

NISD BUDGET WORKSHOP

January 23, 2025

BUDGET WORKSHOP AGENDA

Budget Workshop Recap – Last Meeting

Staffing – Large \$ Amounts – Big Rocks Needed

Budget Priorities:

1. Protect Student Programs

- Growth Budget (change to include special populations)
- Ratio Discussions
- Program change discussions

2. Maximize Compensation for Staff

- Max raise for staff (depending on Texas Legislature)
- Teacher Salary Pay Scale Adjustment
- Look at Stipends across all disciplines

3. Protect Fund Balance

- Historical Analysis

2024-25

2025-26

Completed

Unknown

Protected

Must Change

Protected

Must Change

Completed

Unknown

Completed

No Change

Partially

Unknown

Failed

Must Protect



PROTECT FUND BALANCE

	Fund Balance	Percentage of Operating
2019	\$ 99,134,726	44.4%
2020	\$ 90,062,710	40.2%
2021	\$ 83,823,552	34.0%
2022	\$ 99,904,957	38.7%
2023	\$ 111,215,675	36.4%
2024	\$ 110,322,787	35.7%
2025	\$ 94,452,092	28.0%

3 months operating = 25% 4 months operating = 33% 5 months operating = 42%

BUDGET REDUCTION TIMELINE

November

- VATRE failed - Would have provide approximately \$16 million in revenue
- Weekly budget meetings with budget committee to identify ideas to solve deficit
- Quick decisions to reduce current year – (Food, Travel, 15% supply decrease, hiring hold/examine)

December

- Weekly Meetings – identify categories (efficiency, ratio, nonpayroll, revenue increase, program change)
- Principal Meeting – Brainstorm budget reduction ideas
- Budget Workshop – Brainstorm budget reduction ideas

January

- Weekly Meetings
- Budget Workshop – Discuss Big Rock combined ideas (efficiency, ratio)
- DEIC Presentation
- DLT – Principals work on Matrix – Big and Small Rock Ideas – Target is \$4 million dollars
- Budget Workshop – Discuss Ratio, Efficiency, Matrix

BUDGET BREAKDOWN CATEGORIES

5 Categories of Budget Reductions

Ratio, Efficiency, Program Change, Non-payroll, Revenue

Big Rocks

Ratio

Efficiency

Program Change

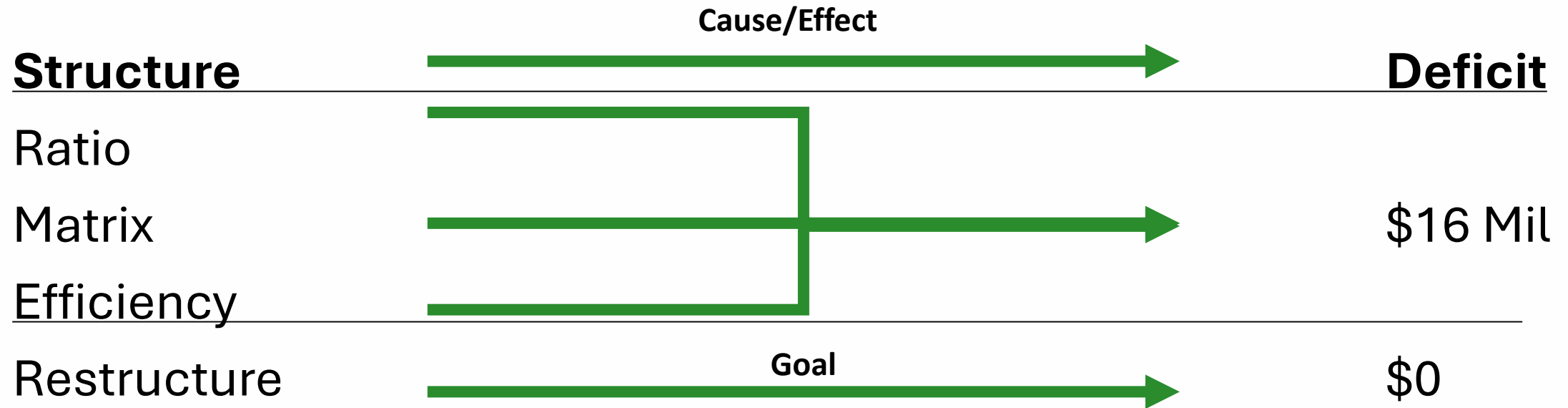
Sub-Categories

Classroom Teacher Payroll

Staffing Matrix/Other Payroll

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.



BUDGET REDUCTION PLAN

Current Budget	\$337 Million
Payroll	\$271 Million
Percentage of Payroll to Budget	81%
Deficit	\$16 Million
<u>Reduction Target for Payroll (81%)</u>	<u>\$13 Million</u>
Reduction Target for Non-Payroll (19%)	\$3 Million

BUDGET – BIG ROCKS

Staffing Ratio

Current

Elementary

22:1 K-4, 25:1 5th

Middle School

165:1 or 23.5/period

High School

165:1 or 27.5/period

(includes Athletics, does not include Fine Arts)

Staffing Efficiencies

Use staff most efficiently

Staffing Matrix

Any matrix staff changes

TOTAL STAFFING RATIO COMMENDATI

Payroll Target	3,000,000
Elementary 220:1	
Middle School 180:1	
High School 180:1	
<u>Targeted Extracurricular</u>	
Total Payroll	<u>2,490,002</u>
Remaining Payroll	5,650,998

ELEMENTARY FTE'S

2025 - 2026 Staffing Ratio Options		
	Current	Target
	K-4th grade: 22:1	K-1st grade: 22:1
	5th grade: 25:1	2nd-4th grade: 24:1
		5th grade 25:1
Kindergarten	1	2
1st Grade	5	6
2nd Grade	2	-4
3rd Grade	5	-4
4th Grade	14	2
5th Grade	-1	-2
Additional Teachers	26	0
Budget To Budget Savings	\$2,002,000.00	\$0.00

SECONDARY FTE'S

2025 - 2026 Staffing Ratio Options		
	Current	Target
	165:1	180:1
Adams	-2	-6
CTMS	2	-2
Medlin	3	-3
Pike	2	-4
Tidwell	0	-5
Wilson	1	-4
Worthington	7	1
Byron	7	-12
Eaton	2	-15
Northwest	5	-10
Additional Teachers	27	-60
Budget to Budget Saving	\$2,079,000.00	-\$4,620,000.00



SECONDARY EXTRACURRICULAR – RATIO/EFFICIENCY

Secondary change in staffing ratio would be approximately 15% decrease in staffing needs.

Athletics – Decrease staff sections by 15% to increase efficiency with campus staffing (10/HS, 1/MS)

Fine Arts – Staffed separately from Secondary ratio

Fine Arts would decrease the same 15% in staffing needs.

Targeted Savings = \$1,125,000

TOTAL STAFFING RATIO RECOMMENDATIONS

Total Budget Reduction	-\$16,000,000
Elementary (-26 FTE's)	\$0.00
Secondary (-60 FTE's)	\$4,620,000
<u>Targeted Extracurricular (-15 FTE's)</u>	<u>\$1,125,000</u>
Total Classroom Payroll Reductions	<u>\$5,745,000</u>
Remaining Deficit Target	-\$10,255,000

TOTAL STAFFING RATIO RECOMMENDATIONS

Remaining Deficit Target	-\$10,255,000
Staffing Matrix/Other Reductions*	\$6,065,000
<u>Non-Payroll Reductions**</u>	<u>\$3,000,000</u>
Total Classroom Payroll Reductions	<u>\$9,065,000</u>
Remaining Deficit Target	-\$1,190,000

*Details included in packet

**Next decision point going forward

NEXT STEPS

- Small Rocks/Sand – Look at Nonpayroll contracts, services and supplies for reductions (\$3,000,000)
- Small Rocks/Sand – Revenue generation
- Follow State Legislative meetings for future compensation increases

DISCUSSION AND QUESTIONS