

NISD BUDGET UPDATE

June 9, 2025

Activity	Responsibility	Date
Projected Enrollments	Zonda/HR/Finance	December 9, 2024
Budget Parameters	Board Meeting	December 16, 2024
DEIC Timeline Presentation	Financial Services	January 14, 2025
DLT Timeline Presentation	Financial Services	January 16, 2025
Campus/Dept Staffing Matrices	Board Meeting	January 23, 2025
Budget Packets Completed	Financial Services	February 4, 2025
DLT Meeting Distribute Packets	Financial Services	February 6, 2025
Schedule Exec. Dir. Meetings	Financial Services	February 2025
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	February 2025
Raise Discussion/Action	Board Meeting	February 24, 2025
Budget Workshop	Board Meeting	February 24, 2025
Exec Dir. Meetings	Cabinet/Executive Directors	March 2025
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	March 2025
Board Update	Board Meeting	March 10, 2025
Campus/Dept Budget Entries Due	Campuses/Departments	March 14, 2025
Budget Decision Forms Due	Campuses/Departments	March 14, 2025
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	April 2025
Compensation Plan Approval	Board Meeting	April 7, 2025
Preliminary Values	TCAD/DCAD/WCAD	April 2025
Board Workshop	Board Meeting	April 21, 2025
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	May 2025
Budget Workshop	Board Meeting	May 5, 2025
Publish Notice of Pub. Mtg	Financial Services	June 7, 2025
Budget Workshop	Board Meeting	June 9, 2025
Raise Discussion/Action	Board Meeting	June 23, 2025
Compensation Plan Approval	Board Meeting	June 23, 2025
Budget Adoption	Board Meeting	June 23, 2025
Final Amendment Adoption	Board Meeting	June 23, 2025
Certified Values	TCAD/DCAD/WCAD	July 24, 2025
Publish Tax Rate Notice	Financial Services	August 1, 2025
Tax Rate Adoption	Board Meeting	2 nd August Meeting

2025-2026 BUDGET TIMELINE

BUDGET BACKGROUND

- Budget History – 2019 to date
- Staffing changes
- Restructure

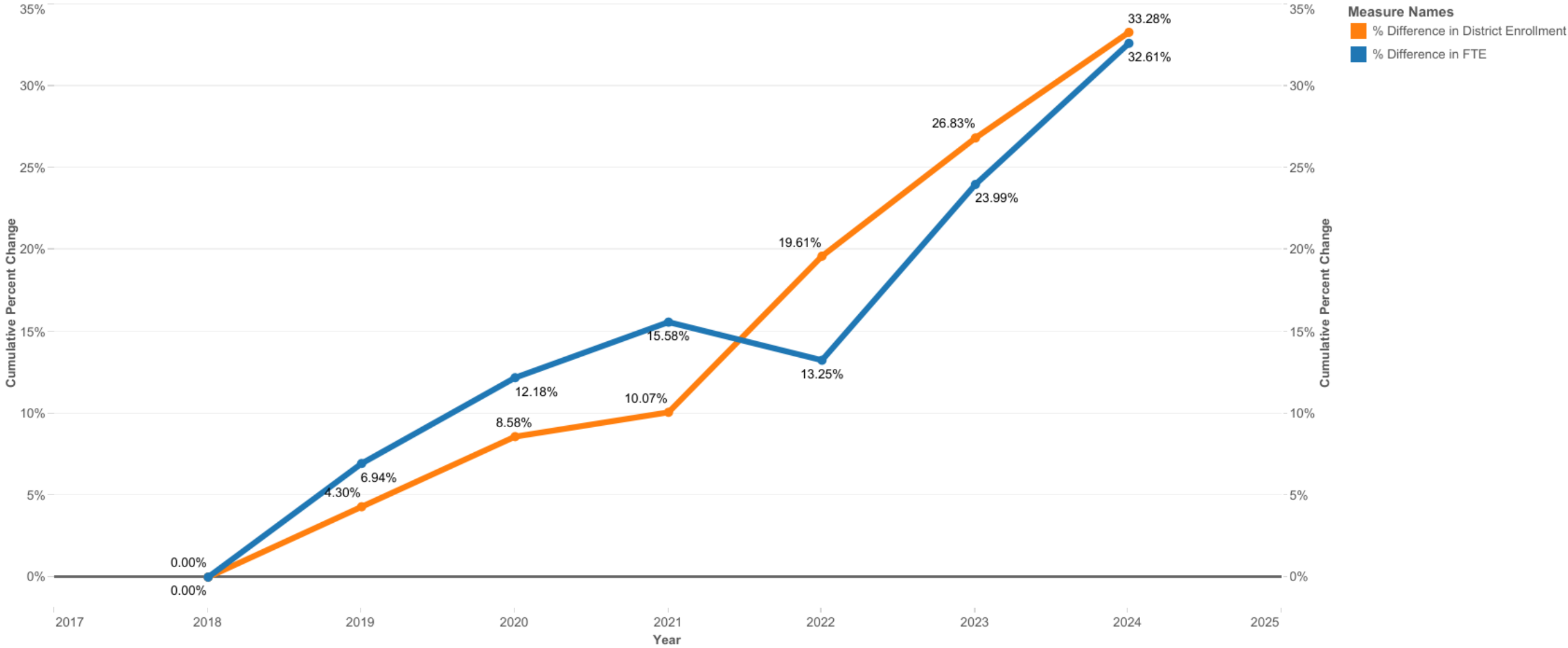
FTE Change versus Enrollment Change

Cumulative Change from Base Year

District: NORTHWEST ISD

Position(s): TEACHER

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



STAFFING HISTORY - RESTRUCTURE

<u>Since 2020:</u>	<u>2021</u>	<u>2024</u>	<u>2026</u>
Elementary:	22:1	24:1	22:1
	24:1	22:1	24:1
Secondary	150:1	165:1	165:1
	165:1	165:1	180:1

Sustainability for future – Restructure is required. State will not provide more funding to return to low class sizes for foreseeable future. Higher classes sizes is required based on current funding model. (Morath statement). Supported by targeted funding increases for teachers.

STUDENT POPULATION GROWTH

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

Requires more staffing due to needs of students.
Support for these students is critical and expensive.
Support for teachers is also critical with behavior concerns.

BUDGET PRIORITIES

Maximize Compensation for Staff:

1. Teacher State Raise (STA – State Teacher Allotment)

5 year plus = \$5,000

3-4 year = \$2,500

0-2 year = \$0

2. District Compensation Raises

Teachers – new hire yearly step increase

0-2 year teacher - \$2,250 LTA- Local teacher allotment

All other staff = 4% of previous year compensation

Years of Experience	New Hire Salary	Local Teacher Allotment 0-2	State Teacher Allotment 3-4	State Teacher Allotment 5+	Total Salary	Raise %	Step Increase
0	\$61,500	\$2,250			\$63,750		
1	\$61,710	\$2,250			\$63,960	4.0%	\$210
2	\$61,920	\$2,250			\$64,170	4.0%	\$210
3	\$62,130		\$2,500		\$64,630	4.4%	\$210
4	\$62,340		\$2,500		\$64,840	4.4%	\$210
5	\$62,550			\$5,000	\$67,550	8.4%	\$210
6	\$62,890			\$5,000	\$67,890	8.5%	\$340
7	\$63,230			\$5,000	\$68,230	8.5%	\$340
8	\$63,570			\$5,000	\$68,570	8.4%	\$340
9	\$63,910			\$5,000	\$68,910	8.4%	\$340
10	\$64,250			\$5,000	\$69,250	8.4%	\$340
11	\$64,570			\$5,000	\$69,570	8.3%	\$320
12	\$64,890			\$5,000	\$69,890	8.2%	\$320
13	\$65,210			\$5,000	\$70,210	8.2%	\$320
14	\$65,530			\$5,000	\$70,530	8.2%	\$320
15	\$65,850			\$5,000	\$70,850	8.1%	\$320
16	\$66,320			\$5,000	\$71,320	8.3%	\$470
17	\$66,790			\$5,000	\$71,790	8.2%	\$470
18	\$67,260			\$5,000	\$72,260	8.2%	\$470
19	\$67,730			\$5,000	\$72,730	8.1%	\$470
20	\$68,200			\$5,000	\$73,200	8.1%	\$470
21	\$68,730			\$5,000	\$73,730	8.1%	\$530
22	\$69,260			\$5,000	\$74,260	8.0%	\$530
23	\$69,790			\$5,000	\$74,790	8.0%	\$530
24	\$70,320			\$5,000	\$75,320	7.9%	\$530
25	\$70,850			\$5,000	\$75,850	7.9%	\$530
26	\$71,610			\$5,000	\$76,610	8.1%	\$760
27	\$72,370			\$5,000	\$77,370	8.0%	\$760
28	\$73,130			\$5,000	\$78,130	8.0%	\$760
29	\$73,890			\$5,000	\$78,890	7.9%	\$760
30+	\$74,650			\$5,000	\$79,650	7.8%	\$760

NEW HIRE TEACHER SALARY SCHEDULE

COMPENSATION INCREASE

Teachers

1-2 year teacher =	4.0% increase
3-4 year teacher =	4.4% increase
5+ year teacher =	7.8% to 8.4% increase
Step increase =	\$595,044
LTA increase =	\$333,000
STA 3-4 increase =	\$552,500
<u>STA 5+ increase =</u>	<u>\$7,560,000</u>
Total increase teacher Cost =	\$9,040,544

Non-Teaching Staff

Non-teaching salary increase =	4.0%
Non-Teaching staff increase Cost =	\$4,106,545

Total salary increase for 25-26= \$13,147,089

*Teachers still receive longevity stipend and master stipends

OTHER COMPENSATION PLANS

HP HIGHLAND PARK ISD
BOARD OF TRUSTEES APPROVES
STAFF RAISES FOR 25-26 SCHOOL YEAR

7-10% INCREASE FOR ALL TEACHERS
BASED ON YEARS OF EXPERIENCE

STARTING TEACHER SALARY
\$63,000
\$66,000 WITH MASTERS

7% PAY INCREASE FOR ALL OTHER EMPLOYEES

Approved 2025–2026 Compensation Plan Highlights:

- Teachers (0–2 years completed experience): \$2,100 raise (≈3.5%)
- Teachers (3–4 completed years): \$2,500 raise (≈4%)
- Teachers (≥5 completed years): \$5,000 raise (≈8%)
- All Other Staff: 3.5% raise of the pay range category midpoint

We are incredibly grateful to our teachers and staff for your engagement, and to our Board of Trustees for their steadfast commitment to the people who make Argyle ISD thrive. Your voice helped shape this plan. Your dedication drives our district forward.

#TogetherWeSoar #ArgyleISD

ARGYLE ISD

PLANO INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES APPROVES PLANO ISD STAFF RAISES
EFFECTIVE FOR THE 2025-26 SCHOOL YEAR

STARTING TEACHER SALARY
\$63,000
\$65,000 WITH MASTERS

AN ADDITIONAL **2 PAID** DAYS OF BEREAVEMENT LEAVE

3% MINIMUM PAY INCREASE FOR EMPLOYEES

4% TO 8.5% PAY INCREASE FOR TEACHERS

CSISD College Station I.S.D.
5d · 🌟

The #CSISDBoard approved the compensation plan for the 2025-2026 fiscal year, increasing salaries for the 14th consecutive year!

- ✓ New starting teacher salary: \$52,250 (up from \$51,750)
- ✓ Raises for all teachers on the teacher pay scale:
 - ★ \$2,500 increase for teachers with 1–4 years of experience
 - ★ \$5,000 increase for teachers with 5+ years of experience
- ✓ 5% salary increase for all other pay families based on respective midpoint
- ✓ Continuation of the Teacher Incentive Allotment (TIA)
- ✓ Market-based adjustments for select position paygrades

Thank you to our Board for making CSISD staff a top priority!

Alief Independent School District
4d · 🌐

Big news! The Alief ISD Board of Trustees has officially approved the 2025–2026 Compensation Plan! 🎉

Highlights include:

- ✓ Teacher & Staff Retention Allotments up to \$5,000
- ✓ A total raise between 7.66%–12.11% for eligible teachers
- ✓ Starting teacher salary is now \$66,500
- ✓ 6.5% total raise for all other eligible employees

We're proud to continue investing in our amazing team. Thank you for your dedication to Alief ISD!

#AliefProud

2025-2026 BUDGET ASSUMPTIONS

- Property Value Projections – 5% growth
- Homestead exemption increase – 1.5 Billion decrease in PV
- Over 65 exemption change – See above
- Student enrollment – 1,100 students
- Attendance projection – 94.7%
- Special population increase – 5% growth
- Tax collections – 98% collections
- State Teacher Allotment (STA) – PIEMS 087/service years
- Voucher impact
- TAD frozen value impact
- Templates for new budget – still working through details
- Unfunded teacher pass through expense - \$1.5 million

GENERAL FUND REVENUE 2024-25 COMPARED WITH 2025-26

Account	Description	2024-2025 Original Revenue	2024-2025 Amended Revenue	2025-2026 Revenue w/o STA	2025-2026 Revenue with STA
57xx	Local Revenue	\$281,755,326	\$262,264,239	\$260,073,384	\$260,073,384
58xx	State Revenue	\$36,663,454	\$60,481,738	\$81,648,393	\$89,760,893
59xx	<u>Federal Revenue</u>	<u>\$2,666,638</u>	<u>\$2,666,638</u>	<u>\$1,367,312</u>	<u>\$1,768,826</u>
Total	Total Revenue	\$321,085,418	\$325,412,615	343,089,089	\$351,603,103
	Students	32,082	32,082	33,198	33,198
	Average	\$10,008	\$10,143	\$10,335	10,591

Operational dollars increase

\$10,335 – \$10,143 = \$192 per student

\$192 * 33,198 = \$6,374,016 due to law change (not including unfunded mandates)



GENERAL FUND EXPENSE BUDGET 2025-2026

Account	24-25 Revenue Budget	Description	25-26 Revenue (STA)
57xx	\$281,755,326	Local Revenue	\$260,073,384
58xx	\$36,663,454	State Revenue	\$89,760,893
59xx	<u>\$2,666,638</u>	<u>Federal Revenue</u>	<u>\$1,768,826</u>
Total	\$321,085,418	Total Revenue	\$351,603,103

Account	24-25 Expense Budget	Description	25-26 Expense (STA)
61xx	\$270,921,657	Payroll	\$286,337,718
62xx	\$39,051,659	Contracted Services	\$37,954,718
63xx	\$15,407,102	Supplies/Materials	\$15,444,116
64xx	\$11,317,343	Other Operating	\$11,612,699
65xx	\$0	Debt Service	\$0
66xx	<u>\$258,352</u>	<u>Capital Outlay</u>	<u>\$253,852</u>
Total	\$336,956,113	Total Expenses	\$351,603,103
End Bal.	-15,870,695		\$0

STA – State Teacher Allotment – State Funding Teacher Raise Program

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	\$ 110,332,787	35.7%
2025	\$ 94,462,092	28.0%
2026	\$ 94,462,092	26.8%

3 months = 25%

4 months = 33%

5 months = 42%

FUND COMPARISON REPORT

FY26 Budget Scenario 06.23.2025

APPROVED BUDGET				
	General 2026	Food Service 2026	Debt Service 2026	Total 2026
REVENUE				
5700 Local	\$260,073,384	\$9,182,876	\$167,739,736	\$436,995,996
5800 State	\$89,760,893	\$39,960	\$10,720,235	\$100,521,088
5900 Federal	\$1,768,826	\$5,070,397	-	\$6,839,222
TOTAL REVENUE	\$351,603,103	\$14,293,233	\$178,459,971	\$544,356,306
EXPENDITURES				
11 Instruction	\$208,726,815	\$0	\$0	\$208,726,815
12 Instructional Resources and Media Services	\$3,769,157	\$0	\$0	\$3,769,157
13 Curriculum Development and Instructional Staff Development	\$8,574,451	\$0	\$0	\$8,574,451
21 Instructional Leadership	\$3,747,785	\$0	\$0	\$3,747,785
23 School Leadership	\$21,039,124	\$0	\$0	\$21,039,124
31 Guidance, Counseling, and Evaluation Services	\$13,953,258	\$0	\$0	\$13,953,258
32 Social Work Services	\$631,452	\$0	\$0	\$631,452
33 Health Services	\$3,312,253	\$0	\$0	\$3,312,253
34 Student Transportation	\$16,008,431	\$0	\$0	\$16,008,431
35 Food Services	\$0	\$14,171,454	\$0	\$14,171,454
36 Co-curricular/ Extra curricular Activities	\$8,666,630	\$0	\$0	\$8,666,630
41 General Administration	\$9,867,487	\$0	\$0	\$9,867,487
*41 Statutorily Required Public Notice - Required Postings	\$5,000	\$0	\$0	\$5,000
**41 Statutorily Required Public Notice - Lobbying	\$5,000	\$0	\$0	\$5,000
51 Plant Maintenance & Operations	\$36,033,261	\$0	\$0	\$36,033,261
52 Security and Monitoring Services	\$4,491,315	\$0	\$0	\$4,491,315
53 Data Processing Services	\$6,983,535	\$0	\$0	\$6,983,535
61 Community Service	\$244,423	\$0	\$0	\$244,423
71 Debt Services	\$0	\$0	\$178,459,971	\$178,459,971
81 Facilities Acquisition and Construction	\$370,582	\$0	\$0	\$370,582
91 Contracted Instructional Services Between Public Schools	\$0	\$0	\$0	\$0
92 Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0	\$0	\$0
93 Payments to Fiscal Agents for Shared Service Arrangements	\$135,000	\$0	\$0	\$135,000
94 Payments to Other Schools	\$0	\$0	\$0	\$0
95 Payments to Juvenile Justice AEP	\$35,000	\$0	\$0	\$35,000
96 Payments to Charter Schools	\$0	\$0	\$0	\$0
97 Payments to Tax Increment Fund	\$2,011,144	\$0	\$0	\$2,011,144
99 Inter-Government Charges not Defined in Other Codes	\$2,992,000	\$0	\$0	\$2,992,000
TOTAL EXPENDITURES	\$351,603,103	\$14,171,454	\$178,459,971	\$544,234,527
SURPLUS / DEFICIT	\$0	\$121,779	\$0	\$121,779
OTHER FINANCING SOURCES/ (USES)				
Other Financing Sources	-	-	-	-
Other Financing Uses	-	-	-	-
Net Change in Fund Balance	\$0	\$121,779	\$0	\$121,779
BEGINNING FUND BALANCE	\$94,452,092	\$1,629,082	\$100,567,455	\$192,696,078
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0	\$0	\$0
YEAR END BALANCE*	\$94,452,092	\$1,629,082	\$100,567,455	\$192,817,858
FUND BALANCE AS % OF EXPENDITURES	26.86%	11.50%	56.35%	67.68%
FUND BALANCE AS # OF MONTHS OF EXPEND.	0.00%	-	0.00%	0.00%

* Year End Balances are provided by the district and may not reflect the net change presented in revenues and expenditures.

BUDGETS BY FUNCTION



DISCUSSION AND QUESTIONS