

Spring Branch ISD
Board of Trustees
April 13, 2026
General Fund

	Audited SY 2021-2022 <u>FY 2022</u> <u>\$0.9998</u>	Audited SY 2022-2023 <u>FY 2023</u> <u>\$0.9643</u>	Audited SY 2023-2024 <u>FY 2024</u> <u>\$0.7744</u>	A Last Year Audited SY 2024-2025 <u>FY 2025</u> <u>\$0.7719</u>	B This Year <u>Adj Bgt</u> SY 2025-2026 <u>FY 2026</u> <u>\$0.7186</u>	C Next Year <u>Bgt Scenario</u> SY 2026-2027 <u>FY 2027</u> <u>\$0.7039</u>
State Revenue:						
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 280,704,687	\$ 288,453,748
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	55,142,642	25,227,201
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)	(1,485,548)
Net State Revenue	295,401,242	293,835,200	310,563,652	302,814,805	334,503,106	312,195,401
Other Revenue:						
Penalty and Interest and Misc. Tax Rev	2,355,751	2,464,250	2,811,050	2,808,047	1,950,000	1,950,000
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,913,609	8,991,100	8,491,100
Other State Revenue	89,381	412	-	-	-	-
Prior Year Funding and Recapture Adjust	(2,068,293)	1,909,390	(833,057)	1,359,299	-	-
TRS - State Contribution	17,805,349	19,072,956	20,167,888	20,408,778	20,450,000	20,450,000
Federal Revenue	17,391,847	18,099,284	9,416,596	5,822,186	7,492,500	7,242,500
Total Revenue	336,972,133	346,532,835	355,570,793	344,126,724	373,386,706	350,329,001
Expenditures:						
Payroll	290,596,619	299,785,460	312,671,359	311,677,966	327,183,294	324,178,230
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	50,397,857	58,262,434	55,766,629
Debt Service	506,150	726,146	823,489	722,303	-	-
Capital Outlay	1,705,127	1,836,344	5,630,804	1,359,088	386,394	-
Total Expenditures*	328,090,957	337,689,698	371,621,237	364,157,214	385,832,122	379,944,859
Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	50,000	5,850,000
Revenues Over(Under) Expenditures:	10,363,832	9,701,243	(14,567,740)	(19,779,318)	(12,395,416)	(23,765,858)
Ending Fund Balance	\$ 127,803,111	\$ 137,504,354	\$ 122,936,614	\$ 103,157,296	\$ 90,761,880	\$ 66,996,022
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(4,324,036)	(4,324,036)	(4,324,036)
Ending Fund Balance (Assigned/Unassigned)	123,157,576	132,881,722	118,947,273	98,833,260	86,437,844	62,671,986
Fund Balance as a % of Expenditures (Exc. Recapture)	38%	39%	32%	27%	22%	17%

* Expenditures are not comparable year over year due to the use of ESSER funds in 21/22 and 22/23.