

**Spring Branch Independent School District
Budget Summary by Fund
FY 2025 Final Amended Budget**

	General Fund	School Nutrition Fund	Debt Service Fund	Total
Beginning Fund Balance:				
Non-Spendable Fund Balance	\$ 3,989,341	\$ -	\$ -	\$ 3,989,341
Restricted Fund Balance	-	9,819,056	33,689,282	43,508,338
Assigned Fund Balance	49,810,028	-	-	49,810,028
Unassigned Fund Balance	69,137,245	-	-	69,137,245
Total Beginning Fund Balance	122,936,614	9,819,056	33,689,282	166,444,952
Revenues:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	294,997,814	-	123,667,000	418,664,814
State Funding	27,729,105	-	6,236,000	33,965,105
Local Revenue Excess of Entitlement (Recapture)	(19,807,522)	-	-	(19,807,522)
Net State Funding	302,919,397	-	129,903,000	432,822,397
Other Revenues:				
Other Local Revenue	13,051,389	3,546,500	-	16,597,889
Other State Revenue	23,334,888	100,000	-	23,434,888
Federal Revenue	5,992,000	16,490,000	-	22,482,000
Total Revenues	345,297,674	20,136,500	129,903,000	495,337,174
Expenditures:				
Payroll	315,117,617	7,359,800	-	322,477,417
Contracted Services	32,521,146	557,960	-	33,079,106
Supplies and Materials	11,123,622	13,495,969	-	24,619,591
Other	9,347,891	97,007	-	9,444,898
Public Notices	25,387	-	-	25,387
Advocacy	77,065	-	-	77,065
Debt Service	800,000	-	128,477,465	129,277,465
Capital Outlay	1,518,040	2,499,958	-	4,017,998
Total Expenditures	370,530,768	24,010,694	128,477,465	523,018,927
Other Financing Sources (Uses)				
Other Financing Sources	55,849	45,000	-	100,849
Total Other Financing Sources	55,849	45,000	-	100,849
Net Change in Fund Balance	(25,177,245)	(3,829,194)	1,425,535	(27,580,904)
Fund Balance at 6/30/25:				
Non-Spendable Fund Balance	4,324,036	-	-	4,324,036
Restricted Fund Balance (2)	-	5,989,862	35,114,817	41,104,679
Assigned Fund Balance (1)	54,400,787	-	-	54,400,787
Unassigned Fund Balance	39,034,546	-	-	39,034,546
Total Ending Fund Balance	\$ 97,759,369	\$ 5,989,862	\$ 35,114,817	\$ 138,864,048
 Fund Balance Percent of Budget excludes Recapture	 25%		27%	

(1) General Fund Assigned Fund Balance includes Compensated Absences of \$9,977,000, Subsequent Year Expenditures of \$28,027,787, Capital Equipment Replacement \$3,321,000, and Natural Disaster Response \$13,075,000.

(2) August 2025 Debt Service Payment will be approximately \$23.0 million.

**Spring Branch Independent School District
Schedule of Budgeted Expenditures by Function
FY 2025 Final Amended Budget**

	<u>General Fund</u>	<u>School Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Instruction (11)	\$ 215,108,796	\$ -	\$ -	\$ 215,108,796
Instructional Resources & Media Services (12)	1,198,140	-	-	1,198,140
Curriculum Development & Instructional Staff Development (13)	8,323,126	-	-	8,323,126
Instructional Leadership (21)	5,094,561	-	-	5,094,561
School Leadership (23)	23,119,512	-	-	23,119,512
Guidance, Counseling & Evaluation Services (31)	17,912,799	-	-	17,912,799
Social Work Services (32)	188,363	-	-	188,363
Health Services (33)	4,374,982	-	-	4,374,982
Student Transportation (34)	10,382,148	-	-	10,382,148
Food Services (35)	576,474	23,980,694	-	24,557,168
Co-curricular/Extracurricular Activities (36)	7,824,212	-	-	7,824,212
General Administration (41)	10,942,481	-	-	10,942,481
Plant Maintenance & Operations (51)	42,563,174	30,000	-	42,593,174
Security & Monitoring Services (52)	9,273,000	-	-	9,273,000
Data Processing Services (53)	7,342,964	-	-	7,342,964
Community Services (61)	1,653,644	-	-	1,653,644
Debt Services (71)	800,000	-	128,477,465	129,277,465
Facilities Acquisition & Construction (81)	231,118	-	-	231,118
Contracted Instructional Services Between School Districts (91) *	20,230,069	-	-	20,230,069
Other Governmental Charges (99)	<u>3,198,727</u>	<u>-</u>	<u>-</u>	<u>3,198,727</u>
Total Expenditures	<u>\$ 390,338,290</u>	<u>\$ 24,010,694</u>	<u>\$ 128,477,465</u>	<u>\$ 542,826,449</u>

*TEA requires Local Revenue in Excess of Entitlement (Recapture) to be included in budgeted expenditures by function.

**Spring Branch Independent School District
Budget Summary - General Fund
FY 2025 Final Amended Budget**

	Official Budget	Amended Budget as of 05/31/25	Final Amended Budget	Increase/ (Decrease)
Beginning Fund Balance:				
Non-Spendable Fund Balance	\$ 4,028,119	\$ 3,989,341	\$ 3,989,341	\$ -
Assigned Fund Balance	49,810,028	49,810,028	49,810,028	-
Unassigned Fund Balance	52,903,716	69,137,245	69,137,245	-
Total Beginning Fund Balance	106,741,863	122,936,614	122,936,614	-
Revenues:				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	294,755,317	284,180,910	294,997,814	10,816,904
State Funding	20,107,993	27,310,678	27,729,105	418,427
Local Revenue Excess of Entitlement (Recapture)	(11,701,102)	(14,190,069)	(19,807,522)	(5,617,453)
Net State Funding	303,162,208	297,301,519	302,919,397	5,617,878
Other Revenues:				
Other Local Sources	12,223,200	12,279,318	13,051,389	772,071
Other State Revenue	20,450,000	21,033,360	23,334,888	2,301,528
Federal Revenue	8,660,000	8,660,000	5,992,000	(2,668,000)
Total Revenues	344,495,408	339,274,197	345,297,674	6,023,477
Expenditures:				
Payroll	309,697,063	307,772,617	315,117,617	7,345,000
Contracted Services	30,392,888	34,698,232	32,521,146	(2,177,086)
Supplies and Materials	12,893,478	12,924,566	11,123,622	(1,800,944)
Other	9,259,621	9,417,391	9,347,891	(69,500)
Public Notices	25,000	25,387	25,387	-
Advocacy	77,065	77,065	77,065	-
Debt Services	-	-	800,000	800,000
Capital Outlay	370,821	1,493,040	1,518,040	25,000
Total Expenditures	362,715,936	366,408,298	370,530,768	4,122,470
Other Financing Sources (Uses)				
Other Financing Sources	50,000	50,000	55,849	5,849
Total Financing Sources (Uses)	50,000	50,000	55,849	5,849
Net Change in Fund Balance	(18,170,528)	(27,084,101)	(25,177,245)	1,906,856
Fund Balance at 6/30/25:				
Non-Spendable Fund Balance	4,028,119	4,324,036	4,324,036	-
Assigned Fund Balance	49,810,028	54,400,787	54,400,787	-
Unassigned Fund Balance	34,733,188	37,127,690	39,034,546	1,906,856
Total Ending Fund Balance	\$ 88,571,335	\$ 95,852,513	\$ 97,759,369	\$ 1,906,856

**Spring Branch Independent School District
Budget Summary - School Nutrition Fund
FY 2025 Final Amended Budget**

	Official Budget	Amended Budget as of 05/31/25	Final Amended Budget	Increase/ (Decrease)
Beginning Fund Balance				
Restricted Fund Balance	\$ 6,550,411	\$ 9,819,056	\$ 9,819,056	\$ -
Total Beginning Fund Balance	6,550,411	9,819,056	9,819,056	-
Revenues:				
Local Revenue	2,686,500	3,236,500	3,546,500	310,000
State Revenue	100,000	100,000	100,000	-
Federal Revenue	16,700,000	16,250,000	16,490,000	240,000
Total Revenues	19,486,500	19,586,500	20,136,500	550,000
Expenditures:				
Payroll	7,394,300	7,359,800	7,359,800	-
Contract Services	401,000	557,960	557,960	-
Supplies and Materials	13,713,800	14,045,969	13,495,969	(550,000)
Other	95,000	97,007	97,007	-
Capital Outlay	2,000,000	2,499,958	2,499,958	-
Total Expenditures	23,604,100	24,560,694	24,010,694	(550,000)
Other Financing Sources (Uses)				
Other Financing Sources	45,000	45,000	45,000	-
Total Financing Sources (Uses)	45,000	45,000	45,000	-
Net Change in Fund Balance	(4,072,600)	(4,929,194)	(3,829,194)	1,100,000
Ending Fund Balance				
Restricted Fund Balance	2,477,811	4,889,862	5,989,862	1,100,000
Total Ending Fund Balance	\$ 2,477,811	\$ 4,889,862	\$ 5,989,862	\$ 1,100,000

**Spring Branch Independent School District
Budget Summary - Debt Service Fund
FY 2025 Final Amended Budget**

	Official Budget	Amended Budget as of 05/31/25	Final Amended Budget	Increase/ (Decrease)
Beginning Fund Balance				
Restricted Fund Balance	\$ 33,911,062	\$ 33,689,282	\$ 33,689,282	\$ -
Total Beginning Fund Balance	33,911,062	33,689,282	33,689,282	-
Revenues:				
Local Revenue	123,449,000	123,449,000	123,667,000	218,000
State Funding	6,200,000	6,200,000	6,236,000	36,000
Total Revenues	129,649,000	129,649,000	129,903,000	254,000
Expenditures				
Debt Service	128,733,000	128,733,000	128,477,465	(255,535)
Total Expenditures	128,733,000	128,733,000	128,477,465	(255,535)
Net Change in Fund Balance	916,000	916,000	1,425,535	509,535
Ending Fund Balance				
Reserved Fund Balance	34,827,062	34,605,282	35,114,817	509,535
Total Ending Fund Balance	<u>\$ 34,827,062</u>	<u>\$ 34,605,282</u>	<u>\$ 35,114,817</u>	<u>\$ 509,535</u>

**Spring Branch Independent School District
Budget Summary - Self Sustaining Fund
FY 2025 Final Amended Budget
Information Only**

	Official Budget	Amended Budget as of 05/31/25	Final Amended Budget	Increase/ (Decrease)
Beginning Net Position				
Reserved Net Position	\$ 3,456,305	\$ 4,293,063	\$ 4,293,063	\$ -
Total Beginning Net Position	3,456,305	4,293,063	4,293,063	-
Revenues				
Other Local Revenue	2,757,605	3,065,605	3,065,605	-
Total Revenues	2,757,605	3,065,605	3,065,605	-
Expenses:				
Payroll	2,308,628	2,615,494	2,615,494	-
Contract Services	93,005	99,385	99,385	-
Supplies and Materials	118,100	118,065	118,065	-
Other	306,493	308,054	304,154	(3,900)
Capital Outlay	-	187,027	190,927	3,900
Total Expenditures	2,826,226	3,328,025	3,328,025	-
Net Change in Fund Balance	(68,621)	(262,420)	(262,420)	-
Ending Net Position				
Reserved Net Position	3,387,684	4,030,643	4,030,643	-
Total Ending Net Position	\$ 3,387,684	\$ 4,030,643	\$ 4,030,643	\$ -

**Spring Branch Independent School District
Budgeted Expenditures - Special Revenue Fund
FY 2025 Final Amended Expenditure Budget
Information Only**

	Official Budget	Amended Budget as of 5/31/25	Final Amended	Increase (Decrease)
<u>Federal Grants:</u>				
Title I, Basic	\$ 10,969,442	\$ 15,722,493	\$ 15,722,493	\$ -
Texas Education for Homeless	-	96,422	96,422	-
IDEA - B Formula	6,000,000	9,305,396	9,305,396	-
IDEA - B Preschool	111,730	154,214	154,214	-
IDEA - B High Cost Grant	-	120,000	120,000	-
Vocational Education-Basic	421,676	589,060	589,060	-
Title II, Part A	1,366,893	2,907,205	2,907,205	-
Title III	1,248,822	2,114,603	2,114,603	-
Title IV	844,421	1,939,380	1,939,380	-
Federally Funded Special Revenue	-	37,721	37,721	-
<u>State Grants:</u>				
Advanced Placement Incentive	-	69,170	69,170	-
School Safety and Security	-	10,824,293	10,824,293	-
School Safety Standards	-	3,286	3,286	-
State Instructional Materials Fund	-	2,697,823	2,697,823	-
State Funded Special Revenue	-	123,754	123,754	-
<u>Local Grants:</u>				
Locally Funded Special Revenue	-	277,410	277,410	-
Local Technology Funds	-	9,416,760	9,416,760	-
Donations, Locally Funded	-	10,131,848	10,220,007	88,159
Donations, PledgeCents	-	7,575	7,575	-
Student Activity Fund	-	4,563,467	4,607,981	44,514
Total Special Revenue Funds	<u>\$ 20,962,984</u>	<u>\$ 71,101,880</u>	<u>\$ 71,234,553</u>	<u>\$ 132,673</u>