

2010-2011
Budget Update
April 5th, 2010

Budget Comparison by Function Code with Percent Increase

General Operating Fund

Function	Description of Function	2009-10 Budget Rounded	Percent of Total Budget	2010-11 Projected Budget Rounded w/o Salary Adjustments	Percent of Total Budget	Percent Increase w/o Salary Adjustments	Notes
11	Instruction: Used for activities that deal directly with the interaction between teachers and students. Includes expenditures for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students.	\$164,024,000	59.37%	\$177,351,000	60.17%	8.13%	218 additional personnel at an estimated cost of \$11,826,000.
12	Instructional Resources and Media Services: Used for expenditures that are directly and exclusively used for resource centers, establishing libraries and other major facilities dealing with educational resources and media.	\$5,220,000	1.89%	\$5,733,000	1.95%	9.83%	11 additional personnel at an estimated cost of \$480,000.
13	Curriculum Development and Instructional Staff Development: Used for expenditures that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences to students. Expenditures include in-service training, research and development activities that contribute to the development of new or modified instructional methods, techniques, procedures, services, etc.	\$4,077,000	1.48%	\$4,403,000	1.49%	8.00%	Additional staff development and curriculum to support the six new campuses.

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21	Instructional Leadership: Used for expenditures that directly relate to managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services. Includes cost of instructional supervisors, program coordinators or directors, and related support staff.	\$4,059,000	1.47%	\$4,173,000	1.42%	2.81%	
23	School Leadership: Used for expenditures that are directly used to direct and manage a school campus. They include the activities performed by the principal, assistant principals, and other assistants while they supervise, evaluate, assign staff members of the campus.	\$16,231,000	5.87%	\$18,364,000	6.23%	13.14%	44 additional personnel at an estimated cost of \$1,922,000.
31	Guidance and Counseling: Used for expenses that are directly related to assessing and testing students abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish goals. Includes costs of psychological services, testing, educational counseling, student evaluation, and occupational counseling.	\$8,028,000	2.91%	\$8,804,000	2.99%	9.67%	11 additional personnel at an estimated cost of \$728,000.

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32	Social Work Services: Used for expenses related to investigating and diagnosing student social needs arising out of home, school or community. Includes cost of truant officers, social workers, personnel transferring migrant student records, etc.	\$303,000	0.11%	\$305,000	0.10%	0.66%	
33	Health Services: Used for expenditures related to providing physical health services that are not direct instruction. Includes activities that provide students with appropriate medical, dental, and nursing services.	\$3,393,000	1.23%	\$3,860,000	1.31%	13.76%	6 additional personnel at an estimated cost of \$330,000.
34	Student Transportation: Used for expenses incurred in transporting students to and from school.	\$7,032,000	2.55%	\$7,475,000	2.54%	6.30%	7 additional personnel at an estimated cost of \$140,000.

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36	Cocurricular/Extracurricular Activities: Used for expenditures for school sponsored activities during or after the school day that are not essential to the delivery of services for Function 11, the Function code 20 series, or the Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.	\$6,448,000	2.33%	\$6,690,000	2.27%	3.75%	
41	General Administration: Used for expenses related to the purpose of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for the costs applicable to specific functions. General Administration is an indirect cost applicable to other expenditure functions of the school district.	\$6,286,000	2.28%	\$6,350,000	2.15%	1.02%	
51	Plant Maintenance and Operations: Used for expenditures that are for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair.	\$26,310,000	9.52%	\$29,600,000	10.04%	12.50%	34 additional personnel at an estimated cost of \$808,554. Increased supplies and materials costs related to maintaining the new campuses.

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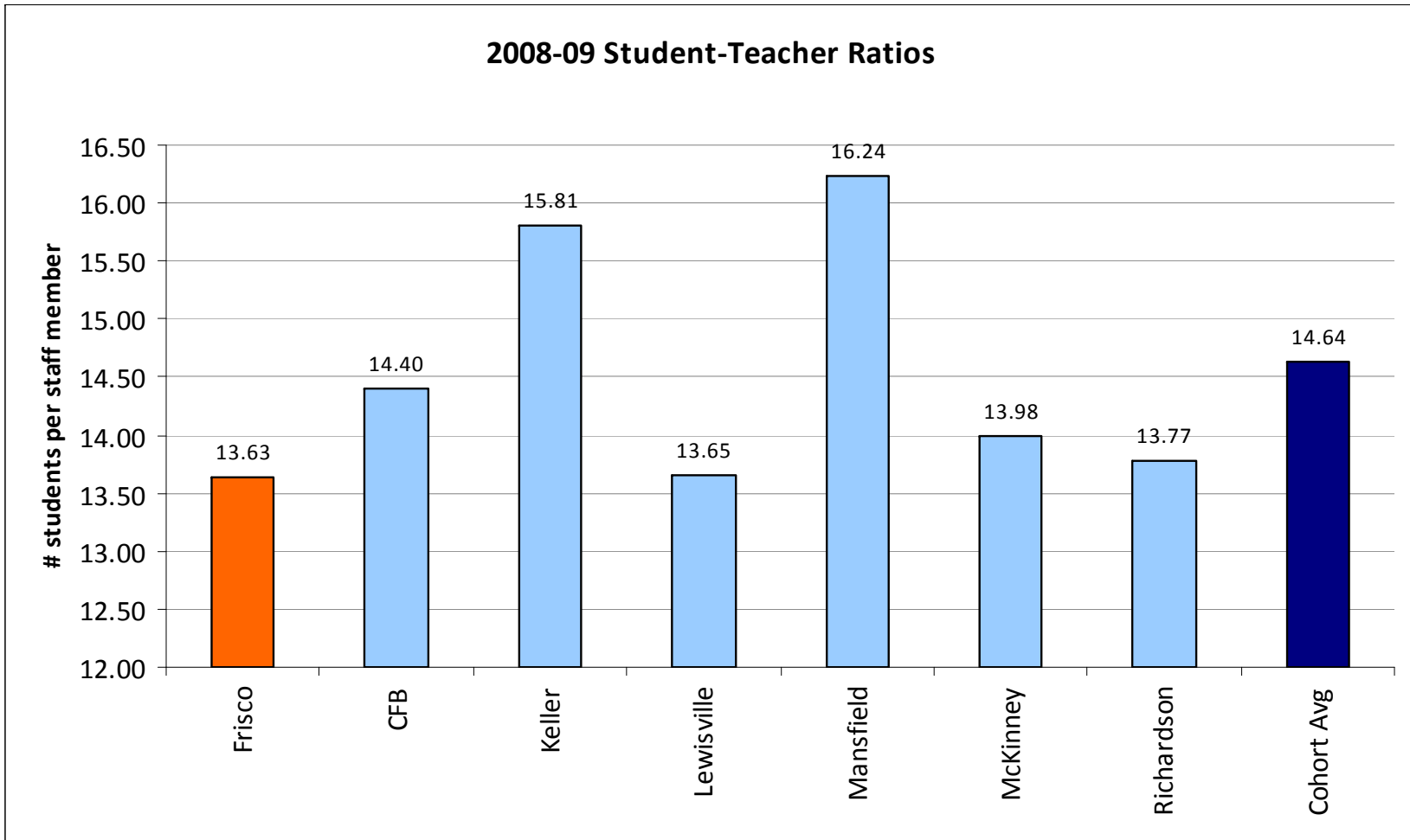
General Operating Fund

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52	Security and Monitoring Services: Used for expenses related to keeping the student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events.	\$1,649,000	0.60%	\$1,781,000	0.60%	8.00%	2 additional personnel at an estimated cost of \$44,000. Additional monitoring costs related to opening the new buildings.
53	Data Processing Services: Used for expenditures related to data processing services, whether in-house or contracted. Examples include costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.	\$1,689,000	0.61%	\$1,796,000	0.61%	6.34%	
61	Community Services: Used for expenses related to programs other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. These include providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.	\$775,000	0.28%	\$1,124,000	0.38%	45.03%	Expanded schedule of summer athletic camps to support students at the new campuses. Fees are collected for these activities and will be added to the revenue accounts.

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95	Payments to Juvenile Justice Alternative Education Programs: Used for expenditures that are for the purpose of providing financial resources for Juvenile Alternative Education Programs (JJAEP) under Chapter 37, TEC.	\$140,000	0.05%	\$140,000	0.05%	0.00%	
97	Payments to Tax Increment Fund: Used for payments into a tax increment fund under Chapter 311, Tax Code.	\$19,000,000	6.88%	\$15,000,000	5.09%	-21.05%	Decreased TIF revenue to reflect additional payment from TEA during 2009-10.
99	Other Intergovernmental Charges: Used for expenses related to obtaining services from other governmental entities such as another school district or state agencies. This function is used to record costs associated with the appraisal of properties by the County Appraisal District.	\$1,617,000	0.59%	\$1,800,000	0.61%	11.32%	Increased cost of services from County Appraisal Districts.
Total		\$276,281,000	100.00%	\$294,749,000	100.00%	6.68%	333 New Personnel @ appr. \$16,278,000

2008-09 Student-Teacher Ratios



	\$0.98	\$0.99	\$1.00	\$1.01	\$1.02
Projected State Aid Less Recapture	\$99,514,315	\$99,201,895	\$98,889,473	\$98,577,051	\$98,264,631
Local Tax Collections	\$158,455,545	\$160,072,438	\$161,689,332	\$163,306,225	\$164,923,118
Penalty & Interest	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Rollback	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Local Revenue	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
TIF Revenue	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
TRS On-Behalf	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000
Total	\$288,969,860	\$290,274,333	\$291,578,805	\$292,883,276	\$294,187,749

Decreasing the tax rate by \$0.01 results in a decrease of available funds of approximately \$1,300,000.

State Aid increases by approximately \$300,000 primarily due to decreased recapture costs and local tax collections decreases by approximately \$1,600,000.

Interest and Sinking (Debt Obligation) 2010-11 Projections

	Current	\$15,000,000	\$45,000,000
		<ul style="list-style-type: none"> • High School Addition • Buses • Technology • Related Expenditures 	<ul style="list-style-type: none"> • High School Addition • Buses • Technology • Related Expenditures • Administration Bldg
Debt Payment Due	\$79,373,166	\$80,350,666	\$80,995,666
Projected Tax Rate with \$100 Million Loss to Tax Base	\$0.4479	\$0.4543	\$0.4584
Projected Tax Rate at No Loss to Current Value	\$0.4451	\$0.4513	\$0.4555
Projected Tax Rate with \$100 Million Gain to Tax Base	\$0.4422	\$0.4485	\$0.4526

The current tax rate of \$0.39 was possible through the use of funds available (fund balance) remaining in the I&S account from previous year collections. The rate for this year would have been approximately \$0.44 had the board not elected to designate funds for this purpose.

Anticipated funds available on September 1, 2010 (following payment of all obligations due from I&S Fund) will be approximately \$8,800,000.