
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 2022 fiscal year. The budget provides a look at the financial and program priorities based on the Spring Branch T-2-4 Plan for the 2021-2022 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 \$51 million in fiscal year 2022. 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. This year the district initiated a pay maintenance review as a follow-up to the compensation study performed by Texas Association of School Boards (TASB) during the 2019 – 2020 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 \$360,746,815 which represents an increase of approximately \$1.3 million from the final amended budget for FY 2021. 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
2018	294,752,996 (A)	(1,843,519)	-6.20%	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	331,764,180 (A)	26,080,781	8.53%	35,199	469	9,425	624	7.09%
2021	359,449,557 (B)	27,685,377	8.34%	33,308	(1,891)	10,792	1,366	14.50%
2022	360,746,815	1,297,258	0.36%	34,800	1,492	10,366	(425)	-3.94%

* 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 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 first year of this new biennium continues at \$6,160 per student for FY 2022.

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 & 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 one to two percent which would result in actual expenditures being \$4 to \$8 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 4.4% percent in student enrollment

(accounting for a moderate recovery from the 20/21 student enrollment drop due the pandemic) and a 2.28% 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. There is no change projected for the 2021-2022 school year. The Texas Education Agency will determine the actual tax rate the district can levy in August after analyzing the various projected property value growth across the state.

The following table provides a comparison of revenues by source for fiscal years 2021 and 2022:

General Fund Revenue Sources			
	Final Amended Budget FY 2021	Proposed Budget FY 2022	Percentage Change
Local Taxes	\$333,896,822	\$341,509,670	2.28%
Less Recapture	(60,149,110)	(51,618,062)	-14.18%
Penalty / Interest & Misc. Tax	5,558,000	5,243,000	-5.67%
State Funding	20,936,878	14,325,675	-31.58%
Prior Year Funding Adjustment	-2,319,341	850,000	-136.65%
State TRS Contributions	17,927,890	19,080,512	6.43%
Federal & Other Sources	10,119,354	11,580,000	14.43%
	<u>\$325,970,493</u>	<u>\$340,970,795</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 – SBISD had a drop in enrollment for fiscal year 2021 due to the effect of the pandemic. A growth of 4.4% is estimated to account for a moderate recovery of that loss of enrollment. 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 2.28% 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>
2018	31,881,522,142	4.11%
2019	32,660,731,512	2.44%
2020	34,449,987,364	5.48%
2021	35,997,297,175	4.49%
2022*	36,818,691,634	2.28%

*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 \$19.7 million leaving a projected fund balance at the end of FY 2022 of \$93 million or 25.8%. The ending fund balance for FY 2022 is based upon final estimates for FY 2021.

The proposed budget is based on a tax rate of \$1.00298 for the General Fund, which is the same as 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.

<u>District Tax Rate - History</u>			
Fiscal Year	General Fund	Debt Service Fund	Total
2018	1.09000	0.30450	1.39450
2019	1.11000	0.28450	1.39450
2020	1.01650	0.30450	1.32100
2021	1.00280	0.30450	1.30730
2022*	1.00280	0.30450	1.30730

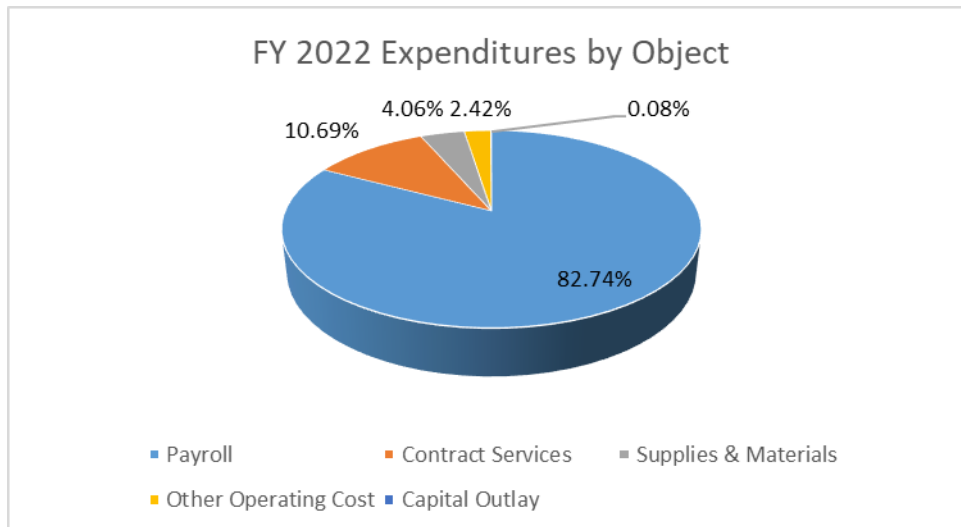
*Projected

Expenditures

General Fund expenditures, excluding recapture, are budgeted to Increase by 1.3 million from the FY 2021 final amended budget. The following table provides a comparison of budgeted expenditures by major objects for fiscal years 2021 and 2022:

General Fund Expenditures by Object

	Amended Budget FY 2021	Proposed Budget FY 2022	Percentage Change
Payroll Costs	\$289,255,446	\$298,471,139	3.19%
Contracted Services	36,627,357	38,578,102	5.33%
Supplies and Materials	24,158,541	14,652,702	-39.35%
Other Operating Cost	7,308,331	8,763,872	19.92%
Capital Outlay	2,099,882	281,000	-86.62%
District Expenditures	359,449,557	360,746,815	0.36%
Recapture	60,149,110	51,618,062	-14.18%
Total Expenditures	\$419,598,667	\$412,364,877	-1.72%



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 maintenance review as a follow-up to the compensation study performed by Texas Association of School Boards (TASB) during the 2019 – 2020 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. The District will share the cost of the health plans increase with the employees. 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>
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
2022	2% of Midpoint for those on a step schedule	2% of Midpoint within range or 1% of Midpoint if above range

The following chart indicate the allocations for the campus operating budgets, excluding payroll cost.

FY 2022 Allocation Amounts

	Pre-K	Elementary	Middle	High
Per Pupil Allocations	\$75	\$65	\$70	\$85
Special Population Weights:				
Comp. Ed.		\$20	\$25	\$25
Bil/ESL		\$20	\$25	\$25
Special Education:		\$10	\$10	\$10
Small School Adjustment <500		\$5		
Tital Eligible				\$125

**Spring Branch Independent School District
Budget Summary
FY 2022 Official Budget**

	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Projected Fund Balance at 7/1/21:				
Unassigned Fund Balance	\$ 57,278,589	\$ -	\$ -	\$ 57,278,589
Restricted Fund Balance	-	2,510,126	35,819,313	38,329,439
Assigned Fund Balance	43,843,020	-	-	43,843,020
Non-Spendable Fund Balance	2,708,346	304,648	-	3,012,994
Total Beginning Fund Balance	<u>103,829,955</u>	<u>2,814,774</u>	<u>35,819,313</u>	<u>142,464,042</u>
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	341,509,670	-	108,530,000	450,039,670
State Funding	14,325,675	-	350,000	14,675,675
Local Revenue Excess of Entitlement (Recapture)	(51,618,062)	-	-	(51,618,062)
Net State Funding	<u>304,217,283</u>	<u>-</u>	<u>108,880,000</u>	<u>464,715,345</u>
Other Revenue:				
Penalty and Interest & Misc. Tax	1,950,000	-	400,000	2,350,000
Other Local Revenue	3,293,000	1,328,500	105,000	4,726,500
Other State Revenue	-	90,000	-	90,000
Prior Year Funding & Recapture Adjustments	850,000	-	-	850,000
TRS - State Contribution	19,080,512	-	-	19,080,512
Federal Revenue	11,580,000	16,875,500	-	28,455,500
Total Revenue	<u>340,970,795</u>	<u>18,294,000</u>	<u>109,385,000</u>	<u>520,267,857</u>
Expenditures:				
Payroll Costs	298,471,139	7,330,200	-	305,801,339
Contracted Services	38,511,102	870,500	-	39,381,602
Supplies & Materials	14,652,702	10,154,750	-	24,807,452
Other Costs	8,742,372	50,000	-	8,792,372
Public Notices	21,500	-	-	21,500
Advocacy *	67,000	-	-	67,000
Debt Service	-	-	109,382,248	109,382,248
Capital Outlay	281,000	200,000	-	481,000
Total Expenditures	<u>360,746,815</u>	<u>18,605,450</u>	<u>109,382,248</u>	<u>488,734,513</u>
Other Financing Sources (Uses):				
Finance Sources	50,000	15,000	-	65,000
Finance Uses	-	-	-	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>15,000</u>	<u>-</u>	<u>65,000</u>
Revenue Over (Under) Expenditures	<u>(19,726,020)</u>	<u>(296,450)</u>	<u>2,752</u>	<u>(20,019,718)</u>
Projected Fund Balance at 6/30/22:				
Unassigned Fund Balance	37,552,569	-	-	37,552,569
Restricted Fund Balance	-	2,253,702	35,822,065	38,075,767
Assigned Fund Balance	43,843,020	-	-	43,843,020
Non-Spendable Fund Balance	2,708,346	264,622	-	2,972,968
Total Ending Fund Balance	<u>\$ 84,103,935</u>	<u>\$ 2,518,324</u>	<u>\$ 35,822,065</u>	<u>\$ 122,444,324</u>
Fund Balance Percent of Budget	23.31%		32.75%	
* Potential Advocacy Expense				

**Spring Branch Independent School District
Schedule of Budget Expenditures By Function
FY 2022 Official Budget**

	<u>General Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
Instruction (11)	\$ 213,715,687	\$ -	\$ -	\$ 213,715,687
Instructional Resources & Media Services (12)	3,790,578	-	-	3,790,578
Curriculum Development & Instructional Staff Development (13)	8,444,406	-	-	8,444,406
Instructional Leadership (21)	7,832,713	-	-	7,832,713
School Leadership (23)	22,229,166	-	-	22,229,166
Guidance, Counseling & Evaluation Services (31)	17,140,753	-	-	17,140,753
Social Work Services (32)	132,388	-	-	132,388
Health Services (33)	4,494,224	-	-	4,494,224
Student Transportation (34)	8,854,816	-	-	8,854,816
Food Services (35)	59,960	17,686,250	-	17,746,210
Co-curricular/Extracurricular Activities (36)	6,824,832	-	-	6,824,832
General Administration (41)	11,852,682	-	-	11,852,682
Plant Maintenance & Operations (51)	35,713,396	872,500	-	36,585,896
Security & Monitoring Services (52)	5,663,841	46,700	-	5,710,541
Data Processing Services (53)	9,019,365	-	-	9,019,365
Community Services (61)	1,388,408	-	-	1,388,408
Debt Services (71)	-	-	109,382,248	109,382,248
Facilities Acquisition & Construction (81)	289,600	-	-	289,600
Contracted Instructional Services Between School Districts (91)	51,618,062	-	-	51,618,062
Payments to Fiscal Agents - SSA (93)	-	-	-	-
Payments to JJAEP (95)	-	-	-	-
Other Governmental Charges (99)	3,300,000	-	-	3,300,000
Fund Total	<u>\$ 412,364,877</u>	<u>\$ 18,605,450</u>	<u>\$ 109,382,248</u>	<u>\$ 540,352,575</u>

**Spring Branch Independent School District
Budget Summary - General Fund
FY 2022 Official Budget**

	FY 2020 Audited Actual	FY 2021 Final Amended Budget	FY 2022 Official Budget	FY2022 Increase/ (Decrease)
Beginning Fund Balance:				
Unassigned Fund Balance	\$ 114,995,420	\$ 87,110,204	\$ 57,278,589	\$ (29,831,615)
Restricted Fund Balance	-	-	-	-
Assigned Fund Balance	12,205,336	47,176,381	43,843,020	(3,333,361)
Non-Spendable Fund Balance	2,688,470	2,805,675	2,708,346	(97,329)
Total Beginning Fund Balance	129,889,226	137,092,260	103,829,955	(33,262,305)
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	319,412,545	333,896,822	341,509,670	7,612,848
State Funding	14,921,630	20,540,146	14,325,675	(6,214,471)
Local Revenue Excess of Entitlement (Recapture)	(39,442,568)	(60,149,110)	(51,618,062)	8,531,048
Net State Funding	294,891,607	294,287,858	304,217,283	9,929,425
Other Revenue:				
Penalty and Interest & Misc. Tax	2,401,120	2,000,000	1,950,000	(50,000)
Other Local Revenue	6,074,615	3,558,000	3,293,000	(265,000)
Other State Revenue	32,149	396,732	-	(396,732)
Prior Year Funding & Recapture Adjustments	9,025,809	(2,319,341)	850,000	3,169,341
TRS - State Contribution	17,420,969	17,927,890	19,080,512	1,152,622
Federal Revenue	8,721,676	10,119,354	11,580,000	1,460,646
Total Revenue	338,567,945	325,970,493	340,970,795	15,000,302
Expenditures:				
Payroll Costs	276,406,789	289,255,446	298,471,139	9,215,693
Contracted Services	32,377,022	36,549,757	38,511,102	1,961,345
Supplies & Materials	12,950,231	24,158,541	14,652,702	(9,505,839)
Other Costs	5,125,751	7,288,031	8,742,372	1,454,341
Public Notices	30,545	20,300	21,500	1,200
Advocacy *	63,839	77,600	67,000	(10,600)
Debt Service	216,525	-	-	-
Capital Outlay	4,593,478	2,099,882	281,000	(1,818,882)
Total Expenditures	331,764,180	359,449,557	360,746,815	1,297,258
Other Financing Sources (Uses):				
Other Financial Sources	819,555	216,759	50,000	(166,759)
Other Financial Uses	420,286	-	-	-
Total Financing Sources (Uses)	399,269	216,759	50,000	(166,759)
Revenue Over (Under) Expenditures	7,203,034	(33,262,305)	(19,726,020)	
Ending Fund Balance:				
Unassigned Fund Balance	87,110,204	57,278,589	37,552,569	
Restricted Fund Balance	-	-	-	
Assigned Fund Balance	47,176,381	43,843,020	43,843,020	
Non-Spendable Fund Balance	2,805,675	2,708,346	2,708,346	
Total Ending Fund Balance	\$ 137,092,260	\$ 103,829,955	\$ 84,103,935	

**Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2022 Official Budget**

	FY 2020 Audited Actuals	FY2021 Final Amended	FY2022 Official Budget	FY2022 Increase (Decrease)
Payroll Costs:				
Salaries - Staffing Plan	\$ 226,576,041	\$ 237,055,235	\$ 241,148,434	\$ 4,093,199
Substitutes	1,678,809	1,535,700	1,850,000	314,300
Career Ladder/Merit Pay	123,612	126,878	6,647,787	6,520,909
Medicare/FICA	3,067,338	3,410,104	3,595,513	185,409
Employer Contributions	11,039,247	12,092,374	12,257,000	164,626
Workers' Compensation	1,100,404	1,169,562	1,186,018	16,456
Unemployment Compensation	420,626	401,171	150,000	(251,171)
Employee Allowance	73,123	103,050	85,254	(17,796)
Teacher Retirement	8,585,469	10,193,850	8,742,940	(1,450,910)
Sick Leave Payoff	1,276,916	1,045,000	1,000,000	(45,000)
State Paid TRS Contribution	17,420,969	17,927,890	19,080,512	1,152,622
Total Payroll Cost	271,362,554	285,060,814	295,743,458	10,682,644
High Volume Copiers	329,167	375,000	375,000	-
Maintenance - Copiers	216,525	-	-	-
Legal Fees *	613,247	600,000	-	(600,000)
Utilities	7,444,420	3,023,510	8,800,000	5,776,490
Property/Casualty Insurance	2,574,790	3,504,000	4,078,442	574,442
HCAD	3,160,915	3,195,000	3,300,000	105,000
Chapter 49 (Recapture)	39,442,568	60,149,110	51,618,062	(8,531,048)
District Wide Projects	15,218,672	17,738,780	14,929,769	(2,809,011)
Benefit Plans	83,302	126,560	109,000	(17,560)
Total District Wide Costs:	340,446,160	373,772,774	378,953,731	5,180,957
Campus and Department Budgets:				
Memorial Senior	213,509	355,615	311,910	(43,705)
Spring Woods Senior	328,184	637,378	531,000	(106,378)
Northbrook Senior	345,134	571,038	456,830	(114,208)
Stratford Senior	223,876	287,047	272,845	(14,202)
Westchester Academy	145,135	253,466	195,572	(57,894)
Academy of Choice	80,624	115,551	102,060	(13,491)
District Alternative Education Prog.	69,325	84,511	76,700	(7,811)
School Age Parent Program	222	-	-	-
Teenage Parent Childcare Program	3,977	9,000	9,000	-
Landrum Middle	66,963	82,505	71,601	(10,904)
Memorial Middle	87,750	116,825	111,956	(4,869)
Spring Branch Middle	75,113	132,135	111,946	(20,189)
Spring Woods Middle	87,789	119,851	104,911	(14,940)
Spring Forest Middle	81,276	111,267	103,596	(7,671)
Spring Oaks Middle	51,795	110,341	88,101	(22,240)
Northbrook Middle	66,376	69,161	70,526	1,365
Cornerstone Academy	89,542	130,170	104,000	(26,170)
Bunker Hill Elementary	30,162	59,985	55,130	(4,855)
Edgewood Elementary	54,253	68,881	63,970	(4,911)
Frostwood Elementary	53,542	63,730	59,630	(4,100)
Hollibrook Elementary	81,279	82,378	78,990	(3,388)
Housman Elementary	30,578	61,444	44,200	(17,244)
Hunters Creek Elementary	54,198	51,104	45,430	(5,674)
Meadow Wood Elementary	41,078	50,397	52,615	2,218
Memorial Drive Elementary	32,149	35,180	32,700	(2,480)
Pine Shadows Elementary	79,895	75,294	74,780	(514)
Ridgecrest Elementary	72,133	93,126	78,550	(14,576)
Rummel Creek Elementary	54,728	66,766	63,705	(3,061)
Shadow Oaks Elementary	68,733	68,875	59,735	(9,140)
Spring Branch Elementary	63,952	60,105	48,710	(11,395)
Valley Oaks Elementary	45,663	69,673	60,455	(9,218)
Westwood Elementary	51,426	56,202	51,275	(4,927)
Woodview Elementary	64,992	60,862	54,780	(6,082)
Wilchester Elementary	53,467	70,165	61,330	(8,835)
Sherwood Elementary	32,008	55,450	43,410	(12,040)
Spring Shadows Elementary	64,862	68,642	57,795	(10,847)

**Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2022 Official Budget**

	FY 2020 Audited Actuals	FY2021 Final Amended	FY2022 Official Budget	FY2022 Increase (Decrease)
Nottingham Elementary	33,779	60,957	53,390	(7,567)
Terrace Elementary	31,798	44,793	40,490	(4,303)
Thornwood Elementary	36,495	45,154	41,140	(4,014)
Cedar Brook Elementary	33,756	85,933	64,800	(21,133)
Treasure Forest Elementary	54,198	54,665	51,435	(3,230)
Buffalo Creek Elementary	53,233	52,970	47,115	(5,855)
Bendwood	52,249	86,462	72,725	(13,737)
Guthrie Center	274,010	266,322	258,795	(7,527)
Wildcat Way School	26,068	28,437	20,775	(7,662)
Panda Path School	11,644	21,888	20,000	(1,888)
Lion Lane School	21,762	24,647	20,000	(4,647)
Bear Blvd. School	18,322	27,521	20,655	(6,866)
Tiger Trail School	32,433	24,895	20,110	(4,785)
High School Allotment	72,152	-	-	-
Spring Branch Academic Institute	120,240	205,383	174,750	(30,633)
Total Campus	3,917,827	5,434,150	4,715,924	(718,226)
Academic Design & Performance	80,254	-	-	-
Academics	966,097	2,043,829	713,000	(1,330,829)
Advanced Studies	241,084	336,475	331,675	(4,800)
Assessment and Compliance	767,848	873,380	924,250	50,870
Athletics	3,007,537	3,695,495	3,372,300	(323,195)
Bilingual Compliance	9,662	42,189	110,060	67,871
Board of Trustees	41,874	51,430	50,150	(1,280)
Career & Technology Education	114,606	338,433	339,408	975
Communications	376,626	544,737	867,345	322,608
Community Relations	399,553	654,263	326,500	(327,763)
Custodial Services	1,512,953	2,706,499	1,313,113	(1,393,386)
Data Communication	1,373,510	1,399,837	1,464,565	64,728
Early Childhood	109,844	87,500	95,700	8,200
Educational Technology	154,548	442,389	297,506	(144,883)
Elem & Sec. Administration	-	329,800	279,800	(50,000)
ESL/Bilingual	359,503	275,309	315,000	39,691
Facilities Services	3,920,132	7,703,551	5,071,343	(2,632,208)
Federal & External Compliance	7,637	8,400	8,400	-
Financial Services	507,690	626,754	537,000	(89,754)
Govt Liaison/Policy	116,313	148,800	141,500	(7,300)
Grants	6,855	5,000	5,000	-
Guidance & Counseling	522,190	720,981	806,376	85,395
Health Fitness	50,202	76,031	65,874	(10,157)
Humanities 6-12	150,042	190,093	236,900	46,807
Humanities K-5	177,091	578,470	689,425	110,955
Information Management	685,327	1,310,208	1,176,870	(133,338)
Innovation & Redesign	8,560	-	-	-
Intervention Services	-	30,500	92,700	62,200
Language Other than English	25,228	18,307	17,800	(507)
Legal Fees	-	-	630,000	630,000
Library Information Services	141,763	248,089	239,439	(8,650)
Math	123,338	158,000	170,000	12,000
Operations	133,384	170,223	167,000	(3,223)
Performing /Visual Arts	548,278	719,206	716,854	(2,352)
Personalized Professional Learning	332,562	-	-	-
Planning & Construction	3,156,795	459,263	180,000	(279,263)
Police	1,421,922	2,135,407	1,085,000	(1,050,407)
Purchasing/Central Whse/Textbooks	209,864	424,046	264,169	(159,877)
Research & Evaluation	118,526	141,625	142,475	850
School Communities	377,443	30,000	30,000	-
Science	133,036	146,000	171,500	25,500
Spark Park	-	10,000	10,000	-
Special Education	151,901	238,850	221,200	(17,650)
Student Instructional Services	14,305	3,000	3,000	-
Student Support Services	327,658	147,714	140,200	(7,514)

**Spring Branch Independent School District
Schedule of Budget Expenditures General Fund
FY2022 Official Budget**

	FY 2020 Audited Actuals	FY2021 Final Amended	FY2022 Official Budget	FY2022 Increase (Decrease)
Summer School	340,607	415,056	-	(415,056)
Superintendent	40,855	32,400	29,350	(3,050)
System of Care	23,226	83,400	91,800	8,400
Talent	437,948	1,160,429	655,800	(504,629)
Talent and Operations	18,102	1,142,342	341,900	(800,442)
Tax Office	102,457	92,500	92,500	-
Technology Customer Service	373,051	351,210	724,819	373,609
Technology Services	23,652	3,811,001	47,545	(3,763,456)
Transportation	2,599,321	3,033,322	2,891,111	(142,211)
Total Departments	<u>26,842,762</u>	<u>40,391,743</u>	<u>28,695,222</u>	<u>(11,696,521)</u>
TOTAL GENERAL FUND	<u>\$ 371,206,748</u>	<u>\$ 419,598,667</u>	<u>\$ 412,364,877</u>	<u>\$ (7,233,790)</u>

**FY22 Legal Fees moved to Legal Department*

**Spring Branch Independent School District
Budget Summary - Child Nutrition Fund
FY 2022 Official Budget**

	FY 2020 Audited Actual	FY 2021 Final Amended Budget	FY 2022 Official Budget	FY2022 Increase/ (Decrease)
Beginning Fund Balance:				
Reserved Fund Balance	\$ 4,698,881	\$ 3,998,726	\$ 2,814,774	\$ (1,183,951)
Total Beginning Fund Balance	<u>4,698,881</u>	<u>3,998,726</u>	<u>2,814,774</u>	<u>(1,183,951)</u>
Revenue:				
Local Revenue	1,724,874	144,000	1,328,500	1,184,500
State Revenue	92,279	91,582	90,000	(1,582)
Federal Revenue	13,131,168	12,998,055	16,875,500	3,877,445
Total Revenue	<u>14,948,321</u>	<u>13,233,637</u>	<u>18,294,000</u>	<u>5,060,363</u>
Expenditures:				
Payroll Costs	6,890,265	7,009,256	7,330,200	320,944
Contract Services	671,693	780,717	870,500	89,783
Supplies and Materials	7,887,088	6,194,080	10,154,750	3,960,671
Other Costs	42,652	41,656	50,000	8,344
Debt Service	-	-	-	-
Capital Outlay	160,086	425,000	200,000	(225,000)
Total Expenditures	<u>15,651,784</u>	<u>14,450,707</u>	<u>18,605,450</u>	<u>4,154,743</u>
Other Financing Sources (Uses):				
Other Financial Sources	3,308	33,118	15,000	(18,118)
Other Financial Uses	-	-	-	-
Total Financing Sources (Uses)	<u>3,308</u>	<u>33,118</u>	<u>15,000</u>	<u>(18,118)</u>
Revenue Over (Under) Expenditures	<u>(700,155)</u>	<u>(1,183,952)</u>	<u>(296,450)</u>	
Ending Fund Balance:				
Restricted Fund Balance	<u>3,998,726</u>	<u>2,814,774</u>	<u>2,518,324</u>	
Total Ending Fund Balance	<u>\$ 3,998,726</u>	<u>\$ 2,814,774</u>	<u>\$ 2,518,324</u>	

**Spring Branch Independent School District
Budget Summary - Debt Service Fund
FY 2022 Official Budget**

	<u>FY 2020 Audited Actual</u>	<u>FY 2021 Final Amended Budget</u>	<u>FY 2022 Official Budget</u>	<u>FY2022 Increase/ (Decrease)</u>
Beginning Fund Balance:				
Reserved Fund Balance	\$ 36,598,724	\$ 36,732,847	\$ 35,819,313	\$ (913,534)
Total Beginning Fund Balance	<u>36,598,724</u>	<u>36,732,847</u>	<u>35,819,313</u>	<u>(913,534)</u>
Revenue:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	101,964,477	106,700,000	108,530,000	1,830,000
State Funding	<u>522,632</u>	<u>347,114</u>	<u>350,000</u>	<u>2,886</u>
Formula State Funding	102,487,109	107,047,114	108,880,000	1,832,886
Other Revenue:				
Penalty and Interest & Misc. Tax	498,622	400,000	400,000	-
Other Local Revenue	<u>757,282</u>	<u>221,000</u>	<u>105,000</u>	<u>(116,000)</u>
Total Revenue	<u>103,743,014</u>	<u>107,668,114</u>	<u>109,385,000</u>	<u>1,716,886</u>
Expenditures:				
Debt Service	<u>103,610,234</u>	<u>108,582,441</u>	<u>109,382,248</u>	<u>799,807</u>
Total Expenditures	<u>103,610,234</u>	<u>108,582,441</u>	<u>109,382,248</u>	<u>799,807</u>
Other Financing Sources (Uses):				
Other Financial Sources	1,343	793	-	(793)
Other Financial Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Financing Sources (Uses)	<u>1,343</u>	<u>793</u>	<u>-</u>	<u>(793)</u>
Revenue Over (Under) Expenditures	<u>134,123</u>	<u>(913,534)</u>	<u>2,752</u>	
Ending Fund Balance:				
Reserved Fund Balance	<u>36,732,847</u>	<u>35,819,313</u>	<u>35,822,065</u>	
Total Ending Fund Balance	<u>\$ 36,732,847</u>	<u>\$ 35,819,313</u>	<u>\$ 35,822,065</u>	

**Spring Branch Independent School District
Budget Summary - Self Sustaining Fund
FY 2022 Official Budget
* Informational Only ***

	FY 2020 Audited Actual	FY 2021 Final Amended Budget	FY 2022 Official Budget	FY2022 Increase/ (Decrease)
Beginning Net Position:				
Reserved Net Position	\$ 2,838,963	\$ 2,765,559	\$ 1,951,498	\$ (814,061)
Total Beginning Net Position	2,838,963	2,765,559	1,951,498	(814,061)
Revenue:				
Other Revenue:				
Other Local Revenue	2,367,718	2,441,863	2,976,787	534,924
Total Revenue	<u>2,367,718</u>	<u>2,441,863</u>	<u>2,976,787</u>	<u>534,924</u>
Expense:				
Payroll Costs	1,983,216	2,758,518	2,187,659	(570,859)
Contracted Services	287,048	52,331	150,500	98,169
Supplies & Materials	269,243	93,368	123,075	29,707
Other Costs	325,435	265,899	319,245	53,346
Capital Outlay	-	86,149	-	(86,149)
Total Expense	<u>2,864,942</u>	<u>3,256,265</u>	<u>2,780,479</u>	<u>(475,786)</u>
Other Financing Sources (Uses):				
Other Financial Sources	461,599	341	-	(341)
Other Financial Uses	37,779	-	-	-
Total Financing Sources (Uses)	<u>423,820</u>	<u>341</u>	<u>-</u>	<u>(341)</u>
Revenue Over (Under) Expense	(73,404)	(814,061)	196,308	
Ending Net Position:				
Reserved Net Position	<u>2,765,559</u>	<u>1,951,498</u>	<u>2,147,806</u>	
Total Ending Net Position	\$ 2,765,559	\$ 1,951,498	\$ 2,147,806	

**Spring Branch Independent School District
Special Revenue Fund
FY 2022 Official Expenditure Budget
* Informational Only ***

	FY 2021 Final Amended Budget*	Official FY 2022**	FY2022 Increase (Decrease)
Title I, Basic	\$ 14,237,173	\$ 10,500,702	\$ (3,736,471)
IDEA-B, Formula	9,625,567	5,500,000	(4,125,567)
IDEA-B, Preschool	118,427	114,250	(4,177)
Vocational Education-Basic	673,155	424,020	(249,135)
Title II, Part A	1,796,389	1,290,900	(505,489)
Title III	1,924,834	1,245,688	(679,146)
Title IV	1,511,482	828,178	(683,304)
Total Special Revenue Funds	\$ 29,887,027	\$ 19,903,738	\$ (9,983,289)

* 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 2022 Official Expenditure Budget
* Informational Only ***

	Title I Basic	IDEA-B, Formula	IDEA-B, Preschool	Voc Educ Basic	Title II Part A	Title III	Title IV	TOTAL
Revenues	\$ 11,047,672	\$ 5,500,000	\$ 114,250	\$ 424,020	\$ 1,358,141	\$ 1,245,688	\$ 828,178	20,517,949
Expenditures by Object								
Payroll Costs	6,566,852	2,759,000	113,350	100,000	841,434	958,188	265,939	11,604,763
Contract Services	2,748,456	1,580,500	200	2,000	228,000	205,500	401,739	5,166,395
Supplies and Materials	954,522	497,500	200	249,020	80,000	67,000	103,000	1,951,242
Other Costs	230,872	613,000	500	73,000	141,465	15,000	57,500	1,131,337
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	50,000	-	-	-	-	-	50,000
Private Schools (Title Grants Only)	-	-	-	-	-	-	-	-
Special Revenue Total	10,500,702	5,500,000	114,250	424,020	1,290,900	1,245,688	828,178	19,903,738
Indirect Cost	546,970	-	-	-	67,241	-	-	614,211
Total Expenditures by Object	11,047,672	5,500,000	114,250	424,020	1,358,141	1,245,688	828,178	20,517,949
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed Staffing								
Teachers		27	1					28
Teacher Assistants	60	42	2			15		119
Teachers on Special Assignment						3		3
Intervention Specialist	37	1						38
Instructional Specialist	2				6	3		11
Tutors	12							12
Community/Parent Liaison	3					3		6
Director	1							1
Coordinator				1			1	2
Facilitator	3				1		1	5
New Teacher Mentor					1			1
Nurse		1						1
Counselor	5							5
Support Teacher	5							5
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
Total	135	91	3	1	9	24	2	265