

Spring Branch ISD
Board of Trustees
December 13, 2024
General Fund

	Audited SY 2020-2021 FY 2021 <u>\$1.0028</u>	Audited SY 2021-2022 FY 2022 <u>\$0.9998</u>	Audited SY 2022-2023 FY 2023 <u>\$0.9643</u>	A	B
				Last Year Audited SY 2023-2024 FY 2024 <u>\$0.7744</u>	This Year <u>Adjusted Bgt</u> SY 2024-2025 FY 2025 <u>\$0.7719</u>
State Revenue:					
Tax Collections (Current and Delinquent)	\$ 331,453,646	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 286,430,910
State Funding	22,791,449	20,470,730	21,914,427	25,302,748	27,310,678
Recapture	(59,724,360)	(64,424,029)	(80,261,074)	(1,197,012)	(14,190,069)
Net State Revenue	294,520,735	295,401,242	293,835,200	310,563,652	299,551,519
Other Revenue:					
Penalty and Interest and Misc. Tax Rev	2,200,293	2,355,751	2,464,250	2,811,050	1,950,000
Other Local Revenue	3,547,290	5,996,856	11,151,343	13,444,664	10,329,318
Other State Revenue	585,658	89,381	412	-	-
Prior Year Funding and Recapture Adjust	(2,301,029)	(2,068,293)	1,909,390	(833,057)	-
TRS - State Contribution	17,954,422	17,805,349	19,072,956	20,167,888	20,450,000
Federal Revenue	12,377,047	17,391,847	18,099,284	9,416,596	8,660,000
Total Revenue	328,884,416	336,972,133	346,532,835	355,570,793	340,940,837
Expenditures:					
Payroll	289,183,148	290,596,619	299,785,460	312,671,359	308,422,690
Contracted Services/Supplies/Other Operating	58,321,258	35,283,061	35,341,748	52,495,585	56,712,653
Debt Service	-	506,150	726,146	823,489	-
Capital Outlay	1,325,038	1,705,127	1,836,344	5,630,804	722,955
Total Expenditures**	348,829,444	328,090,957	337,689,698	371,621,237	365,858,298
Other Sources (Uses)	292,047	1,482,656	858,106	1,482,704	50,000
Revenues Over(Under) Expenditures:	(19,652,981)	10,363,832	9,701,243	(14,567,740)	(24,867,461)
Ending Fund Balance	\$ 117,439,279	\$ 127,803,111	\$ 137,504,354	\$ 122,936,614	\$ 98,069,153
Less: Nonspendable	(4,038,635)	(4,645,535)	(4,622,632)	(3,989,341)	(3,989,341)
Ending Fund Balance (Assigned/Unassigned)	113,400,644	123,157,576	132,881,722	118,947,273	94,079,812
Fund Balance as a % of Expenditures (Exc. Recapture)	32.5%	37.5%	39.4%	32.0%	25.7%
PEIMS/Projected Enrollment	33,288	33,545	33,649	33,407	32,669
WADA	41,841	41,951	42,252	42,860	42,009
ADA	30,725	30,605	30,409	30,374	29,953
Net State Funding per WADA	7,039	7,042	6,954	7,246	7,131
** Expenditures are not comparable year over year due to the use of ESSER funds.					

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No New Money

	C	D
	Next Year	2nd Next Year
	<u>Estimated Bgt</u>	<u>Estimated Bgt</u>
	<u>SY 2025-2026</u>	<u>SY 2026-2027</u>
	<u>FY 2026</u>	<u>FY 2027</u>
	<u>\$0.7524</u>	<u>\$0.7369</u>
State Revenue:		
Tax Collections (Current and Delinquent)	\$ 294,807,807	\$ 302,998,033
State Funding	25,073,518	23,449,114
Recapture	(20,546,865)	(27,102,774)
Net State Revenue	299,334,460	299,344,373
Other Revenue:		
Penalty and Interest and Misc. Tax Rev	1,950,000	1,950,000
Other Local Revenue	10,329,318	10,329,318
Other State Revenue	-	-
Prior Year Funding and Recapture Adjust	-	-
TRS - State Contribution	20,859,000	21,276,180
Federal Revenue	8,660,000	8,660,000
Total Revenue	341,132,778	341,559,871
Expenditures:		
Payroll	314,591,144	320,882,967
Contracted Services/Supplies/Other Operating	57,846,906	59,003,844
Debt Service	-	-
Capital Outlay	737,414	752,162
Total Expenditures	373,175,464	380,638,973
Other Sources (Uses)	50,000	50,000
Revenues Over(Under) Expenditures:	(31,992,686)	(39,029,102)
Ending Fund Balance	\$ 66,076,467	\$ 27,047,365
Less: Nonspendable	(3,989,341)	(3,989,341)
Ending Fund Balance (Assigned/Unassigned)	62,087,126	23,058,024
Fund Balance as a % of Expenditures (Exc. Recapture)	16.6%	6.1%