

Spring Branch ISD  
Board of Trustees  
June 22, 2026  
General Fund

				A	B	C
	Audited	Audited	Audited	Last Year	This Year	Next Year
	<u>SY 2021-2022</u>	<u>SY 2022-2023</u>	<u>SY 2023-2024</u>	<u>Audited</u>	<u>Adj Bgt</u>	<u>Proposed Bgt</u>
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
	<u>\$0.9998</u>	<u>\$0.9643</u>	<u>\$0.7744</u>	<u>\$0.7719</u>	<u>\$0.7186</u>	<u>\$0.7118</u>
State Revenue:						
Tax Collections (Current and Delinquent)	\$ 339,354,541	\$ 352,181,847	\$ 286,457,916	\$ 293,502,215	\$ 273,000,000	\$ 284,523,162
State Funding	20,470,730	21,914,427	25,302,748	27,535,982	52,472,001	31,639,618
Recapture	(64,424,029)	(80,261,074)	(1,197,012)	(18,223,392)	(1,464,223)	(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>324,007,778</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	2,735,500	2,700,000
Other Local Revenue	5,996,856	11,151,343	13,444,664	10,913,609	10,031,800	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	1,609,343	-
TRS - State Contribution	17,805,349	19,072,956	20,167,888	20,408,778	21,100,000	21,500,000
Federal Revenue	17,391,847	18,099,284	9,416,596	5,822,186	8,121,218	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>367,605,639</b>	<b>354,826,427</b>
Expenditures:						
Payroll	290,596,619	299,785,460	312,671,359	311,677,966	331,109,327	328,075,581
Contracted Services/Supplies/Other Operating	35,283,061	35,341,748	52,495,585	50,397,857	57,780,241	55,796,761
Debt Service	506,150	726,146	823,489	722,303	950,000	-
Capital Outlay	1,705,127	1,836,344	5,630,804	1,359,088	1,067,679	-
<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>390,907,247</b>	<b>383,872,342</b>
Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	2,550,731	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>(20,750,877)</b>	<b>(23,145,915)</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>\$ 82,406,419</b>	<b>\$ 59,260,504</b>
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(4,324,036)	(4,372,715)	(4,372,715)
<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>78,033,704</b>	<b>54,887,789</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>	<b>14%</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  
June 22, 2026  
Debt Service

	<b>A</b>	<b>B</b>
	<b>This Year</b>	<b>Next Year</b>
	<u>Adj Bqt</u>	<u>Proposed Bqt</u>
	SY 2025-2026	SY 2026-2027
	<u>FY 2026</u>	<u>FY 2027</u>
	<u>\$0.3045</u>	<u>\$0.3445</u>
Revenues:		
Tax Collections (Current and Delinquent)	\$ 124,307,896	\$ 137,462,963
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>148,031,659</b>
Expenditures:		
Debt Service	134,846,541	143,306,391
Other	830,060	312,000
<b>Total Expenditures*</b>	<b>135,676,601</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>\$ 1,343,357</b>	<b>\$ 4,413,268</b>
<b>Ending Fund Balance</b>	<b>\$ 37,684,959</b>	<b>\$ 42,098,227</b>
<b>Fund Balance as a % of Expenditures</b>	<b>28%</b>	<b>29%</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.

**Spring Branch Independent School District  
Budget Summary  
FY 2027 Proposed 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	\$ 4,372,715	\$ -	\$ -	\$ 4,372,715
Restricted Fund Balance	-	5,597,561	37,684,959	43,282,520
Assigned Fund Balance	50,517,915	-	-	50,517,915
Unassigned Fund Balance	27,515,789	-	-	27,515,789
<b>Total Beginning Fund Balance</b>	<u>82,406,419</u>	<u>5,597,561</u>	<u>37,684,959</u>	<u>125,688,939</u>
<b>Revenues:</b>				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	284,523,162	-	139,283,963	423,807,125
State Funding	31,639,618	-	8,747,696	40,387,314
Local Revenue Excess of Entitlement (Recapture)	(1,421,499)	-	-	(1,421,499)
Net State Funding	<u>314,741,281</u>	-	<u>148,031,659</u>	<u>462,772,940</u>
Other Revenues:				
Other Local Revenue	11,893,146	3,830,000	-	15,723,146
Other State Revenue	21,500,000	115,000	-	21,615,000
Federal Revenue	6,692,000	15,300,000	-	21,992,000
Total Other Revenue	<u>40,085,146</u>	<u>19,245,000</u>	-	<u>59,330,146</u>
<b>Total Revenues</b>	<u>354,826,427</u>	<u>19,245,000</u>	<u>148,031,659</u>	<u>522,103,086</u>
<b>Expenditures:</b>				
Payroll	328,075,581	8,374,500	-	336,450,081
Contracted Services	34,395,721	264,000	-	34,659,721
Supplies & Materials	12,350,019	11,727,000	-	24,077,019
Other	9,022,721	67,000	-	9,089,721
Public Notices	25,300	-	-	25,300
Advocacy	3,000	-	-	3,000
Debt Service	-	-	143,618,391	143,618,391
Capital Outlay	-	300,000	-	300,000
<b>Total Expenditures</b>	<u>383,872,342</u>	<u>20,732,500</u>	<u>143,618,391</u>	<u>548,223,233</u>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	5,900,000	15,000	-	5,915,000
<b>Total Other Financing Sources (Uses)</b>	<u>5,900,000</u>	<u>15,000</u>	-	<u>5,915,000</u>
<b>Net Change in Fund Balance</b>	<u>(23,145,915)</u>	<u>(1,472,500)</u>	<u>4,413,268</u>	<u>(20,205,147)</u>
<b>Ending Fund Balance:</b>				
Non-Spendable Fund Balance	4,372,715	-	-	4,372,715
Restricted Fund Balance	-	4,125,061	42,098,227	46,223,288
Assigned Fund Balance*	50,517,915	-	-	50,517,915
Unassigned Fund Balance	4,369,874	-	-	4,369,874
<b>Total Ending Fund Balance</b>	<u>\$ 59,260,504</u>	<u>\$ 4,125,061</u>	<u>\$ 42,098,227</u>	<u>\$ 105,483,792</u>

Fund Balance Percent of Budget

14%

29%

\* 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.

**Spring Branch Independent School District  
Schedule of Budget Expenditures By Function  
FY 2027 Proposed Budget**

	<u>General Fund</u>	<u>School Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total All Funds</u>
Instruction (11)	\$ 231,426,319	\$ -	\$ -	\$ 231,426,319
Instructional Resources & Media Services (12)	1,348,154	-	-	1,348,154
Curriculum Development & Instructional Staff Development (13)	6,008,731	-	-	6,008,731
Instructional Leadership (21)	5,255,105	-	-	5,255,105
School Leadership (23)	22,318,689	-	-	22,318,689
Guidance, Counseling & Evaluation Services (31)	18,042,818	-	-	18,042,818
Social Work Services (32)	172,775	-	-	172,775
Health Services (33)	4,670,243	-	-	4,670,243
Student Transportation (34)	9,101,737	-	-	9,101,737
Food Services (35)	561,213	20,732,500	-	21,293,713
Co-curricular/Extracurricular Activities (36)	7,493,196	-	-	7,493,196
General Administration (41)	11,182,369	-	-	11,182,369
Plant Maintenance & Operations (51)	41,938,399	-	-	41,938,399
Security & Monitoring Services (52)	10,340,561	-	-	10,340,561
Data Processing Services (53)	8,822,882	-	-	8,822,882
Community Services (61)	1,574,151	-	-	1,574,151
Debt Services (71)	-	-	143,618,391	143,618,391
Facilities Acquisition & Construction (81)	115,000	-	-	115,000
Contracted Instructional Services Between School Districts (91) *	1,421,499	-	-	1,421,499
Other Governmental Charges (99)	3,500,000	-	-	3,500,000
<b>Total Expenditures</b>	<u><u>\$ 385,293,841</u></u>	<u><u>\$ 20,732,500</u></u>	<u><u>\$ 143,618,391</u></u>	<u><u>\$ 549,644,732</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 2027 Proposed Budget**

	<b>FY 2025 Audited Actual</b>	<b>FY 2026 Final Amended Budget</b>	<b>FY 2027 Proposed Budget</b>	<b>FY 2027 Increase/ (Decrease)</b>
<b>Beginning Fund Balance:</b>				
Non-Spendable Fund Balance	\$ 3,989,341	\$ 4,233,353	\$ 4,372,715	\$ 139,362
Assigned Fund Balance	49,810,028	44,523,156	50,517,915	5,994,759
Unassigned Fund Balance	69,137,245	54,400,787	27,515,789	(26,884,998)
<b>Total Beginning Fund Balance</b>	<b>122,936,614</b>	<b>103,157,296</b>	<b>82,406,419</b>	<b>(20,750,877)</b>
<b>Revenues:</b>				
State Revenue Calculation:				
Tax Collections (Current & Delinquent)	293,502,215	273,000,000	284,523,162	11,523,162
State Funding	27,535,982	52,472,001	31,639,618	(20,832,383)
Local Revenue Excess of Entitlement (Recapture)	(18,223,392)	(1,464,223)	(1,421,499)	42,724
Net State Funding	302,814,805	324,007,778	314,741,281	(9,266,497)
Other Revenues:				
Other Local Revenue	13,721,656	12,767,300	11,893,146	(874,154)
Other State Revenue	21,768,078	22,709,343	21,500,000	(1,209,343)
Federal Revenue	5,822,185	8,121,218	6,692,000	(1,429,218)
Total Other Revenue	41,311,919	43,597,861	40,085,146	(3,512,715)
<b>Total Revenues</b>	<b>344,126,724</b>	<b>367,605,639</b>	<b>354,826,427</b>	<b>(12,779,212)</b>
<b>Expenditures:</b>				
Payroll	311,677,966	331,109,327	328,075,581	(3,033,746)
Contracted Services	31,120,416	37,737,236	34,395,721	(3,341,515)
Supplies & Materials	10,346,997	10,797,974	12,350,019	1,552,045
Other	8,930,444	9,213,266	9,022,721	(190,545)
Public Notices	-	28,700	25,300	(3,400)
Advocacy	-	3,065	3,000	(65)
Debt Service	722,303	950,000	-	(950,000)
Capital Outlay	1,359,088	1,067,679	-	(1,067,679)
<b>Total Expenditures</b>	<b>364,157,214</b>	<b>390,907,247</b>	<b>383,872,342</b>	<b>(7,034,905)</b>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	251,172	2,550,731	5,900,000	3,349,269
<b>Total Other Financing Sources (Uses)</b>	<b>251,172</b>	<b>2,550,731</b>	<b>5,900,000</b>	<b>3,349,269</b>
<b>Net Change in Fund Balance</b>	<b>(19,779,318)</b>	<b>(20,750,877)</b>	<b>(23,145,915)</b>	<b>\$ (2,395,038)</b>
<b>Ending Fund Balance:</b>				
Non-Spendable Fund Balance	4,233,353	4,372,715	4,372,715	
Assigned Fund Balance	44,523,156	50,517,915	50,517,915	
Unassigned Fund Balance	54,400,787	27,515,789	4,369,874	
<b>Total Ending Fund Balance</b>	<b>\$ 103,157,296</b>	<b>\$ 82,406,419</b>	<b>\$ 59,260,504</b>	

**Spring Branch Independent School District  
Schedule of Budget Expenditures General Fund  
FY2027 Proposed**

	<b>FY 2025 Audited Actuals</b>	<b>FY 2026 Final Amended</b>	<b>FY 2027 Proposed Budget</b>	<b>FY 2027 Increase (Decrease)</b>
<b>Payroll Budget</b>	\$ 307,892,799	\$ 331,783,941	\$ 328,601,961	\$ (3,181,980)
<b>District Wide Budget*</b>	41,231,641	24,078,720	26,772,247	2,693,527
<b>Campus Budgets:</b>				
Memorial Senior	227,362	272,253	270,423	(1,830)
Spring Woods Senior	376,363	479,456	353,648	(125,808)
Northbrook Senior	532,912	525,072	440,069	(85,003)
Stratford Senior	250,694	279,301	271,205	(8,096)
Westchester Academy	154,337	190,114	165,199	(24,915)
Landrum Middle	77,154	82,593	80,397	(2,196)
Memorial Middle	85,092	99,836	111,849	12,013
Spring Branch Middle	102,226	109,585	104,881	(4,704)
Spring Woods Middle	87,910	94,492	97,948	3,456
Spring Forest Middle	96,367	104,360	107,849	3,489
Spring Oaks Middle	44,815	65,839	65,474	(365)
Northbrook Middle	73,365	58,971	-	(58,971)
Cornerstone Academy	99,202	109,550	105,760	(3,790)
Bunker Hill Elementary	39,092	53,281	53,337	56
Edgewood Elementary	47,360	69,660	48,148	(21,512)
Frostwood Elementary	39,698	52,467	47,472	(4,995)
Hollibrook Elementary	67,158	63,222	56,555	(6,667)
Housman Elementary	55,977	76,598	53,810	(22,788)
Hunters Creek Elementary	40,067	39,227	37,921	(1,306)
Meadow Wood Elementary	46,839	47,058	43,640	(3,418)
Memorial Drive Elementary	25,680	26,648	27,777	1,129
Pine Shadows Elementary	67,792	74,329	69,884	(4,445)
Ridgecrest Elementary	88,098	76,764	69,967	(6,797)
Rummel Creek Elementary	54,441	53,899	52,167	(1,732)
Shadow Oaks Elementary	46,350	44,447	48,783	4,336
Spring Branch Elementary	49,817	53,621	53,246	(375)
Valley Oaks Elementary	53,023	59,202	61,567	2,365
Westwood Elementary	58,056	48,158	41,078	(7,080)
Woodview Elementary	48,883	65,344	52,910	(12,434)
Wilchester Elementary	47,807	56,061	53,735	(2,326)
Sherwood Elementary	38,564	39,815	36,203	(3,612)
Nottingham Elementary	54,579	54,385	51,785	(2,600)
Terrace Elementary	41,892	36,928	33,962	(2,966)
Thornwood Elementary	29,302	33,825	33,781	(44)
Cedar Brook Elementary	54,834	62,042	57,712	(4,330)
Buffalo Creek Elementary	87,431	86,635	61,831	(24,804)
Guthrie Center	249,724	248,209	275,984	27,775
Academy of Choice	73,333	85,477	83,887	(1,590)
Spring Branch Academic Institute	122,258	157,023	157,023	-
Bendwood	44,348	-	-	-
Wildcat Way School	16,677	20,789	20,984	195
Lion Lane School	18,948	20,000	20,000	-
Bear Blvd. School	19,614	20,000	20,000	-
Tiger Trail School	20,833	20,000	20,726	726
District Alternative Education Prog.	52,460	70,080	70,290	210
Teenage Parent Childcare Program	6,536	9,000	8,000	-
<b>Total Campus Budgets</b>	<b>\$ 4,015,270</b>	<b>\$ 4,395,616</b>	<b>\$ 3,998,867</b>	<b>\$ (395,749)</b>

\*District Wide Cost includes: Utilities, Property/Casualty Insurance, HCAD, and Local Revenue in Excess of Entitlement.

**Spring Branch Independent School District  
Schedule of Budget Expenditures General Fund  
FY2027 Proposed**

	<b>FY 2025 Audited Actuals</b>	<b>FY 2026 Final Amended</b>	<b>FY 2027 Proposed Budget</b>	<b>FY 2027 Increase (Decrease)</b>
<b>Department Budgets:</b>				
Academics	\$ 490,422	\$ 299,774	\$ 45,000	\$ (254,774)
Administration & Talent	89,617	302,687	272,418	(30,269)
Advanced Academic Studies	314,704	354,800	308,100	(46,700)
Assessment and Compliance	540,214	620,225	598,175	(22,050)
Athletics	3,824,822	4,636,872	4,111,401	(525,471)
Bilingual Compliance	130,838	150,000	176,500	26,500
Board Of Trustees	34,548	42,600	38,340	(4,260)
Career & Technical Education	266,293	398,100	388,100	(10,000)
Communications	347,845	549,000	446,500	(102,500)
Community Engagement	299,309	398,850	168,920	(229,930)
Community Superintendents	14,609	20,000	18,000	(2,000)
Curriculum & Instruction	5,218	6,000	6,000	
Custodial Services	1,608,401	1,714,752	1,462,063	(252,689)
Cybersecurity & Technology	1,257,197	1,431,248	1,339,765	(91,483)
Digital Res & Media Cente	184,255	208,500	207,000	(1,500)
Elem & Sec Administration	168,976	228,240	205,416	(22,824)
Facilities Services	5,182,358	5,474,523	4,639,342	(835,181)
Fed & External Compliance	5,377	7,560	6,804	(756)
Financial Services	242,181	433,100	385,000	(48,100)
Fine Arts	679,535	760,551	705,000	(55,551)
Govt Liaison/Policy	130,125	147,000	132,300	(14,700)
Grants	420	4,000	2,000	(2,000)
Guidance & Counseling	469,637	617,797	869,808	252,011
Health Fitness	62,928	51,800	35,200	(16,600)
Humanities 6-12	82,559	56,000	28,500	(27,500)
Humanities K-5	104,129	260,000	164,500	(95,500)
Language Other Than English	28,718	40,000	18,000	(22,000)
Legal Services	763,782	1,151,000	495,900	(655,100)
Math	92,414	95,000	106,000	11,000
Multilingual	30,681	70,000	38,000	(32,000)
Operations	1,829,801	91,870	67,500	(24,370)
Police Department	2,527,325	2,132,682	1,669,377	(463,305)
PreK & Early Childhood	51,030	49,175	42,400	(6,775)
Purchasing/Cent Whse	202,577	286,669	258,002	(28,667)
Research and Evaluation	7,095	15,070	25,875	10,805
Science	184,000	169,000	106,000	(63,000)
Special Education	1,785,763	2,658,644	850,000	(1,808,644)
Student Support Services	161,968	157,050	121,560	(35,490)
Summer School	375,305	600,000	561,482	(38,518)
Superintendent	50,444	49,950	44,955	(4,995)
System of Care	35,152	70,000	55,500	(14,500)
Talent	409,204	1,021,253	918,544	(102,709)
Tax Office	100,613	101,900	96,500	(5,400)
Technology Applications	1,016,792	944,560	945,000	440
Technology Customer Services	88,466	126,692	104,000	(22,692)
Technology Services	8,546	12,045	12,045	-
Transportation	2,954,702	3,096,653	2,623,974	(472,679)
<b>Total Departments Budgets</b>	<u>29,240,896</u>	<u>32,113,193</u>	<u>25,920,766</u>	<u>(6,192,427)</u>
 <b>TOTAL GENERAL FUND</b>	 <u>\$ 382,380,606</u>	 <u>\$ 392,371,470</u>	 <u>\$ 385,293,841</u>	 <u>\$ (7,076,629)</u>

**Spring Branch Independent School District  
Budget Summary - School Nutrition Fund  
FY 2027 Proposed Budget**

	<u>FY 2025 Audited Actual</u>	<u>FY 2026 Final Amended Budget</u>	<u>FY 2027 Proposed Budget</u>	<u>FY 2027 Increase/ (Decrease)</u>
<b>Beginning Fund Balance</b>				
Restricted Fund Balance	\$ 9,819,056	\$ 7,802,629	\$ 5,597,561	\$ (2,205,068)
Total Beginning Fund Balance	<u>9,819,056</u>	<u>7,802,629</u>	<u>5,597,561</u>	<u>(2,205,068)</u>
<b>Revenues:</b>				
Local Revenue	3,613,202	3,805,000	3,830,000	25,000
State Revenue	94,227	104,000	115,000	11,000
Federal Revenue	16,974,149	16,240,000	15,300,000	(940,000)
<b>Total Revenues</b>	<u>20,681,578</u>	<u>20,149,000</u>	<u>19,245,000</u>	<u>(904,000)</u>
<b>Expenditures:</b>				
Payroll	7,782,626	7,944,700	8,374,500	429,800
Contract Services	348,665	560,719	264,000	(296,719)
Supplies and Materials	12,508,068	12,684,962	11,727,000	(957,962)
Other	82,269	101,631	67,000	(34,631)
Capital Outlay	2,073,064	1,190,057	300,000	(890,057)
<b>Total Expenditures</b>	<u>22,794,692</u>	<u>22,482,069</u>	<u>20,732,500</u>	<u>(1,749,569)</u>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	96,687	128,001	15,000	(113,001)
<b>Total Other Financing Sources (Uses)</b>	<u>96,687</u>	<u>128,001</u>	<u>15,000</u>	<u>(113,001)</u>
<b>Net Change in Fund Balance</b>	<u>(2,016,427)</u>	<u>(2,205,068)</u>	<u>(1,472,500)</u>	<u>\$ 732,568</u>
<b>Ending Fund Balance</b>				
Restricted Fund Balance	<u>7,802,629</u>	<u>5,597,561</u>	<u>4,125,061</u>	
Total Ending Fund Balance	<u>\$ 7,802,629</u>	<u>\$ 5,597,561</u>	<u>\$ 4,125,061</u>	

**Spring Branch Independent School District  
Budget Summary - Debt Service Fund  
FY 2027 Proposed Budget**

	<u>FY 2025 Audited Actual</u>	<u>FY 2026 Final Amended Budget</u>	<u>FY 2027 Proposed Budget</u>	<u>FY 2027 Increase/ (Decrease)</u>
<b>Beginning Fund Balance</b>				
Reserved Fund Balance	\$ 33,689,282	\$ 36,341,602	\$ 37,684,959	\$ 1,343,357
Total Beginning Fund Balance	<u>33,689,282</u>	<u>36,341,602</u>	<u>37,684,959</u>	<u>1,343,357</u>
<b>Revenues:</b>				
Local Revenue	124,618,807	125,426,514	139,283,963	13,857,449
State Revenue	6,252,450	11,173,000	8,747,696	(2,425,304)
<b>Total Revenues</b>	<u>130,871,257</u>	<u>136,599,514</u>	<u>148,031,659</u>	<u>11,432,145</u>
<b>Expenditures:</b>				
Debt Service	128,218,937	135,676,601	143,618,391	7,941,790
<b>Total Expenditures</b>	<u>128,218,937</u>	<u>135,676,601</u>	<u>143,618,391</u>	<u>7,941,790</u>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	-	420,444	-	(420,444)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>2,652,320</u>	<u>1,343,357</u>	<u>4,413,268</u>	<u>\$ 3,069,911</u>
<b>Ending Fund Balance</b>				
Reserved Fund Balance	<u>36,341,602</u>	<u>37,684,959</u>	<u>42,098,227</u>	
Total Ending Fund Balance	<u>\$ 36,341,602</u>	<u>\$ 37,684,959</u>	<u>\$ 42,098,227</u>	