

Spring Branch ISD  
Board of Trustees  
May 26, 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>\$0.7118</u>
State Revenue:						
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 280,704,687	\$ 284,523,162
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	55,142,642	31,639,618
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)	(1,421,499)
<b>Net State Revenue</b>	<b>295,401,242</b>	<b>293,835,200</b>	<b>310,563,652</b>	<b>302,814,805</b>	<b>334,503,106</b>	<b>314,741,281</b>
Other Revenue:						
Penalty and Interest and Misc. Tax Rev	2,355,751	2,464,250	2,811,050	2,808,047	1,950,000	2,700,000
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,913,609	8,991,100	9,193,146
Other State Revenue	89,381	412	-	-	-	-
Prior Year Funding and Recapture Adjust	(2,068,293)	1,909,390	(833,057)	1,359,299	1,532,045	-
TRS - State Contribution	17,805,349	19,072,956	20,167,888	20,408,778	20,450,000	21,500,000
Federal Revenue	17,391,847	18,099,284	9,416,596	5,822,186	7,492,500	6,692,000
<b>Total Revenue</b>	<b>336,972,133</b>	<b>346,532,835</b>	<b>355,570,793</b>	<b>344,126,724</b>	<b>374,918,751</b>	<b>354,826,427</b>
Expenditures:						
Payroll	290,596,619	299,785,460	312,671,359	311,677,966	327,869,949	327,851,961
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	50,397,857	59,309,539	55,170,381
Debt Service	506,150	726,146	823,489	722,303	-	-
Capital Outlay	1,705,127	1,836,344	5,630,804	1,359,088	434,679	-
<b>Total Expenditures*</b>	<b>328,090,957</b>	<b>337,689,698</b>	<b>371,621,237</b>	<b>364,157,214</b>	<b>387,614,167</b>	<b>383,022,342</b>
Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	50,000	5,900,000
<b>Revenues Over(Under) Expenditures:</b>	<b>10,363,832</b>	<b>9,701,243</b>	<b>(14,567,740)</b>	<b>(19,779,318)</b>	<b>(12,645,416)</b>	<b>(22,295,915)</b>
<b>Ending Fund Balance</b>	<b>\$ 127,803,111</b>	<b>\$ 137,504,354</b>	<b>\$ 122,936,614</b>	<b>\$ 103,157,296</b>	<b>\$ 90,511,880</b>	<b>\$ 68,215,965</b>
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(4,324,036)	(4,324,036)	(4,324,036)
<b>Ending Fund Balance (Assigned/Unassigned)</b>	<b>123,157,576</b>	<b>132,881,722</b>	<b>118,947,273</b>	<b>98,833,260</b>	<b>86,187,844</b>	<b>63,891,929</b>
<b>Fund Balance as a % of Expenditures (Exc. Recapture)</b>	<b>38%</b>	<b>39%</b>	<b>32%</b>	<b>27%</b>	<b>22%</b>	<b>17%</b>

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

Spring Branch ISD  
 Board of Trustees  
 May 26, 2026  
 Debt Service

	<b>A</b>	<b>B</b>
	<b>This Year</b>	<b>Next Year</b>
	<b><i>Adj Bgt</i></b>	<b><i>Bgt Scenario</i></b>
	<b>SY 2025-2026</b>	<b>SY 2026-2027</b>
	<b><u>FY 2026</u></b>	<b><u>FY 2027</u></b>
	<b><u>\$0.3045</u></b>	<b><u>\$0.3445</u></b>
Revenues:		
Tax Collections (Current and Delinquent)	\$ 124,307,896	\$ 137,462,962
State Funding	11,173,000	8,747,696
Other (Penalties & Interest and Interest Earnings)	1,118,618	1,821,000
<b>Total Revenue</b>	<b>136,599,514</b>	<b>148,031,658</b>
Expenditures:		
Debt Service	134,846,541	143,306,391
Other	530,060	312,000
<b>Total Expenditures*</b>	<b>135,376,601</b>	<b>143,618,391</b>
Other Financing Sources (Uses):		
Proceeds from refunding Bonds	82,324,835	-
Payments on Refunding	81,904,391	-
<b>Total Other Financing Sources (Uses)</b>	<b>420,444</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,643,357</b>	<b>\$ 4,413,267</b>
<b>Ending Fund Balance</b>	<b>\$ 37,984,959</b>	<b>\$ 42,398,226</b>
<b>Fund Balance as a % of Expenditures</b>	<b>28%</b>	<b>30%</b>



## Taxpayer Impact Statement

(Pursuant to Texas Government Code 551.043(c)(2))

<b>Fiscal Year (Tax Year)</b>	<b>Median-Appraised Valued Homestead*</b>	<b>Median Taxable Value</b>	<b>Tax Rate per \$100 of Value</b>	<b>Estimated Property Tax Bill</b>
FY 2025-2026 (TY 2025)	\$534,908	\$287,926	Adopted 2025 Tax Rate: \$1.0231	\$2,945.77
FY 2026-2027 (TY 2026)	\$559,433	\$307,546	Proposed 2026 tax rate based on the proposed budget for 2026-27 \$1.0563	\$3,248.61

**Notes:**

\*Median Appraised Valued Homestead is an estimate provided by Harris Central Appraisal District (HCAD). Estimated Average taxable value provided by HCAD for TY 2025 is \$528,057 and for TY2026 is \$548,113.