

Spring Branch ISD
Board of Trustees
May 12, 2025
General Fund

			A	B	C	D
			Last Year	This Year	Next Year	2nd Next Year
	Audited SY 2021-2022 FY 2022 \$0.9998	Audited SY 2022-2023 FY 2023 \$0.9643	Audited SY 2023-2024 FY 2024 \$0.7744	Adjusted Bgt SY 2024-2025 FY 2025 \$0.7719	Estimated Bgt SY 2025-2026 FY 2026 \$0.7187	Estimated Bgt SY 2026-2027 FY 2027 \$0.7369
State Revenue:						
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 286,680,910	\$ 278,667,215	\$ 286,411,372
State Funding	20,470,730	21,914,427	25,302,748	27,436,855	28,572,414	20,791,418
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(12,786,263)	(1,344,222)	(3,294,810)
Net State Revenue	295,401,242	293,835,200	310,563,652	301,331,502	305,895,407	303,907,980
Other Revenue:						
Penalty and Interest and Misc. Tax Rev	2,355,751	2,464,250	2,811,050	1,950,000	1,950,000	1,950,000
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,329,318	8,991,100	8,991,100
Other State Revenue	89,381	412	-	-	-	-
Prior Year Funding and Recapture Adjust	(2,068,293)	1,909,390	(833,057)	-	-	-
TRS - State Contribution	17,805,349	19,072,956	20,167,888	20,450,000	20,450,000	20,859,000
Federal Revenue	17,391,847	18,099,284	9,416,596	8,660,000	7,530,000	7,530,000
Total Revenue	336,972,133	346,532,835	355,570,793	342,720,820	344,816,507	343,238,080
Expenditures:						
Payroll	290,596,619	299,785,460	312,671,359	307,751,074	313,906,095	320,184,217
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	56,743,830	55,252,302	56,357,348
Debt Service	506,150	726,146	823,489	-	-	-
Capital Outlay	1,705,127	1,836,344	5,630,804	1,363,394	1,390,662	1,418,475
Total Expenditures**	328,090,957	337,689,698	371,621,237	365,858,298	370,549,059	377,960,040
Other Sources (Uses)	1,482,656	858,106	1,482,704	50,000	50,000	50,000
Revenues Over(Under) Expenditures:	10,363,832	9,701,243	(14,567,740)	(23,087,478)	(25,682,552)	(34,671,960)
Ending Fund Balance	\$ 127,803,111	\$ 137,504,354	\$ 122,936,614	\$ 99,849,136	\$ 74,166,584	\$ 39,494,624
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(3,989,341)	(3,989,341)	(3,989,341)
Ending Fund Balance (Assigned/Unassigned)	123,157,576	132,881,722	118,947,273	95,859,795	70,177,243	35,505,283
Fund Balance as a % of Expenditures (Exc. Recapture)	37.5%	39.4%	32.0%	26.2%	18.9%	9.4%

** Expenditures are not comparable year over year due to the use of ESSER funds.



Finance Update

TASBO

May 7, 2025

Property Taxes

Exemptions

- SB 4 (Bettencourt): Homestead exemption (Out of House committee)
- HB 9 (Meyer): Tangible business personal property (Out of Senate committee)
- SB 23 (Bettencourt): 65 and over / disabled (Out of House committee)

Tax Rates

- HB 8 (Meyer): Tax compression (Out of House committee)
- SB 1023 (Bettencourt): Hyperlinks to calculations in TNT forms (Out of House committee)
- SB1453 (Bettencourt): Current debt rate (Passed by Senate)

VATRE

- SB 1502 (Bettencourt): No disaster pennies after unsuccessful VATRE (Passed by Senate)
- HB 30 (Troxclair) / SB 1449 (Bettencourt): Disaster Pennies (House calendar / Senate calendar)



Bonds

Online Database of Bond & Tax Information

- HB 103 (Troxclair): Comptroller & Bond Review Board (Passed by House)
- HB 3526 (Capriglione): Bond Review Board (Passed by Senate)
- SB 843 (Kolkhorst): TEA (Passed by Senate)

Limitations

- SB 2529 (Bettencourt): 60% vote to issue bonds; 75% vote to exceed VATR in year following unsuccessful VATRE (Senate calendar)
- SB 393 (Sparks): Bonds for tangible personal property (Senate calendar)
- SB 2395 (Creighton): Unspent bond proceeds (Passed by Senate)



Elections

Bond Elections

- HB 2207 (Bumgarner): Two year waiting period after unsuccessful bond election—identical or substantially similar proposition (Out of House committee)
- SB 414 (Middleton): Bond proposition includes interest and principal and interest (Passed by Senate)
- SB 506 (Bettencourt): Definiteness, certainty, and facial neutrality (Passed by Senate)
- SB 533 (Sparks): November uniform election date (Passed by Senate)
- SB 1209 (Hughes): Eliminates May election date (Passed by Senate)

Electioneering

- SB 875 (Birdwell): Criminal offenses in Education Code (Passed by Senate)
- SB 2742 (Hagenbuch): Civil penalties; AG enforcement; immunity waived (Passed by Senate)



Student Issues

School Safety

- SB 260 (Huffman): Allotment (Conference committee)

