

# Champions for Children

Overview of School Finance and  
Budget Development

# Three Basic Variables in School Funding

## Number of Students

- More students increase state cost and increase PISD funding 😊
- Fewer students decrease state cost and decrease PISD funding ☹️

# Property Values

- Increasing values save the state money, increase tax revenue to PISD, but decrease PISD state funding to net no additional money.
- Decreasing values cost the state, decrease tax revenue to PISD, but increase PISD state funding to net no additional money.
- Increasing property values increase PISD debt service tax revenue

# M&O Tax Rates

- Increase in tax rates increase the state cost and increase PISD local funding
- Decreases in tax rates decreases the state cost and decrease PISD local funding

## Tax Rate Compression

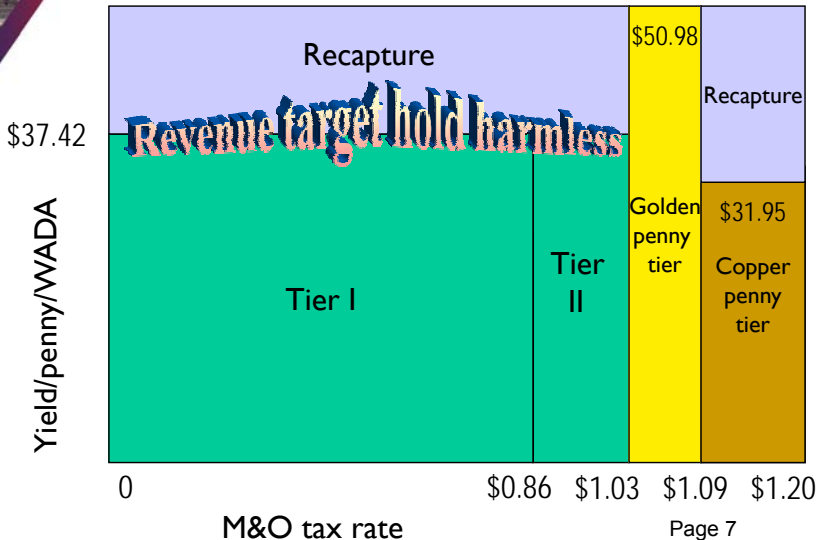
(Decrease in local tax rates held harmless by increase in state funding)

- 2006-2007:  $\$1.545 \times .8887 = \$1.37 +$   
 $\$.04$  increase by PISD =  $\$1.41$
- 2007-2008 & 2008-2009:  $\$1.545 \times .6667$   
 $= \$1.03 + \$.04$  increase by PISD =  $\$1.07$

## Target Revenue

<u>State Rank by Size</u>	<u>Region IV - District Name Brazoria and Matagorda Counties</u>	<u>Weighted Average Daily Attendance (WADA)</u>	<u>Target Revenue per WADA</u>	<u>Difference based on 20 WADA per Classroom</u>	<u>Impact the Difference in Revenue per WADA would Make on PISD's Annual Budget</u>
325	TARKINGTON ISD	2,522	\$4,402	\$ (6,020)	-\$19,419,316
3	CYPRESS-FAIRBANKS ISD	118,759	\$4,509	\$ (3,880)	-\$12,516,104
241	COLUMBIA-BRAZORIA ISD	3,976	\$4,618	\$ (1,700)	-\$5,483,860
184	SANTA FE ISD	5,350	\$4,645	\$ (1,160)	-\$3,741,928
20	ALIEF ISD	56,533	\$4,674	\$ (580)	-\$1,870,964
116	CHANNELVIEW ISD	10,939	\$4,687	\$ (320)	-\$1,032,256
114	NORTH FOREST ISD	10,016	\$4,699	\$ (80)	-\$258,064
16	PASADENA ISD	64,516	\$4,703	\$ -	\$0
207	CLEVELAND ISD	4,685	\$4,733	\$ 600	\$1,935,480
80	BRAZOSPORT ISD	16,502	\$4,786	\$ 1,660	\$5,354,828
24	KLEIN ISD	51,632	\$4,806	\$ 2,060	\$6,645,148
49	GALENA PARK ISD	28,974	\$4,808	\$ 2,100	\$6,774,180
247	HUFFMAN ISD	3,901	\$4,820	\$ 2,340	\$7,548,372
7	FORT BEND ISD	85,525	\$4,823	\$ 2,400	\$7,741,920
265	NEEDVILLE ISD	3,475	\$4,826	\$ 2,460	\$7,935,468
27	SPRING ISD	46,154	\$4,830	\$ 2,540	\$8,193,532
63	PEARLAND ISD	22,044	\$4,891	\$ 3,760	\$12,129,008
136	ANGLETON ISD	7,937	\$4,912	\$ 4,180	\$13,483,844
161	FRIENDSWOOD ISD	6,752	\$4,930	\$ 4,540	\$14,645,132
187	BAY CITY ISD	5,288	\$4,931	\$ 4,560	\$14,709,648
37	HUMBLE ISD	38,626	\$4,938	\$ 4,700	\$15,161,260
309	LIBERTY ISD	2,787	\$4,951	\$ 4,960	\$15,999,968
108	DICKINSON ISD	10,433	\$4,959	\$ 5,120	\$16,516,096
9	ALDINE ISD	77,844	\$4,962	\$ 5,180	\$16,709,644
175	CROSBY ISD	6,010	\$4,962	\$ 5,180	\$16,709,644
179	DAYTON ISD	5,831	\$5,014	\$ 6,220	\$20,064,476
450	VAN VLECK ISD	1,660	\$5,037	\$ 6,680	\$21,548,344
166	WALLER ISD	6,480	\$5,038	\$ 6,700	\$21,612,860
199	LA MARQUE ISD	4,901	\$5,048	\$ 6,900	\$22,258,020
316	ROYAL ISD	2,645	\$5,064	\$ 7,220	\$23,290,276
250	STAFFORD MSD	3,760	\$5,083	\$ 7,600	\$24,516,080
1	HOUSTON ISD	254,585	\$5,102	\$ 7,980	\$25,741,884
52	LAMAR CISD	26,784	\$5,102	\$ 7,980	\$25,741,884
75	ALVIN ISD	17,653	\$5,212	\$ 10,180	\$32,838,644
15	KATY ISD	66,998	\$5,258	\$ 11,100	\$35,806,380
33	SPRING BRANCH ISD	40,670	\$5,270	\$ 11,340	\$36,580,572
120	LA PORTE ISD	9,300	\$5,304	\$ 12,020	\$38,774,116
30	CLEAR CREEK ISD	42,466	\$5,365	\$ 13,240	\$42,709,592
333	SWEENEY ISD	2,445	\$5,433	\$ 14,600	\$47,096,680
54	GOOSE CREEK CISD	25,639	\$5,446	\$ 14,860	\$47,935,388
84	DEER PARK ISD	15,218	\$5,651	\$ 18,960	\$61,161,168
104	GALVESTON ISD	10,613	\$5,651	\$ 18,960	\$61,161,168
151	TEXAS CITY ISD	7,175	\$5,706	\$ 20,060	\$64,709,548
101	TOMBALL ISD	11,106	\$5,783	\$ 21,600	\$69,677,280
1219	MATAGORDA ISD	166	\$5,874	\$ 23,420	\$75,548,236
142	SHELDON ISD	7,597	\$6,180	\$ 29,540	\$95,290,132
370	PALACIOS ISD	2,150	\$6,472	\$ 35,380	\$114,128,804
227	BARBERS HILL ISD	4,329	\$6,785	\$ 41,640	\$134,322,312

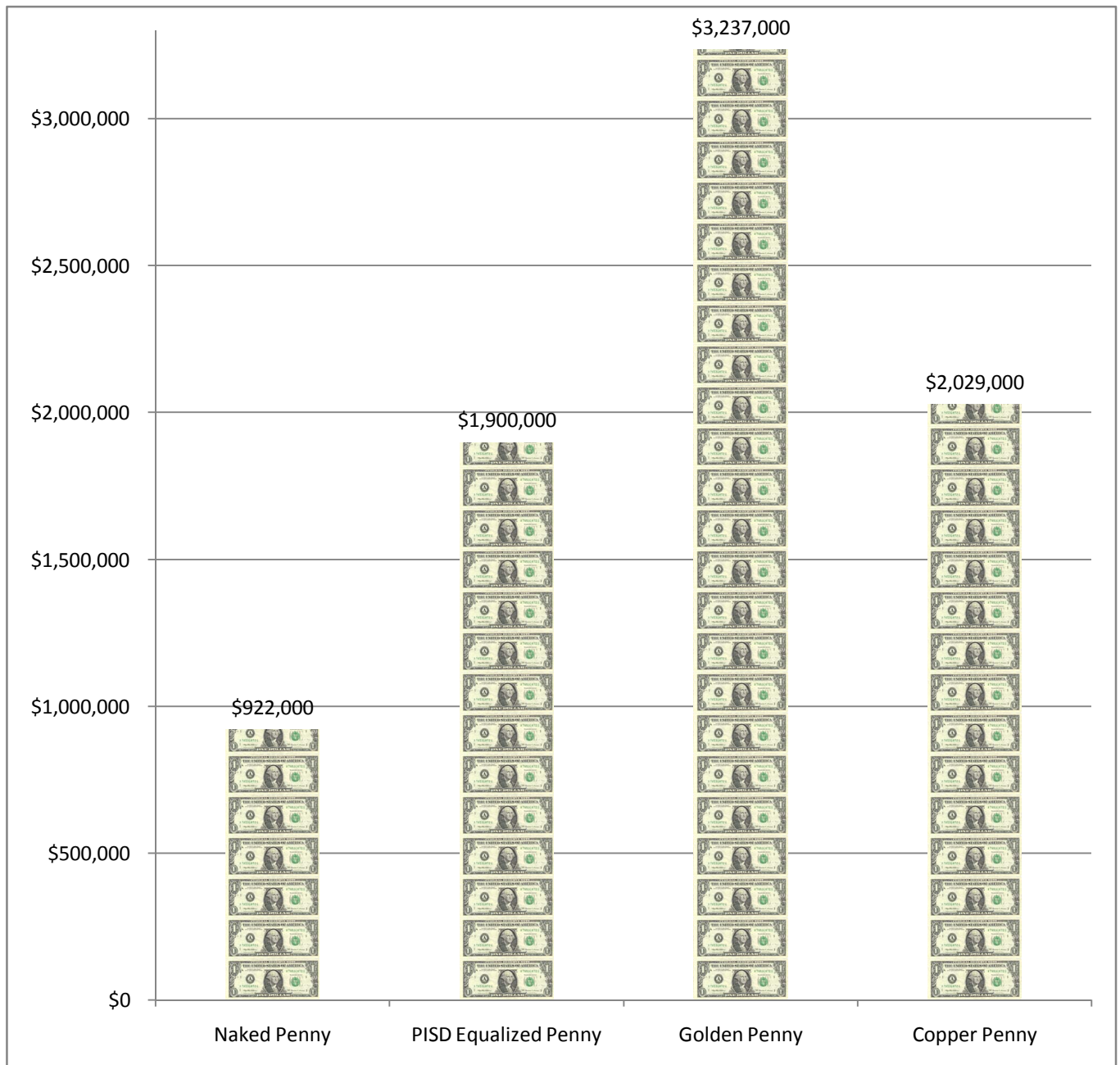
# M&O Taxes and State Funding



(PISD \$1.545 M&O tax rate in 2005)  $\$1.545 \times .6667 = \$1.03 + .04 = \$1.07$

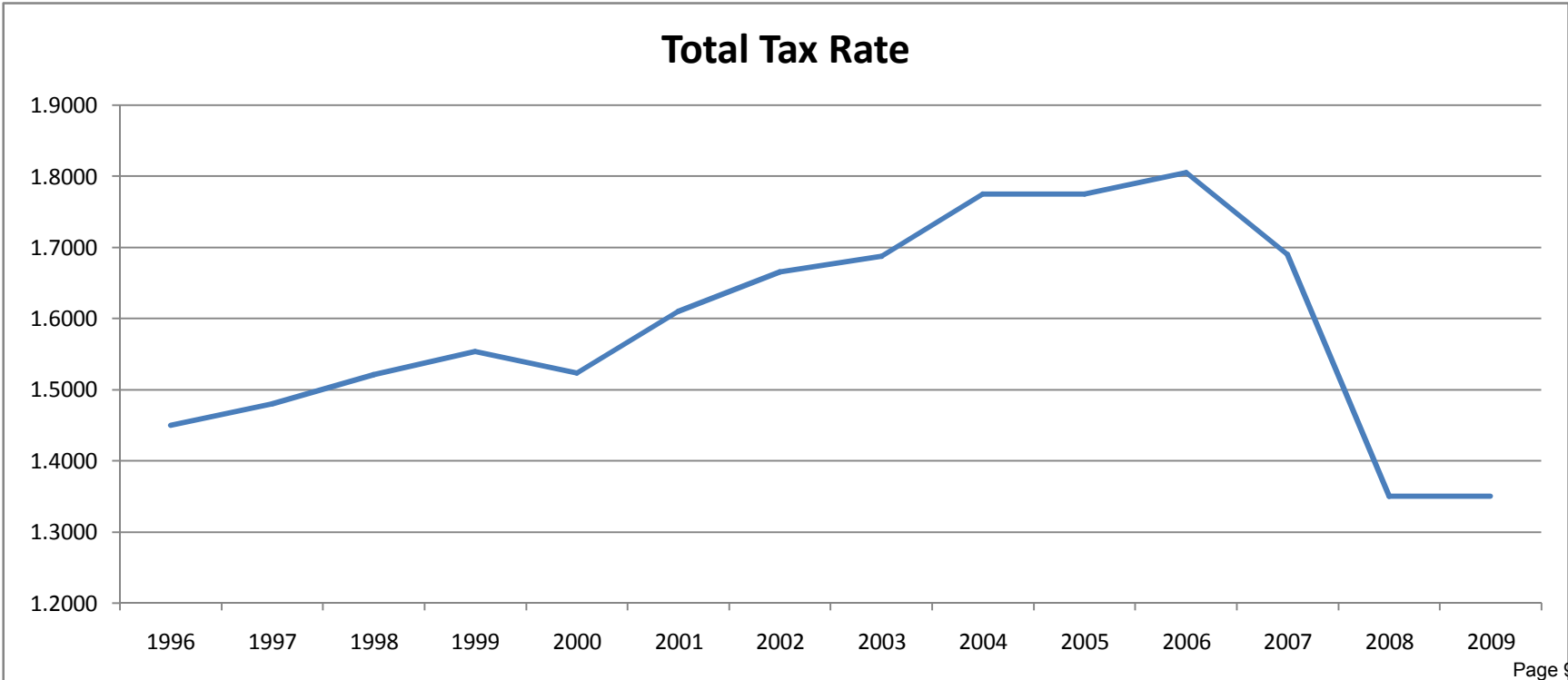
# What Does a Penny of Tax Effort Generate?

	Per Penny Per WADA	Weighted Average Daily Attendance	Amount
Naked Penny	\$14.52	63,495	\$922,000
PISD Equalized Penny	\$29.92	63,495	\$1,900,000
Golden Penny	\$50.98	63,495	\$3,237,000
Copper Penny	\$31.95	63,495	\$2,029,000



# Tax Rate History

Fiscal Year Ended 8/31	Total Tax Rate	Local Maintenance	Debt Service
1996	1.4500	1.3053	0.1447
1997	1.4800	1.3100	0.1700
1998	1.5210	1.3250	0.1960
1999	1.5535	1.3575	0.1960
2000	1.5235	1.4709	0.0526
2001	1.6100	1.4800	0.1300
2002	1.6649	1.5349	0.1300
2003	1.6875	1.5150	0.1725
2004	1.7750	1.5150	0.2600
2005	1.7750	1.5150	0.2600
2006	1.8050	1.5450	0.2600
2007	1.6900	1.4100	0.2800
2008	1.3500	1.0700	0.2800
2009	1.3500	1.0700	0.2800



PASADENA INDEPENDENT SCHOOL DISTRICT  
 BUDGET SUMMARY  
 LOCAL MAINTENANCE FUND

	2007/2008 APPROVED BUDGET	2008/2009 PROJECTED BUDGET	CHANGE
ESTIMATED REVENUES			
LOCAL AND INTERMEDIATE SOURCES			
Current Year Tax Levy (1)	\$ 89,259,400	\$ 98,600,500	\$ 9,341,100
Delinquent Taxes	3,500,000	3,500,000	-
Penalties & Interest - Delinquent Taxes	1,800,000	1,800,000	-
Investment Income	2,600,000	2,100,000	(500,000)
Tuition - Adult Ed & Summer School	430,530	430,530	-
Other Local Revenues	4,338,300	4,338,300	-
TOTAL LOCAL REVENUES	<u>\$ 101,928,230</u>	<u>\$ 110,769,330</u>	<u>\$ 8,841,100</u>
STATE SOURCES			
Foundation & Per Capita (2)	\$ 226,700,000	\$ 226,700,000	\$ -
Increase For Revised Spec Prog FTE		730,000	730,000
Increase For Hold Harmless		630,000	630,000
Offset for Additional Tax Revenues		(8,700,000)	(8,700,000)
Increase 2008/09 ADA to 47,756		1,086,300	1,086,300
TRS On-Behalf Payments	8,570,651	8,570,651	-
Other - JJAEP	50,000	50,000	-
TOTAL STATE AID	<u>\$ 235,320,651</u>	<u>\$ 229,066,951</u>	<u>\$ (6,253,700)</u>
FEDERAL REVENUES			
SHARS/ Medicaid Reimbursements	\$ 1,200,000	\$ 1,600,000	\$ 400,000
Miscellaneous Federal Revenues	1,274,000	782,009	(491,991)
TOTAL FEDERAL REVENUES	<u>\$ 2,474,000</u>	<u>\$ 2,382,009</u>	<u>\$ (91,991)</u>
TOTAL ESTIMATED REVENUES	<u>\$ 339,722,881</u>	<u>\$ 342,218,290</u>	<u>\$ 2,495,409</u>
USE OF FUND BALANCE	<u>1,213,599</u>	<u>23,401,034</u>	<u>22,187,435</u>
TOTAL BUDGET FUNDING	<u>\$ 340,936,480</u>	<u>\$ 365,619,324</u>	<u>\$ 24,682,844</u>
ESTIMATED EXPENDITURES			
PAYROLL COSTS:			
Current Staff Salaries & Benefits	\$ 278,000,232	\$ 278,000,232	\$ -
TRS On-Behalf Payments	8,570,651	8,570,651	-
Pay Increases, Additions, etc. (Sch A)	0	20,907,963	20,907,963
OTHER BUDGET REQUESTS (Sch B)	54,365,597	58,140,478	3,774,881
TOTAL - ALL EXPENDITURES	<u>\$ 340,936,480</u>	<u>\$ 365,619,324</u>	<u>\$ 24,682,844</u>
NET REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>

NOTES:

(1) 2008/09 tax revenues assume \$9.5bil taxable value, and tax rate of \$1.07.

(2) 2007/08 State revenues assume CPTD value of \$8.885 bil, and 47,543 ADA (46,958 projected).

**Each \$.01 tax rate increase (maximum \$.02) provides \$2.85mil additional total revenue.**

**Each \$.01 tax rate increase over \$1.09 (maximum \$1.11) provides \$1.8mil additional total revenue.**

PASADENA INDEPENDENT SCHOOL DISTRICT  
ESTIMATED REVENUE

		Adopted Budget 2008-2009
	199 - LOCAL MAINTENANCE	
5700	REVENUE FROM LOCAL SOURCES	
	5711 000 Taxes, Current Year	\$98,600,500
	5712 000 Taxes, Delinquent	\$3,500,000
	5719 000 Penalty & Interest	\$1,800,000
	5737 000 Adult Education	\$175,530
	5738 000 Summer School Tuition	\$255,000
	5742 000 Interest Earnings on Investments	\$2,100,000
	5743 000 Rental of Facilities	\$100,000
	5749 000 Miscellaneous Local Revenue	\$3,813,000
	5752 000 Athletic Activities	\$425,300
	TOTAL REVENUE FROM LOCAL SOURCES	\$110,769,330
5800	REVENUE FROM STATE SOURCES	
	5811 000 Available School Fund	\$15,700,000
	5812 000 Foundation School Program	\$204,746,300
	5829 000 Juvenile Justice	\$50,000
	5831 000 TRS On Behalf Payments	\$8,570,651
	REVENUE FROM STATE SOURCES	\$229,066,951
5900	REVENUE FROM FEDERAL SOURCES	
	5919 322 ROTC	\$109,000
	5929 050 Indirect Cost	\$373,009
	5931 000 SHARS Reimbursement	\$1,000,000
	5932 000 MAC Medicaid	\$600,000
	5949 000 Indirect Cost	\$300,000
	TOTAL REVENUE FROM FEDERAL SOURCES	\$2,382,009
	TOTAL REVENUE LOCAL MAINTENANCE FUND	\$342,218,290
	Local Revenue	\$110,769,330
	State Revenue	\$229,066,951
	Federal Revenue	\$2,382,009
	TOTAL REVENUE	\$342,218,290
Local:	5700	32.37%
State:	5800	66.94%
Federal:	5900	0.70%
		100.00%

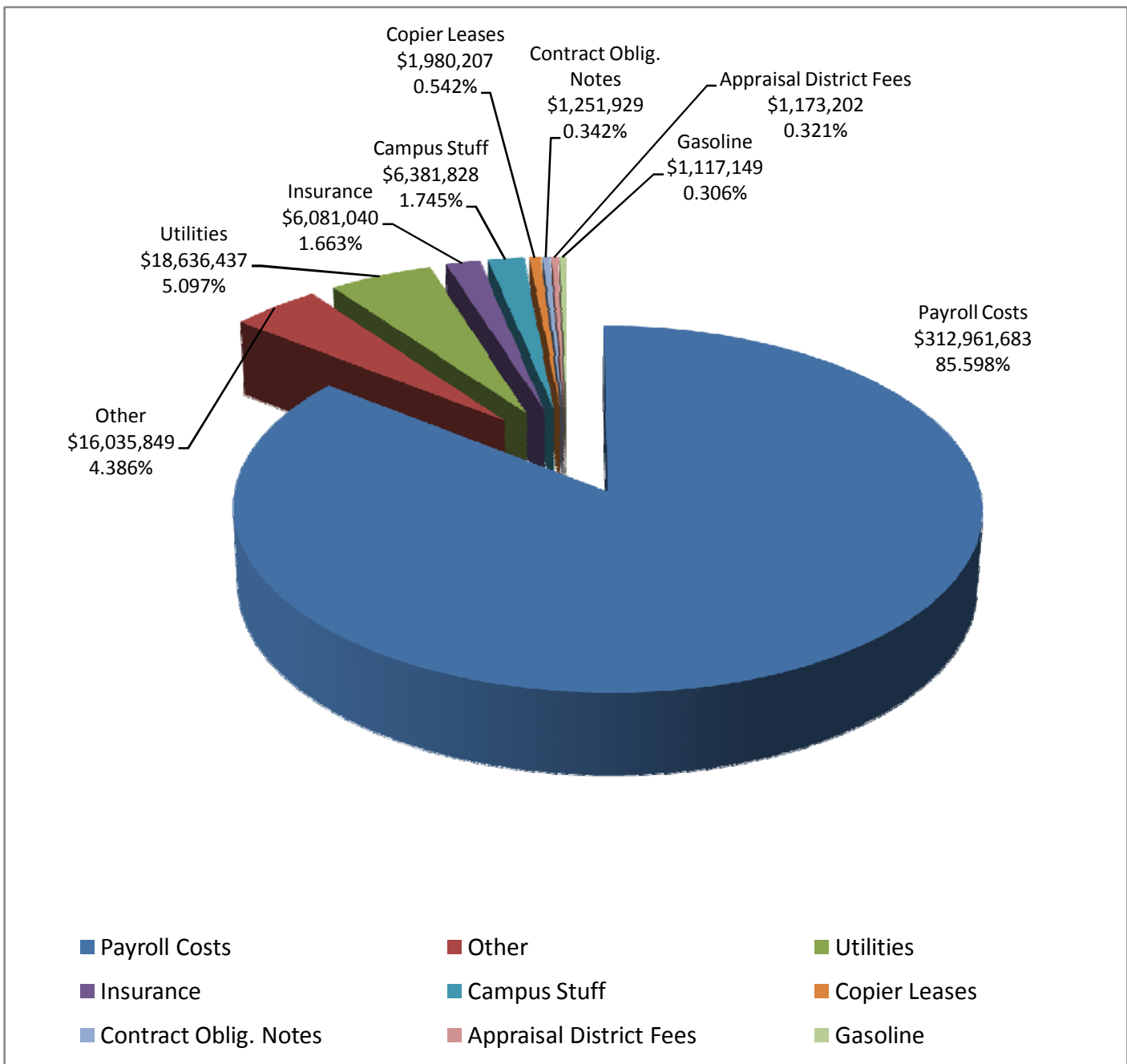
**PASADENA INDEPENDENT SCHOOL DISTRICT  
ANALYSIS OF GENERAL FUND COSTS**

		<b>2008-2009 BUDGET</b>	<b>PER PUPIL COST</b>	<b>PERCENT OF TOTAL</b>
<b>BY FUNCTION</b>				
11	INSTRUCTION	\$ 228,155,393	\$ 4,484	62.72%
12	INSTRUCT RESOURCE & MEDIA	6,009,649	118	1.64%
13	CURRICULUM DEVELOPMENT	4,382,946	86	1.20%
21	INSTRUCTIONAL LEADERSHIP	3,717,306	73	1.02%
23	SCHOOL LEADERSHIP	26,034,519	509	7.12%
31	GUIDANCE & COUNSELING	11,338,973	222	3.10%
32	ATTENDANCE SERVICES	154,583	3	0.04%
33	HEALTH SERVICES	3,872,778	76	1.06%
34	PUPIL TRANSPORTATION	9,528,430	186	2.61%
35	FOOD SERVICE	7,217	-	0.00%
36	CO-CURRICULAR ACTIVITIES	5,876,628	115	1.61%
41	GENERAL ADMINISTRATION	8,466,820	166	2.32%
51	MAINTENANCE & OPERATIONS	44,920,338	879	12.29%
52	SECURITY / MONITORING	3,742,585	73	1.02%
53	DATA PROCESSING	4,589,110	90	1.26%
61	COMMUNITY SERVICES	492,918	10	0.13%
71	DEBT SERVICE	1,251,929	24	0.34%
81	FACILITIES CONSTRUCTION	1,280,000	25	0.35%
95	JUVENILE JUSTICE	624,000	12	0.17%
99	OTHER GOVERNMENTAL CHARGES	1,173,202	23	0.32%
	<b>TOTALS</b>	<b>\$ 365,619,324</b>	<b>\$ 7,151</b>	<b>100.00%</b>

<b>BY MAJOR OBJECT</b>				
6100	PAYROLL COSTS	\$ 312,961,683	\$ 6,122	85.59%
6200	CONTRACT SERVICES	28,742,935	562	7.86%
6300	SUPPLIES & MATERIALS	12,638,766	247	3.46%
6400	OTHER OPERATING EXPENSES	8,688,921	170	2.38%
6500	DEBT SERVICE	1,251,929	24	0.34%
6600	CAPITAL OUTLAY	1,335,090	26	0.37%
	<b>TOTALS</b>	<b>\$ 365,619,324</b>	<b>\$ 7,151</b>	<b>100.00%</b>

## Budget Costs: What's Controllable?

Payroll Costs	\$312,961,683	85.598%
Other	\$16,035,849	4.386%
Utilities	\$18,636,437	5.097%
Insurance	\$6,081,040	1.663%
Campus Stuff	\$6,381,828	1.745%
Copier Leases	\$1,980,207	0.542%
Contract Oblig. Notes	\$1,251,929	0.342%
Appraisal District Fees	\$1,173,202	0.321%
Gasoline	\$1,117,149	0.306%
<b>Total</b>	<b>\$365,619,324</b>	<b>100.000%</b>



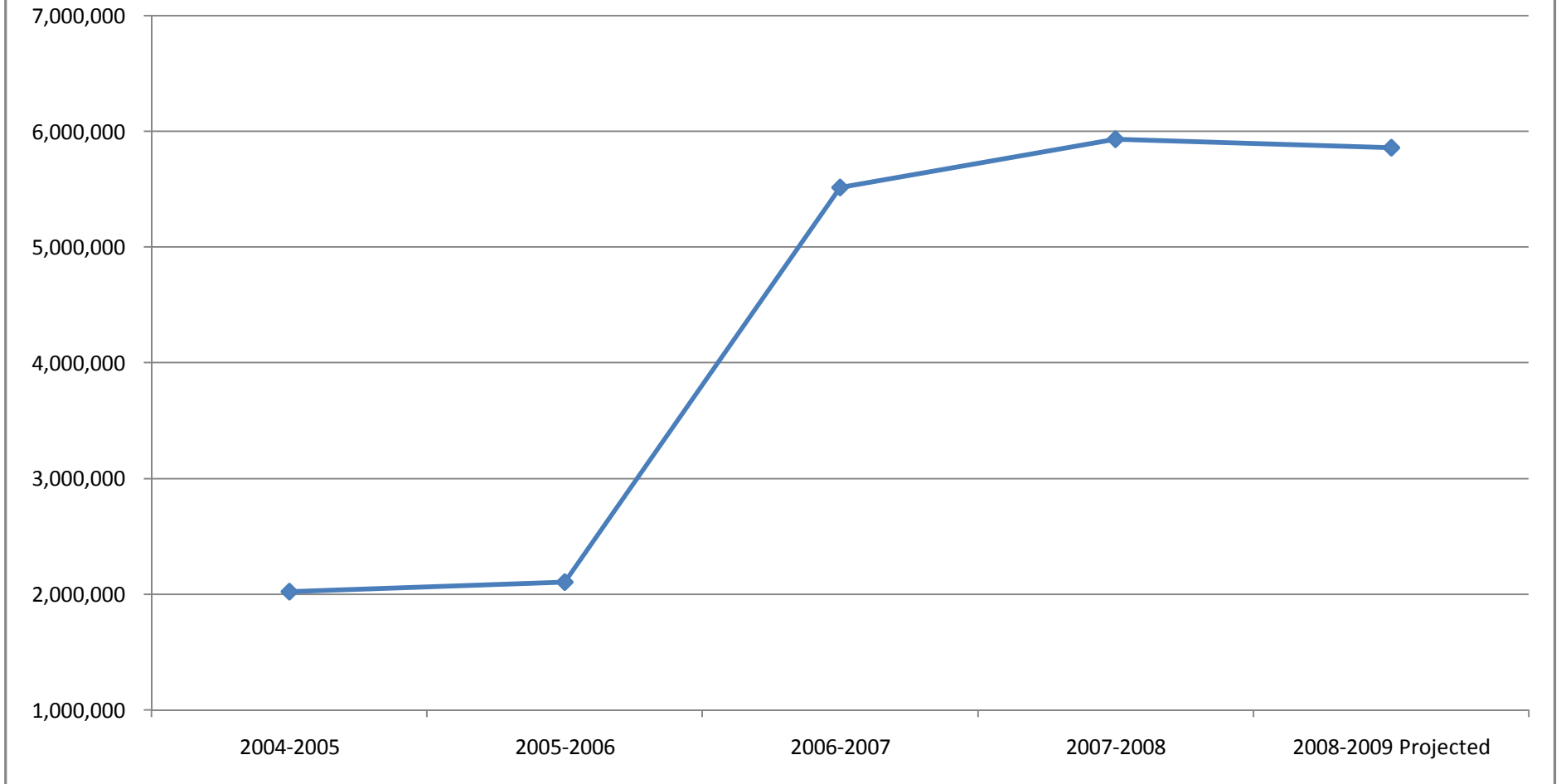
**Pasadena ISD**  
**Budget By Object for Other Category**

Object	Description	Budget
		2008-2009
6211	Legal Services	\$430,500
6212	Audit Services	\$90,000
6216	Co-Curricular & Pupil Appraisal Services	\$39,000
6219	Other Professional Services, Consultants	\$1,283,646
6221	Staff Tuition & Related Fees-Higher Education	\$97,000
6223	Student Tuition-Other Than To Public Schools	\$78,000
6229	Tuition & Transfer Payments	\$215,250
6235	Media Contract Services	\$82,000
6239	Other Education Service Center Services	\$5,800
6244	Furniture, Computers & Equipment (Audio-Visua	\$569,230
6245	Vehicle-Contract Repair	\$107,143
6246	Buildings-Contract Repair	\$304,000
6247	Grounds-Contracts	\$40,000
6249	Other Repairs	\$1,938,793
6265	Equipment Rentals	\$7,200
6267	Vehicle Rental	\$7,200
6268	Building & Land Rental	\$152,400
6299	Miscellaneous Contracted Services	\$368,200
6316	Custodial-Supplies	\$45,250
6317	Buildings-Supplies	\$1,413,500
6318	Grounds-Supplies	\$40,950
6319	Other Maintenance Supplies	\$713,410
6321	Textbooks	\$1,000
6325	Software & CD Rom	\$188,514
6328	Library Books	\$527,202
6329	Other Reading Materials	\$306,544
6339	Testing Materials	\$413,569
6396	Boise Cascade Supplies	\$199,659
6397	Postage Expenses	\$146,238
6398	Non-Capital Outlay Supplies	\$988,910
6399	General & Other Supplies	\$2,209,573
6411	Employee Travel & Subsistence	\$296,452
6412	Student Travel & Subsistence	\$20,193
6419	Travel & Subsistence-Non Employees	\$57,344
6439	Election Costs	\$235,559
6494	School Bus Field Trips	\$91,850
6497	Fees & Dues	\$459,020
6498	Awards	\$164,315
6499	Miscellaneous Operating Expenses	\$366,345
6629	Building Purchase, Construction or Improvement	\$1,280,000
6638	Technology-Related Equipment	\$55,090
		<b>\$16,035,849</b>

**Pasadena ISD**  
**Budget By Object for Other Category**

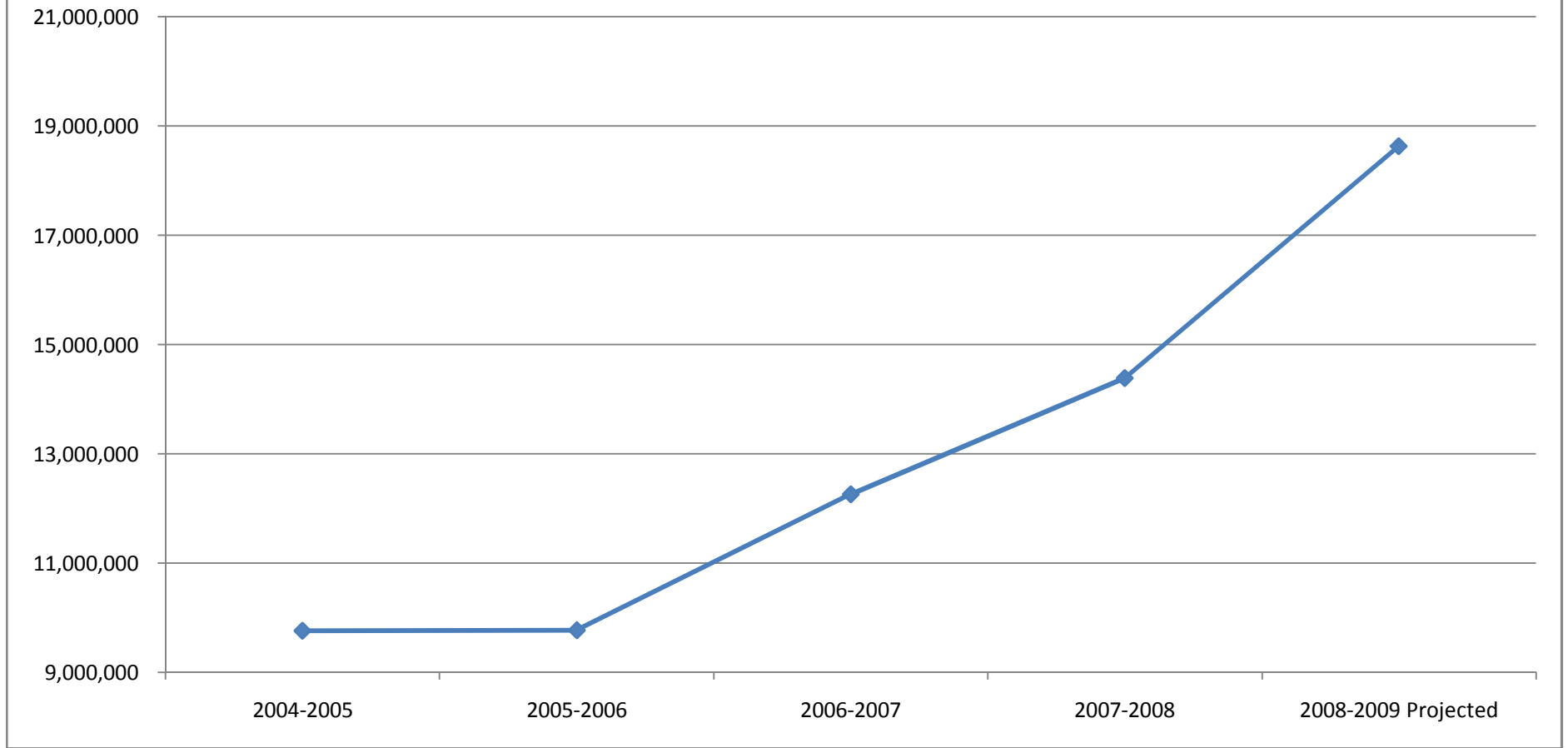
Object	Description	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
6211	Legal Services	\$350,000	\$340,000	\$450,500	\$450,500	\$430,500	\$455,500	\$430,500
6212	Audit Services	\$80,000	\$80,000	\$65,000	\$65,000	\$65,000	\$65,000	\$90,000
6216	Co-Curricular & Pupil Appraisal Services	\$12,500	\$12,500	\$15,000	\$15,500	\$15,000	\$10,000	\$39,000
6219	Other Professional Services, Consultants	\$1,660,299	\$1,278,379	\$1,278,799	\$1,308,217	\$1,379,460	\$1,472,675	\$1,283,646
6221	Staff Tuition & Related Fees-Higher Education	\$166,000	\$200,000	\$147,000	\$128,750	\$87,000	\$97,000	\$97,000
6223	Student Tuition-Other Than To Public Schools	\$1,283,000	\$1,283,000	\$343,000	\$218,000	\$53,700	\$53,700	\$78,000
6229	Tuition & Transfer Payments	\$150,500	\$153,250	\$143,250	\$140,000	\$140,000	\$140,000	\$215,250
6235	Media Contract Services	\$72,000	\$72,000	\$81,950	\$81,950	\$78,950	\$85,000	\$82,000
6239	Other Education Service Center Services	\$3,000	\$3,000	\$3,000	\$7,000	\$6,400	\$6,800	\$5,800
6244	Furniture, Computers & Equipment (Audio-Visual)	\$285,983	\$387,233	\$448,648	\$471,998	\$528,498	\$634,098	\$569,230
6245	Vehicle-Contract Repair	\$53,000	\$58,000	\$58,000	\$75,000	\$66,000	\$66,000	\$107,143
6246	Buildings-Contract Repair	\$280,000	\$350,000	\$375,000	\$350,000	\$290,000	\$310,000	\$304,000
6247	Grounds-Contracts	\$78,000	\$35,000	\$50,000	\$50,000	\$40,000	\$35,000	\$40,000
6249	Other Repairs	\$1,302,232	\$1,398,636	\$1,113,923	\$1,299,133	\$1,894,275	\$1,573,980	\$1,938,793
6267	Vehicle Rental	\$20,200	\$16,500	\$21,650	\$500	\$500	\$5,000	\$7,200
6268	Building & Land Rental	\$65,000	\$65,000	\$73,000	\$55,000	\$55,000	\$141,600	\$152,400
6299	Miscellaneous Contracted Services	\$340,785	\$275,425	\$379,055	\$338,140	\$324,700	\$294,700	\$375,400
6316	Custodial-Supplies	\$310,890	\$317,270	\$330,295	\$36,000	\$35,700	\$38,950	\$45,250
6317	Buildings-Supplies	\$1,460,800	\$1,499,700	\$1,500,700	\$1,591,000	\$1,541,000	\$1,361,000	\$1,413,500
6318	Grounds-Supplies	\$51,750	\$47,350	\$49,300	\$42,400	\$38,650	\$33,450	\$40,950
6319	Other Maintenance Supplies	\$488,140	\$504,940	\$580,090	\$651,650	\$647,835	\$659,160	\$713,410
6321	Textbooks	\$6,175	\$16,445	\$10,375	\$3,900	\$1,000	\$15,948	\$1,000
6325	Software & CD Rom	\$294,756	\$263,076	\$253,678	\$207,371	\$214,779	\$242,593	\$188,514
6328	Library Books	\$529,313	\$513,485	\$501,809	\$466,912	\$505,690	\$499,436	\$527,202
6329	Other Reading Materials	\$498,115	\$460,267	\$547,155	\$291,008	\$317,850	\$317,883	\$306,544
6339	Testing Materials	\$256,362	\$256,162	\$263,427	\$235,450	\$355,000	\$357,400	\$413,569
6396	Boise Cascade Supplies	\$503,249	\$552,602	\$593,857	\$183,850	\$199,420	\$201,700	\$199,659
6397	Postage Expenses	\$194,721	\$201,693	\$209,138	\$146,300	\$145,400	\$146,300	\$146,238
6398	Non-Capital Outlay Supplies	\$955,865	\$899,705	\$1,050,772	\$761,649	\$756,971	\$977,216	\$988,910
6399	General & Other Supplies	\$5,014,518	\$7,118,968	\$5,474,751	\$4,972,113	\$3,990,420	\$3,598,017	\$2,209,573
6411	Employee Travel & Subsistence	\$462,786	\$459,342	\$498,830	\$277,105	\$313,340	\$207,600	\$296,452
6412	Student Travel & Subsistence	\$113,050	\$72,163	\$61,207	\$17,603	\$20,493	\$19,993	\$20,193
6419	Travel & Subsistence-Non Employees	\$30,055	\$28,950	\$27,800	\$27,500	\$23,600	\$21,000	\$57,344
6439	Election Costs	\$41,600	\$43,430	\$130,082	\$125,000	\$124,000	\$248,000	\$235,559
6494	School Bus Field Trips	\$88,251	\$89,179	\$97,484	\$45,750	\$45,750	\$77,100	\$91,850
6497	Fees & Dues	\$568,829	\$553,011	\$587,696	\$473,455	\$438,944	\$455,945	\$459,020
6498	Awards	\$347,673	\$337,672	\$325,950	\$171,397	\$166,882	\$137,607	\$164,315
6499	Miscellaneous Operating Expenses	\$282,398	\$339,944	\$418,140	\$293,985	\$278,572	\$358,037	\$366,345
6629	Building Purchase, Construction or Improvements	\$2,280,000	\$2,470,000	\$2,555,000	\$2,300,000	\$2,065,000	\$1,275,000	\$1,280,000
6631	Vehicles	\$0	\$990,262	\$47,344	\$0	\$165,012	\$0	\$0
6638	Technology-Related Equipment	\$98,100	\$133,100	\$20,000	\$177,316	\$107,316	\$82,090	\$55,090
6639	Capital Equipment	\$35,500	\$25,600	\$0	\$33,500	\$49,500	\$117,600	\$0
		\$21,115,395	\$24,202,239	\$21,181,655	\$18,586,902	\$18,003,107	\$16,895,078	\$16,035,849

## Total Expenditure for Property/Bus Insurance



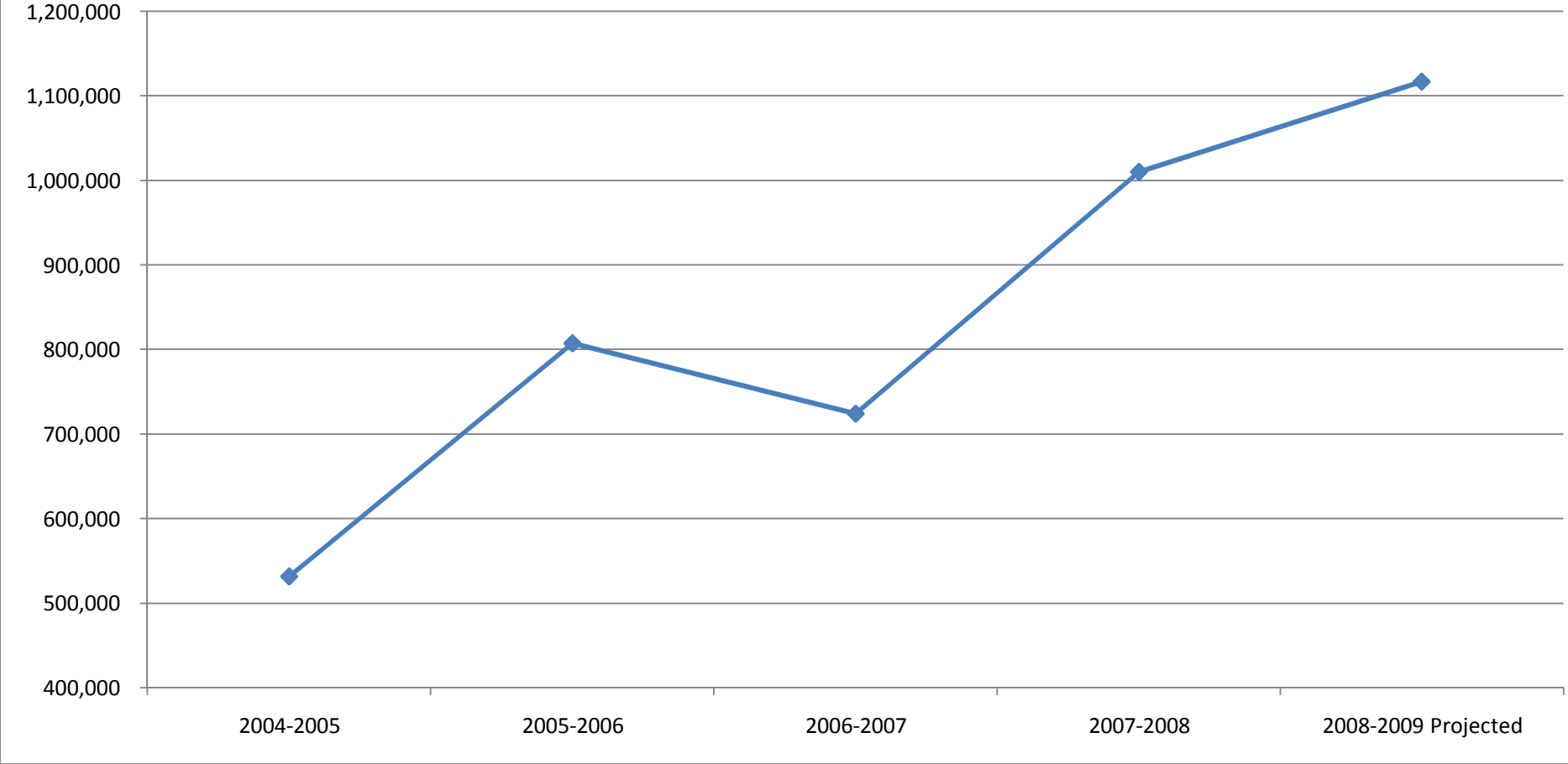
	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009 Projected
<b>Property Insurance Expenses:</b>					
Property-Including Flood & Windstorm	1,766,992	1,661,731	4,863,821	5,265,738	5,186,718
Building Boiler Insurance	43,425	43,425	43,425	43,425	46,382
National Flood Insurance for 3 Campuses	14,203	14,023	21,064	25,342	91,156
Bus Insurance	199,205	386,210	588,157	600,749	536,784
<b>Total Property/Bus Insurance</b>	<b>2,023,825</b>	<b>2,105,389</b>	<b>5,516,467</b>	<b>5,935,254</b>	<b>5,861,040</b>

## Total Expenditure for Utilities



	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009 Projected
Water/Sewer	769,063	1,098,954	1,025,767	1,000,000	1,300,000
Telephone/Telecommunications	821,665	618,610	974,316	937,913	891,437
Electricity	6,981,448	6,702,014	9,073,142	10,800,000	14,800,000
Natural Gas/Heating Fuels	791,942	922,604	818,112	1,100,000	1,100,000
Waste/Trash Pickup	394,679	432,157	372,739	550,000	545,000
<b>Total Utilities</b>	<b>9,758,797</b>	<b>9,774,339</b>	<b>12,264,076</b>	<b>14,387,913</b>	<b>18,636,437</b>

### Total Expenditure for Gasoline



	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009 Projected
<b>Gasoline Expense:</b>	531,475	807,368	724,317	1,009,871	1,117,149

## Region IV Teacher Salary Survey

Bachelor Degree	Experience				
	0	5	10	15	20
District					
Huffman	40,300	41,780	43,650	46,033	49,206
North Forest	40,375	42,375	44,875	46,375	47,875
Crosby	42,000	44,006	45,116	46,204	48,941
Cypress-Fairbanks	42,000	43,750	46,450	49,450	52,450
Humble	42,000	43,000	45,500	49,100	52,650
Klein	42,750	46,450	47,610	49,712	55,027
Galena Park	43,000	44,875	46,675	49,875	53,675
<b>Pasadena</b>	<b>43,073</b>	<b>45,565</b>	<b>47,601</b>	<b>50,061</b>	<b>52,761</b>
Spring	43,205	44,878	47,388	50,001	52,616
Katy	43,300	44,200	46,400	49,907	53,752
La Porte	43,700	44,600	45,600	47,470	50,770
Aldine	44,000	44,850	46,868	52,862	58,495
Alief	44,000	47,373	50,663	53,758	57,363
Sheldon	44,000	45,980	48,060	51,100	55,090
Spring Branch	44,000	45,320	47,060	50,972	56,366
Houston	44,027	46,022	48,801	53,601	56,791
Tomball	44,200	45,855	47,786	49,580	52,986
Channelview	44,500	46,100	47,800	52,000	55,100
Goose Creek	45,814	48,021	49,811	52,865	56,653
Deer Park	46,770	47,344	49,394	52,194	55,444

Pasadena ISD Rank	13	9	9	9	13
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Masters Degree	Experience				
	0	5	10	15	20
District					
Huffman	40,300	41,780	43,650	46,033	49,206
North Forest	42,375	44,375	46,875	48,375	49,875
Crosby	42,500	44,506	45,616	46,704	49,441
Humble	43,000	44,000	46,500	50,100	53,650
Klein	43,750	47,517	48,793	50,914	56,593
Cypress-Fairbanks	44,000	45,750	48,450	51,450	54,450
<b>Pasadena</b>	<b>44,073</b>	<b>46,565</b>	<b>48,601</b>	<b>51,061</b>	<b>53,761</b>
Spring	44,250	45,924	48,433	51,047	53,661
Aldine	44,500	45,388	47,803	54,270	59,903
Alief	44,500	47,873	51,163	54,258	57,863
La Porte	44,700	45,600	46,600	48,470	51,770
Galena Park	45,000	46,875	48,675	51,875	55,675
Spring Branch	45,000	46,350	48,100	52,160	57,542
Houston	45,057	47,052	49,831	55,138	58,444
Tomball	45,200	46,855	48,786	50,580	53,986
Katy	45,400	46,300	48,300	52,264	56,080
Sheldon	45,500	47,480	49,560	52,600	56,590
Channelview	46,000	47,600	49,300	53,500	56,600
Goose Creek	46,867	49,074	50,864	53,919	57,706
Deer Park	48,770	49,344	51,394	54,194	57,444

Pasadena ISD Rank	14	10	10	12	14
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## Fund 199 Cost Matrix for Salary Increase Options 2008-2009

% Increase	\$ Increase	Starting Teachers						Grand Totals					
		43,073	8,423,720	11,851,679	11,649,883	11,448,709	11,246,623	11,045,121	10,843,642	10,642,015	10,440,027	10,238,276	10,037,095
4%-6% Year 11	1,970-2,955	43,073	8,423,720	11,851,679	11,649,883	11,448,709	11,246,623	11,045,121	10,843,642	10,642,015	10,440,027	10,238,276	10,037,095
4%-6% Year 6	1,970-2,955	43,073	9,196,945	12,624,904	12,423,108	12,221,934	12,019,848	11,818,346	11,616,867	11,415,240	11,213,252	11,011,501	10,810,320
4%-5% Year 6	1,970-2,462	43,073	8,080,300	11,508,259	11,306,463	11,105,289	10,903,203	10,701,701	10,500,222	10,298,595	10,096,607	9,894,856	9,693,675
3%-6% Year 11	1,477-2,955	42,580	7,410,112	10,838,071	10,636,275	10,435,101	10,233,015	10,031,513	9,830,034	9,628,407	9,426,419	9,224,668	9,023,487
3%-6% Year 6	1,477-2,955	42,580	8,570,342	11,998,301	11,796,505	11,595,331	11,393,245	11,191,743	10,990,264	10,788,637	10,586,649	10,384,898	10,183,717
5.00% MP	2,462	43,565	8,705,632	12,133,591	11,931,795	11,730,621	11,528,535	11,327,033	11,125,554	10,923,927	10,721,939	10,520,188	10,319,007
4.75% MP	2,339	43,442	8,270,704	11,698,663	11,496,867	11,295,693	11,093,607	10,892,105	10,690,626	10,488,999	10,287,011	10,085,260	9,884,079
4.50% MP	2,216	43,319	7,835,776	11,263,735	11,061,939	10,860,765	10,658,679	10,457,177	10,255,698	10,054,071	9,852,083	9,650,332	9,449,151
4.25% MP	2,093	43,196	7,400,848	10,828,807	10,627,011	10,425,837	10,223,751	10,022,249	9,820,770	9,619,143	9,417,155	9,215,404	9,014,223
4.062% MP	2,000	43,103	7,072,000	10,499,959	10,298,163	10,096,989	9,894,903	9,693,401	9,491,922	9,290,295	9,088,307	8,886,556	8,685,375
4.00% MP	1,970	44,073	6,965,920	10,393,879	10,192,083	9,990,909	9,788,823	9,587,321	9,385,842	9,184,215	8,982,227	8,780,476	8,579,295
3.75% MP	1,847	42,950	6,530,992	9,958,951	9,757,155	9,555,981	9,353,895	9,152,393	8,950,914	8,749,287	8,547,299	8,345,548	8,144,367
3.50% MP	1,724	42,827	6,096,064	9,524,023	9,322,227	9,121,053	8,918,967	8,717,465	8,515,986	8,314,359	8,112,371	7,910,620	7,709,439
3.25% MP	1,601	42,704	5,661,136	9,089,095	8,887,299	8,686,125	8,484,039	8,282,537	8,081,058	7,879,431	7,677,443	7,475,692	7,274,511
3.00% MP	1,477	42,580	5,222,672	8,650,631	8,448,835	8,247,661	8,045,575	7,844,073	7,642,594	7,440,967	7,238,979	7,037,228	6,836,047
2.75% MP	1,354	42,457	4,787,744	8,215,703	8,013,907	7,812,733	7,610,647	7,409,145	7,207,666	7,006,039	6,804,051	6,602,300	6,401,119
2.50% MP	1,231	42,334	4,352,816	7,780,775	7,578,979	7,377,805	7,175,719	6,974,217	6,772,738	6,571,111	6,369,123	6,167,372	5,966,191
2.25% MP	1,108	42,211	3,917,888	7,345,847	7,144,051	6,942,877	6,740,791	6,539,289	6,337,810	6,136,183	5,934,195	5,732,444	5,531,263
2.00% MP	985	42,088	3,482,960	6,910,919	6,709,123	6,507,949	6,305,863	6,104,361	5,902,882	5,701,255	5,499,267	5,297,516	5,096,335
1.75% MP	862	41,965	3,048,032	6,475,991	6,274,195	6,073,021	5,870,935	5,669,433	5,467,954	5,266,327	5,064,339	4,862,588	4,661,407
1.50% MP	739	41,842	2,613,104	6,041,063	5,839,267	5,638,093	5,436,007	5,234,505	5,033,026	4,831,399	4,629,411	4,427,660	4,226,479
1.25% MP	616	41,719	2,178,176	5,606,135	5,404,339	5,203,165	5,001,079	4,799,577	4,598,098	4,396,471	4,194,483	3,992,732	3,791,551

### Local Maintenance

	4.25%	4.00%	3.75%	3.50%	3.25%	3.00%	2.75%	2.50%	2.25%	2.00%
Paraprofessionals	1,040,211	978,836	917,998	856,635	795,411	734,501	673,098	611,801	550,506	489,757
Administrators	1,318,065	1,240,557	1,163,022	1,085,480	1,007,953	930,415	852,899	775,341	697,797	620,271
Administrative Support - Exempt	63,226	59,505	55,785	52,065	48,352	44,622	40,914	37,192	33,481	29,751
Administrative Support - Non Exempt	939,923	884,647	829,480	773,933	718,813	663,426	608,340	552,846	497,560	442,297
Police	66,534	62,618	58,704	54,790	50,872	46,958	43,044	39,127	35,212	31,299
<b>Total</b>	<b>\$ 3,427,959</b>	<b>\$ 3,226,163</b>	<b>\$ 3,024,989</b>	<b>\$ 2,822,903</b>	<b>\$ 2,621,401</b>	<b>\$ 2,419,922</b>	<b>\$ 2,218,295</b>	<b>\$ 2,016,307</b>	<b>\$ 1,814,556</b>	<b>\$ 1,613,375</b>

### Food Service

Paraprofessionals	7,308	6,880	6,448	6,020	5,589	5,158	4,730	4,300	3,870	3,440
Administrators	7,923	7,457	6,991	6,525	6,059	5,593	5,127	4,661	4,194	3,728
Administrative Support - Exempt	12,940	12,178	11,416	10,656	9,896	9,132	8,372	7,612	6,852	6,088
Administrative Support - Non Exempt	288,116	271,125	254,202	237,242	220,233	203,293	186,419	169,483	152,548	135,578
<b>Total</b>	<b>\$ 316,287</b>	<b>\$ 297,640</b>	<b>\$ 279,057</b>		<b>\$ 241,777</b>	<b>\$ 223,176</b>	<b>\$ 204,648</b>	<b>\$ 186,056</b>	<b>\$ 167,464</b>	<b>\$ 148,834</b>

### Totals

Paraprofessionals	1,047,519	985,716	924,446	862,655	801,000	739,659	677,828	616,101	554,376	493,197
Administrators	1,325,988	1,248,014	1,170,013	1,092,005	1,014,012	936,008	858,026	780,002	701,991	623,999
Administrative Support - Exempt	76,166	71,683	67,201	62,721	58,248	53,754	49,286	44,804	40,333	35,839
Administrative Support - Non Exempt	1,228,039	1,155,772	1,083,682	1,011,175	939,046	866,719	794,759	722,329	650,108	577,875
Police	66,534	62,618	58,704	54,790	50,872	46,958	43,044	39,127	35,212	31,299
<b>Total</b>	<b>\$ 3,744,246</b>	<b>\$ 3,523,803</b>	<b>\$ 3,304,046</b>	<b>\$ 3,083,346</b>	<b>\$ 2,863,178</b>	<b>\$ 2,643,098</b>	<b>\$ 2,422,943</b>	<b>\$ 2,202,363</b>	<b>\$ 1,982,020</b>	<b>\$ 1,762,209</b>

## Administrative Cost Comparison

<u>Year</u>	<u>State Standard</u>	<u>District Actual</u>	<u>Amount Under Limit</u>
99-00	11.05%	7.09%	\$5,384,867
00-01	11.05%	6.21%	\$6,891,979
01-02	11.05%	6.97%	\$5,972,789
02-03	11.05%	6.71%	\$6,940,006
03-04	11.05%	6.83%	\$7,073,331
04-05	11.05%	6.90%	\$7,610,638
05-06	11.05%	6.59%	\$8,407,523
06-07	11.05%	6.92%	\$7,860,819

