

**Spring Branch Independent School District  
Budget Summary by Fund  
FY 2026 Final Amended Budget**

	<u>General Fund</u>	<u>School Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<b>Beginning Fund Balance:</b>				
Non-Spendable Fund Balance	\$ 4,233,353	\$ -	\$ -	\$ 4,233,353
Restricted Fund Balance	-	7,802,629	36,341,602	44,144,231
Assigned Fund Balance	54,400,787	-	-	54,400,787
Unassigned Fund Balance	44,523,156	-	-	44,523,156
<b>Total Beginning Fund Balance</b>	<u>103,157,296</u>	<u>7,802,629</u>	<u>36,341,602</u>	<u>147,301,527</u>
<b>Revenues:</b>				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	273,000,000	-	125,426,514	398,426,514
State Funding	52,472,001	-	11,173,000	63,645,001
Local Revenue Excess of Entitlement (Recapture)	(1,464,223)	-	-	(1,464,223)
Net State Funding	<u>324,007,778</u>	<u>-</u>	<u>136,599,514</u>	<u>460,607,292</u>
Other Revenues:				
Other Local Revenue	12,767,300	3,805,000	-	16,572,300
Other State Revenue	22,709,343	104,000	-	22,813,343
Federal Revenue	8,121,218	16,240,000	-	24,361,218
Total Other Revenue	<u>43,597,861</u>	<u>20,149,000</u>	<u>-</u>	<u>63,746,861</u>
<b>Total Revenues</b>	<u>367,605,639</u>	<u>20,149,000</u>	<u>136,599,514</u>	<u>524,354,153</u>
<b>Expenditures:</b>				
Payroll	331,109,327	7,944,700	-	339,054,027
Contracted Services	37,737,236	560,719	-	38,297,955
Supplies and Materials	10,797,974	12,684,962	-	23,482,936
Other	9,213,266	101,631	-	9,314,897
Public Notices	28,700	-	-	28,700
Advocacy	3,065	-	-	3,065
Debt Service	950,000	-	135,676,601	136,626,601
Capital Outlay	1,067,679	1,190,057	-	2,257,736
<b>Total Expenditures</b>	<u>390,907,247</u>	<u>22,482,069</u>	<u>135,676,601</u>	<u>549,065,917</u>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	<u>2,550,731</u>	<u>128,001</u>	<u>420,444</u>	<u>3,099,176</u>
<b>Total Other Financing Sources</b>	<u>2,550,731</u>	<u>128,001</u>	<u>420,444</u>	<u>3,099,176</u>
<b>Net Change in Fund Balance</b>	<u>(20,750,877)</u>	<u>(2,205,068)</u>	<u>1,343,357</u>	<u>(21,612,588)</u>
<b>Fund Balance:</b>				
Non-Spendable Fund Balance	4,372,715	-	-	4,372,715
Restricted Fund Balance (2)	-	5,597,561	37,684,959	43,282,520
Assigned Fund Balance (1)	50,517,915	-	-	50,517,915
Unassigned Fund Balance	<u>27,515,789</u>	<u>-</u>	<u>-</u>	<u>27,515,789</u>
<b>Total Ending Fund Balance</b>	<u>\$ 82,406,419</u>	<u>\$ 5,597,561</u>	<u>\$ 37,684,959</u>	<u>\$ 125,688,939</u>

Fund Balance Percent of Budget 20% 28%  
excludes Recapture

(1) General Fund Assigned Fund Balance includes Compensated Absences of \$9,863,000, Subsequent Year Expenditures of \$25,312,915, Capital Equipment Replacement \$3,650,000, and Natural Disaster Response \$11,692,000.

(2) August 2026 Debt Service Payment will be approximately \$27.0 million.

**Spring Branch Independent School District  
Schedule of Budgeted Expenditures by Function  
FY 2026 Final Amended Budget**

	<u>General Fund</u>	<u>School Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Instruction (11)	\$ 236,563,245	\$ -	\$ -	\$ 236,563,245
Instructional Resources & Media Services (12)	1,351,721	-	-	1,351,721
Curriculum Development & Instructional Staff Development (13)	5,998,395	-	-	5,998,395
Instructional Leadership (21)	5,067,699	-	-	5,067,699
School Leadership (23)	23,233,350	-	-	23,233,350
Guidance, Counseling & Evaluation Services (31)	17,430,318	-	-	17,430,318
Social Work Services (32)	177,730	-	-	177,730
Health Services (33)	4,526,457	-	-	4,526,457
Student Transportation (34)	10,147,556	-	-	10,147,556
Food Services (35)	536,189	22,452,069	-	22,988,258
Co-curricular/Extracurricular Activities (36)	7,742,486	-	-	7,742,486
General Administration (41)	12,281,697	-	-	12,281,697
Plant Maintenance & Operations (51)	42,581,475	30,000	-	42,611,475
Security & Monitoring Services (52)	10,179,368	-	-	10,179,368
Data Processing Services (53)	7,034,812	-	-	7,034,812
Community Services (61)	1,702,436	-	-	1,702,436
Debt Services (71)	950,000	-	135,676,601	136,626,601
Facilities Acquisition & Construction (81)	180,000	-	-	180,000
Contracted Instructional Services Between School Districts (91) *	1,464,223	-	-	1,464,223
Other Governmental Charges (99)	<u>3,222,313</u>	<u>-</u>	<u>-</u>	<u>3,222,313</u>
<b>Total Expenditures</b>	<u><u>\$ 392,371,470</u></u>	<u><u>\$ 22,482,069</u></u>	<u><u>\$ 135,676,601</u></u>	<u><u>\$ 550,530,140</u></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 2026 Final Amended Budget**

	<b>Official Budget</b>	<b>Amended Budget as of 05/31/26</b>	<b>Final Amended Budget</b>	<b>Increase/ (Decrease)</b>
<b>Beginning Fund Balance:</b>				
Non-Spendable Fund Balance	\$ 4,324,036	\$ 4,233,353	\$ 4,233,353	\$ -
Assigned Fund Balance	54,400,787	54,400,787	54,400,787	-
Unassigned Fund Balance	39,034,546	44,523,156	44,523,156	-
<b>Total Beginning Fund Balance</b>	<b>97,759,369</b>	<b>103,157,296</b>	<b>103,157,296</b>	<b>-</b>
<b>Revenues:</b>				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	278,667,215	280,704,687	273,000,000	(7,704,687)
State Funding	28,572,414	58,642,642	52,472,001	(6,170,641)
Local Revenue Excess of Entitlement (Recapture)	(1,344,223)	(1,344,223)	(1,464,223)	(120,000)
Net State Funding	305,895,406	338,003,106	324,007,778	(13,995,328)
Other Revenues:				
Other Local Sources	10,941,100	10,941,100	12,767,300	1,826,200
Other State Revenue	20,450,000	21,982,045	22,709,343	727,298
Federal Revenue	7,492,500	7,492,500	8,121,218	628,718
Total Other Revenue	38,883,600	40,415,645	43,597,861	3,182,216
<b>Total Revenues</b>	<b>344,779,006</b>	<b>378,418,751</b>	<b>367,605,639</b>	<b>(10,813,112)</b>
<b>Expenditures:</b>				
Payroll	314,990,462	328,057,327	331,109,327	3,052,000
Contracted Services	33,048,665	38,689,923	37,737,236	(952,687)
Supplies and Materials	12,270,930	12,563,974	10,797,974	(1,766,000)
Other	9,434,971	9,632,566	9,213,266	(419,300)
Public Notices	28,700	28,700	28,700	-
Advocacy	77,065	3,065	3,065	-
Debt Services	-	-	950,000	950,000
Capital Outlay	271,000	434,679	1,067,679	633,000
<b>Total Expenditures</b>	<b>370,121,793</b>	<b>389,410,234</b>	<b>390,907,247</b>	<b>1,497,013</b>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	50,000	1,846,067	2,550,731	704,664
<b>Total Financing Sources (Uses)</b>	<b>50,000</b>	<b>1,846,067</b>	<b>2,550,731</b>	<b>704,664</b>
<b>Net Change in Fund Balance</b>	<b>(25,292,787)</b>	<b>(9,145,416)</b>	<b>(20,750,877)</b>	<b>(11,605,461)</b>
<b>Fund Balance:</b>				
Non-Spendable Fund Balance	3,989,341	4,372,715	4,372,715	-
Assigned Fund Balance	54,400,787	50,517,915	50,517,915	-
Unassigned Fund Balance	14,076,454	39,121,250	27,515,789	(11,605,461)
<b>Total Ending Fund Balance</b>	<b>\$ 72,466,582</b>	<b>\$ 94,011,880</b>	<b>\$ 82,406,419</b>	<b>\$ (11,605,461)</b>

**Spring Branch Independent School District  
Budget Summary - School Nutrition Fund  
FY 2026 Final Amended Budget**

	<u>Official Budget</u>	<u>Amended Budget as of 05/31/26</u>	<u>Final Amended Budget</u>	<u>Increase/ (Decrease)</u>
<b>Beginning Fund Balance</b>				
Restricted Fund Balance	\$ 5,989,862	\$ 7,802,629	\$ 7,802,629	\$ -
Total Beginning Fund Balance	<u>5,989,862</u>	<u>7,802,629</u>	<u>7,802,629</u>	<u>-</u>
<b>Revenues:</b>				
Local Revenue	3,400,000	3,805,000	3,805,000	-
State Revenue	100,000	104,000	104,000	-
Federal Revenue	16,450,000	16,240,000	16,240,000	-
<b>Total Revenues</b>	<u>19,950,000</u>	<u>20,149,000</u>	<u>20,149,000</u>	<u>-</u>
<b>Expenditures:</b>				
Payroll	7,979,700	7,944,700	7,944,700	-
Contract Services	518,500	560,719	560,719	-
Supplies and Materials	13,523,700	12,684,962	12,684,962	-
Other	100,000	101,631	101,631	-
Capital Outlay	1,000,000	1,190,057	1,190,057	-
<b>Total Expenditures</b>	<u>23,121,900</u>	<u>22,482,069</u>	<u>22,482,069</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	30,000	13,000	128,001	115,001
<b>Total Financing Sources (Uses)</b>	<u>30,000</u>	<u>13,000</u>	<u>128,001</u>	<u>115,001</u>
<b>Net Change in Fund Balance</b>	<u>(3,141,900)</u>	<u>(2,320,069)</u>	<u>(2,205,068)</u>	<u>115,001</u>
<b>Ending Fund Balance</b>				
Restricted Fund Balance	<u>2,847,962</u>	<u>5,482,560</u>	<u>5,597,561</u>	<u>115,001</u>
Total Ending Fund Balance	<u>\$ 2,847,962</u>	<u>\$ 5,482,560</u>	<u>\$ 5,597,561</u>	<u>\$ 115,001</u>

**Spring Branch Independent School District  
Budget Summary - Debt Service Fund  
FY 2026 Final Amended Budget**

	<u>Official Budget</u>	<u>Amended Budget as of 05/31/26</u>	<u>Final Amended Budget</u>	<u>Increase/ (Decrease)</u>
<b>Beginning Fund Balance</b>				
Restricted Fund Balance	\$ 35,114,817	\$ 36,341,602	\$ 36,341,602	\$ -
Total Beginning Fund Balance	<u>35,114,817</u>	<u>36,341,602</u>	<u>36,341,602</u>	<u>-</u>
<b>Revenues:</b>				
Local Revenue	128,581,000	128,581,000	125,426,514	(3,154,486)
State Funding	6,200,000	6,200,000	11,173,000	4,973,000
<b>Total Revenues</b>	<u>134,781,000</u>	<u>134,781,000</u>	<u>136,599,514</u>	<u>1,818,514</u>
<b>Expenditures</b>				
Debt Service	134,298,048	134,298,048	135,676,601	1,378,553
<b>Total Expenditures</b>	<u>134,298,048</u>	<u>134,298,048</u>	<u>135,676,601</u>	<u>1,378,553</u>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	-	-	420,444	420,444
<b>Total Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>420,444</u>	<u>420,444</u>
<b>Net Change in Fund Balance</b>	<u>482,952</u>	<u>482,952</u>	<u>1,343,357</u>	<u>860,405</u>
<b>Ending Fund Balance</b>				
Reserved Fund Balance	35,597,769	36,824,554	37,684,959	860,405
Total Ending Fund Balance	<u>\$ 35,597,769</u>	<u>\$ 36,824,554</u>	<u>\$ 37,684,959</u>	<u>\$ 860,405</u>