

Spring Branch ISD  
Board of Trustess  
February 9, 2026  
General Fund

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				A	B
	Audited	Audited	Audited	Last Year	This Year
	SY 2021-2022	SY 2022-2023	SY 2023-2024	Audited	<u>Approved Bgt</u>
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
	<u>\$0.9998</u>	<u>\$0.9643</u>	<u>\$0.7744</u>	<u>\$0.7719</u>	<u>\$0.7187</u>
State Revenue:					
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 278,667,215
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	28,572,414
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)
<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>305,895,406</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
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,913,609	8,991,100
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
Federal Revenue	17,391,847	18,099,284	9,416,596	5,822,186	7,492,500
<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>344,779,006</b>
Expenditures:					
Payroll	290,596,619	299,785,460	312,671,359	311,677,966	314,990,462
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	50,397,857	54,860,331
Debt Service	506,150	726,146	823,489	722,303	-
Capital Outlay	1,705,127	1,836,344	5,630,804	1,359,088	271,000
<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>370,121,793</b>
Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	50,000
<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>(25,292,787)</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>\$ 77,864,509</b>
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(4,324,036)	(3,989,341)
<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>73,875,168</b>
<b>Fund Balance as a % of Expenditures (Exc. Recapture)</b>	<b>38%</b>	<b>39%</b>	<b>32%</b>	<b>27%</b>	<b>20%</b>

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

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				A	B
	Audited	Audited	Audited	Last Year	This Year
	SY 2021-2022	SY 2022-2023	SY 2023-2024	Audited	Adj Bgt
	FY 2022	FY 2023	FY 2024	SY 2024-2025	SY 2025-2026
	<u>\$0.9998</u>	<u>\$0.9643</u>	<u>\$0.7744</u>	<u>FY 2025</u>	<u>FY 2026</u>
				<u>\$0.7719</u>	<u>\$0.7186</u>
State Revenue:					
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 280,704,687
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	58,642,642
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)
<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>338,003,106</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
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,913,609	8,991,100
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
Federal Revenue	17,391,847	18,099,284	9,416,596	5,822,186	7,492,500
<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>376,886,706</b>
Expenditures:					
Payroll	290,596,619	299,785,460	312,671,359	311,677,966	327,183,294
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	50,397,857	58,262,434
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
<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>385,832,122</b>
Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	50,000
<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>(8,895,416)</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>\$ 94,261,880</b>
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(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>89,937,844</b>
<b>Fund Balance as a % of Expenditures (Exc. Recapture)</b>	<b>38%</b>	<b>39%</b>	<b>32%</b>	<b>27%</b>	<b>23%</b>

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

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				A	B	C
				Last Year	This Year	Next Year
	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>	Audited SY 2024-2025 <u>FY 2025</u> <u>\$0.7719</u>	<u>Adj Bgt</u> SY 2025-2026 <u>FY 2026</u> <u>\$0.7186</u>	<u>Est Bgt</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	58,642,642	26,305,670
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,344,223)	(1,494,836)
Net State Revenue	295,401,242	293,835,200	310,563,652	302,814,805	338,003,106	313,264,582
Refined Average Daily Attendance (ADA)	30,605.0840	30,408.540	30,374.435	29,764.603	28,805.880	28,524.821
Net State Revenue/ADA	9,652.03	9,662.92	10,224.51	10,173.66	11,733.82	10,982.18