625. This primarily consists of inflationary costs which include a 3% salary increase or more as required by HB 3646. 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 2010 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 -
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	254,878,541 (A)		8,860,699	3.60%	32,423	381	1.19%	7,861	183	2.38%
2010	261,210,166		6,331,625 (C)	2.48%	32,604	181	0.56%	8,012	151	1.92%

- \* 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

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 \$18 million or 6.7% from the amended budget for FY 2009. The decrease in revenue is offset by recapture changes resulting from the 81<sup>st</sup> Legislative Session which ended June 1, 2009 and provided significant changes in state funding. HB3646 contained most of the finance funding provisions as well as a prescribed teacher salary increase. This legislation will generate an overall net increase to SBISD of \$4.7 million inclusive of the \$2.37 million required for the mandated teacher salary increase. There continue to be revenue limits in the funding system with the SBISD increase limited to the minimum increase set at \$120 per WADA.

Of primary interest are new levels for payments of recapture by Chapter 41 (Robin Hood) districts. Although SBISD will remain a Chapter 41 district with a wealth per WADA greater than \$319,500 the requirements to owe recapture/tax dollars to the state are set at various levels. The first payment level where SBISD has paid approximately \$80 million to the state since 2004, has been raised to \$476,500 for FY2010. With an estimated wealth level of \$456,000 the district will not be required to pay local tax dollars to the state.

The following table provides a comparison of revenues by source for fiscal years 2009 and 2010.

### General Fund Revenue Sources

	Amended Budget FY2009	Proposed Budget FY2010	Percentage Change
Local Taxes	\$177,193,958	\$181,512,351	2.44%
Other Local Sources	3,790,380	3,054,870	-19.40%
State Sources	85,941,848	64,411,942	-25.05%
Federal Sources	829,189	811,300	-2.16%
Other Financing Sources	104,707	50,000	-52.25%
	<u>\$267,860,082</u>	<u>\$249,840,463</u>	-6.73%

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. 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 \$4819 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 FY 2010 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 it 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.

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 little 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 continued through 2008 except for 2006 when the natural disasters 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 has increased in FY 2009 and is projected to continue through FY 2010.
- Property Value – Based on the current trend, property values are currently projected to increase approximately \$521 million or 3%. This estimate is also very important in developing revenue forecasts for both the State and Local components as well as Debt Service.

### 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	17,370,354,468	8.9%
2010*	17,891,465,102	3.0%

\*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 \$11.3 million leaving an unreserved fund balance at the end of FY 2010 of \$53 million or 19.7% of total budgeted expenditures.

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 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.

Fiscal Year	General Fund	Debt Service Fund	Total
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

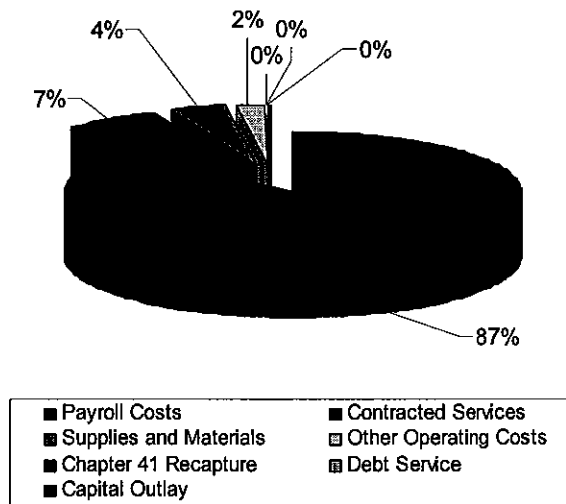
General Fund expenditures before recapture are currently budgeted to increase \$6.3 million from the current budget; yet decrease \$15.3 million due to the elimination of recapture payments for this year. The following table provides a comparison of budgeted expenditures by object for fiscal years 2009 and 2010.

#### General Fund Expenditures by Object

	Amended Budget FY 2009	Proposed Budget FY 2010	Percentage Change
Payroll Costs	\$219,948,118	\$226,721,545	3.1%
Contracted Services*	19,256,250	18,581,105	-3.5%
Supplies and Materials	10,311,399	10,208,462	-1.0%
Other Operating Costs	4,041,068	4,754,780	17.7%
Debt Service	579,292	366,553	-36.7%
Capital Outlay	742,414	577,721	-22.2%
Subtotal	254,878,541	261,210,166	2.5%
Recapture	21,663,704	0	-100.0%
Total Expenditures	\$276,542,245	\$261,210,166	-5.5%

\*Includes \$9.6 million for utilities and \$1.9 million for Harris County Appraisal District.

## FY 2010 General Fund Expenditures by Object



The education of students is a labor-intensive process and, as indicated, payroll expenditures comprise approximately 87% of the General Fund Budget. The compensation package in this budget includes an average salary increase of 3.0% for employees. The package also includes an estimated 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 history of salary increases in recent years.

<u>Fiscal Year</u>	<u>Teachers, Nurses, Librarians, Counselors &amp; Diagnosticians</u>	<u>Administrative, Professional Support, Secretarial/Technical &amp; 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%

\* Or \$979 + step, whichever is greater

The following chart indicates the campus operating budgets allocations.

<u>Campus Type</u>	<u>Basic Allotment (per student)</u>	
	<u>2009</u>	<u>2010</u>
High Schools	\$78.00	\$78.00
Middle Schools	\$53.00	\$56.00
Elementary Schools	\$51.00	\$54.00

**Spring Branch Independent School District  
Budget Summary  
FY 2010 Proposed Budget**

	General Fund	Child Nutrition Fund	Self- Sustaining Fund	Special Revenue Fund	Debt Service Fund
<b>Projected Fund Balance at 7/1/09:</b>					
Unreserved Fund Balance			\$ 853,323		
Unreserved - Designated	\$ 28,637,270		-		
Unreserved - Undesignated	34,296,843		-		
Reserved Fund Balance	<u>1,500,000</u>	<u>\$ 2,101,546</u>	<u>-</u>	<u>\$ 63,633</u>	<u>\$ 13,402,996</u>
Total Beginning Fund Balance	<u>64,434,113</u>	<u>2,101,546</u>	<u>853,323</u>	<u>63,633</u>	<u>13,402,996</u>
<b>Revenues:</b>					
Local Taxes	181,512,351	-	-	-	52,463,114
Other Local Sources	3,054,870	3,882,000	3,341,185	-	58,000
State Funding	50,323,424	422,000	-	6,243,319	-
State TRS Contribution	14,057,518	-	-	-	-
Other State Sources	31,000	-	-	-	-
Federal and Other Sources	<u>811,300</u>	<u>10,729,000</u>	<u>-</u>	<u>16,539,910</u>	<u>-</u>
Total Revenues	<u>249,790,463</u>	<u>15,033,000</u>	<u>3,341,185</u>	<u>22,783,229</u>	<u>52,521,114</u>
<b>Expenditures:</b>					
Payroll Costs	226,721,545	6,224,425	2,256,181	16,588,128	-
Contracted Services	18,581,105	743,000	282,543	3,142,947	-
Supplies & Materials	10,208,462	8,195,850	580,735	2,434,142	-
Other Costs	4,754,780	34,000	130,771	593,012	-
Debt Service	366,553	-	-	-	54,515,433
Capital Outlay	<u>577,721</u>	<u>50,000</u>	<u>90,955</u>	<u>25,000</u>	<u>-</u>
	<u>261,210,166</u>	<u>15,247,275</u>	<u>3,341,185</u>	<u>22,783,229</u>	<u>54,515,433</u>
Recapture	-	-	-	-	-
Total Expenditures	<u>261,210,166</u>	<u>15,247,275</u>	<u>3,341,185</u>	<u>22,783,229</u>	<u>54,515,433</u>
Revenues Over (Under) Expenditures	(11,419,703)	(214,275)	-	-	(1,994,319)
Other Finance Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,994,319</u>
Change in Fund Balance	<u>(11,369,703)</u>	<u>(214,275)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Projected Fund Balance at 6/30/10:</b>					
Unreserved Fund Balance			853,323	-	
Unreserved - Designated	17,267,567		-		-
Unreserved - Undesignated	34,296,843		-		-
Reserved Fund Balance	<u>1,500,000</u>	<u>1,887,271</u>	<u>-</u>	<u>63,633</u>	<u>13,402,996</u>
Total Ending Fund Balance	<u>\$ 53,064,410</u>	<u>\$ 1,887,271</u>	<u>\$ 853,323</u>	<u>\$ 63,633</u>	<u>\$ 13,402,996</u>
Fund Balance Percent of Budget	19.74%				24.59%

**Spring Branch Independent School District  
Budget Summary-General Fund  
FY 2010 Proposed Budget**

	FY 2009 <u>Original Budget</u>	FY 2009 <u>Amended Budget as of 05/31/09</u>	FY 2010 <u>Proposed Budget</u>	<u>Increase/ (Decrease)</u>
<b>Beginning Fund Balance:</b>				
Unreserved Fund Balance				
Unreserved - Designated	\$ 29,670,894	\$ 42,780,035	\$ 28,637,270	\$ (14,142,765)
Unreserved - Undesignated	28,507,677	29,261,974	34,296,843	5,034,869
Reserved Fund Balance	<u>1,007,740</u>	<u>1,074,267</u>	<u>1,500,000</u>	<u>425,733</u>
<b>Total Beginning Fund Balance</b>	<u>59,186,311</u>	<u>73,116,276</u>	<u>64,434,113</u>	<u>(8,682,163)</u>
<b>Revenues:</b>				
Local Taxes	176,440,007	177,693,958	181,512,351	3,818,393
Other Local Sources	6,184,675	4,339,525	3,054,870	(1,284,655)
State Funding	62,401,520	68,506,266	50,323,424	(18,182,842)
State TRS Contribution	13,407,300	13,407,300	14,057,518	650,218
Other State Sources	50,000	50,000	31,000	(19,000)
Federal and Other Sources	<u>811,300</u>	<u>811,300</u>	<u>811,300</u>	<u>-</u>
<b>Total Revenues</b>	<u>259,294,802</u>	<u>264,808,349</u>	<u>249,790,463</u>	<u>(15,017,886)</u>
<b>Expenditures:</b>				
Payroll Costs	215,493,735	218,805,975	226,721,545	7,915,570
Contracted Services	18,187,314	19,114,423	18,581,105	(533,318)
Supplies & Materials	10,250,633	11,198,038	10,208,462	(989,576)
Other Costs	5,084,297	4,663,176	4,754,780	91,604
Debt Service	579,292	579,292	366,553	(212,739)
Capital Outlay	<u>436,000</u>	<u>1,092,414</u>	<u>577,721</u>	<u>(514,693)</u>
Expenditures before Recapture	250,031,271	255,453,318	261,210,166	5,756,848
Recapture	<u>19,241,390</u>	<u>21,663,704</u>	<u>-</u>	<u>(21,663,704)</u>
<b>Total Expenditures</b>	<u>269,272,661</u>	<u>277,117,022</u>	<u>261,210,166</u>	<u>(15,906,856)</u>
Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<b>Change in Fund Balance</b>	<u>(9,927,859)</u>	<u>(12,258,673)</u>	<u>(11,369,703)</u>	<u>888,970</u>
<b>Ending Fund Balance:</b>				
Unreserved Fund Balance (Note 1)				
Unreserved - Designated	28,366,749	28,551,378	17,267,567	(11,283,811)
Unreserved - Undesignated	19,883,963	30,521,362	34,296,843	3,775,481
Reserved Fund Balance	<u>1,007,740</u>	<u>1,784,863</u>	<u>1,500,000</u>	<u>(284,863)</u>
<b>Total Ending Fund Balance</b>	<u>\$ 49,258,452</u>	<u>\$ 60,857,603</u>	<u>\$ 53,064,410</u>	<u>\$ (7,793,193)</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-Child Nutrition Fund  
FY 2010 Proposed Budget**

	FY 2008	FY 2009	FY 2010	Increase/ (Decrease)
	Actual	Amended Budget as of 05/31/09	Proposed Budget	
<b>Beginning Fund Balance:</b>				
Reserved Fund Balance	\$ 2,781,762	\$ 2,570,723	\$ 2,101,546	\$ (469,177)
<b>Total Beginning Fund Balance</b>	<u>2,781,762</u>	<u>2,570,723</u>	<u>2,101,546</u>	<u>(469,177)</u>
<b>Revenues:</b>				
Local Sources	3,484,414	3,553,005	3,882,000	328,995
State Funding	404,819	415,000	422,000	7,000
Federal & Other Sources	9,372,604	10,566,000	10,729,000	163,000
<b>Total Revenues</b>	<u>13,261,837</u>	<u>14,534,005</u>	<u>15,033,000</u>	<u>498,995</u>
<b>Expenditures:</b>				
Payroll Costs	5,902,153	5,996,127	6,224,425	228,298
Contract Services	789,586	835,030	743,000	(92,030)
Supplies and Materials	6,830,590	8,086,955	8,195,850	108,895
Other Costs	21,994	34,065	34,000	(65)
Debt Service	-	-	-	-
Capital Outlay	66,204	46,000	50,000	4,000
<b>Total Expenditures</b>	<u>13,610,527</u>	<u>14,998,177</u>	<u>15,247,275</u>	<u>249,098</u>
Revenues Over (Under) Expenditures	<u>(348,690)</u>	<u>(464,172)</u>	<u>(214,275)</u>	<u>249,897</u>
Other Financing Sources (Uses):	137,651	-	-	-
<b>Change in Fund Balance</b>	<u>(211,039)</u>	<u>(464,172)</u>	<u>(214,275)</u>	<u>249,897</u>
<b>Ending Fund Balance:</b>				
Reserved Fund Balance	<u>2,570,723</u>	<u>2,106,551</u>	<u>1,887,271</u>	<u>(219,280)</u>
<b>Total Ending Fund Balance</b>	<u>\$ 2,570,723</u>	<u>\$ 2,106,551</u>	<u>\$ 1,887,271</u>	<u>\$ (219,280)</u>

**Spring Branch Independent School District  
Special Revenue Funds  
Schedule of Estimated Revenues by Grant  
Official FY 2010 Budget**

	<b>Revised Budget as of 5/31/09</b>	<b>Proposed FY 2010</b>	<b>Increase (Decrease)</b>
Title IV, Drug Free	\$ 158,785	\$ 105,165	(53,620)
Title I, Basic	9,599,712	8,153,520	(1,446,192)
Even Start, Family Literacy	159,466	-	(159,466)
IDEA-B, Formula	7,679,132	4,700,000	(2,979,132)
IDEA-B, Preschool	123,060	119,496	(3,564)
IDEA-B, Rider	89,919	-	(89,919)
Vocational Education-Tech Prep	13,514	13,514	-
Vocational Education-Basic	509,830	414,740	(95,090)
Title II, Part A	2,143,818	1,721,238	(422,580)
Title II, Part D	100,297	81,806	(18,491)
Title III	1,429,929	1,218,500	(211,429)
21st Century	1,018,387	-	(1,018,387)
Title V, Part A	15,989	-	(15,989)
GEAR UP	677,368	-	(677,368)
Federally Funded Special Revenue	520,138	-	(520,138)
Homeless Education Disaster	89,700	-	(89,700)
Non-Ed Community Based	17,680	-	(17,680)
Successful Schools	7,403	-	(7,403)
P.E.P./Life Skills	110,645	-	(110,645)
Advanced Placement Incentive	179,533	-	(179,533)
Optional Extended Year	143,206	-	(143,206)
Accelerated Reading & Math	752,488	-	(752,488)
Texas High School Completion	285,239	-	(285,239)
Technology Fund	1,393,074	870,159	(522,915)
Pre-K Expansion	3,282,188	3,171,258	(110,930)
High School Allotment	2,794,364	2,213,833	(580,531)
State Funded Special Revenue	2,868,097	-	(2,868,097)
Locally Funded Special Revenue	187,013	-	(187,013)
SEPA	16,067	-	(16,067)
Region IV, Visually Impaired	17,500	-	(17,500)
Donations, Locally Funded	2,493,369	-	(2,493,369)
Texas Guaranteed	16,000	-	(16,000)
Texas Commission on the Arts	3,457	-	(3,457)
Project SPIRIT, Brown Foundation	147	-	(147)
Fine Arts Initiative - AIM	155,184	-	(155,184)
ASAP	145,000	-	(145,000)
Focus Impact	40,000	-	(40,000)
<b>Total Special Revenue Funds</b>	<b>\$ 39,236,698</b>	<b>\$ 22,783,229</b>	<b>\$ (16,453,469)</b>

Spring Branch Independent School District  
 Special Revenue Funds  
 Schedule of Estimated Revenues by Object  
 Official FY 2010 Budget

	Title IV, Drug Free	Title I, Basic	IDEA-B, Formula	IDEA-B, Preschool	Vocational Ed- Tech Prep	Vocational Ed- Basic	Title II, Part A	Title II, Part D	Title III	Technology Fund
<b>Revenues</b>	\$ 106,764	\$ 8,279,109	\$ 4,700,000	\$ 119,496	\$ 13,514	\$ 414,740	\$ 1,749,382	\$ 81,806	\$ 1,218,500	\$ 870,159
<b>Expenditures by Object</b>										
Payroll Costs	19,207	5,841,122	3,039,903	119,496			1,288,775	31,936	1,218,500	
Contract Services	5,385	1,622,126	1,274,797				221,083	3,676		
Supplies and Materials	73,786	475,897	202,400		8,514	414,740	16,550	6,194		870,159
Other Costs	6,787	214,375	157,900		5,000		128,994	40,000		
Debt Service	-	-	-					-		
Capital Outlay	-	-	25,000					-		
Private Schools (Title Grants Only)	-	-	-				55,836	-		
<b>Special Revenue Total</b>	106,764	8,153,520	4,700,000	119,496	13,514	414,740	1,721,238	81,806	1,218,500	870,159
Indirect Cost	1,599	125,589					28,144			
<b>Total Expenditures by Object</b>	106,764	8,279,109	4,700,000	119,496	13,514	414,740	1,749,382	81,806	1,218,500	870,159
<b>Ending Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Proposed Staffing</b>										
Teachers	1	25	37	2	n/a	n/a		n/a	20	n/a
Teacher Aides		15							4	
Teachers on Special Assignment		6							4	
Intervention Specialist		60								
School Improvement Specialist										
New Teacher Mentors										
Paraprofessionals				2						
Translators			54						1	
Director		2								
Coordinator/Project Director of Grants		2	3						2	
Caseworker										
Nurse			2							
Counselor		2								
Social Worker		2								
Teacher Leader		1								
<b>Professional Developers</b>		5							13	
LSSP			6							
OT/PT			2							
Diagnosticians			6							
Parent Involvement Liaison/Educator		2								
Parent Center Assistant		2								
Human Resource Recruiters										
Human Resource Induction Specialist										
SERS/Records Clerk										
ADA Clerks										
Administrative Assistant/Clerical		4								

Note 1: 25% charged for Director

Spring Branch Independent School District  
 Special Revenue Funds  
 Schedule of Estimated Revenues by Object  
 Official FY 2010 Budget

	Pre-K Expansion	High School Allotment	TOTAL
<b>Revenues</b>	\$ 3,171,258	\$ 2,213,833	\$ 22,938,561
<b>Expenditures by Object</b>			
Payroll Costs	3,171,258	1,847,931	16,588,128
Contract Services			3,127,067
Supplies and Materials		365,902	2,434,142
Other Costs			553,056
Debt Service			-
Capital Outlay			25,000
Private Schools (Title Grants Only)			55,836
<b>Special Revenue Total</b>	<b>3,171,258</b>	<b>2,213,833</b>	<b>22,783,229</b>
Indirect Cost			155,332
Total Expenditures by Object	3,171,258	2,213,833	22,938,561
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Proposed Staffing</b>	<b>Note 1</b>		
Teachers	78	18	
Teacher Aides	60		
Teachers on Special Assignment			
Intervention Specialist		6	
School Improvement Specialist			
New Teacher Mentors			
Paraprofessionals			
Translators			
Director	5		
Coordinator/Project Director of Grants			
Caseworker			
Nurse			
Counselor		6	
Social Worker			
Teacher Leader			
<b>Professional Developers</b>			
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	5		

rs & 50% charged for all others

**Spring Branch Independent School District  
Budget Summary-Debt Service Fund  
FY 2010 Proposed Budget**

	FY 2008	FY 2009	FY 2010	Increase/ (Decrease)
	Actual	Amended Budget as of 05/31/09	Proposed Budget	
<b>Beginning Fund Balance:</b>				
Reserved Fund Balance	\$ 12,795,859	\$ 13,016,353	\$ 13,402,996	\$ 386,643
<b>Total Beginning Fund Balance</b>	<u>12,795,859</u>	<u>13,016,353</u>	<u>13,402,996</u>	<u>386,643</u>
<b>Revenues:</b>				
Local Taxes	30,988,964	50,332,275	52,463,114	2,130,839
Other Local Sources	<u>362,255</u>	<u>127,581</u>	<u>58,000</u>	<u>(69,581)</u>
<b>Total Revenues</b>	<u>31,351,219</u>	<u>50,459,856</u>	<u>52,521,114</u>	<u>2,061,258</u>
<b>Expenditures:</b>				
Debt Service	<u>33,438,725</u>	<u>50,075,000</u>	<u>54,515,433</u>	<u>4,440,433</u>
<b>Total Expenditures</b>	<u>33,438,725</u>	<u>50,075,000</u>	<u>54,515,433</u>	<u>4,440,433</u>
Revenues Over (Under) Expenditures	(2,087,506)	384,856	(1,994,319)	(2,379,175)
Other Financing Sources (Uses):				
Other Sources	-	1,787	-	(1,787)
Transfer from General Fund	-	-	-	-
Transfer from Bond Program Interest	<u>2,308,000</u>	<u>-</u>	<u>1,994,319</u>	<u>1,994,319</u>
<b>Change in Fund Balance</b>	<u>220,494</u>	<u>386,643</u>	<u>-</u>	<u>(386,643)</u>
<b>Ending Fund Balance:</b>				
Reserved Fund Balance (Note 1)	<u>13,016,353</u>	<u>13,402,996</u>	<u>13,402,996</u>	<u>-</u>
<b>Total Ending Fund Balance</b>	<u>\$ 13,016,353</u>	<u>\$ 13,402,996</u>	<u>\$ 13,402,996</u>	<u>\$ -</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 2010 Proposed Budget**

	FY 2008 Final Audited Actuals	FY 2009 Official Budget	FY 2009 Amended Budget as of 05/31/09	FY 2010 Proposed Budget	Increase (Decrease) From Amended
<b>Payroll Costs:</b>					
Salaries - Staffing Plan	\$ 171,056,984	\$ 175,894,733	\$ 177,702,735	\$ 183,542,115	\$ 5,839,380
Substitutes	2,149,633	1,376,242	1,876,242	1,990,000	113,758
Career Ladder/Merit Pay	755,186	765,000	765,000	700,000	(65,000)
Medicare/FICA	2,211,072	2,256,897	2,271,187	2,401,341	130,154
Employer Contributions	13,694,474	14,739,294	14,836,376	16,320,014	1,483,638
Workman's Compensation	1,281,678	1,234,802	1,240,734	1,240,734	-
Unemployment Compensation	51,631	70,000	70,000	70,000	-
Employee Allowance	72,183	75,000	75,000	110,000	35,000
Teacher Retirement	2,798,990	2,707,291	2,780,824	2,780,824	-
Matched Savings Plan	234,463	250,000	250,000	250,000	-
Sick Leave Payoff	564,423	600,000	600,000	700,000	100,000
State Paid TRS Contribution	11,510,458	13,407,300	13,407,300	14,057,518	650,218
	206,381,175	213,376,559	215,875,398	224,162,546	8,287,148
<b>Capital Lease Proceeds</b>					
Capital Lease	-	-	-	-	-
Capital Lease	239,784	250,962	250,962	258,489	7,527
Capital Lease - Copiers	326,702	328,330	328,330	108,064	(220,266)
Maintenance - Copiers	405,988	390,000	390,000	390,000	-
Legal Fees	239,407	300,000	300,000	300,000	-
Utilities	9,242,670	9,344,627	9,344,627	9,608,428	263,801
Property/Casualty Insurance	2,039,712	2,500,000	2,500,000	2,200,000	(300,000)
HCAD	1,618,331	1,632,924	1,632,924	1,920,000	287,076
District Wide Projects	266,446	198,000	1,673,282	176,000	(1,497,282)
Laptop Project	4,357,140	-	288,760	-	(288,760)
Software Project	1,270,891	1,304,145	1,852,299	2,300,000	447,701
GPS Project	-	-	268,725	-	(268,725)
FEMA	-	-	39,303	-	(39,303)
IKE	-	-	877,489	-	(877,489)
<b>Total District Wide Costs:</b>	<b>226,388,246</b>	<b>229,625,547</b>	<b>235,622,099</b>	<b>241,423,527</b>	<b>5,801,428</b>
<b>Campus and Department Budgets:</b>					
Memorial Senior	231,122	238,702	233,768	245,403	11,635
Spring Woods Senior	237,032	357,595	326,654	366,975	40,321
Northbrook Senior	217,013	373,835	377,951	387,757	9,806
Stratford Senior	220,894	215,805	217,831	222,545	4,714
Westchester Academy	173,693	223,351	225,947	229,280	3,333
School of Choice	110,089	109,168	109,135	109,168	33
District Alternative Education Prog.	211,799	223,250	108,750	108,750	-
School Age Parent Program	7,047	8,500	8,075	8,500	425
Teenage Parent Childcare Program	5,471	13,250	13,250	13,250	-
Landrum Middle	86,652	78,731	93,010	81,721	(11,289)
Memorial Middle	89,319	83,285	90,674	86,616	(4,058)
Spring Branch Middle	94,404	84,933	96,176	90,368	(5,808)
Spring Woods Middle	77,433	84,146	92,555	81,358	(11,197)
Spring Forest Middle	82,690	68,247	80,571	74,792	(5,779)
Spring Oaks Middle	88,671	77,879	85,964	78,355	(7,609)
Northbrook Middle	55,484	54,626	65,744	54,439	(11,305)
Cornerstone Academy	100,752	104,709	105,154	103,958	(1,196)
Bunker Hill Elementary	43,260	44,465	46,865	47,255	390
Edgewood Elementary	66,128	67,505	66,040	58,995	(7,045)
Frostwood Elementary	43,539	47,339	47,682	51,689	4,007
Hollibrook Elementary	65,440	64,644	72,336	65,594	(6,742)
Housman Elementary	45,078	45,471	48,414	46,620	(1,794)
Hunters Creek Elementary	45,507	47,997	49,405	51,328	1,923
Meadow Wood Elementary	33,416	33,494	34,888	32,443	(2,445)
Memorial Drive Elementary	25,306	33,306	34,616	34,900	284
Pine Shadows Elementary	52,002	55,554	55,884	54,732	(1,152)
Ridgecrest Elementary	56,310	61,776	69,254	65,587	(3,667)
Rummel Creek Elementary	46,963	53,293	53,949	55,728	1,779
Shadow Oaks Elementary	48,452	58,986	66,482	63,351	(3,131)
Spring Branch Elementary	83,997	48,130	51,094	48,100	(2,994)
Valley Oaks Elementary	43,111	42,347	44,774	42,763	(2,011)
Westwood Elementary	43,602	47,572	53,737	48,150	(5,587)
Woodview Elementary	61,008	54,811	61,532	56,011	(5,521)
Wilchester Elementary	66,893	42,829	46,052	45,270	(782)

**Spring Branch Independent School District  
Schedule of Budget Expenditures - General Fund  
FY 2010 Proposed Budget**

	FY 2008 Final Audited Actuals	FY 2009 Official Budget	FY 2009 Amended Budget as of 05/31/09	FY 2010 Proposed Budget	Increase (Decrease) From Amended
Sherwood Elementary	38,481	33,218	39,096	36,514	(2,582)
Spring Shadows Elementary	68,862	57,860	63,708	55,208	(8,500)
Nottingham Elementary	37,028	36,289	40,067	37,590	(2,477)
Terrace Elementary	44,769	44,450	46,652	43,355	(3,297)
Thornwood Elementary	39,523	39,288	42,888	38,539	(4,349)
Cedar Brook Elementary	45,488	52,147	60,098	66,436	6,338
Treasure Forest Elementary	53,620	54,026	54,331	56,031	1,700
Buffalo Creek Elementary	59,174	51,986	54,534	55,227	693
Bendwood	68,246	66,606	68,276	66,606	(1,670)
Guthrie Center	241,332	240,610	228,864	240,910	12,046
Wildcat Way School	27,554	25,060	27,731	26,880	(851)
Panda Path School	17,490	14,595	16,459	15,995	(464)
Lion Lane School	57,564	31,185	31,624	31,115	(509)
Bear Blvd. School	28,225	29,085	26,700	27,125	425
Tiger Trail School	33,957	30,205	29,094	29,295	201
<b>Total Campus</b>	<b>3,820,890</b>	<b>4,056,141</b>	<b>4,064,335</b>	<b>4,038,577</b>	<b>(25,758)</b>

**Spring Branch Independent School District  
Schedule of Budget Expenditures - General Fund  
FY 2010 Proposed Budget**

	FY 2008 Final Audited Actuals	FY 2009 Official Budget	FY 2009 Amended Budget as of 05/31/09	FY 2010 Proposed Budget	Increase (Decrease) From Amended
Accountability & Research	289,343	385,388	369,075	604,998	235,923
Advanced Studies	91,324	191,906	173,915	191,510	17,595
Athletics	1,298,820	1,554,104	1,485,604	1,544,161	58,557
Bilingual/ESL	183,964	154,337	148,403	157,574	9,171
Board of Trustees	162,901	88,500	79,650	84,375	4,725
Career & Technology Education	95,732	171,306	154,175	216,210	62,035
Communications	101,161	136,200	122,580	169,362	46,782
Community Relations	106,658	191,210	172,089	191,254	19,165
Curriculum & Instruction	674,110	669,310	474,580	825,427	350,847
Custodial	608,398	680,200	656,180	579,275	(76,905)
Early Childhood	31,219	24,300	18,770	18,530	(240)
Educational Technology	335,720	172,608	183,483	117,100	(66,383)
Elementary Administrative Services	14,521	31,400	26,860	23,375	(3,485)
Federal & External Compliance	9,178	15,010	13,509	12,750	(759)
Finance	308,606	292,354	274,832	324,520	49,688
Grants	7,402	8,000	7,200	6,800	(400)
Health Fitness	42,223	68,494	59,312	71,153	11,841
Human Resources	188,880	626,330	585,790	340,360	(245,430)
Language Arts	138,059	131,075	150,967	125,864	(25,103)
Language Other than English	26,013	39,710	35,739	42,635	6,896
Library Information Services	167,656	239,400	200,255	229,283	29,028
Maintenance	2,467,938	2,047,654	1,932,873	1,804,988	(127,885)
Math	97,163	85,806	97,225	75,190	(22,035)
Operations	79,690	184,165	44,593	156,872	112,279
Performing Arts/Visual Arts	605,276	780,286	741,748	695,805	(45,943)
Planning & Construction	37,823	-	-	-	-
Police	478,460	413,059	347,051	439,800	92,749
Policy Administration/Govt. Relations	46,520	48,740	46,376	36,240	(10,136)
Purchasing/Central Whse/Textbooks	206,591	174,008	159,312	136,225	(23,087)
School Administration & Personnel	329,769	468,811	434,490	389,068	(45,422)
Science	170,975	206,395	172,755	313,611	140,856
Secondary Administrative Services	31,635	36,500	30,550	22,525	(8,025)
Social & Emotional Learning	-	-	18,331	116,500	98,169
Social Studies	53,017	44,019	44,755	100,578	55,823
Spark Park	-	10,000	5,000	-	(5,000)
Special Education	549,721	531,057	508,135	510,760	2,625
Student Support & Interventions	231,155	362,489	358,325	453,178	94,853
Superintendent	54,086	76,000	68,400	64,600	(3,800)
Tax Office	73,093	74,815	80,423	74,153	(6,270)
Teaching & Learning - Elementary	41,533	51,181	42,981	55,675	12,694
Teaching & Learning - Secondary	-	51,181	42,795	54,825	12,030
Technology	1,276,491	2,511,463	2,502,752	2,928,325	425,573
Transportation	1,021,617	1,936,812	1,870,957	1,247,424	(623,533)
<b>Total Departments</b>	<b>12,734,441</b>	<b>15,965,583</b>	<b>14,942,795</b>	<b>15,552,858</b>	<b>610,063</b>
Vehicles	97,645	384,000	450,586	195,204	(255,382)
Carryover Encumbrances	236,720	-	373,503	-	(373,503)
Chapter 41 Recapture	6,501,316	19,241,390	21,663,704	-	(21,663,704)
<b>TOTAL GENERAL FUND</b>	<b>\$ 249,779,258</b>	<b>\$ 269,272,661</b>	<b>\$ 277,117,022</b>	<b>\$ 261,210,166</b>	<b>\$ (15,906,856)</b>

**Spring Branch Independent School District  
Schedule of Budgeted Expenditures by Function  
FY 2010 Proposed Budget**

	General Fund	Food Service Fund	Self Sustaining Fund	Special Revenue Fund	Debt Service Fund	Total All Funds
Instruction	\$ 161,433,623	-	\$ 200,465	\$ 15,491,683	-	\$ 177,125,771
Instructional Resources & Media Services	3,736,736	-	1,340	15,000	-	3,753,076
Curriculum Development & Instructional Staff Development	4,215,196	-	-	3,280,666	-	7,495,862
Instructional Leadership	3,001,488	-	-	805,590	-	3,807,078
School Leadership	17,460,136	-	28,600	171,849	-	17,660,585
Guidance, Counseling & Evaluation Services	8,725,889	-	6,000	2,371,075	-	11,102,964
Social Work Services	204,147	-	-	-	-	204,147
Health Services	3,136,428	-	4,280	157,623	-	3,298,331
Student Transportation	7,078,469	-	-	-	-	7,078,469
Food Services	-	14,669,475	-	-	-	14,669,475
Co-curricular/Extracurricular Activities	5,074,212	-	416,190	-	-	5,490,402
General Administration	6,028,159	-	-	-	-	6,028,159
Plant Maintenance & Operations	27,201,138	554,000	269,254	10,500	-	28,034,892
Security & Monitoring Services	3,074,670	23,800	20,000	-	-	3,118,470
Data Processing Services	7,754,983	-	-	-	-	7,754,983
Community Services	674,989	-	2,395,056	359,243	-	3,429,288
Debt Services	366,553	-	-	-	54,515,433	54,881,986
Facilities Acquisition & Construction	43,350	-	-	-	-	43,350
Contracted Instructional Services Between School Districts	-	-	-	-	-	-
Payments to Fiscal Agents - SSA	-	-	-	120,000	-	120,000
Payments to JJAEP	80,000	-	-	-	-	80,000
Other Governmental Charges	1,920,000	-	-	-	-	1,920,000
<b>Fund Total</b>	<b>\$ 261,210,166</b>	<b>\$ 15,247,275</b>	<b>\$ 3,341,185</b>	<b>\$ 22,783,229</b>	<b>\$ 54,515,433</b>	<b>\$ 357,097,288</b>