
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 2023 fiscal year. The budget provides a look at the financial and program priorities based on the Spring Branch T-2-4 Plan for the 2022-2023 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, with an estimated increase to \$67 million in fiscal year 2023. 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 in fiscal year 2020 for full time non-administrative employees. Those required salary increases are still maintained within the SBISD’s current salary structure.

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 (T-2-4 Plan). This year the district initiated a pay system review to ensure that salaries align with industry standards. As a result, the district is recommending a three 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 3% 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.

Other items reviewed and adjusted include: stipends, health insurance premium reductions as well as the provision of wellness days for all SBISD employees.

The proposed budget for FY 2023 for the General Fund totals \$357,500,715 which represents an increase of approximately \$16.1 million from the final amended budget for FY 2022. The chart on the next page 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
2019	305,683,399 (A)		10,930,403	3.71%	34,780	(252)	8,789	388	4.61%
2020	331,764,180 (A)		26,080,781	8.53%	35,233	453	9,416	627	7.14%
2021	348,829,444 (A)		17,065,264	5.14%	33,308	(1,925)	10,473	1,057	11.22%
2022	341,358,826 (B)		-7,470,618	-2.14%	33,737	429	10,118	(355)	-3.39%
2023	357,500,175		16,141,349	4.73%	33,862	125	10,558	439	4.34%

* Excludes Recapture payments

(A) Audited Actual

(B) Final Amended Budget

Budget Overview and Planning

State funding formulas were revamped by the Legislature for the 2021-2023 biennium in an effort to clean up HB3 adjustments from the previous legislative session. The formulas and student enrollment are used to calculate revenue for the District. The basic allotment for the second year of this new biennium continues at \$6,160 per student for FY 2023.

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. The Spring Branch T-2-4 Plan as the overarching guide. 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 & Numeracy. Additional priorities include Counseling and Social Emotional needs of students, Career and Technical Education, additional supports for various student populations, 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 two to three percent which would result in actual expenditures being \$7 to \$10 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 an increase of 0.3% percent in student enrollment and a

6.5% 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 because 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. The Texas Education Agency will determine the actual tax rate the district can levy in September after analyzing the various projected property value growth across the state.

The following table provides a comparison of revenues by source for fiscal years 2022 and 2023:

General Fund Revenue Sources

	Final Amended Budget FY 2022	Proposed Budget FY 2023	Percentage Change
Local Taxes	\$340,136,205	\$353,839,292	4.03%
Less Recapture	(68,150,496)	(74,894,174)	9.90%
Other Local	7,692,000	8,563,500	11.33%
State Funding	19,869,934	15,983,622	-19.56%
Other State	14,777,549	19,520,300	32.09%
Federal & Other Sources	16,832,434	12,924,658	-23.22%
	<u>\$331,157,626</u>	<u>\$335,937,198</u>	<u>1.44%</u>

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 – SBISD had a drop in enrollment for fiscal year 2021 due to the effect of the pandemic. There has been moderate growth of student enrollment since 2021. A growth of 0.3% is estimated for 2023 to account for continued recovery of that loss of enrollment. A year by year look at student enrollments is located on the second page of this summary.
- Property Value – The Harris County Appraisal District has projected a 6.5% 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>
2019	32,660,731,512	2.44%
2020	34,449,987,364	5.48%
2021	35,997,297,175	4.49%
2022	36,835,716,132	2.33%
2023*	39,243,814,313	6.54%

*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 is negative, with expenditures exceeding revenues by \$21.6 million leaving a projected fund balance at the end of FY 2023 of \$85.7 million or 23.9%. The ending fund balance for FY 2023 is based upon final estimates for FY 2022.

The FY 2023 proposed budget is based on a tax rate of \$0.98050 for the General Fund, which is a decrease from the FY 2022 rate due to 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 history for the General Fund and Debt Service Fund.

District Tax Rate - History

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
2019	1.11000	0.28450	1.39450
2020	1.01650	0.30450	1.32100
2021	1.00280	0.30450	1.30730
2022	0.99980	0.30450	1.30430
2023*	0.98050	0.30450	1.28500

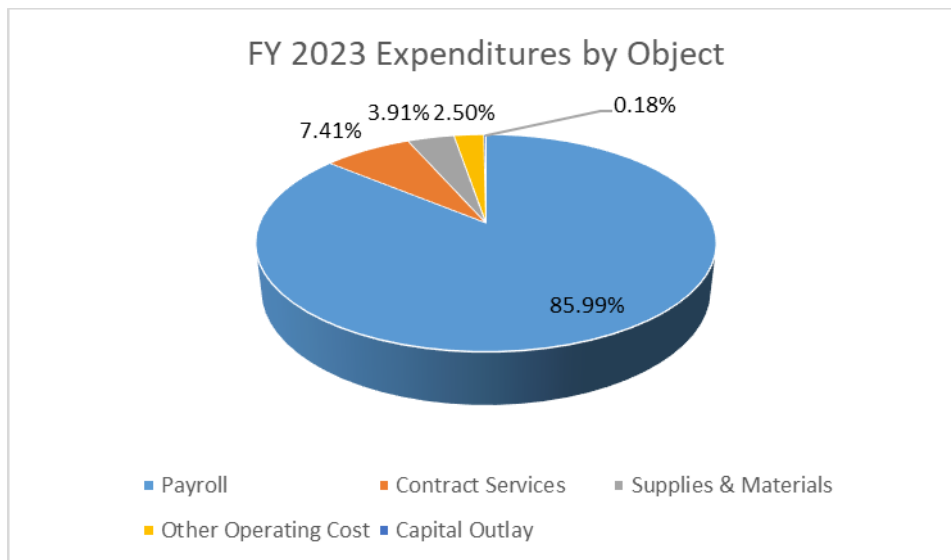
*Projected

Expenditures

General Fund expenditures, excluding recapture, are budgeted to increase by \$16.1 million from the FY 2022 final amended budget. The following table provides a comparison of budgeted expenditures by major objects for fiscal years 2022 and 2023:

General Fund Expenditures by Object

	Amended Budget FY 2022	Proposed Budget FY 2023	Percentage Change
Payroll Costs	\$298,071,184	\$307,403,045	3.13%
Contracted Services	18,911,870	26,475,516	39.99%
Supplies and Materials	13,212,662	13,991,210	5.89%
Other Operating Cost	7,451,225	8,984,944	20.58%
Debt Service	906,150	-	-100.00%
Capital Outlay	<u>2,805,735</u>	<u>646,000</u>	-76.98%
District Expenditures	341,358,826	357,500,715	4.73%
Recapture	<u>68,150,496</u>	<u>74,894,174</u>	9.90%
Total Expenditures	<u><u>\$409,509,322</u></u>	<u><u>\$432,394,889</u></u>	5.59%



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 pay review to the compensation study performed by Texas Association of School Boards (TASB). The compensation package in this budget represents an increase of 3% 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 3% 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 decrease both the District’s and employee’s current contribution level for health insurance for almost every plan. 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>
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
2022	2% of Midpoint for those on a step schedule	2% of Midpoint within range or 1% of Midpoint if above range
2023	3% of Midpoint for those on a step schedule	3% of Midpoint within range or 1% of Midpoint if above range

**Spring Branch Independent School District
Budget Summary
FY 2023 Official Budget**

	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Projected Fund Balance at 7/1/22:				
Unassigned Fund Balance	\$ 52,961,280	\$ -	\$ -	\$ 52,961,280
Restricted Fund Balance	-	7,248,202	35,715,718	42,963,920
Assigned Fund Balance	47,288,016	-	-	47,288,016
Non-Spendable Fund Balance	6,988,783	315,433	-	7,304,216
Total Beginning Fund Balance	<u>107,238,079</u>	<u>7,563,635</u>	<u>35,715,718</u>	<u>150,517,432</u>
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	353,839,292	-	115,810,000	469,649,292
State Funding	15,983,622	-	500,000	16,483,622
Local Revenue Excess of Entitlement (Recapture)	(74,894,174)	-	-	(74,894,174)
Net State Funding	<u>294,928,740</u>	<u>-</u>	<u>116,310,000</u>	<u>411,238,740</u>
Other Revenue:				
Other Local Revenue	8,563,500	734,000	1,105,000	10,402,500
Other State Revenue	19,520,300	90,000	-	19,610,300
Federal Revenue	12,874,658	20,580,000	-	33,454,658
Total Revenue	<u>335,887,198</u>	<u>21,404,000</u>	<u>117,415,000</u>	<u>474,706,198</u>
Expenditures:				
Payroll Costs	307,403,045	9,327,150	-	316,730,195
Contracted Services	26,398,516	860,500	-	27,259,016
Supplies & Materials	13,991,210	11,258,350	-	25,249,560
Other Costs	8,961,444	68,000	-	9,029,444
Public Notices	23,500	-	-	23,500
Advocacy *	77,000	-	-	77,000
Debt Service	-	-	117,394,531	117,394,531
Capital Outlay	646,000	1,500,000	-	2,146,000
Total Expenditures	<u>357,500,715</u>	<u>23,014,000</u>	<u>117,394,531</u>	<u>497,909,246</u>
Other Financing Sources (Uses):				
Financing Sources	50,000	20,000	-	70,000
Financing Uses	-	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>20,000</u>	<u>-</u>	<u>70,000</u>
Revenue Over (Under) Expenditures	<u>(21,563,517)</u>	<u>(1,590,000)</u>	<u>20,469</u>	<u>(23,133,048)</u>
Projected Fund Balance at 6/30/23:				
Unassigned Fund Balance	31,397,763	-	-	31,397,763
Restricted Fund Balance	-	5,709,013	35,736,187	41,445,200
Assigned Fund Balance	47,288,016	-	-	47,288,016
Non-Spendable Fund Balance	6,988,783	264,622	-	7,253,405
Total Ending Fund Balance	<u>\$ 85,674,562</u>	<u>\$ 5,973,635</u>	<u>\$ 35,736,187</u>	<u>\$ 127,384,384</u>
Fund Balance Percent of Budget	23.96%		30.44%	

* Potential Advocacy Expense

**Spring Branch Independent School District
Schedule of Budget Expenditures By Function
FY 2023 Official Budget**

	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
Instruction (11)	\$ 213,221,637	\$ -	\$ -	\$ 213,221,637
Instructional Resources & Media Services (12)	3,877,472	-	-	3,877,472
Curriculum Development & Instructional Staff Development (13)	7,333,830	-	-	7,333,830
Instructional Leadership (21)	8,012,150	-	-	8,012,150
School Leadership (23)	23,030,983	-	-	23,030,983
Guidance, Counseling & Evaluation Services (31)	17,988,331	-	-	17,988,331
Social Work Services (32)	132,140	-	-	132,140
Health Services (33)	4,496,450	-	-	4,496,450
Student Transportation (34)	8,973,924	-	-	8,973,924
Food Services (35)	89,600	22,145,400	-	22,235,000
Co-curricular/Extracurricular Activities (36)	7,420,796	-	-	7,420,796
General Administration (41)	11,881,105	-	-	11,881,105
Plant Maintenance & Operations (51)	29,607,872	830,200	-	30,438,072
Security & Monitoring Services (52)	6,908,685	38,400	-	6,947,085
Data Processing Services (53)	9,122,590	-	-	9,122,590
Community Services (61)	1,560,550	-	-	1,560,550
Debt Services (71)	-	-	117,394,531	117,394,531
Facilities Acquisition & Construction (81)	342,600	-	-	342,600
Contracted Instructional Services Between School Districts (91)	74,894,174	-	-	74,894,174
Other Governmental Charges (99)	3,500,000	-	-	3,500,000
Fund Total	<u><u>\$ 432,394,889</u></u>	<u><u>\$ 23,014,000</u></u>	<u><u>\$ 117,394,531</u></u>	<u><u>\$ 572,803,420</u></u>

**Spring Branch Independent School District
Budget Summary - General Fund
FY 2023 Official Budget**

	FY 2021 Audited Actual	FY 2022 Final Amended Budget	FY 2023 Official Budget	FY2023 Increase/ (Decrease)
Beginning Fund Balance:				
Unassigned Fund Balance	\$ 87,110,204	\$ 69,557,614	\$ 52,961,280	\$ (16,596,334)
Restricted Fund Balance	-	-	-	-
Assigned Fund Balance	47,176,381	43,843,020	47,288,016	3,444,996
Non-Spendable Fund Balance	2,805,675	4,038,645	6,988,783	2,950,138
Total Beginning Fund Balance	137,092,260	117,439,279	107,238,079	(10,201,200)
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	331,453,646	340,136,205	353,839,292	13,703,087
State Funding	22,791,449	19,869,934	15,983,622	(3,886,312)
Local Revenue Excess of Entitlement (Recapture)	(59,724,360)	(68,150,496)	(74,894,174)	(6,743,678)
Net State Funding	294,520,735	291,855,643	294,928,740	3,073,097
Other Revenue:				
Other Local Revenue	5,747,583	7,692,000	8,563,500	871,500
Other State Revenue	16,239,051	14,777,549	19,520,300	4,742,751
Federal Revenue	12,377,047	14,950,000	12,874,658	(2,075,342)
Total Revenue	328,884,416	329,275,192	335,887,198	6,612,006
Expenditures:				
Payroll Costs	289,183,148	298,071,184	307,403,045	9,331,861
Contracted Services	31,795,388	18,844,870	26,398,516	7,553,646
Supplies & Materials	20,900,780	13,212,662	13,991,210	778,548
Other Costs	5,539,822	7,429,084	8,961,444	1,532,360
Public Notices	14,255	22,141	23,500	1,359
Advocacy *	71,013	67,000	77,000	10,000
Debt Service	-	906,150	-	(906,150)
Capital Outlay	1,325,038	2,805,735	646,000	(2,159,735)
Total Expenditures	348,829,444	341,358,826	357,500,715	16,141,889
Other Financing Sources (Uses):				
Other Financing Sources	297,499	1,882,434	50,000	(1,832,434)
Other Financing Uses	(5,452)	-	-	-
Total Financing Sources (Uses)	292,047	1,882,434	50,000	(1,832,434)
Revenue Over (Under) Expenditures	(19,652,981)	(10,201,200)	(21,563,517)	(11,362,317)
Ending Fund Balance:				
Unassigned Fund Balance	69,557,614	52,961,280	31,397,763	
Restricted Fund Balance	-	-	-	
Assigned Fund Balance	43,843,020	47,288,016	47,288,016	
Non-Spendable Fund Balance	4,038,645	6,988,783	6,988,783	
Total Ending Fund Balance	\$ 117,439,279	\$ 107,238,079	\$ 85,674,562	

Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2023 Official Budget

	FY 2021 Audited Actuals	FY2022 Final Amended	FY2023 Official Budget	FY2023 Increase (Decrease)
Payroll Costs:	\$ 284,774,370	\$ 295,390,826	\$ 304,422,509	\$ 9,031,683
District Wide Cost*	84,728,934	77,643,064	93,455,954	15,812,890
Campus Budgets:				
Memorial Senior	311,069	350,026	289,755	(60,271)
Spring Woods Senior	612,738	555,700	530,495	(25,205)
Northbrook Senior	432,865	487,505	440,750	(46,755)
Stratford Senior	298,156	279,399	277,470	(1,929)
Westchester Academy	209,339	194,424	202,053	7,629
Academy of Choice	78,878	103,710	92,995	(10,715)
District Alternative Education Prog.	69,279	76,700	76,700	-
Teenage Parent Childcare Program	7,825	9,000	9,000	-
Landrum Middle	57,974	70,551	76,731	6,180
Memorial Middle	102,393	110,906	112,711	1,805
Spring Branch Middle	117,082	111,946	120,061	8,115
Spring Woods Middle	100,103	106,941	110,006	3,065
Spring Forest Middle	88,416	110,386	114,261	3,875
Spring Oaks Middle	102,735	89,221	91,211	1,990
Northbrook Middle	128,936	68,811	65,736	(3,075)
Cornerstone Academy	98,465	104,000	115,764	11,764
Bunker Hill Elementary	57,863	55,130	58,055	2,925
Edgewood Elementary	81,603	61,760	54,855	(6,905)
Frostwood Elementary	77,996	59,630	61,985	2,355
Hollibrook Elementary	96,862	78,990	79,255	265
Housman Elementary	69,120	46,700	38,560	(8,140)
Hunters Creek Elementary	68,255	49,788	48,925	(863)
Meadow Wood Elementary	53,915	54,399	58,360	3,961
Memorial Drive Elementary	41,993	32,700	32,200	(500)
Pine Shadows Elementary	110,499	74,780	75,275	495
Ridgecrest Elementary	100,283	78,550	76,450	(2,100)
Rummel Creek Elementary	59,218	63,055	63,960	905
Shadow Oaks Elementary	104,017	58,825	55,230	(3,595)
Spring Branch Elementary	58,582	53,845	59,050	5,205
Valley Oaks Elementary	69,184	60,455	64,355	3,900
Westwood Elementary	95,140	50,755	47,245	(3,510)
Woodview Elementary	106,032	58,940	61,420	2,480
Wilchester Elementary	75,076	61,601	65,161	3,560
Sherwood Elementary	68,139	43,410	43,750	340
Spring Shadows Elementary	73,982	63,320	65,415	2,095
Nottingham Elementary	59,379	54,625	59,625	5,000
Terrace Elementary	55,530	40,490	38,960	(1,530)
Thornwood Elementary	51,356	41,140	42,590	1,450
Cedar Brook Elementary	117,885	77,994	67,215	(10,779)
Treasure Forest Elementary	70,571	50,915	48,090	(2,825)
Buffalo Creek Elementary	79,302	48,415	48,575	160
Bendwood	82,878	73,591	74,100	510
Guthrie Center	277,731	258,795	252,250	(6,545)
Wildcat Way School	21,046	24,525	32,420	7,895
Panda Path School	21,479	20,000	22,000	2,000
Lion Lane School	26,358	21,200	22,000	800
Bear Blvd. School	25,875	22,343	27,310	4,967
Tiger Trail School	33,183	21,760	25,040	3,280
Spring Branch Academic Institute	107,781	174,750	174,750	-
Total Campus	\$ 5,314,365	\$ 4,866,401	\$ 4,770,130	\$ (96,271)

**Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2023 Official Budget**

	FY 2021 Audited Actuals	FY2022 Final Amended	FY2023 Official Budget	FY2023 Increase (Decrease)
Department Budgets:				
Academics	\$ 1,771,344	\$ 749,190	\$ 558,900	\$ (190,290)
Administration & Talent	1,085,320	418,139	83,250	(334,889)
Advanced Academic Studies	331,777	332,612	303,008	(29,604)
Assessment and Compliance	762,924	924,300	788,715	(135,585)
Athletics	3,302,594	3,763,751	3,560,933	(202,818)
Bilingual Compliance	38,433	110,060	108,000	(2,060)
Board Of Trustees	40,549	52,600	47,835	(4,765)
Career & Technical Educati	264,339	350,916	362,092	11,176
Communications	506,694	803,845	731,250	(72,595)
Community Engagement	495,782	488,495	338,400	(150,095)
Community Superintendents	27,469	30,000	20,000	(10,000)
Custodial Services	2,280,690	1,790,070	1,439,100	(350,970)
Cybersecurity & Technology	1,386,602	1,464,565	1,364,565	(100,000)
Educational Technology	379,128	297,506	268,110	(29,396)
Elem & Sec Administration	315,924	173,800	140,600	(33,200)
Facilities Services	5,659,791	6,720,623	5,426,618	(1,294,005)
Fed & External Compliance	3,534	8,400	7,560	(840)
Financial Services	442,616	537,000	483,300	(53,700)
Govt Liaison/Policy	135,784	143,798	152,900	9,102
Grants	1,961	5,000	4,500	(500)
Guidance & Counseling	498,608	425,678	719,100	293,422
Health Fitness	73,546	65,874	74,317	8,443
Humanities 6-12	164,809	283,291	192,600	(90,691)
Humanities K-5	572,049	186,034	244,350	58,316
Instructional Services	2,734	3,000	12,600	9,600
Intervention Services	14,802	95,347	239,022	143,675
Language Other Than English	16,930	17,800	32,850	15,050
Legal Services	-	640,350	571,500	(68,850)
Library & Media Services	248,085	239,439	287,184	47,745
Math	145,398	171,183	157,500	(13,683)
Multilingual	244,969	285,000	116,599	(168,401)
Operations	45,953	306,844	155,300	(151,544)
Performing & Fine Arts	670,396	750,324	694,219	(56,105)
Planning & Construction	318,436	336,858	-	(336,858)
Police Department	1,736,679	1,515,106	1,835,990	320,884
PreK & Early Childhood	84,341	95,700	62,708	(32,992)
Purchasing/Cent Whse	281,174	364,881	285,299	(79,582)
Research and Evaluation	120,853	142,475	128,228	(14,247)
Science	133,459	173,685	154,350	(19,335)
Spark	10,000	10,000	10,000	-
Special Education	135,531	221,200	726,390	505,190
Student Support Services	115,920	140,200	31,500	(108,700)
Summer School	515,831	24,000	-	(24,000)
Superintendent	24,515	59,350	26,415	(32,935)
System of Care	19,122	91,800	85,500	(6,300)
Talent	799,621	665,800	1,578,170	912,370
Tax Office	80,505	93,421	85,500	(7,921)
Technology Applications	1,267,818	1,161,892	1,100,375	(61,517)
Technology Customer Servic	252,833	767,125	689,219	(77,906)
Technology Services	3,802,376	47,545	6,645	(40,900)
Transportation	2,105,585	3,063,160	3,253,230	190,070
Total Departments	<u>33,736,136</u>	<u>31,609,031</u>	<u>29,746,296</u>	<u>(1,862,735)</u>
TOTAL GENERAL FUND	<u>\$ 408,553,805</u>	<u>\$ 409,509,322</u>	<u>\$ 432,394,889</u>	<u>\$ 22,885,567</u>

*District Wide Cost includes: Utilities, Property/Casualty Insurance, HCAD, and Local Revenue Excess of Entitlement.

**Spring Branch Independent School District
Budget Summary - Child Nutrition Fund
FY 2023 Official Budget**

	<u>FY 2021 Audited Actual</u>	<u>FY 2022 Final Amended Budget</u>	<u>FY 2023 Official Budget</u>	<u>FY2023 Increase/ (Decrease)</u>
Beginning Fund Balance:				
Reserved Fund Balance	\$ 3,998,726	\$ 5,467,085	\$ 7,563,635	\$ 2,096,550
Total Beginning Fund Balance	<u>3,998,726</u>	<u>5,467,085</u>	<u>7,563,635</u>	<u>2,096,550</u>
Revenue:				
Local Revenue	167,501	308,500	734,000	425,500
State Revenue	91,582	30,000	90,000	60,000
Federal Revenue	14,942,357	21,902,500	20,580,000	(1,322,500)
Total Revenue	<u>15,201,440</u>	<u>22,241,000</u>	<u>21,404,000</u>	<u>(837,000)</u>
Expenditures:				
Payroll Costs	6,868,395	8,331,700	9,327,150	995,450
Contract Services	754,816	952,500	860,500	(92,000)
Supplies and Materials	5,829,332	10,698,250	11,258,350	560,100
Other Costs	31,853	55,000	68,000	13,000
Capital Outlay	281,731	150,000	1,500,000	1,350,000
Total Expenditures	<u>13,766,127</u>	<u>20,187,450</u>	<u>23,014,000</u>	<u>2,826,550</u>
Other Financing Sources (Uses):				
Other Financing Sources	33,046	43,000	20,000	(23,000)
Other Financing Uses	-	-	-	-
Total Financing Sources (Uses)	<u>33,046</u>	<u>43,000</u>	<u>20,000</u>	<u>(23,000)</u>
Revenue Over (Under) Expenditures	<u>1,468,359</u>	<u>2,096,550</u>	<u>(1,590,000)</u>	<u>(3,686,550)</u>
Ending Fund Balance:				
Restricted Fund Balance	<u>5,467,085</u>	<u>7,563,635</u>	<u>5,973,635</u>	
Total Ending Fund Balance	<u>\$ 5,467,085</u>	<u>\$ 7,563,635</u>	<u>\$ 5,973,635</u>	

**Spring Branch Independent School District
Budget Summary - Debt Service Fund
FY 2023 Official Budget**

	<u>FY 2021 Audited Actual</u>	<u>FY 2022 Final Amended Budget</u>	<u>FY 2023 Official Budget</u>	<u>FY2023 Increase/ (Decrease)</u>
Beginning Fund Balance:				
Reserved Fund Balance	\$ 36,732,847	\$ 36,040,329	\$ 35,715,718	\$ (324,611)
Total Beginning Fund Balance	<u>36,732,847</u>	<u>36,040,329</u>	<u>35,715,718</u>	<u>(324,611)</u>
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	106,508,186	109,226,637	115,810,000	6,583,363
State Funding	<u>314,418</u>	<u>312,000</u>	<u>500,000</u>	<u>188,000</u>
Formula State Funding	106,822,604	109,538,637	116,310,000	6,771,363
Other Revenue:				
Penalty and Interest & Misc. Tax	524,178	450,000	450,000	-
Other Local Revenue	<u>243,398</u>	<u>144,000</u>	<u>655,000</u>	<u>511,000</u>
Total Revenue	<u>107,590,180</u>	<u>110,132,637</u>	<u>117,415,000</u>	<u>7,282,363</u>
Expenditures:				
Debt Service	<u>108,283,491</u>	<u>110,457,248</u>	<u>117,394,531</u>	<u>6,937,283</u>
Total Expenditures	<u>108,283,491</u>	<u>110,457,248</u>	<u>117,394,531</u>	<u>6,937,283</u>
Other Financing Sources (Uses):				
Other Financing Sources	793	-	-	-
Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Financing Sources (Uses)	793	-	-	-
Revenue Over (Under) Expenditures	<u>(692,518)</u>	<u>(324,611)</u>	<u>20,469</u>	<u>345,080</u>
Ending Fund Balance:				
Reserved Fund Balance	<u>36,040,329</u>	<u>35,715,718</u>	<u>35,736,187</u>	
Total Ending Fund Balance	<u>\$ 36,040,329</u>	<u>\$ 35,715,718</u>	<u>\$ 35,736,187</u>	

**Spring Branch Independent School District
Budget Summary - Self Sustaining Fund
FY 2023 Official Budget
Informational Only**

	FY 2021 Audited Actual	FY 2022 Final Amended Budget	FY 2023 Official Budget	FY2023 Increase/ (Decrease)
Beginning Net Position:				
Reserved Net Position	\$ 2,765,559	\$ 2,019,578	\$ 2,085,780	\$ 66,202
Total Beginning Net Position	2,765,559	2,019,578	2,085,780	66,202
Revenue:				
Other Revenue:				
Other Local Revenue	2,145,884	2,976,787	2,857,536	(119,251)
Total Revenue	<u>2,145,884</u>	<u>2,976,787</u>	<u>2,857,536</u>	<u>(119,251)</u>
Expense:				
Payroll Costs	2,512,857	2,183,659	2,037,858	(145,801)
Contracted Services	91,393	185,345	124,269	(61,076)
Supplies & Materials	84,642	164,469	186,641	22,172
Other Costs	210,547	324,745	266,954	(57,791)
Capital Outlay	-	52,367	-	(52,367)
Total Expense	<u>2,899,439</u>	<u>2,910,585</u>	<u>2,615,722</u>	<u>(294,863)</u>
Other Financing Sources (Uses):				
Other Financing Sources	7,574	-	-	-
Other Financing Uses	-	-	-	-
Total Financing Sources (Uses)	<u>7,574</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Over (Under) Expense	(745,981)	66,202	241,814	175,612
Ending Net Position:				
Reserved Net Position	<u>2,019,578</u>	<u>2,085,780</u>	<u>2,327,594</u>	
Total Ending Net Position	\$ 2,019,578	\$ 2,085,780	\$ 2,327,594	

**Spring Branch Independent School District
Special Revenue Fund
FY 2023 Official Expenditure Budget
Informational Only**

	FY 2022 Final Amended Budget*	Official FY 2023**	FY2023 Increase (Decrease)
Title I, Basic	\$ 13,697,868	\$ 12,036,483	\$ (1,661,385)
IDEA-B, Formula	9,957,768	5,100,000	(4,857,768)
IDEA-B, Preschool	119,094	106,800	(12,294)
Vocational Education-Basic	587,658	466,084	(121,574)
Title II, Part A	2,083,224	1,532,996	(550,228)
Title III	2,115,779	1,197,838	(917,941)
Title IV	1,217,480	803,057	(414,423)
ESSER	64,514,605	42,361,727	(22,152,878)
Total Special Revenue Funds	\$ 94,293,476	\$ 63,604,985	\$ (30,688,491)

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

** Does not include indirect costs.