

# BUDGET WORKSHOP

December 16, 2024

# FINANCE AGENDA

- NISD Budget History
- Student Population Growth
- Added Positions Chart
- Current 24-25 Budget Dollars
- Fixed Costs
- Efficiency Audit Comparison (Teachers)
- 24-25 Immediate Cuts
- \$16 Million Structural Deficit = Positions
- Board Brainstorming – Categories
- Principal Brainstorming
- Maximizing Efficiency
- Next Steps

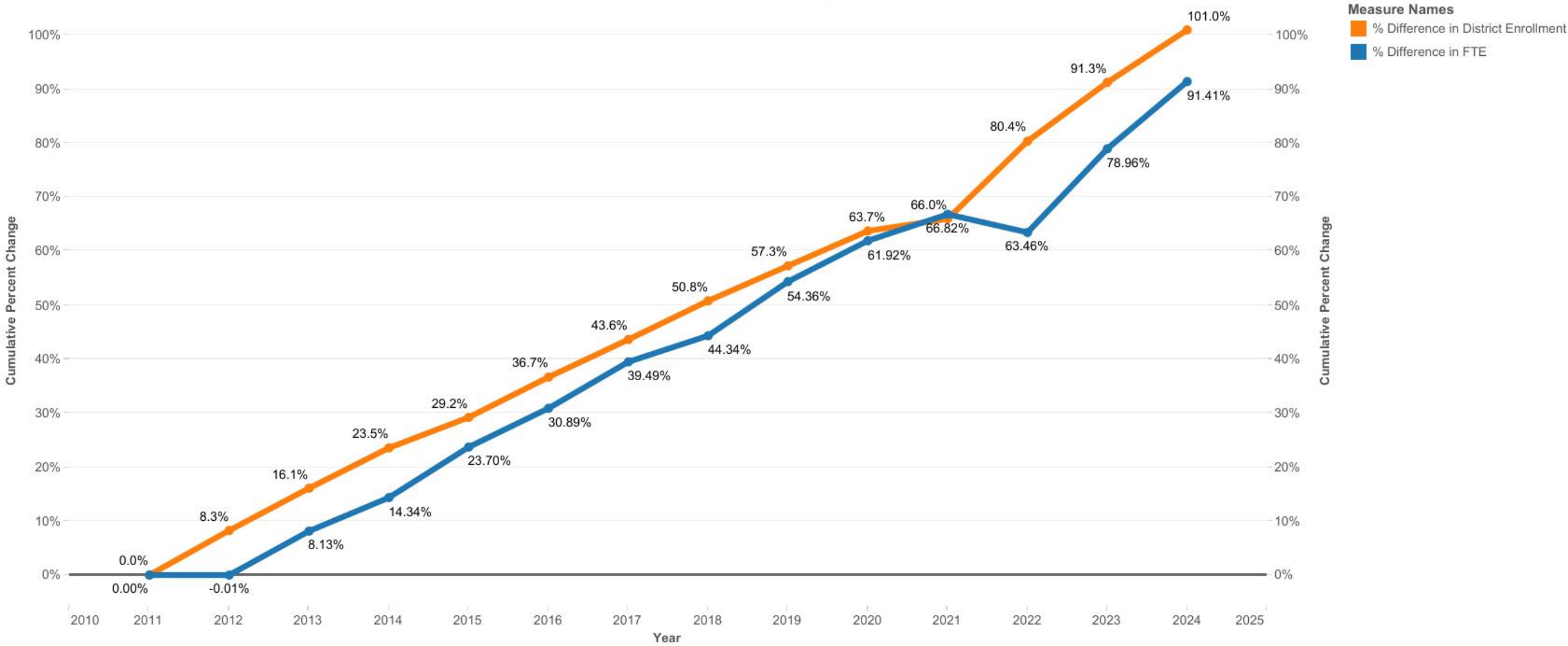
# FTE Change versus Enrollment Change

Cumulative Change from Base Year

District: NORTHWEST ISD

Position(s): TEACHER

Source: data consists of data obtained via a TEA PIR request



# 2011 BUDGET CUT IDEAS – MARCH 2011

<b>Administration</b>	
Reduce Central Office Department Staffing by 5 Positions	\$ 360,000
Reduce Central Office Supply & Travel Budgets by 15%	\$ 100,000
Eliminate District Print Shop Services	\$ 228,000
<b>Benefits</b>	
Reduce Monthly District Contribution to Employee Health Care by \$35	\$ 675,000
Reduce Employee Extended Leave Days from 20 to 10 days	\$ 66,000
<b>Facilities</b>	
Reduce Portable Building Operations Budget	\$ 65,000
Reduce Utility Budgets	\$1,200,000
Reduce the Scope of Custodial Services by 20%	\$ 750,000
<b>Instruction</b>	
Reduce Curriculum & Instruction Department Budget	\$ 230,000
Hold High School Graduations at NISD Stadium	\$ 10,000
Eliminate Reading Recovery Program	\$ 496,000
<b>Extra-Curricular</b>	
Reduce Athletic Expenditures	\$ 200,000
Reduce Fine Arts Expenditures	\$ 70,000

<b>Salary &amp; Pay</b>	
Reposition Existing Staff to Meet the Needs of Increasing Enrollment of 1,400+ Students	\$3,412,377
Review Stipends at All Levels	\$ TBD
<b>Scheduling &amp; Staffing</b>	
Transition to a Certified Librarian/Library Aide Staffing Model	\$ TBD
<b>Staff Development</b>	
Eliminate Convocation	\$ 15,000
<b>Transportation</b>	
Eliminate Transportation within 2 Mile Walking Distance of School, Considerations to be Made for Identified Hazardous Routes	\$1,500,000
<b>Total Reductions</b>	<b>\$9,377,377</b>
<b>Potential Revenue Sources</b>	
Sell of Surplus District Property	\$ 650,000
Increase Student Attendance (1% increase garners \$950,000)	\$ 950,000
Authorized Tax Rate Election \$0.13 Increase	\$ 8,972,406
Use of Fund Balance	\$ TBD
<b>Total Revenue</b>	<b>\$10,572,406</b>

# NISD FINANCE HISTORY - BY THE NUMBERS

## Expense Budget Figures –

<u>Year</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Deficit</u>
2018-2019	\$203,730,470	\$216,209,762	<b>\$12,479,292</b>
2019-2020	\$221,371,318	\$242,480,565	<b>\$21,109,251</b>
2020-2021	\$230,861,517	\$256,028,363	<b>\$25,166,846</b>
2021-2022	\$241,075,017	\$243,090,421	<b>\$2,015,404</b>
2022-2023	\$303,130,801	\$303,130,801	<b>\$0</b>
2023-2024	\$323,102,763	\$326,091,631	<b>\$2,988,868</b>
<b>2024-2025</b>	<b>\$321,085,418</b>	<b>\$336,956,113</b>	<b>\$15,870,695</b>

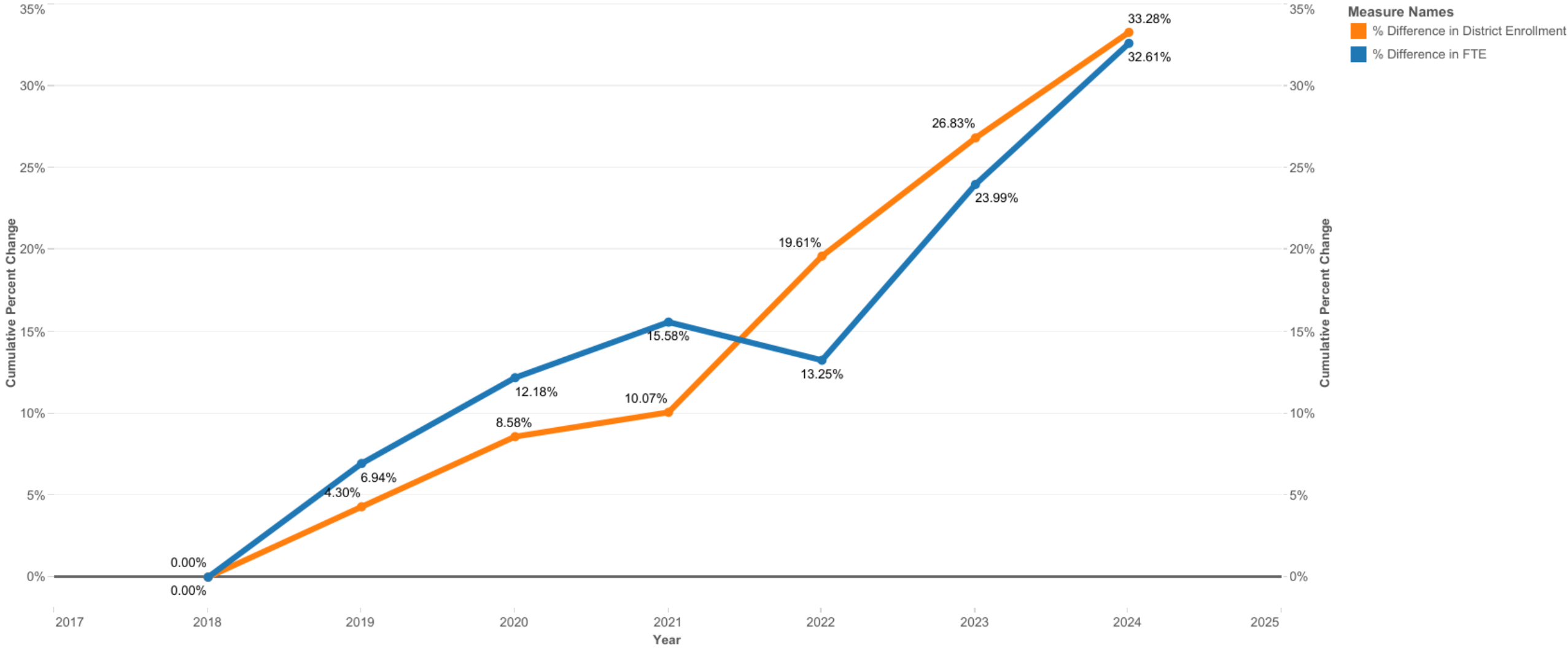
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<b>Tier 1 Budget Reduction Goal = \$17,500,000</b>		
Required staffing reductions across NISD	\$5,000,000	
Move transportation in-house	\$3,700,000	
Insurance move to TRS	\$2,000,000	
10% reduction in campus/department budgets	\$1,500,000	
Reclassify Assistant Principals / Counselors to CTE funding	\$1,500,000	
Athletics reduction	\$1,000,000	
Fine Arts reduction	\$1,000,000	
Reduce NISD insurance contribution from \$350 to \$300/mo * 1,650	\$990,000	
Current attritioned positions from 20-21	\$875,000	
Move groundskeeping in-house	\$200,000	
	<b>\$17,765,000</b>	
<b>Percentage Re-Cap</b>		
Non-Personnel Reductions	\$10,890,000	61.30%
Personnel Reductions	\$6,875,000	38.70%
	<b>\$17,765,000</b>	

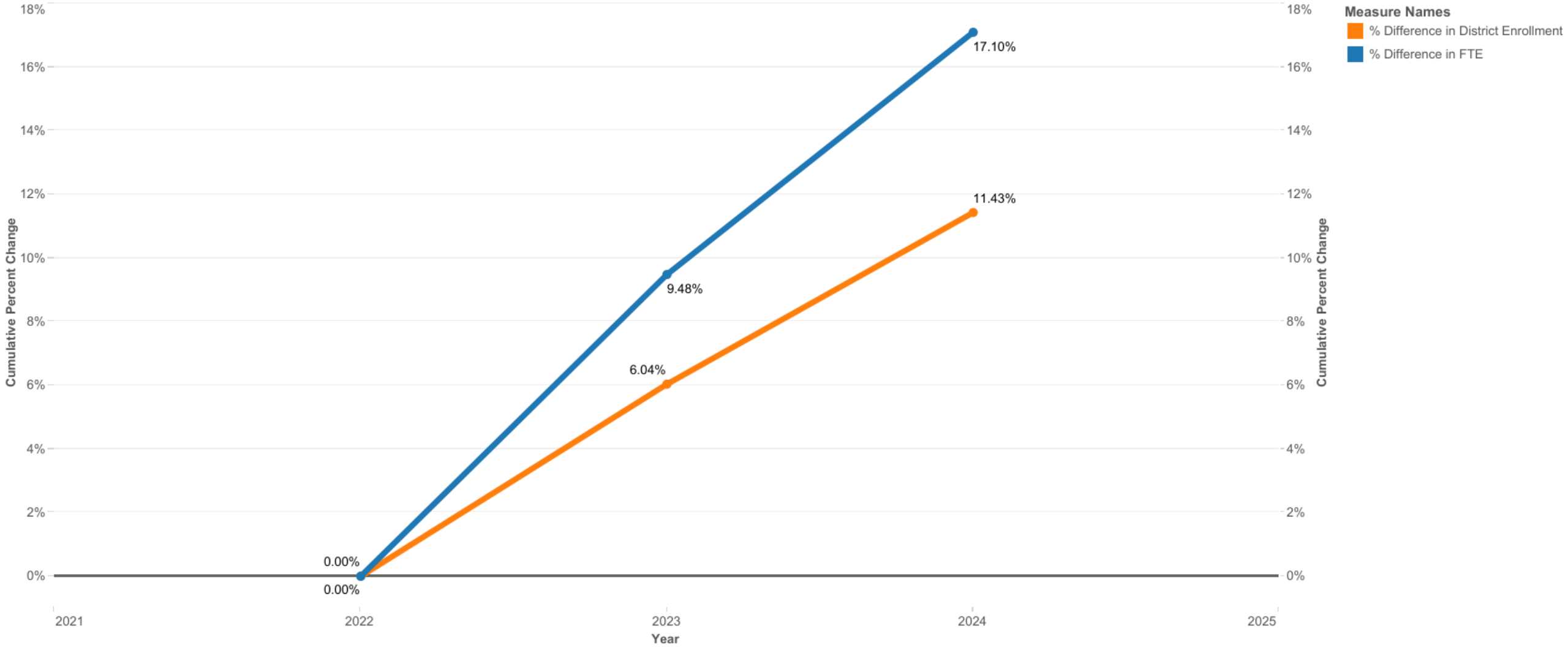
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# STUDENT POPULATION GROWTH

Student Counts							
	2019	2020	2021	2022	2023	2024	Percent Increase
<b>Enrollment</b>	24,141	25,040	25,383	27,583	29,248	30,736	27.3%
<b>SPED</b>	2,459	2,863	3,084	3,588	4,314	4,841	96.9%
<b>EB</b>	1,285	1,538	1,744	2,177	2,769	3,400	164.6%
<b>Dyslexia</b>	1,260	1,554	1,870	2,235	2,416	2,683	112.9%
<b>Eco Dis</b>	5,027	5,167	5,456	6,515	7,833	8,422	67.5%
<b>CTE</b>	6,396	8,827	11,847	11,529	12,073	12,443	94.6%

# POSITIONS ADDED

Campus	609	70.08%
SPED	147	16.92%
Support Services*	36	4.14%
Security/Maintenance	34	3.91%
Transportation	14	1.61%
Admin	12	1.38%
Technology	8	0.92%
CTE	6	0.69%
Athletics	3	0.35%
	869	

# STUDENT POPULATION GROWTH

	<u>Budget \$</u>	<u>SOF Required</u>	<u>Percentage</u>
SPED	\$28,194,432	\$16,683,657	169%
Emergent Bilingual	\$985,327	\$771,986	128%
Dyslexia	\$3,836,204	\$2,034,032	189%
Eco Dis	\$6,746,487	\$6,151,479	110%
<b>Total</b>	<b>\$38,762,450</b>	<b>\$25,641,154</b>	<b>151%</b>

# Revenue Budget

For every \$1 of funding received...



**Local Revenue:** Property Taxes and other local sources

Total budget: \$281,755,326

\$0.88 for every \$1.00 comes from this source.

**Total Revenue Budget**  
**\$321,085,418**



**State Revenue:** State funding for school districts

Total budget: \$36,663,454

\$0.11 for every \$1.00 comes from this source.



**Federal Revenue:** Indirect Revenue from Grants and SHARS

Total budget: \$2,666,638

\$0.01 for every \$1.00 comes from this source.



# Expenditure Budget

For every \$1 of funding received...

**\$0.63** pays for **instruction** including instructional resources and curriculum



**\$0.01** pays for **instructional leadership**



**\$0.06** pays for **school leadership** which includes general campus administration



**\$0.02** pays for **other general operating costs**

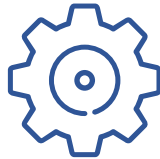
**\$0.02** pays for **technology & data services**



**\$0.04** pays for **guidance & counseling** Including social work services



**\$0.12** pays for **other operations** like maintaining clean and safe schools



**\$0.01** pays for **health services**



**\$0.03** pays for **administration** of the school district



**\$0.04** pays for **school transportation**



**\$0.03** pays for **cocurricular & extracurricular activities**



**\$0.00** pays for **meals** Including breakfast and lunch

**Total Expenditure Budget**  
**\$336,956,113**

# Expenditure Budget

For every \$1 of funding received...

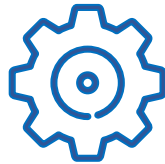
**Payroll = \$270.9 M**  
**81% of the Budget**



**Professional/Contracted Services = \$39.1 M**  
**11% of the Budget**



**Other Operating Costs = \$10.9M**  
**3% of the Budget**



**Supplies & Materials = \$15.4 M**  
**5% of the Budget**



**Capital Outlay = 258K**  
**0% of the Budget**

**Total Expenditure Budget**  
**\$336,956,113**

# FIXED COSTS

<b>Contracted Services</b>	<b>39,051,659.00</b>
Utilities	11,381,711.00
ABM	10,717,743.00
Tax Collections	2,992,000.00
Software Subscriptions	2,564,524.00
Safety Monitors	2,302,498.00
Maintenance Repairs	1,318,277.00
SPED Contracted Services	1,000,000.00
Groundskeeping	935,000.00
Copiers - Canon	639,278.00
Powerschool	632,767.00
Merakey	450,000.00
SPED/Comp ED - CIS	315,000.00
Fire Alarm	240,288.00
Pest	134,946.00
Legal	91,799.00
JJAEP	45,000.00
<b>Fixed Expenses</b>	<b>35,760,831.00</b>
<b>Remaining Balance</b>	<b>3,290,828.00</b>

<b>Supplies</b>	<b>15,407,102.00</b>
Fuel	1,850,358.00
Testing Materials	947,425.00
<b>Fixed Expenses</b>	<b>2,797,783.00</b>
<b>Remaining Balance</b>	<b>12,609,319.00</b>

<b>Other Operating</b>	<b>10,967,343.00</b>
Insurance	3,022,100.00
TIF Pymt	2,011,144.00
Shared Services	135,000.00
<b>Fixed Expenses</b>	<b>5,799,099.00</b>
<b>Remaining Balance</b>	<b>5,168,244.00</b>

# EFFICIENCY AUDIT STAFFING

<b>Staff Ratio Comparison</b>	<b>Northwest ISD</b>	<b>Peer District Average</b>	<b>State Average</b>
<b>Teaching staff (% of total staff)</b>	59.60%	54.53%	48.70%
<b>Support staff (% of total staff)</b>	11.40%	11.45%	10.90%
<b>Admin Staff (% of total staff)</b>	4.50%	4.07%	4.50%
<b>Para Staff (% of total staff)</b>	9.00%	8.00%	11.30%
<b>Auxiliary Staff (% of total staff)</b>	15.50%	20.66%	24.60%



# 2024-25 IMMEDIATE CUTS

## Administration

- No food or snacks
- Travel is limited to only one conference or required for certifications or presenting on District behalf
- TASA/Midwinter – Cut from 30 to 6 (presenters only)
- No clothing purchases
- All vacancies will be scrutinized and/or frozen

## Campus

- No food or snacks except from activity PD

# \$16 MILLION STRUCTURAL DEFICIT\*

A structural deficit is primarily composed of ongoing expenditures structurally in our budget, such as the cost of people and programs – not one-time expenses.

<u>Deficit</u>	<u>Avg Position</u>	<u># of Positions</u>
\$15.9	\$75,000	212
<u>Positions</u>	<u>Campus</u>	<u>Positions/Campus</u>
212	35	6

\$1 Million = 13.3 Positions

\*For Illustration Purposes Only – This is not the proposed or suggested plan.

# STRUCTURAL DEFICITS

## Categories

Efficiencies

Ratios (Matrix)\*

Programs

Non-payroll

Revenue

# BOARD BRAINSTORMING

# PRINCIPAL BRAINSTORMING

## Efficiencies

Paras to cover ISS instead of teachers  
Reclaim sections in specific low enrollment programs  
Dyslexia curriculum to consolidate classes

## Ratio

Increase ratio for On-ramps  
Class ratio (24:1) for 1<sup>st</sup> thru 4<sup>th</sup>  
Raise secondary class size ratios

## Programs

DO NOT TOUCH BIs  
In-house advisory vs Character Strong  
Re-evaluate Avid

## Non-Payroll

Paper consumption  
Convocation  
Energy efficiency

## Revenue

Increase rental rates  
OLC – rent out for more events  
More options for 7<sup>th</sup> grade CTE

# MASTER SCHEDULE EFFICIENCY

A	Efficiency
ELA	79.9%
MATH	77.7%
SS	106.2%
Science	108.3%
LOTE	108.3%
Elective/LC	104.3%
CTE	90.8%
Fine Arts	92.5%
Athletics	76.3%
PE	98.5%
EB	27.7%
SPED	19.0%
Total	84.6%
Total (No SPED/EB)	91.5%
Extra Teachers	6.43

B	Efficiency
ELA	74.3%
MATH	76.0%
SS	117.5%
Science	107.8%
LOTE	108.2%
Elective/LC	97.9%
CTE	101.1%
Fine Arts	85.7%
Athletics	90.8%
PE	148.4%
EB	26.2%
SPED	18.0%
Total	82.1%
Total (No SPED/EB)	93.7%
Extra Teachers	2.29

C	Efficiency
ELA	63.4%
MATH	66.7%
SS	101.6%
Science	95.0%
LOTE	91.1%
Elective/LC	72.3%
CTE	95.3%
Fine Arts	65.9%
Athletics	70.3%
PE	105.1%
EB	1.1%
SPED	13.5%
Total	68.6%
Total (No SPED/EB)	78.2%
Extra Teachers	4.57

D	Efficiency
ELA	71.6%
MATH	64.9%
SS	94.9%
Science	106.4%
LOTE	91.5%
Elective/LC	72.7%
CTE	92.1%
Fine Arts	80.0%
Athletics	70.5%
PE	110.1%
EB	20.7%
SPED	20.1%
Total	70.2%
Total (No SPED/EB)	82.5%
Extra Teachers	3.57

E	Efficiency
ELA	75.6%
MATH	72.5%
SS	102.2%
Science	102.2%
LOTE	108.5%
Elective/LC	69.1%
CTE	91.5%
Fine Arts	84.2%
Athletics	94.0%
PE	139.4%
EB	7.9%
SPED	20.6%
Total	77.8%
Total (No SPED/EB)	88.8%
Extra Teachers	4.29

F	Efficiency
ELA	72.5%
MATH	65.3%
SS	104.1%
Science	103.6%
LOTE	97.2%
Elective/LC	80.2%
CTE	88.9%
Fine Arts	87.9%
Athletics	88.2%
PE	106.6%
EB	25.5%
SPED	14.0%
Total	75.1%
Total (No SPED/EB)	85.8%
Extra Teachers	3.71

G	Efficiency
ELA	66.4%
MATH	70.3%
SS	102.8%
Science	102.6%
LOTE	78.3%
Elective/LC	74.5%
CTE	92.9%
Fine Arts	75.3%
Athletics	58.6%
PE	108.7%
EB	5.5%
SPED	17.8%
Total	70.4%
Total (No SPED/EB)	81.5%
Extra Teachers	3.57

Middle Schools	Average
ELA	71.9%
MATH	70.5%
SS	104.2%
Science	103.7%
LOTE	97.6%
Elective/LC	81.6%
CTE	93.2%
Fine Arts	81.6%
Athletics	78.4%
PE	116.7%
EB	16.4%
SPED	17.6%
Total	75.5%
Total (No SPED/EB)	86.0%
Extra Teachers	4.06

# MASTER SCHEDULE EFFICIENCY

High School	Total Students	Basic Allotment Revenue	Students/Period	Total Periods	Efficiency
ELA	2,862	\$2,518,560	27.0	106	98.2%
MATH	2,661	\$2,341,680	26.3	101	95.8%
SS	2,944	\$2,590,720	27.3	108	99.1%
Science	2,558	\$2,251,040	27.5	93	100.0%
LOTE	1,191	\$1,048,080	23.8	50	86.6%
Elective/LC	952	\$837,760	23.8	40	86.5%
CTE	4,117	\$3,622,960	23.9	172	87.0%
Fine Arts	1,621	\$1,426,480	17.4	93	63.4%
Athletics	910	\$800,800	13.0	70	47.3%
PE	291	\$256,080	9.7	30	35.3%
EB	39	\$34,320	6.5	6	23.6%
SPED	276	\$242,880	4.8	58	17.3%
<b>Total</b>	20,422	\$17,971,360	22.0	927	80.1%
<b>Total (No SPED/EB)</b>	20,107	\$0	23.3	863	84.7%

# NEXT STEPS

- January 13<sup>th</sup> – Budget Workshop - Determine cost savings for ratio and efficiency options
  - Begin Discussions on Small Rocks (Programs/Non-payroll)
- Week of January 20<sup>th</sup> – Budget Workshop – Matrix and Ratio decision to determine growth budget
- February – Staffing allocation/reallocation for campuses
  - Deficit Update – Continue discussion on small rocks



# DISCUSSION AND QUESTIONS