

NISD BUDGET WORKSHOP

April 13, 2026

BUDGET TIMELINE

Activity	Responsibility	Date
Projected Enrollments	Templeton/HR/Finance	December 8, 2025
DEIC Timeline Presentation	Financial Services	January 13, 2026
DLT Timeline Presentation	Financial Services	January 15, 2026
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	January 2026
DLT Meeting Distribute Packets	Financial Services	February 5, 2026
Budget Parameter/Growth D/A	Board Meeting	February 9, 2026
Schedule Exec. Dir. Meetings	Financial Services	February 2026
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	February 2026
Budget Workshop	Board Meeting	February 23, 2026
Exec Dir. Meetings	Cabinet/Executive Directors	March 2026
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	March 2026
Raise Discussion	Board Meeting	March 10, 2026
Board Update	Board Meeting	March 10, 2026
Campus/Dept Budget Entries Due	Campuses/Departments	March 13, 2026
Budget Decision Forms Due	Campuses/Departments	March 23, 2026

Compensation Plan Approval	Board Meeting	April 13, 2026
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	April 2026
Preliminary Values	TCAD/DCAD/WCAD	April 2026
Board Workshop	Board Meeting	April 27, 2026
Campus/Dept Staffing	Cabinet/Exec Dir/Principals	May 2026
Budget Workshop	Board Meeting	May 18, 2026
Publish Notice of Pub. Mtg	Financial Services	June 10, 2026
Budget Workshop	Board Meeting	June 8, 2026
Budget Adoption	Board Meeting	June 22, 2026
Final Amendment Adoption	Board Meeting	June 22, 2026
Certified Values	TCAD/DCAD/WCAD	July 25, 2026
Publish Tax Rate Notice	Financial Services	August 12, 2026
Tax Rate Adoption	Board Meeting	2nd August Meeting

2026-2027 BUDGET ASSUMPTIONS

- Property Value Projections – 5% growth
- Student enrollment growth – 410 students
- Attendance projection – 94%
- Special population increase – 5% growth
- Tax collections – 98% collections
- Voucher impact
- TAD frozen value impact
- Templates for new budget
- SPED weight changes due to severity (no information)

GENERAL FUND REVENUE BUDGET 2025-2026

Account	2025-2026 Original Budget	Description	2025-2026 Amended Budget	2025-2026 Amended VATRE Budget
57xx	\$245,017,540	Tax Revenue	\$244,220,835	\$262,953,048
58xx	\$74,501,108	State Revenue	\$78,121,721	\$81,691,259
Total	\$319,518,648	Total Revenue	\$322,342,556	\$344,644,307
Per Student	\$10,239		\$10,561	\$11,106

2025-2026 Amended VATRE Budget	\$338,980,854
<u>2025-2026 Amended Budget</u>	<u>\$322,342,556</u>
Additional Revenue due to VATRE	\$ 16,638,298
2025-2026 Amended Budget	\$322,342,556
<u>2025-2026 Original Budget</u>	<u>\$319,518,648</u>
Additional Revenue from original budget	\$ 2,823,908
Total Additional Revenue for 2025-2026	\$ 19,462,206

GENERAL FUND REVENUE BUDGET 2026-2027

Account	2025-2026 Original Budget	Description	2026-2027 Original Budget	2026-2027 Original VATRE Budget
57xx	\$245,017,540	Tax Revenue	\$250,801,798	\$262,953,048
58xx	\$74,501,108	State Revenue	\$76,767,667	\$81,691,259
Total	\$319,518,648	Total Revenue	\$327,569,465	\$344,644,307
Per Student	\$10,239		\$10,481	\$11,027

2026-2027 Original VATRE Budget	\$344,644,307
<u>2026-2027 Original Budget</u>	<u>\$327,569,465</u>
Additional Revenue due to VATRE	\$ 17,074,842
2026-2027 Original Budget	\$327,569,465
<u>2025-2026 Original Budget</u>	<u>\$319,518,648</u>
Additional Revenue from last year	\$ 8,050,817
Total Additional Revenue for 2025-2026	\$ 25,125,659

BUDGET WORKSHOP - RECAP

Budget Priorities:

1. Protect Student Programs (**VATRE Commitments**)
 - Growth Budget (includes student teacher ratio)
 - Special Pops – rapid growth
 - Second Staffing Needs
2. Maximize Compensation for Staff (**VATRE Commitments**)
 - Max raise for staff
 - SPED stipends
 - Benefits
3. Protect Fund Balance (**VATRE Commitments**)

BUDGET PRIORITIES

Protect Student Programs:

Goal: Continue to offer all programs at the current funding and high standard of NISD; including curriculum, athletics, fine arts, and our high needs special population. This includes the student to teacher ratio in all these programs.

BUDGET PRIORITIES: GROWTH BUDGET

Growth Budget – Board Approved in February

Staffing = \$8,772,000

Ratio change Elementary and Secondary

Fine Arts Staffing

Maintaining Current Programs

VATRE Commitments = \$8,000,000

BUDGET RUNNING TOTAL

Revenue Increase 26-27 = \$25,125,659

- Growth Budget = \$8,772,000

BUDGET PRIORITIES: PROTECT STUDENT PROGRAMS

Student Counts – 6 Year Growth Trends								
	2019	2020	2021	2022	2023	2024	2025	Percent Increase
Enrollment	24,141	25,040	25,383	27,583	29,248	30,736	32,098	33.0%
SPED	2,459	2,863	3,084	3,588	4,314	4,841	5,792	135.5%
EB	1,285	1,538	1,744	2,177	2,769	3,400	4,055	215.6%
Dyslexia	1,260	1,554	1,870	2,235	2,416	2,683	3,002	138.3%
Eco Dis	5,027	5,167	5,456	6,515	7,833	8,422	8,958	78.2%
CTE	6,396	8,827	10,067	12,336	12,981	13,308	14,577	127.9%

*CTE – Other factors include growth of programs and students in multiple CTE classes

PROTECTING STUDENT PROGRAMS

SECOND STAFFING

Second Staffing =		<u>\$2,509,002</u>
→ Special Ed =	←	\$1,275,486
→ Comp Ed/Eco Dis =	←	\$ 196,013
Teacher Residency Program =		\$ 144,000
→ Emergent Bilingual =	←	\$ 156,000
→ CTE Teachers =		\$ 158,000
Support (All of the above)=	←	\$ 188,837
Operations =		\$ 390,666

VATRE Commitments

Listening Session Hot Topics



BUDGET RUNNING TOTAL

Revenue Increase 26-27 =		\$25,125,659
• Growth Budget =	\$8,772,000	
• Second Staffing =	\$2,509,002	
• <u>Employer Portion (Taxes/TRS) =</u>	<u>\$1,086,400</u>	
Total Expenses		<u>\$12,367,402</u>
Remaining Dollars		\$12,758,257



BUDGET PRIORITIES

Maximize Compensation for Staff:

1. Raise – Provide largest raise possible with budgetary constraints
2. Beat Market Value for Paras
3. Market Adjustments – Compare with other ISD's and remain competitive in market
4. Stipends for SPED
5. Benefits Ideas – Most advantageous for all employees

BUDGET PRIORITIES - COMPENSATION

Year	Raise
2025-2026	4% actual (teachers received TRA 8-9%)
2024-2025	2% midpoint (teacher avg = 3%)
2023-2024	3% midpoint
2022-2023	3% midpoint
2021-2022	1.5% midpoint
2020-2021	1% midpoint
2019-2020	4% midpoint (TCNL > 6 years) 3% midpoint (TCNL < 6 years) 3% midpoint Non-Administrative Staff 2% midpoint Administrative Staff
2018-2019	2% midpoint
2017-2018	2% midpoint

BUDGET PRIORITIES - COMPENSATION

Compensation Increase – 2% minimum on actual pay

→ Teachers - 2% =	←	\$2,880,206
→ Paras (Bus 2+%) - 5% =	←	\$1,251,347
→ Remaining Staff - 2% =	←	\$1,648,673
→ <u>Market Adjustments – Varies =</u>	←	<u>\$ 806,806</u>
Total		\$6,587,032

VATRE Commitment

Listening Session Hot Topics



BUDGET PRIORITIES - COMPENSATION

Other Compensation Recommendations

→	SPED Teacher Stipends =	\$ 350,000
	Non-unit (\$1,500)	
	Unit (\$1,000)	
→	Benefits Addition	\$ 826,560
	4 Benefit Programs – All staff	
	Total	\$1,176,560

VATRE Commitments

Listening Session Hot Topics

BUDGET RUNNING TOTAL

Revenue Increase 26-27 =		\$25,125,659
• Growth Budget =	\$8,772,000	
• Second Staffing =	\$2,509,002	
• Employer Portion (Taxes/TRS) =	\$1,086,400	
• Compensation Increases =	\$6,587,032	
• <u>Other Compensations =</u>	<u>\$1,176,560</u>	
Total		<u>\$20,130,994</u>
Remaining Dollars		\$ 4,994,665



BUDGET PRIORITIES – NON-PAYROLL

Other Budget Needs

ABM Contract Change = \$1,600,000

New Campus Additions = \$1,450,000

Total **\$3,050,000**



Listening Session Hot Topics



BUDGET RUNNING TOTAL

Revenue Increase 26-27 =		\$25,125,659
• Growth Budget =	\$8,772,000	
• Second Staffing =	\$2,509,002	
• Employer Portion (Taxes/TRS) =	\$1,086,400	
• Compensation Increases =	\$6,587,032	
• Other Compensations =	\$1,176,560	
• Non-Payroll Increase =	\$3,050,000	
Total		<u>\$23,180,994</u>
Remaining Dollars		\$ 1,944,665



BUDGET VS VATRE COMMITMENTS

	VATRE Commitments	Budget	Difference
Ratio/Prog	\$8,000,000	\$12,367,402	\$4,367,402
Compensation	\$4,000,000	\$6,587,032	\$2,587,032
Total Increase	\$12,000,000	\$18,954,434	\$6,954,434

VATRE Total

\$17,074,842

Budget Total

\$18,954,434

Excess

\$1,879,592

BUDGET PRIORITIES

Protect Fund Balance:

Goal: Maximize fund balance. Prefer fund balance to stay above 4 months operating or 33% of operating expenses.

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	\$ 115,096,077	34.6%

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

DISCUSSION AND QUESTIONS