



SPRING BRANCH
INDEPENDENT SCHOOL DISTRICT

BUDGET ADVISORY COMMITTEE

Oct. 7, 2026

AGENDA

- **Welcome & Introductions**

David Slattery, Vice President, SBISD Board of Trustees
Jennifer Hyland, Trustee

- **ROI & Academic Outcomes**

Dr. Jennifer Blaine, Superintendent of Schools

- **SBISD General Operating Fund Budget**

David Bender, Associate Superintendent for Finance

- **Discussion**

- **Exit Ticket**

October 7, 2026



SPRING BRANCH
INDEPENDENT SCHOOL DISTRICT

**BUDGET
ADVISORY
COMMITTEE**

Dr. Blaine



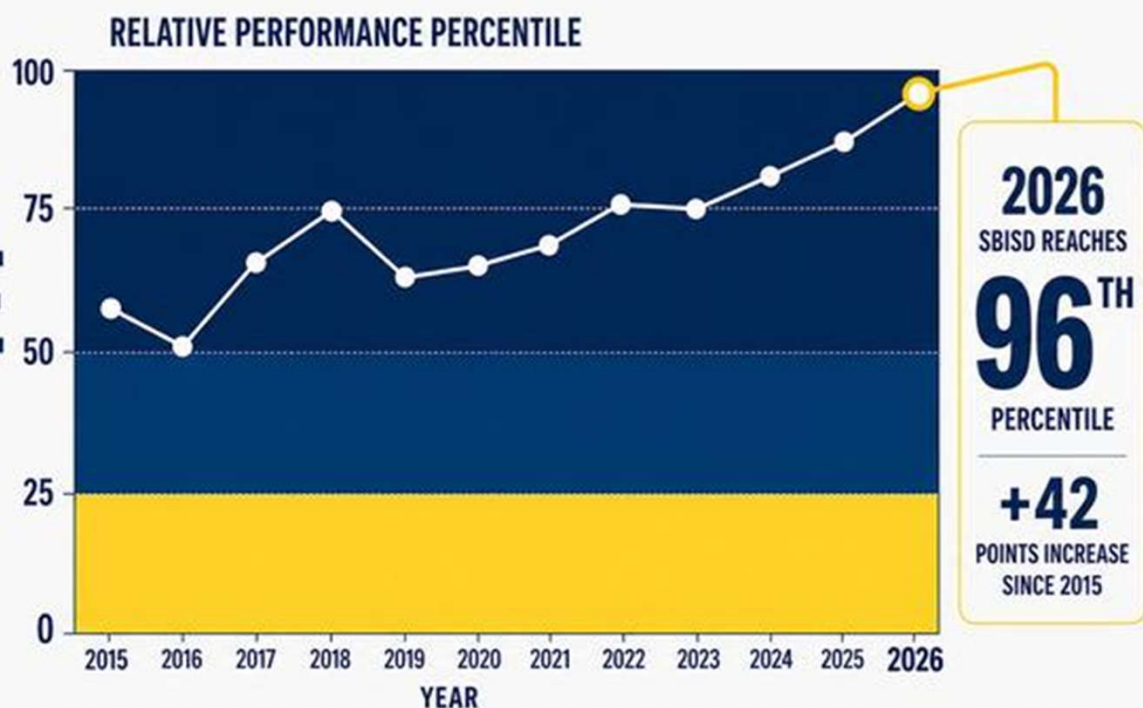
SPRING BRANCH
INDEPENDENT SCHOOL DISTRICT

**BUDGET
ADVISORY**
COMMITTEE

SPRING BRANCH ISD

RELATIVE PERFORMANCE HISTORY

From the **54th** percentile
in 2015 to the **96th** percentile
in 2026.



CONSISTENT GROWTH. UNSTOPPABLE MOMENTUM.

Spring Branch ISD General Operating Fund Budget



SPRING BRANCH
INDEPENDENT SCHOOL DISTRICT

**BUDGET
ADVISORY
COMMITTEE**

SPRING BRANCH ISD

TEXAS ISD ACCOUNTING & FINANCIAL REPORTING

FEDERAL, STATE & LOCAL FUNDS

FUND ACCOUNTING



GENERAL OPERATING FUND



SPECIAL REVENUE FUND



DEBT SERVICE FUND



CAPITAL PROJECTS FUND



PROPRIETARY FUNDS



FIDUCIARY FUNDS

GENERAL OPERATING FUND MULTI-YEAR SUMMARY

Actual and Budgeted Results, FYE June 30, 202X
For October 7, 2026 Budget Advisory Committee

	Audited FY 2022	Audited FY 2023	Audited FY 2024	Audited FY 2025	Adjst. Budget FY 2026	Budget FY 2027
Net State Funding:						
Tax Collections	\$ 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)
Net State Revenue	295,401,242	293,835,200	310,563,652	302,814,805	324,007,778	314,741,281
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 State and Local Revenue	4,017,944	13,061,145	12,611,607	12,272,908	11,641,143	9,193,146
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
Total Revenue	336,972,133	346,532,835	355,570,793	344,126,724	367,605,639	354,826,427
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	-
Total Expenditures*	328,090,957	337,689,698	371,621,237	364,157,214	390,907,247	383,872,342
Other Sources (Uses)	1,482,656	858,106	1,482,704	251,172	2,550,731	5,900,000
Revenues Over(Under) Expenditures:	\$ 10,363,832	\$ 9,701,243	\$ (14,567,740)	\$ (19,779,318)	\$ (20,750,877)	\$ (23,145,915)
Additional Data:						
Year End Fund Balance	\$ 127,803,111	\$ 137,504,354	\$ 122,936,614	\$ 103,157,296	\$ 82,406,419	\$ 59,260,504
Less: Nonspendable	(4,645,535)	(4,622,632)	(3,989,341)	(4,324,036)	(4,372,715)	(4,372,715)
Adjusted Ending Fund Balance \$	\$ 123,157,576	\$ 132,881,722	\$ 118,947,273	\$ 98,833,260	\$ 78,033,704	\$ 54,887,789
Adjusted Ending Fund Balance % (19% policy goal)	38%	39%	32%	27%	20%	14%
Enrollment	33,544	33,648	33,406	32,668	31,633	30,729
Attendance %	93.2%	93.9%	94.1%	94.2%	94.4%	pending
M & O Tax rate	\$0.9998	\$0.9643	\$0.7744	\$0.7719	\$0.7186	\$0.7118

SPRING BRANCH ISD

GENERAL OPERATING FUND

FY 22 and 23 – \$20 million fund balance addition

FY24 and FY25 – \$35 million of deficit reduction and \$34.3 million use of fund balance

FY26 and FY 27 significant use of fund balance continues

FY27 budgeted fund balance at 14% of expenditure brings attention to the policy goal of restoring 19% within 3 years

SPRING BRANCH ISD

BUDGET CRITICAL FACTORS



NET STATE FUNDING

Determined by the Texas Legislature



INFLATION

Does state funding keep up?



PROPERTY VALUES & TAX COLLECTION



ENROLLMENT & ATTENDANCE



HOLD HARMLESS FUNDING

Offsets increased property tax exemptions and tax rate compression



EMPLOYEE COMPENSATION

More than 85% of total expenditures

UNFUNDED MANDATES

Budgetary impact of unfunded and underfunded mandates



SPECIAL EDUCATION

\$16.5 MILLION
FUNDING GAP

FY26 preliminary expenditures
exceeded funding
\$53 million in expenditures
\$36.5 million in funding



SAFETY & SECURITY

A peace officer at every campus

2023 Legislature	\$10 per student	\$15,000 per campus
2025 Legislature	\$20 per student	\$33,540 per campus



REPORTING ON DEBT AND ELECTIONS

SPRING BRANCH ISD

89TH LEGISLATURE A LOOK BACK

\$8.5 BILLION

INCREASED FUNDING STATEWIDE

Mostly targeted with required spending.



TEACHER RETENTION

Teacher Retention
Allotment



SAFETY

Safety allotment
increase



SPECIAL EDUCATION

Funding shifts from an
instructional arrangement
model to an intensity of
service model.



BASIC COSTS

Allotment for
Basic Costs



EDUCATION SAVINGS ACCOUNTS

Take effect

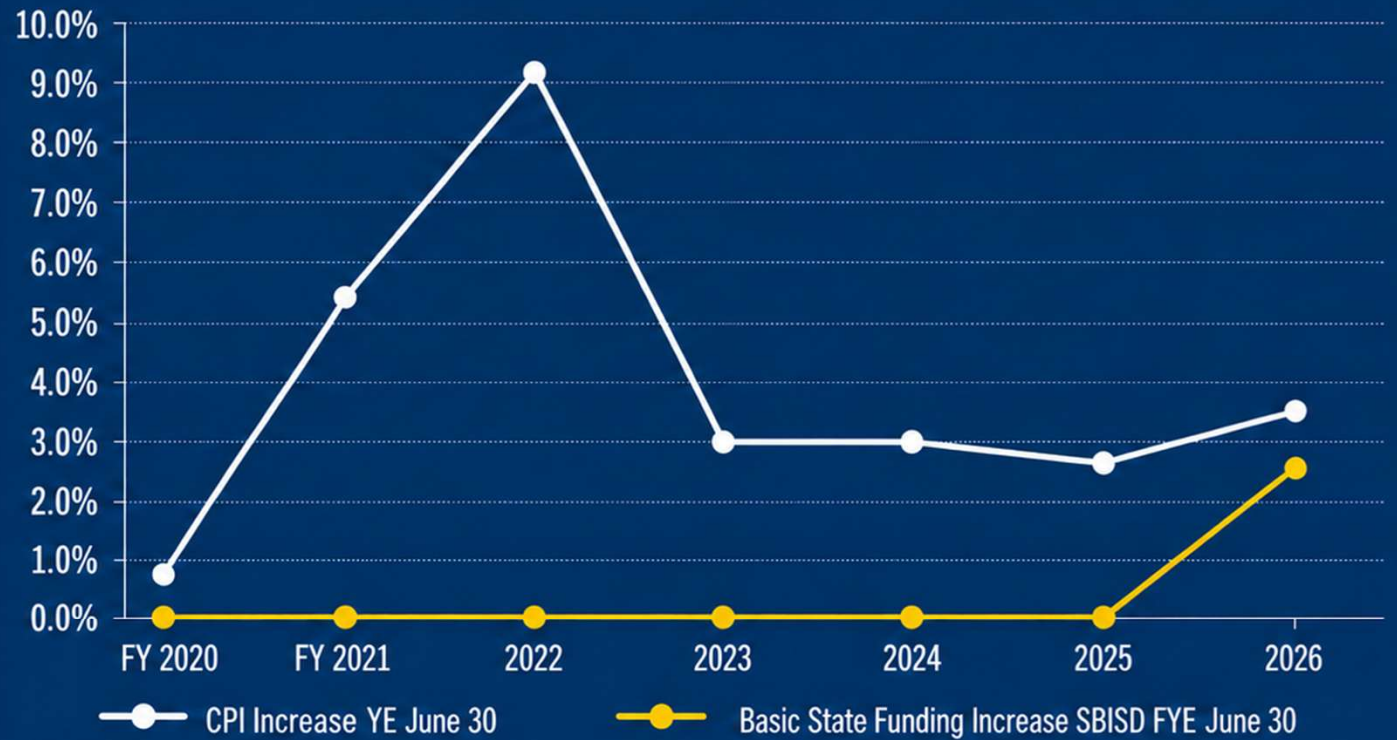
INFLATION VS BASIC FUNDING

- The Basic Allotment in the state funding formula increased \$55 in FY 2026 to \$6,215. The most recent prior increase was in FY 2019.
- A \$106 Allotment for Basic Costs was added in FY 2026.
- The FY 2020 to FY 2026 increase in the Basic Allotment and the Allotment for Basic Costs was 2.6%.
- Year ended June 2020 to 2026 inflation measured by CPI was 27.4%.
- Inflation outpaced funding by 24.8% over six years.

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INFLATION VS BASIC STATE FUNDING

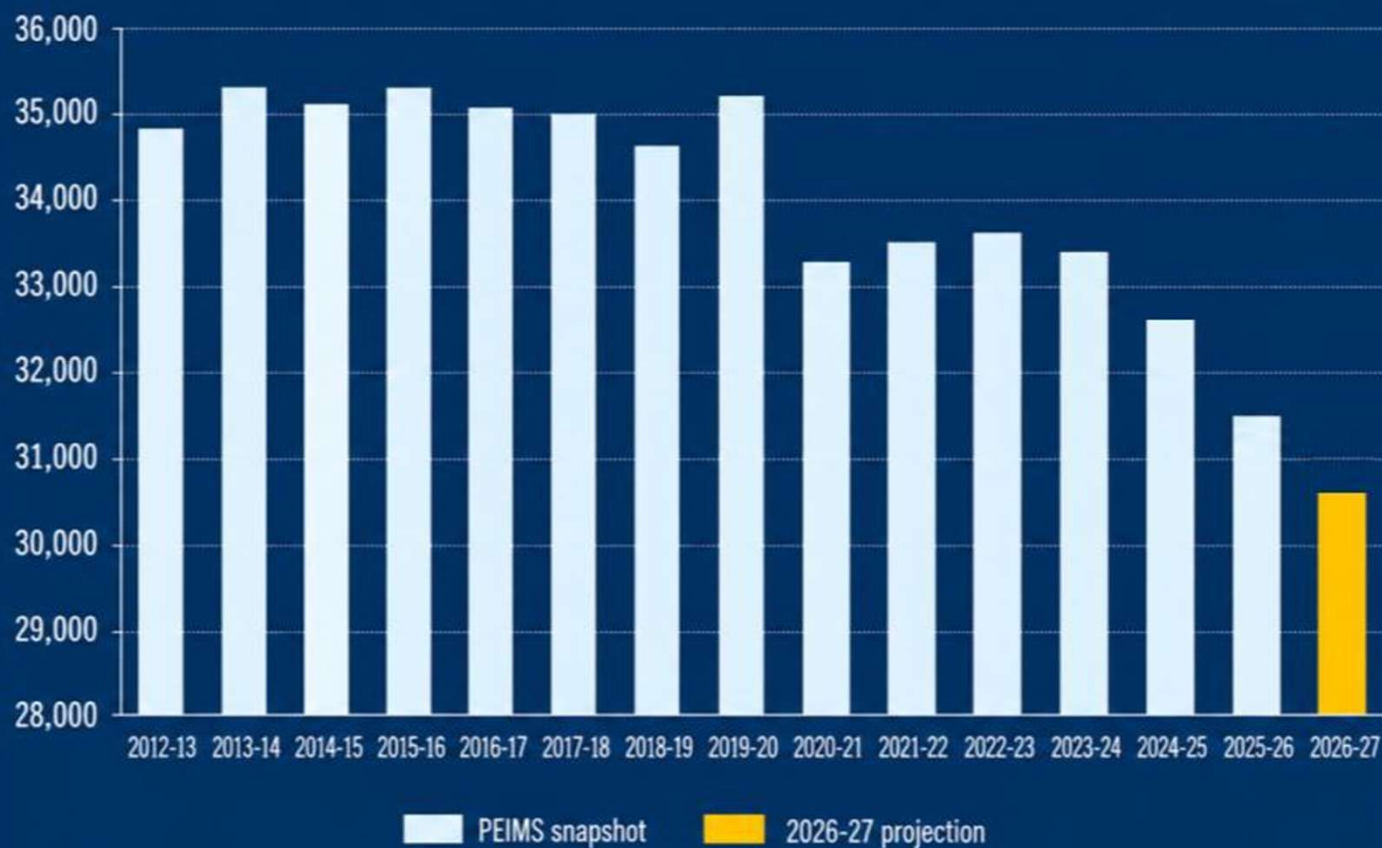
CONSUMER PRICE INDEX VS BASIC STATE FUNDING



SPRING BRANCH ISD

ENROLLMENT HISTORY

PEIMS SNAPSHOT DATA WITH 2026-27 PROJECTION



Employee compensation

SBISD did not provide a 2026/2027 compensation increase.

While targeted funding, through the Teacher Retention Allotment (TRA), provided for a generous teacher pay increase in 2025/2026, it limits SBISD's ability to maintain balanced competitive compensation.

Meaningful compensation increases that provide competitive wages must be budget for.

FY 2028 Budget

Up to \$30 million of general fund deficit reduction is needed.

District administration is preparing deficit reduction recommendations that will be submitted to Trustees.

Expenditure reductions under consideration include:

- Reduction in department operating and payroll budgets
- Elimination of programs and locations
- Reductions in campus operating budgets and staffing

FY 2028 Budget

District administration is preparing deficit reduction recommendations that will be submitted to Trustees.

Revenue enhancements under consideration include:

- Ensure that SBISD obtains the maximum available state FSP funding
- Identify and monetize surplus property
- Review existing partnerships
- Marketing SBISD to increase enrollment
- Attendance incentives, financial awards to campuses for increases

A tax rate election is another available option, 8 of 17 Tier 2 pennies.

Discussion



SPRING BRANCH
INDEPENDENT SCHOOL DISTRICT

**BUDGET
ADVISORY**
COMMITTEE

Budget Advisory Committee Meeting #3

Monday, Oct. 19: Demographic Study Presentation



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EXIT **TICKET**

What additional questions
do you have?

What additional information
would be helpful?



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