
FINANCIAL OVERVIEW AND BUDGET SUMMARY

Executive Summary

Budget Introduction

The following document represents the proposed budget for the Spring Branch Independent School District (SBISD) for the 2021 fiscal year. The budget provides a look at the financial and program priorities based on the Spring Branch T-2-4 Plan for the 2020-2021 school year.

The Texas Legislature concluded the 86th Legislative Session in 2019 by providing relief to ‘property wealthy’ districts making recapture payments to the state. SBISD recapture payments decreased from \$84 million in fiscal year 2019 to \$39 million in fiscal year 2020. HB3 also increased the basic allotment and many programmatic funding weights. The state also required 30 percent of the basic allotment increase to be allocated to salary increases for full time non-administrative employees.

The Board of Trustees prioritized salaries in their budget parameters. SBISD strives to provide salaries and benefits to maintain a competitive position for recruiting and retaining quality staff, and to ensure the students of SBISD are well-equipped to continue their education and attain a technical certificate, entrance into the military or a two- or four-year degree. This year the district initiated a follow-up to the compensation study performed by Texas Association of School Boards (TASB) during the 2016-17 school year. The purpose of the TASB pay system review was to ensure that salaries align with industry standards. As a result, the district is recommending a two percent increase of the midpoint inclusive of a step for employees on step schedules. Employees not on a step schedule are paid on pay bands and will receive an increase based on 2% of midpoint for full-time employees whose salary falls within the pay range for their job type. Full-time employees whose salary falls above the pay range for their pay band will receive a 1% of midpoint increase.

The proposed budget for FY 2021 for the General Fund totals \$351,118,029 which represents an increase of approximately \$6.4 million from the final amended budget for FY 2020. The chart below represents a five-year analysis of the General Fund budget. This analysis excludes recapture payments to the State so that expenditures for the benefit of SBISD students is not distorted.

Fiscal Year	General Fund Expenditures*	\$ Increase/ Decrease	% Increase/ Decrease	Enrollment	Increase/ Decrease	Cost per Student	\$ Increase/ Decrease	% Increase/ Decrease
2017	296,596,515 (A)	6,776,559	2.34%	35,104	(222)	8,449	245	2.99%
2018	294,752,996 (A)	(1,843,519)	-0.62%	35,032	(72)	8,414	-35	-0.42%
2019	305,683,399 (A)	10,930,403	3.71%	34,730	(302)	8,802	388	4.61%
2020	344,702,241 (B)	39,018,842	12.76%	35,199	469	9,793	991	11.26%
2021	351,118,029	6,415,788	1.86%	35,311	112	9,944	151	1.54%

* Excludes Recapture payments

(A) Audited Actual

(B) Final Amended Budget

Budget Overview and Planning

State funding formulas have been revamped by the Legislature for the 2020-2021 biennium. The formulas and student enrollment are used to calculate revenue for the District. The basic allotment for the second year of the biennium continues at \$6,160 per student for FY 2021.

Beyond student enrollment, much of the budget planning and development is focused on the general fund expenditure budget. Early in the budget cycle, senior management and the Board of Trustees discuss the priorities for the upcoming school year. With the Spring Branch T-2-4 Plan as the overarching guide, it is the document by which all decisions (especially funding decisions) are measured. Multiple paths for our students' long-term success is the primary goal and the budget priority. In planning for student success, both the Board of Trustees and the Superintendent's first priority is Literacy. Additional priorities include Counseling and Social Emotional needs of students, English Learners, Dyslexia, Career and Technical Education, and salaries for Teachers and Staff.

The Board has fund balance policies which establish the appropriate level of fund balance for the general and debt service funds. If expenditures will exceed anticipated revenues, a key question is how much fund balance should be utilized. In governmental budgeting, the expenditure budget is the cap. Based on historical budgeting and spending patterns, the general fund is typically under spent by one to two percent which would result in actual expenditures being \$3 to \$6 million less than budgeted expenditures.

Paramount to building an annual budget is the identification of realistic assumptions agreed upon by the District and its governing body.

Revenue

General Fund revenue, net of local revenue in excess of entitlement (the new name for Recapture), is expected to be relatively constant on a per student basis. Per HB3 formulas, the revenue will only change if the basic allotment is adjusted. Revenue assumptions include a slight increase of less than one-half percent in student enrollment and a 4.35% increase in property values. State funding and local taxable values are aggregated to determine the revenue for each school district. For the past several years Local Taxes have increased as a result of increases in Taxable Assessed Values, and State Funding has decreased accordingly. HB3 and SB2 provided for tax rate compression which slows the increase in local property taxes. A tax rate reduction of just under two cents is projected for the 2020-2021 school year.

The following table provides a comparison of revenues by source for fiscal years 2020 and 2021:

General Fund Revenue Sources

	Final Amended Budget FY 2020	Proposed Budget FY 2021	Percentage Change
Local Taxes	\$319,305,800	\$321,709,493	0.75%
Less Recapture	(39,442,568)	(37,166,241)	-5.77%
Penalty / Interest & Misc. Tax	2,306,148	1,820,000	-21.08%
State Funding	12,310,165	18,792,478	52.66%
Prior Year Funding Adjustment	556,133	7,400,000	1230.62%
State TRS Contributions	16,932,533	16,900,000	-0.19%
Federal & Other Sources	14,335,881	11,856,917	-17.29%
	<u>\$326,304,092</u>	<u>\$341,312,647</u>	4.60%

While the actual state funding formula for the revenue entitlement 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 (ADA) 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. (This is the formula by which an increase in property values offsets state funding.) 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 property wealth per student, the higher the proportional deduction from the Tier I total. The basic concept that as wealth per student increases, State funding decreases continues to be a factor of the funding formula.
- 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 \$98.56 for the biennium for the first 8 cents of tax rate above the compressed rate. Then the guaranteed yield drops to \$49.28 for additional pennies on 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. The property values determine whether the source of funds is from a local property tax or state funding; and, in future years, value growth will also impact the tax rate that a district will set. This will control the rampant increases in recapture.

The primary factors influencing these estimates are as follows:

- Student Enrollment – For the first time in four years, district enrollment increased in the current year (2020) and is projected to increase approximately 100 students in 2021. A year by year look at student enrollments is located on the first page of this summary.
- Property Value – The Harris County Appraisal District has projected a 4.35% increase in property values for SBISD. A recent history of taxable values is shown below. This estimate is also very important in developing revenue forecasts for the State and Local components of the General Fund as well as the Debt Service Fund.

Taxable Values - SBISD

<u>Fiscal Year</u>	<u>Property Value</u>	<u>% Increase</u>
2016	27,699,746,472	14.44%
2017	30,621,867,256	10.55%
2018	31,881,522,142	4.11%
2019	32,660,731,512	2.44%
2020	34,449,987,364	5.48%
2021*	35,949,915,227	4.35%

*Estimate

Tax Rate and General Fund Balance Impact

The District maintains a local Board Policy that sets a target for fund balance at 19% of annual budgeted expenditures. The proposed budget does not project a balanced budget, with expenditures exceeding revenues by \$9.7 million leaving a projected fund balance at the end of FY 2021 of \$102.5 million or 29.2%. The ending fund balance for FY 2021 is based upon final estimates for FY 2020.

The proposed budget is based on a tax rate of \$1.00298 for the General Fund, which is more than one penny down from the current year based on tax rate compression. The actual compressed rate will be determined and provided by the state late summer. The actual tax rate will not be adopted before September.

The following table shows SBISD’s tax rate for the General Fund and Debt Service Fund which had been constant at a total of \$1.3945 for the 8 years, preceding FY2020 compression of the tax rate.

District Tax Rate - 8 Year History

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
2014	1.09000	0.30450	1.39450
2015	1.09000	0.30450	1.39450
2016	1.09000	0.30450	1.39450
2017	1.09000	0.30450	1.39450
2018	1.09000	0.30450	1.39450
2019	1.11000	0.28450	1.39450
2020	1.01650	0.30450	1.32100
2021*	1.00298	0.30450	1.30748

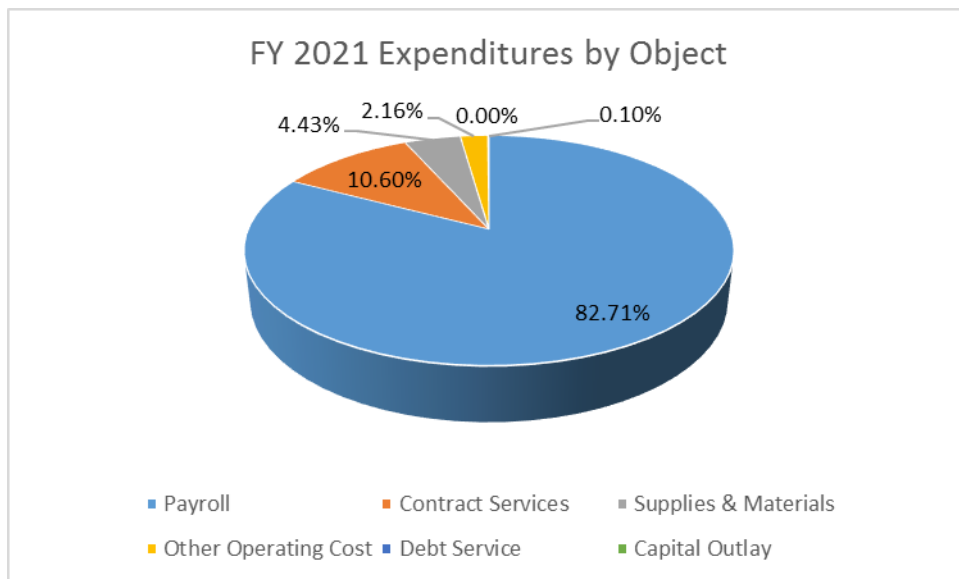
*Projected

Expenditures

General Fund expenditures, excluding recapture, are budgeted to increase by \$6.4 million from the FY 2020 final amended budget. The following table provides a comparison of budgeted expenditures by major objects for fiscal years 2020 and 2021:

General Fund Expenditures by Object

	Amended Budget FY 2020	Proposed Budget FY 2021	Percentage Change
Payroll Costs	\$280,807,618	\$290,402,107	3.42%
Contracted Services	35,738,120	37,207,958	4.11%
Supplies and Materials	16,534,314	15,541,311	-6.01%
Other Operating Cost	6,170,679	7,626,204	23.59%
Debt Service	216,526	0	-100.00%
Capital Outlay	5,234,984	340,450	-93.50%
District Expenditures	344,702,241	351,118,029	1.86%
Recapture	39,442,568	37,166,241	-5.77%
Total Expenditures	\$384,144,809	\$388,284,270	1.08%



The education of students is a labor-intensive process with payroll expenditures comprising approximately 83% of the General Fund Budget. This year the district initiated a follow-up to the compensation study

performed by TASB during the 2016-17 school year. The compensation package in this budget represents an increase of 2% of midpoint inclusive of the step for employees on step schedules. Employees not on a step schedule are paid on pay bands and will receive an increase based on 2% of midpoint for full-time employees whose salary falls within the pay range for their job type. Full-time employees whose salary falls above the pay range for their pay band will receive a 1% of midpoint increase.

Spring Branch ISD will increase the District's current contribution level for health insurance. TRS has a new health insurance carrier. The district is adjusting contributions for the continuing health plans and many, but not all, employee contributions will be reduced or remain the same. One of the most important expenditure assumptions necessary to develop the budget and future year projections is the compensation package, as it is a recurring expense that can add significantly to the budget total for the upcoming and subsequent budget years.

The following chart shows the history of salary increases for full-time employees for the past several years.

<u>Fiscal Year</u>	<u>Teachers, Nurses, Librarians, Counselors & Diagnosticians</u>	<u>Administrative, Professional Support, Secretarial/Technical & Auxiliary Staff</u>
2012	No Increase	No Increase
2013	2.00%	2.00%
2014	3.00%	3.00%
2015	3.0% Average	2.0% Average
2016	3.0% Average	3.0% Average
2017	2% Supplemental Pay	2% Supplemental Pay
2018	3% of Midpoint within range or 1% of Midpoint if above range	3% of Midpoint within range or 1% of Midpoint if above range
2019	3% of Midpoint within range or 1% of Midpoint if above range	3% of Midpoint within range or 1% of Midpoint if above range
2020	Teacher's Step Schedule increase 6% - 9%, Counselor's Step Schedule increase 4% - 7%	4% of Midpoint within range or 1% of Midpoint if above range
2021	2% of Midpoint for those on a step schedule	2% of Midpoint within range or 1% of Midpoint if above range

The following two charts indicate the allocations for the campus operating budgets, excluding payroll cost. Allocations increased in FY 2020 and remain at that level for FY 2021:

Allocations	Pre - K		Elementary	
	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>
Basic	\$69	\$75	\$51	\$65
Comp. Ed.			\$13	\$20
Bi/ESL			\$5	\$20
Special Education			\$5	\$10
Small School Adjustment			\$2	\$5

Allocations	Middle		High	
	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>
Basic	\$53	\$70	\$74	\$85
Comp. Ed.	\$10	\$25	\$10	\$25
Bi/ESL	\$5	\$25	\$5	\$25
Special Education	\$5	\$10	\$5	\$10
Title Eligible			Flat Rate	\$125

An increase of \$1.17 million was added to campus budgets via the per pupil allotments listed above for FY 2020 and remains for FY 2021.

**Spring Branch Independent School District
Budget Summary
FY 2021 Proposed Budget**

	General Fund	Child Nutrition Fund	Debt Service Fund	Total
Projected Fund Balance at 7/1/20:				
Unassigned Fund Balance	\$ 62,456,519	\$ -	\$ -	\$ 62,456,519
Restricted Fund Balance	-	2,160,980	36,174,009	38,334,989
Assigned Fund Balance	47,176,382	-	-	47,176,382
Non-Spendable Fund Balance	2,645,032	-	-	2,645,032
Total Beginning Fund Balance	112,277,933	2,160,980	36,174,009	150,612,922
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	321,709,493	-	106,903,000	428,612,493
State Funding	18,792,478	-	450,000	19,242,478
Formula State Funding	340,501,971	-	107,353,000	447,854,971
Other Revenue:				
Penalty and Interest & Misc. Tax	1,820,000	-	400,000	2,220,000
Other Local Revenue	3,455,917	2,028,000	221,000	5,704,917
Other State Revenue	4,000	100,000	-	104,000
Prior Year Funding & Recapture Adjustments	7,400,000	-	-	7,400,000
TRS - State Contribution	16,900,000	-	-	16,900,000
Federal Revenue	8,397,000	16,950,000	-	25,347,000
Total Revenue	378,478,888	19,078,000	107,974,000	505,530,888
Expenditures:				
Payroll Costs	290,402,107	7,338,000	-	297,740,107
Contracted Services	37,130,358	643,500	-	37,773,858
Supplies & Materials	15,541,311	10,961,600	-	26,502,911
Other Costs	7,600,470	75,000	-	7,675,470
Public Notices	25,734	-	-	25,734
Advocacy *	77,600	-	-	77,600
Debt Service	-	-	107,879,528	107,879,528
Capital Outlay	340,450	350,000	-	690,450
Total District Expenditures	351,118,029	19,368,100	107,879,528	478,365,657
Local Revenue Excess of Entitlement (Recapture)	37,166,241	-	-	37,166,241
Total Expenditures	388,284,270	19,368,100	107,879,528	515,531,898
Other Financing Sources (Uses):				
Finance Sources	50,000	11,000	-	61,000
Finance Uses	-	-	-	0
Total Other Financing Sources (Uses)	50,000	11,000	-	61,000
Revenue Over (Under) Expenditures	(9,755,382)	(279,100)	94,472	(9,940,010)
Projected Fund Balance at 6/30/21:				
Unassigned Fund Balance	52,701,137	-	-	52,701,137
Restricted Fund Balance	-	1,617,258	36,268,481	37,885,739
Assigned Fund Balance	47,176,382	-	-	47,176,382
Non-Spendable Fund Balance	2,645,032	264,622	-	2,909,654
Total Ending Fund Balance	\$ 102,522,551	\$ 1,881,880	\$ 36,268,481	\$ 140,672,912
Fund Balance Percent of Budget	29.20%		33.62%	
* Potential Advocacy Expense				

**Spring Branch Independent School District
Schedule of Budget Expenditures By Function
FY 2021 Proposed Budget**

	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
Instruction (11)	\$ 211,549,850	\$ -	\$ -	\$ 211,549,850
Instructional Resources & Media Services (12)	3,750,318	-	-	3,750,318
Curriculum Development & Instructional Staff Development (13)	7,473,841	-	-	7,473,841
Instructional Leadership (21)	7,342,187	-	-	7,342,187
School Leadership (23)	21,912,476	-	-	21,912,476
Guidance, Counseling & Evaluation Services (31)	15,579,167	-	-	15,579,167
Social Work Services (32)	127,105	-	-	127,105
Health Services (33)	4,344,085	-	-	4,344,085
Student Transportation (34)	9,063,307	-	-	9,063,307
Food Services (35)	59,000	18,741,000	-	18,800,000
Co-curricular/Extracurricular Activities (36)	6,698,148	-	-	6,698,148
General Administration (41)	11,009,181	-	-	11,009,181
Plant Maintenance & Operations (51)	33,456,482	595,500	-	34,051,982
Security & Monitoring Services (52)	5,162,819	31,600	-	5,194,419
Data Processing Services (53)	8,630,159	-	-	8,630,159
Community Services (61)	1,394,905	-	-	1,394,905
Debt Services (71)	-	-	107,879,528	107,879,528
Facilities Acquisition & Construction (81)	270,000	-	-	270,000
Contracted Instructional Services Between School Districts (91)	37,166,241	-	-	37,166,241
Payments to Fiscal Agents - SSA (93)	-	-	-	-
Payments to JJAEP (95)	-	-	-	-
Other Governmental Charges (99)	3,295,000	-	-	3,295,000
Fund Total	<u>\$ 388,284,270</u>	<u>\$ 19,368,100</u>	<u>\$ 107,879,528</u>	<u>\$ 515,531,898</u>

**Spring Branch Independent School District
Budget Summary - General Fund
FY 2021 Proposed Budget**

	FY 2019 Audited Actual	FY 2020 Final Amended Budget	FY 2021 Official Budget	FY2021 Increase/ (Decrease)
Beginning Fund Balance:				
Unassigned Fund Balance	\$ 59,380,209	\$ 114,995,420	\$ 62,456,519	\$ (52,538,901)
Restricted Fund Balance	-	-	-	-
Assigned Fund Balance	20,834,023	12,205,336	47,176,382	34,971,046
Non-Spendable Fund Balance	2,883,058	2,688,470	2,645,032	(43,438)
Total Beginning Fund Balance	83,097,290	129,889,226	112,277,933	(17,611,293)
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	331,017,860	319,305,800	321,709,493	2,403,693
State Funding	26,482,390	12,310,165	18,792,478	6,482,313
Local Revenue Excess of Entitlement (Recapture)	(84,582,729)	(39,442,568)	(37,166,241)	2,276,327
Net State Funding	272,917,521	292,173,397	303,335,730	11,162,333
Other Revenue:				
Penalty and Interest & Misc. Tax	2,232,564	2,306,148	1,820,000	(486,148)
Other Local Revenue	7,370,880	5,852,881	3,455,917	(2,396,964)
Other State Revenue	32,856,708	33,000	4,000	(29,000)
Prior Year Funding & Recapture Adjustments	9,385,366	556,133	7,400,000	6,843,867
TRS - State Contribution	14,345,308	16,932,533	16,900,000	(32,533)
Federal Revenue	11,889,686	8,450,000	8,397,000	(53,000)
Total Revenue	350,998,033	326,304,092	341,312,647	15,008,555
Expenditures:				
Payroll Costs	254,229,835	280,807,618	290,402,107	9,594,489
Contracted Services	34,616,354	35,673,120	37,130,358	1,457,238
Supplies & Materials	9,942,280	16,534,314	15,541,311	(993,003)
Other Costs	5,434,055	6,144,037	7,600,470	1,456,432
Public Notices	39,533	26,641	25,734	(907)
Advocacy *	-	65,000	77,600	12,600
Debt Service	288,701	216,526	-	(216,526)
Capital Outlay	1,132,642	5,234,985	340,450	(4,894,535)
Total Expenditures	305,683,399	344,702,241	351,118,029	6,415,788
Other Financing Sources (Uses):				
Other Financial Sources	1,477,302	786,856	50,000	(736,856)
Other Financial Uses	-	-	-	-
Total Financing Sources (Uses)	1,477,302	786,856	50,000	(736,856)
Revenue Over (Under) Expenditures	46,791,936	(17,611,293)	(9,755,382)	
Ending Fund Balance:				
Unassigned Fund Balance	114,995,420	62,456,519	52,701,137	
Restricted Fund Balance	-	-	-	
Assigned Fund Balance	12,205,336	47,176,382	47,176,382	
Non-Spendable Fund Balance	2,688,470	2,645,032	2,645,032	
Total Ending Fund Balance	\$ 129,889,226	\$ 112,277,933	\$ 102,522,551	

**Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2021 Proposed Budget**

	FY 2018 Audited Actuals	FY 2019 Audited Actuals	FY2020 Final Amended	FY2021 Official Budget	FY2021 Increase (Decrease)
Payroll Costs:					
Salaries - Staffing Plan	\$ 200,149,858	\$ 206,174,750	\$ 230,548,413	\$ 240,560,537	10,012,124
Substitutes	2,516,435	2,401,091	3,024,000	2,850,000	(174,000)
Career Ladder/Merit Pay	166,154	147,008	155,000	124,878	(30,122)
Medicare/FICA	2,695,289	2,777,349	3,415,335	3,488,344	73,009
Employer Contributions	11,895,282	11,303,329	11,542,096	11,388,274	(153,822)
Workers' Compensation	973,597	1,006,907	1,136,563	1,154,762	18,199
Unemployment Compensation	75,768	54,911	185,000	150,000	(35,000)
Employee Allowance	89,125	87,338	115,600	100,000	(15,600)
Teacher Retirement	7,121,939	7,549,030	8,654,746	8,500,000	(154,746)
Sick Leave Payoff	1,091,828	1,291,276	1,187,000	1,000,000	(187,000)
State Paid TRS Contribution	14,805,085	14,345,308	16,436,430	16,900,000	463,570
Total Payroll Cost	241,580,361	247,138,295	276,400,184	286,216,795	9,816,611
Capital Lease	288,701	288,701	216,526	-	(216,526)
Maintenance - Copiers	259,760	251,183	375,000	375,000	-
Legal Fees	892,761	3,869,391	550,000	600,000	50,000
Utilities	8,528,699	8,355,716	8,400,000	8,600,000	200,000
Property/Casualty Insurance	2,416,765	2,452,013	2,853,525	3,504,000	650,475
HCAD	3,058,519	3,195,108	3,160,915	3,295,000	134,085
Chapter 49 (Recapture)	75,118,321	84,582,729	39,442,568	37,166,241	(2,276,327)
District Wide Projects	9,038,757	9,744,814	11,582,461	15,364,276	3,781,815
Benefit Plans	83,566	99,168	100,740	122,000	21,260
Total District Wide Costs:	341,266,211	359,977,116	343,081,919	355,243,312	12,161,393
Campus and Department Budgets:					
Memorial Senior	251,545	264,352	305,095	318,725	13,630
Spring Woods Senior	326,945	350,832	536,715	553,865	17,150
Northbrook Senior	396,187	353,629	490,090	509,650	19,560
Stratford Senior	252,353	229,564	267,245	267,560	315
Westchester Academy	183,480	203,363	230,130	218,965	(11,165)
Academy of Choice	92,571	89,484	106,325	105,185	(1,140)
District Alternative Education Prog.	56,941	62,277	79,920	79,430	(490)
School Age Parent Program	1,645	2,192	3,000	-	(3,000)
Teenage Parent Childcare Program	10,980	8,936	9,000	9,000	-
Landrum Middle	52,665	62,424	78,074	78,351	277
Memorial Middle	79,945	81,262	103,332	109,101	5,769
Spring Branch Middle	75,374	67,011	113,376	116,771	3,395
Spring Woods Middle	65,774	64,695	106,656	112,886	6,230
Spring Forest Middle	59,115	70,920	100,466	103,151	2,685
Spring Oaks Middle	58,431	59,838	89,326	92,561	3,235
Northbrook Middle	46,752	36,091	61,366	66,291	4,925
Cornerstone Academy	91,160	96,681	112,883	121,316	8,433
Bunker Hill Elementary	27,366	35,139	47,485	51,720	4,235
Edgewood Elementary	54,971	49,492	63,165	65,360	2,195
Frostwood Elementary	40,252	44,689	57,890	62,450	4,560
Hollibrook Elementary	62,267	56,333	82,918	82,185	(733)
Housman Elementary	37,912	39,779	53,780	52,715	(1,065)
Hunters Creek Elementary	40,530	40,415	50,945	49,620	(1,325)
Meadow Wood Elementary	33,566	30,678	46,055	47,905	1,850
Memorial Drive Elementary	29,724	27,056	34,780	34,450	(330)
Pine Shadows Elementary	52,550	55,145	76,029	75,750	(279)
Ridgecrest Elementary	58,905	48,866	87,565	88,255	690
Rummel Creek Elementary	37,587	44,607	60,745	63,770	3,025
Shadow Oaks Elementary	51,231	49,901	69,910	68,580	(1,330)
Spring Branch Elementary	44,211	42,235	63,190	61,705	(1,485)
Valley Oaks Elementary	35,237	44,128	59,406	65,915	6,509
Westwood Elementary	40,536	38,476	56,610	54,145	(2,465)
Woodview Elementary	60,732	42,917	62,070	61,525	(545)
Wilchester Elementary	36,812	41,717	63,125	64,925	1,800
Sherwood Elementary	31,464	31,939	45,260	46,510	1,250
Spring Shadows Elementary	49,709	49,334	66,575	68,365	1,790

**Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2021 Proposed Budget**

	FY 2018 Audited Actuals	FY 2019 Audited Actuals	FY2020 Final Amended	FY2021 Official Budget	FY2021 Increase (Decrease)
Nottingham Elementary	31,793	38,094	46,309	56,915	10,606
Terrace Elementary	26,071	25,665	41,347	38,750	(2,597)
Thornwood Elementary	29,829	31,304	44,527	42,585	(1,942)
Cedar Brook Elementary	60,065	52,947	73,235	69,575	(3,660)
Treasure Forest Elementary	63,991	44,127	55,820	53,540	(2,280)
Buffalo Creek Elementary	41,169	39,318	54,995	52,425	(2,570)
Bendwood	63,032	64,883	74,505	76,340	1,835
Guthrie Center	231,625	189,480	288,882	259,285	(29,597)
Wildcat Way School	25,063	37,035	23,222	31,205	7,983
Panda Path School	16,016	17,846	19,875	20,000	125
Lion Lane School	29,477	22,834	26,207	24,665	(1,542)
Bear Blvd. School	25,665	16,360	27,070	26,410	(660)
Tiger Trail School	28,836	23,445	28,867	27,550	(1,317)
High School Allotment	2,716,592	2,677,500	146,000	-	(146,000)
Spring Branch Academic Institute	75,794	100,954	191,761	174,470	(17,291)
Total Campus	6,392,445	6,298,192	5,083,123	4,982,373	(100,750)
Academic Design & Performance	334,925	135,878	80,446	-	(80,446)
Academics	45,076	731,685	1,221,161	737,500	(483,661)
Advanced Studies	111,772	169,060	259,000	336,475	77,475
Assessment and Compliance	752,657	777,487	935,350	873,380	(61,970)
Athletics	3,123,997	2,984,230	3,591,787	3,372,300	(219,487)
Bilingual Compliance	-	11,303	11,500	42,189	30,689
Board of Trustees	49,604	45,331	50,400	50,650	250
Career & Technology Education	62,128	81,670	156,906	150,800	(6,106)
Communications	289,585	275,932	608,860	482,500	(126,360)
Community Relations	611,009	469,904	505,956	664,501	158,545
Custodial Services	1,535,670	1,172,974	1,726,389	1,413,950	(312,439)
Data Communication	1,188,484	1,134,717	1,427,165	1,386,165	(41,000)
Early Childhood	600,599	151,631	117,300	87,500	(29,800)
Educational Technology	147,764	204,564	326,663	407,005	80,342
Elem & Sec. Administration	-	-	-	279,800	279,800
ESL/Bilingual	51,002	391,574	405,500	275,309	(130,191)
Facilities Services	4,450,143	3,878,535	4,830,113	4,744,042	(86,071)
Federal & External Compliance	5,778	5,619	8,400	8,400	-
Financial Services	495,404	730,209	686,482	620,000	(66,482)
Govt Liaison/Policy	96,293	122,530	139,100	148,800	9,700
Grants	4,198	4,529	5,000	5,000	-
Guidance & Counseling	190,203	378,842	619,526	720,981	101,455
Health Fitness	53,361	55,028	58,184	76,031	17,847
Humanities 6-12	50,380	79,256	153,960	190,000	36,040
Humanities K-5	97,998	76,566	264,335	577,713	313,378
Information Management	549,233	554,799	709,538	1,156,575	447,037
Innovation & Redesign	287,933	222,543	8,732	-	(8,732)
Intervention Services	-	-	-	30,500	30,500
Language Other than English	31,434	34,058	40,000	17,500	(22,500)
Library Information Services	124,097	121,842	143,439	248,089	104,650
Math	97,264	90,478	122,649	158,000	35,351
Operations	135,322	125,500	174,831	167,000	(7,831)
Performing /Visual Arts	679,128	731,880	656,000	714,258	58,258
Personalized Professional Learning	129,600	278,040	692,690	-	(692,690)
Planning & Construction	-	3,500	3,293,840	180,000	(3,113,840)
Police	797,466	1,180,829	1,733,230	1,023,000	(710,230)
Purchasing/Central Whse/Textbooks	151,375	147,224	249,818	265,369	15,551
Research & Evaluation	117,554	118,632	141,625	141,625	-
School Communities	300,133	250,269	297,000	30,000	(267,000)
Science	94,776	92,845	158,750	146,000	(12,750)
Spark Park	-	-	10,000	10,000	-
Special Education	175,946	182,387	217,236	238,850	21,614
Student Instructional Services	3,291	3,645	18,100	3,000	(15,100)
Student Support Services	36,770	31,903	356,000	177,314	(178,686)
Summer School	366,912	538,898	375,500	414,000	38,500

**Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2021 Proposed Budget**

	FY 2018 Audited Actuals	FY 2019 Audited Actuals	FY2020 Final Amended	FY2021 Official Budget	FY2021 Increase (Decrease)
Superintendent	68,649	21,557	59,000	32,400	(26,600)
System of Care	65,129	107,753	55,000	83,400	28,400
Talent	354,546	445,362	748,561	938,350	189,789
Talent and Operations	159,729	137,804	40,999	32,500	(8,499)
Tax Office	80,322	72,290	104,500	92,500	(12,000)
Technology Customer Service	209,834	281,244	391,498	336,819	(54,679)
Technology Services	17,338	629,787	3,774,545	48,545	(3,726,000)
Transportation	2,830,844	3,516,696	3,217,204	3,722,000	504,797
Total Departments	<u>22,212,657</u>	<u>23,990,820</u>	<u>35,979,767</u>	<u>28,058,585</u>	<u>(7,921,182)</u>
TOTAL GENERAL FUND	<u>\$ 369,871,317</u>	<u>\$ 390,266,128</u>	<u>\$ 384,144,809</u>	<u>\$ 388,284,270</u>	<u>\$ 4,139,461</u>

**Spring Branch Independent School District
Budget Summary - Child Nutrition Fund
FY 2021 Proposed Budget**

	FY 2019 Audited Actual	FY 2020 Final Amended Budget	FY 2021 Official Budget	FY2021 Increase/ (Decrease)
Beginning Fund Balance:				
Reserved Fund Balance	\$ 3,904,958	\$ 4,698,881	\$ 2,160,980	\$ (2,537,901)
Total Beginning Fund Balance	<u>3,904,958</u>	<u>4,698,881</u>	<u>2,160,980</u>	<u>(2,537,901)</u>
Revenue:				
Local Revenue	2,222,007	1,695,428	2,028,000	332,572
State Revenue	95,280	100,000	100,000	-
Federal Revenue	16,088,930	13,104,071	16,950,000	3,845,929
Total Revenue	<u>18,406,217</u>	<u>14,899,499</u>	<u>19,078,000</u>	<u>4,178,501</u>
Expenditures:				
Payroll Costs	7,294,112	7,821,487	7,338,000	(483,487)
Contract Services	884,675	809,563	643,500	(166,063)
Supplies and Materials	9,371,423	8,284,653	10,961,600	2,676,947
Other Costs	49,675	70,000	75,000	5,000
Debt Service	-	-	-	-
Capital Outlay	73,529	456,697	350,000	(106,697)
Total Expenditures	<u>17,673,415</u>	<u>17,442,400</u>	<u>19,368,100</u>	<u>1,925,700</u>
Other Financing Sources (Uses):				
Other Financial Sources	11,651	5,000	11,000	6,000
Other Financial Uses	49,470	-	-	-
Total Financing Sources (Uses)	<u>61,121</u>	<u>5,000</u>	<u>11,000</u>	<u>6,000</u>
Revenue Over (Under) Expenditures	<u>793,923</u>	<u>(2,537,901)</u>	<u>(279,100)</u>	
Ending Fund Balance:				
Restricted Fund Balance	<u>4,698,881</u>	<u>2,160,980</u>	<u>1,881,880</u>	
Total Ending Fund Balance	<u>\$ 4,698,881</u>	<u>\$ 2,160,980</u>	<u>\$ 1,881,880</u>	

**Spring Branch Independent School District
Budget Summary - Debt Service Fund
FY 2021 Proposed Budget**

	FY 2019 Audited Actual	FY 2020 Final Amended Budget	FY 2021 Official Budget	FY2021 Increase/ (Decrease)
Beginning Fund Balance:				
Reserved Fund Balance	\$ 36,976,948	\$ 36,598,724	\$ 36,174,009	\$ (424,715)
Total Beginning Fund Balance	36,976,948	36,598,724	36,174,009	(424,715)
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	90,827,227	101,823,333	106,903,000	5,079,667
State Funding	581,159	489,936	450,000	(39,936)
Formula State Funding	91,408,386	102,313,269	107,353,000	5,039,731
Other Revenue:				
Penalty and Interest & Misc. Tax	481,186	456,415	400,000	(56,415)
Other Local Revenue	927,513	748,000	221,000	(527,000)
Total Revenue	92,817,086	103,517,684	107,974,000	4,456,316
Expenditures:				
Debt Service	93,195,310	103,942,399	107,879,528	3,937,129
Total Expenditures	93,195,310	103,942,399	107,879,528	3,937,129
Other Financing Sources (Uses):				
Other Financial Sources	32,295,000	-	-	-
Other Financial Uses	32,295,000	-	-	-
Total Financing Sources (Uses)	-	-	-	-
Revenue Over (Under) Expenditures	(378,224)	(424,715)	94,472	
Ending Fund Balance:				
Reserved Fund Balance	36,598,724	36,174,009	36,268,481	
Total Ending Fund Balance	\$ 36,598,724	\$ 36,174,009	\$ 36,268,481	

**Spring Branch Independent School District
Budget Summary - Self Sustaining Fund
FY 2021 Proposed Budget**

	FY 2019 Audited Actual	FY 2020 Final Amended Budget	FY 2021 Official Budget	FY2021 Increase/ (Decrease)
Beginning Net Position:				
Reserved Net Position	\$ 2,192,776	\$ 2,838,963	\$ 1,905,585	\$ (933,378)
Total Beginning Net Position	<u>2,192,776</u>	<u>2,838,963</u>	<u>1,905,585</u>	<u>(933,378)</u>
Revenue:				
Other Revenue:				
Other Local Revenue	3,692,274	2,433,980	3,330,172	896,192
Total Revenue	<u>3,692,274</u>	<u>2,433,980</u>	<u>3,330,172</u>	<u>896,192</u>
Expense:				
Payroll Costs	2,183,647	2,110,238	2,248,801	138,563
Contracted Services	194,566	380,874	170,045	(210,829)
Supplies & Materials	238,341	371,160	189,800	(181,360)
Other Costs	483,428	422,912	430,119	7,207
Capital Outlay	-	82,175	-	(82,175)
Total Expense	<u>3,099,982</u>	<u>3,367,358</u>	<u>3,038,765</u>	<u>(328,593)</u>
Other Financing Sources (Uses):				
Other Financial Sources	69,399	-	-	-
Other Financial Uses	15,504	-	-	-
Total Financing Sources (Uses)	<u>53,895</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expense	<u>646,187</u>	<u>(933,378)</u>	<u>291,407</u>	
Ending Net Position:				
Reserved Net Position	<u>2,838,963</u>	<u>1,905,585</u>	<u>2,196,992</u>	
Total Ending Net Position	<u>\$ 2,838,963</u>	<u>\$ 1,905,585</u>	<u>\$ 2,196,992</u>	

**Spring Branch Independent School District
Special Revenue Fund
FY 2021 Proposed Expenditure Budget**

	FY 2020 Final Amended Budget*	Official FY 2021**	FY2021 Increase (Decrease)
Title I, Basic	\$ 12,767,616	\$ 10,628,244	\$ (2,139,372)
IDEA-B, Formula	9,333,237	5,800,000	(3,533,237)
IDEA-B, Preschool	132,749	106,800	(25,949)
Vocational Education-Basic	494,630	427,407	(67,223)
Title II, Part A	1,497,700	1,345,359	(152,341)
Title III	1,353,271	1,477,311	124,040
Title IV	1,232,968	759,631	(473,337)
Total Special Revenue Funds	\$ 26,812,171	\$ 20,544,752	\$ (6,267,419)

* Does not include indirect costs, however roll-forward and maximum entitlement amounts are included.

** Does not include indirect costs.

**Spring Branch Independent School District
Special Revenue Fund - By Object (with Staffing)
FY 2021 Proposed Expenditure Budget**

	Title I Basic	IDEA-B, Formula	IDEA-B, Preschool	Voc Educ Basic	Title II Part A	Title III	Title IV	TOTAL
Revenues	\$11,189,980	\$5,800,000	\$ 106,800	\$ 427,407	\$1,416,465	\$1,477,311	\$ 759,631	21,177,594
Expenditures by Object								
Payroll Costs	6,125,419	3,606,300	105,900	100,000	1,009,198	1,043,375	143,409	12,133,601
Contract Services	3,194,741	1,430,500	200	2,000	159,500	280,000	491,500	5,558,441
Supplies and Materials	1,063,113	320,500	200	259,407	124,044	133,936	74,722	1,975,922
Other Costs	244,971	417,700	500	66,000	52,617	20,000	50,000	851,788
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	25,000	-	-	-	-	-	25,000
Private Schools (Title Grants Only)	-	-	-	-	-	-	-	-
Special Revenue Total	10,628,244	5,800,000	106,800	427,407	1,345,359	1,477,311	759,631	20,544,752
Indirect Cost	561,736	-	-	-	71,106	-	-	632,842
Total Expenditures by Object	11,189,980	5,800,000	106,800	427,407	1,416,465	1,477,311	759,631	21,177,594
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing								
Teachers		27	1					28
Teacher Assistants	52	42	2			14		110
Teachers on Special Assignment						3		3
Intervention Specialist	37	1						38
District Lead Intervention Specialist								0
Instructional Specialist	2				3	1		6
Tutors	12							12
Community/Parent Liaison	3					3		6
Director	1							1
Coordinator				1			1	2
Facilitator	3				1	1	2	7
New Teacher Mentor					1			1
Opportunity Culture Teachers								0
Nurse		1						1
Counselor	5							5
Professional Development Specialists					4			4
Director Personalized Learning					1			1
Support Teacher	5							5
LSSP								0
OT/PT								0
Diagnosticians		9						9
Family Education Specialist/ Facilitator	3				1			4
Compliance Specialist	1							1
Budget Specialist	1							1
Support Specialist	1	11						12
Program Specialist	1							1
Crisis Intervention Officers								
Total	127	91	3	1	11	22	3	258