New Braunfels Independent School District

FY 2027 – 2028

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Budget Goals, Assumptions and Priorities

Budget Goal

The 2027 – 2028 budget will further NBISD's mission and strategic plan with financial integrity, maximizing benefits from available resources.

Budget Assumptions

NBISD's 2027 – 2028 Budget will:

- Manage the District's resources efficiently and effectively, including identifying ways to increase revenues and/or decrease expenditures to achieve a balanced budget.
- Use realistic and defined Average Daily Attendance (ADA) for the fiscal year based on historical enrollment growth rates, improved ADA performance, and input from campus principals.
- Maintain adequate General Fund reserves as defined as 3 months of operating expenditures.
- Refrain from using General Fund reserves to balance the budget.

Budget Priorities

- **Implement Year 1 initiatives outlined in the Long-Range Sustainability Plan.**
- Provide **options that will lead to** a balanced budget with minimal reliance on General Fund reserves.
- Provide optimal and targeted levels of funding and staffing for improved student achievement to meet the goals identified within the Strategic Plan.
- Administer competitive salaries, stipends and benefits for all employees.
- Continue to sufficiently fund school safety initiatives.
- Increase state funding through implementation of district initiatives that promote student attendance.
- Take action to reduce/eliminate all unnecessary spending.
- Eliminate leakage in supplier contracts.

Budget Risks

- **Continued deficit budgets as outlined in the Long-Range Financial Plan.**
- Spending required to meet unfunded mandates.
- Student enrollment and ADA does not meet projections.
- Inflationary impact on fuel, property & casualty insurance and other commodities.
- Potential risk of sustainability of current programs in future budget years.
- **Legislative action or inaction in the 90th Legislative Session.**

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