



COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT

Budget Workshop

BOARD OF TRUSTEES - MAY 19, 2026

Balancing the Numbers



CURRENT BUDGET



ENROLLMENT TRENDS
AND BUDGET
ASSUMPTIONS



ESTIMATED 2026-2027
BUDGET AND
ADJUSTMENTS



FUND BALANCE



2026-2027
COMPENSATION PLAN

Not just a “Balancing Act” but protecting the mission of the District



Current Budget

2025-2026 Current Budget

Revenue Category	Budget	Percent of Budget	Revenues for Period	YTD Revenue	Percent of Budget Received	Receivables	Percent of Budget Received	Balance
Property Taxes	105,074,881	66.69%	663,441	99,501,905	94.70%	-	94.70%	5,572,976
Interest Earnings	2,277,850	1.45%	357,787	2,447,883	107.46%	-	107.46%	(170,033)
Miscellaneous Local Revenue	1,118,500	0.71%	139,771	929,206	83.08%	-	83.08%	189,294
Minimum Foundation State	38,704,521	24.57%	559,818	42,352,327	109.42%	-	109.42%	(3,647,806)
On Behalf TRS Payments	8,540,000	5.42%	683,155	6,831,550	79.99%	-	79.99%	1,708,450
Federal Revenue	225,000	0.14%	65,386	73,631	32.72%	-	32.72%	151,369
Other Sources (Uses)	<u>1,611,264</u>	<u>1.02%</u>	-	<u>2,456,364</u>	<u>0.00%</u>	<u>(263,766)</u>	<u>0.00%</u>	<u>(581,335)</u>
Total by Revenue Category	<u>157,552,016</u>	<u>100.00%</u>	<u>2,469,358</u>	<u>154,592,867</u>	<u>98.12%</u>	<u>(263,766)</u>	<u>97.95%</u>	<u>3,222,915</u>

2025-2026 Current Budget

By Function	Budget	Percent of Budget	Expenditures for Period	YTD Expenditures	Percent of Budget Expensed	Encumbrances	Percent of Budget Spent Including Encumbrances	Balance
11 Instruction	91,035,167	58.23%	7,160,606	70,543,550	77.49%	473,257	78.01%	20,018,359
12 Instructional Resources & Media	1,388,120	0.89%	115,257	1,108,800	79.88%	13,943	80.88%	265,377
13 Curriculum/Staff Development	1,268,299	0.81%	178,461	976,942	77.03%	100,578	84.96%	190,779
21 Instructional Leadership	2,912,324	1.86%	227,872	2,348,658	80.65%	26,790	81.57%	536,876
23 School Leadership	7,735,660	4.95%	625,660	6,348,259	82.06%	44,724	82.64%	1,342,677
31 Guidance and Counseling	6,223,704	3.98%	502,776	5,113,331	82.16%	52,848	83.01%	1,057,524
33 Health Services	2,081,108	1.33%	158,875	1,515,695	72.83%	36,841	74.60%	528,573
34 Student (Pupil) Transportation	5,389,592	3.45%	429,365	3,903,528	72.43%	306,784	78.12%	1,179,280
35 School Nutrition	2,257	0.00%	188	1,880	83.30%	-	83.30%	377
36 Co-Curricular/Extracurricular	5,495,115	3.51%	426,195	4,450,525	80.99%	504,713	90.18%	539,877
41 General Administration	5,633,252	3.60%	395,876	4,355,687	77.32%	139,864	79.80%	1,137,701
51 Plant Maintenance and Operations	18,110,422	11.58%	1,404,820	14,482,069	79.97%	194,555	81.04%	3,433,798
52 Security and Monitoring	2,377,636	1.52%	410,949	1,481,740	62.32%	106,037	66.78%	789,859
53 Data Processing	4,763,533	3.05%	395,118	3,730,002	78.30%	339,737	85.44%	693,794
61 Community Service	118,438	0.08%	9,182	91,622	77.36%	5,013	81.59%	21,804
Payments to Fiscal Agent/Member Districts	145,548	0.09%	-	72,774	50.00%	-	50.00%	72,774
Payments to Juvenile Justice Alternative Ed. Prog.	14,000	0.01%	2,899	10,787	77.05%	-	77.05%	3,213
99 Other Intergovernmental Charges	<u>1,650,000</u>	<u>1.06%</u>	<u>-</u>	<u>1,212,927</u>	<u>73.51%</u>	<u>405,768</u>	<u>98.10%</u>	<u>31,305</u>
Total By Function	<u>156,344,175</u>	<u>100.00%</u>	<u>12,444,101</u>	<u>121,748,776</u>	<u>77.87%</u>	<u>2,751,451</u>	<u>79.63%</u>	<u>31,843,948</u>

2025-2026 Current Budget

		Budget	Percent of Budget	Expenditures for Period	YTD Expenditures	Percent of Budget Expensed	Encumbrances	Percent of Budget Spent Including Encumbrances	Balance
<u>By Object</u>									
6100	Payroll Costs	130,392,540	83.40%	10,438,443	103,083,201	79.06%	-	79.06%	27,309,339
6200	Contracted Services	14,384,230	9.20%	1,164,392	10,517,501	73.12%	888,768	79.30%	2,977,962
6300	Supplies and Materials	5,336,380	3.41%	512,465	3,550,117	66.53%	1,137,940	87.85%	648,323
6400	Other Operating Costs	5,512,901	3.53%	151,665	4,210,442	76.37%	463,835	84.79%	838,623
6500	Debt Service	-	0.00%	-	-	0.00%	-	0.00%	-
6600	Capital Outlay	<u>718,124</u>	<u>0.46%</u>	<u>177,136</u>	<u>387,515</u>	<u>53.96%</u>	<u>260,909</u>	<u>90.29%</u>	<u>69,700</u>
Total By Object		<u>156,344,175</u>	<u>100.00%</u>	<u>12,444,101</u>	<u>121,748,776</u>	<u>77.87%</u>	<u>2,751,452</u>	<u>79.63%</u>	<u>31,843,947</u>

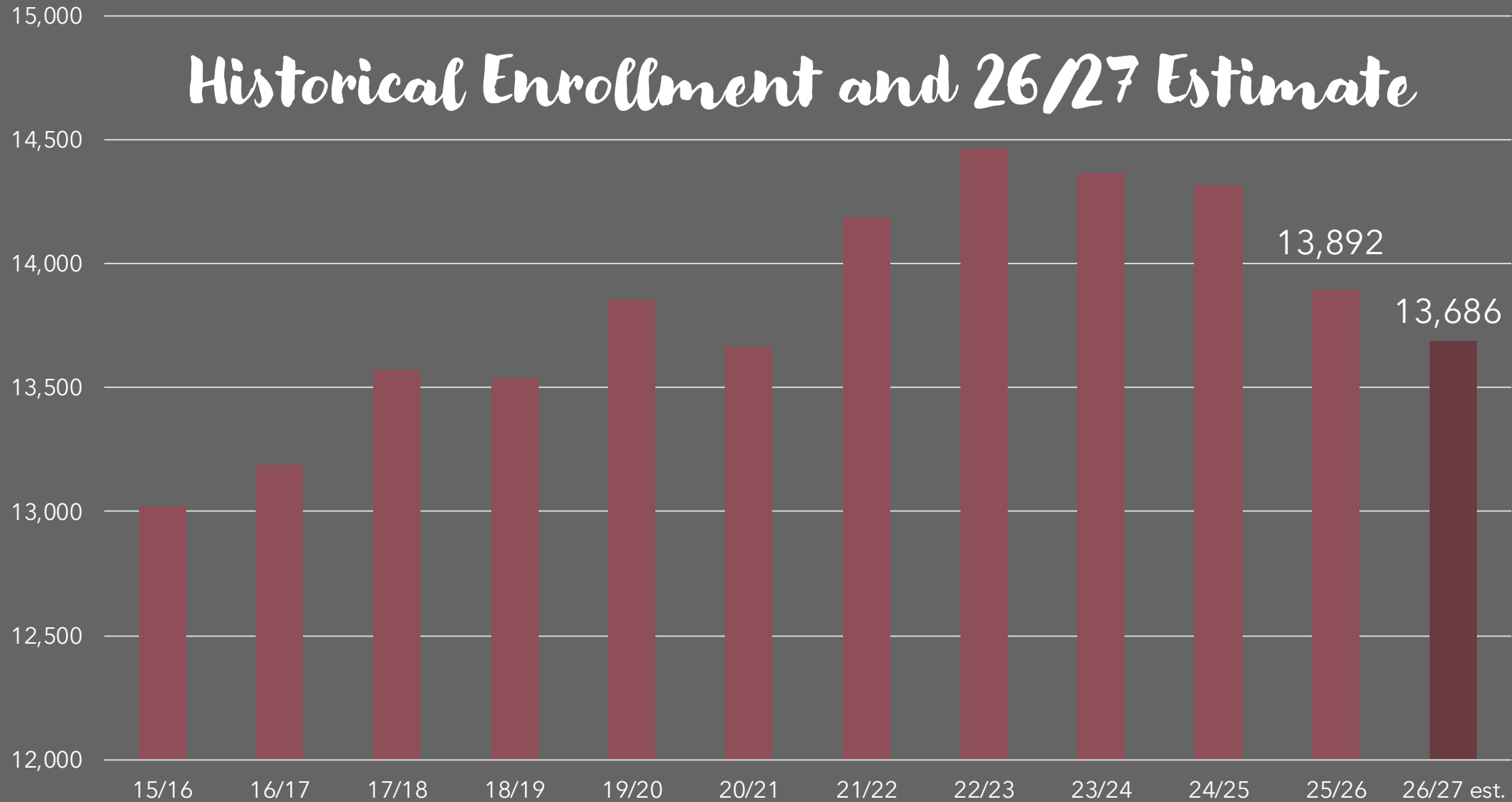
Estimated Actual

- Estimated Actual Revenue: \$158,111,689
- Estimated Actual Expenditures: \$152,218,651
- Estimated Fund Balance Change: \$5,893,038
- One Time Increase to Fund Balance: \$4,816,848
- What could affect the outcome:
 - Final Booking of SBITA's and Long-Term Leases - Debt and Capital Outlay postings
 - Final Utilities, Teacher Incentive Allotment Payout, Roof Project, SHARS Repayment and Payroll Accruals

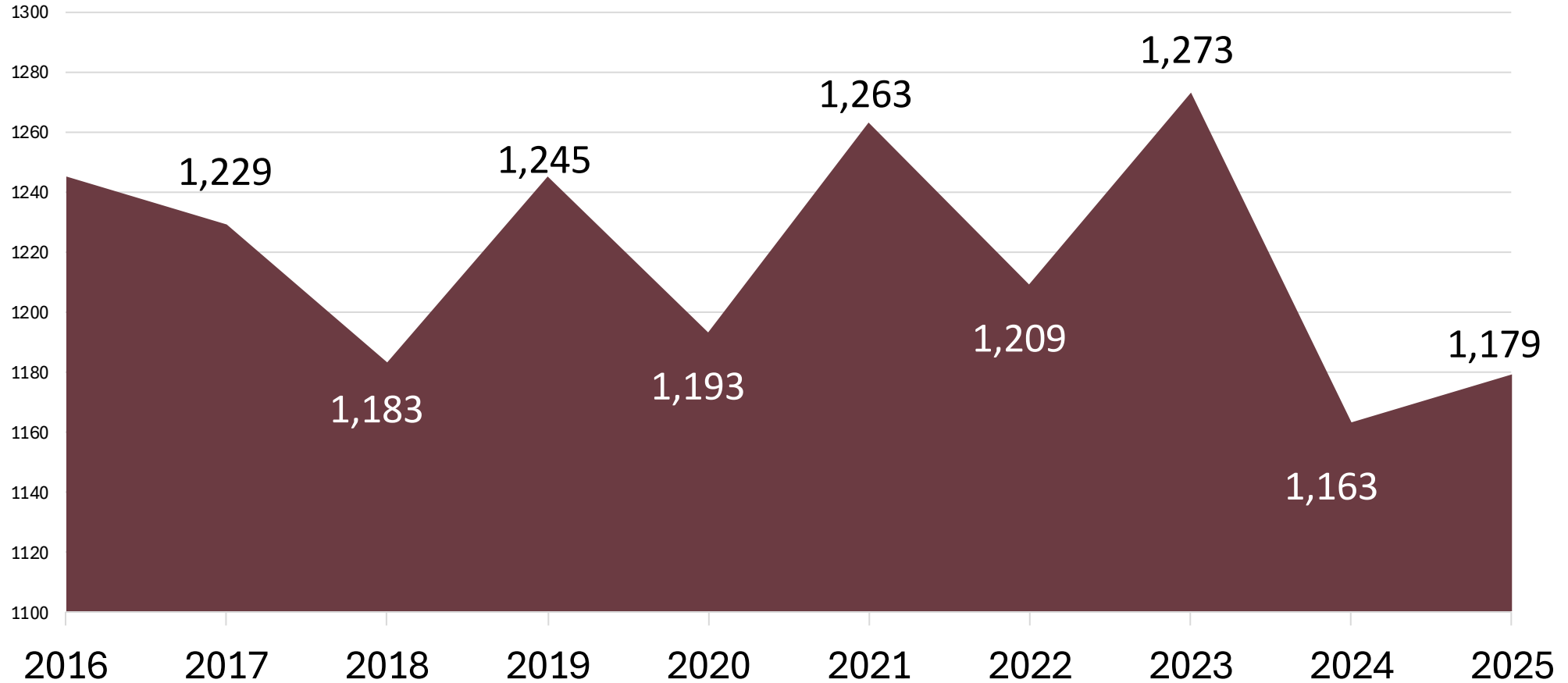


Enrollment Trends & Budget Assumptions

Historical Enrollment and 26/27 Estimate



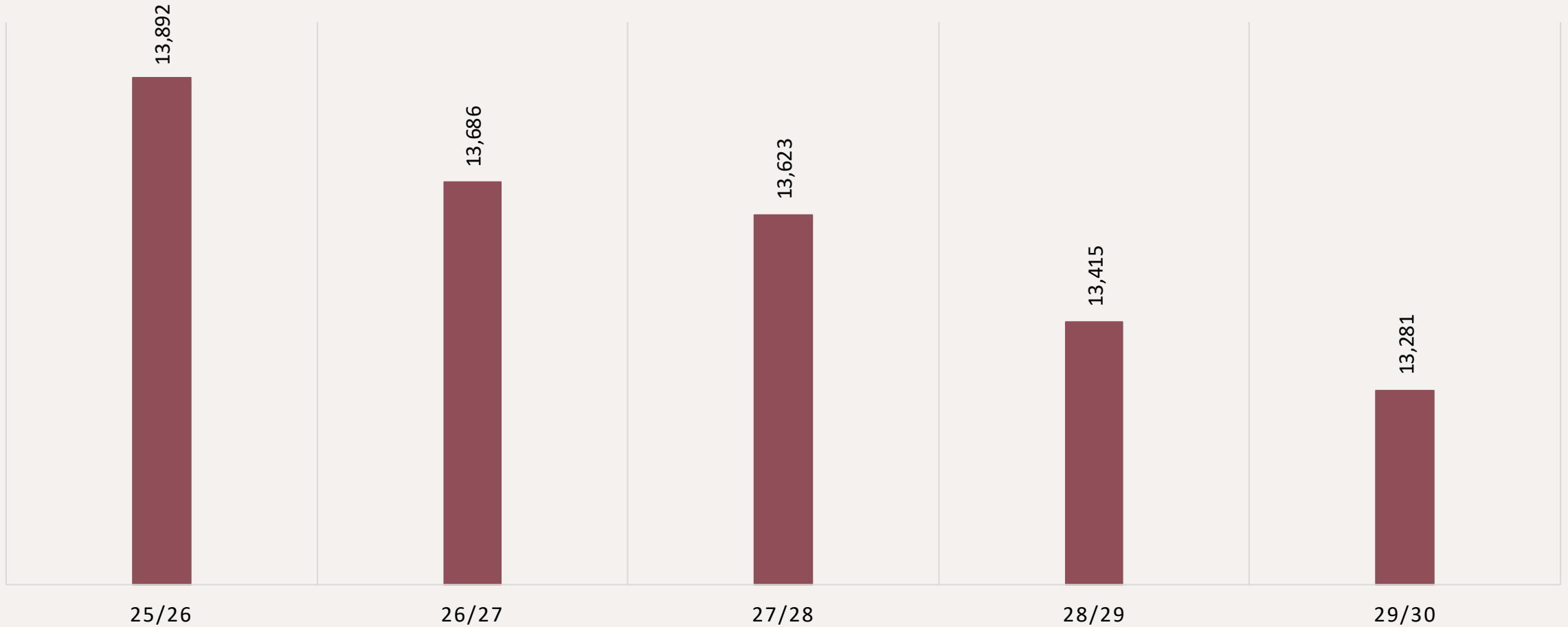
College Station Live Births



Data Source: Texas Birth Certificate Data

Prepared by: Texas Department of State Health Services, Center for Health Statistics

Moving Forward...





2026-27 Estimated Budget & Adjustments

125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
105,450	150,000	99,216	95,000
86,502	35,000	101,090	154,200
	83,000	101,684	110,000
	45,000	101,962	89,000
		102,747	50,000
			6,000
			1,000



Board Priorities

2026-27 Board Budget Priorities



Protect Financial Stability: Avoid dipping into the fund balance to prevent long-term financial strain and maintain a healthy fiscal position.



Prioritize Academic Quality: Maintain current class sizes and preserve the existing **teacher-to-student ratios** to support high-quality instruction.



Make Informed, Difficult Decisions: Acknowledge that reductions will be necessary and commit to making strategic, data-driven decisions that support the district's core mission.



Accept Out-of-District Transfers: Evaluate the financial and instructional impact of out-of-district transfers to ensure sustainability.



Improve Attendance: Continue attendance incentives or interventions where appropriate to support student engagement and increase revenue.



Expand Learning Options: Consider online or alternative school models as part of long-term planning to meet diverse student needs.



Evaluate All Programs: Review all programs to ensure and suggest reductions when appropriate.





*Budget Advisory
Committee*

2026-27 Budget Advisory Committee



Review underutilized Campuses: Maintaining underutilized facilities is not a sustainable use of limited financial resources.



Review Staffing Structures: Consider potential reductions through attrition by shared staffing models, or campus splits where enrollment and program needs support consolidation.



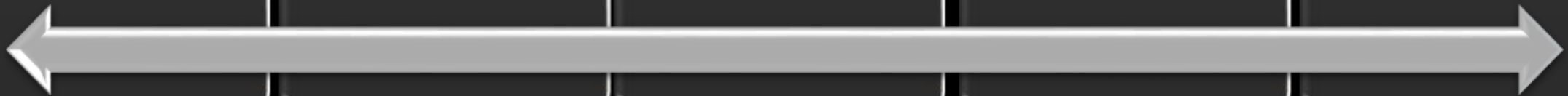
Implement Staffing Reductions Through Attrition Across Departments: Evaluate professional support roles across departments and reduce positions where responsibilities can be streamlined, consolidated, or reassigned without compromising essential services.




Pay for Substitutes and Bus Drivers: Evaluate compensation for substitutes and bus drivers to improve recruitment and retention in these critical operational areas.




Evaluate All Programs: Review co-curricular, sports, and fine arts programs for potential cost savings to ensure that the classroom is not disproportionately affected by budget reductions.





2026-27 Budget Cost-Management Efforts

 **Reviewed High School and Middle School Class Sizes** and reduced conference periods and staffing where appropriate while maintaining instructional quality.

 **Reviewed Intermediate and Elementary Class Sizes** and made reductions where feasible based on estimated enrollment adjustments and declines.

 **Campus Budget Allocations** based on enrollment projections to give principals greater budgetary discretion, align resources with campus needs, and ensure equitable funding across campuses.

 **Zero-Based Budgeting for Departments** to ensure every expenditure is justified and aligned with district goals.

 **Evaluated ALL open district positions** for possible reductions or positions realignment.

Elementary Staffing Adjustments

- South Knoll Elementary - Reduction of 1st Grade Teacher, Shifts in teachers for Dual Language (Add at 1st and 3rd and reduction at 2nd and 4th)
- Southwood Valley Elementary - Reduction of 1st Grade Teacher, 3rd Grade Teacher and Dual Language 4th Grade Teacher
- College Hills Elementary - Hold 3 Elementary Teachers through class-size reduction teachers and Title Funds
- Rock Prairie Elementary - Addition of 1st Grade Teacher
- Pebble Creek Elementary - Reduction of Kinder Teacher, 1st Grade Teacher, and 2nd Grade Teacher

Elementary Staffing Adjustments

- Forest Ridge Elementary - Addition of 2nd Grade Teacher (Continuing to monitor registration)
- Creek View Elementary - Kinder Teacher Addition
- Greens Prairie Elementary - Addition of 2nd Grade Teacher, Reduction of 3rd Grade Teacher, and Addition of 4th Grade Teacher (Continuing to monitor registration)
- Spring Creek Elementary - Reduction of Kinder, 1st Grade, 3rd Grade and 2 - 4th Grade Teachers
- River Bend Elementary - Reduction of 1st Grade Teacher

Intermediate Staffing Adjustments

- Oakwood Intermediate - Reduction of 5th Grade ELA and 6th Grade ELA Teacher and Addition of 5th Grade Dual Language Teacher
- Cypress Grove Intermediate - Holding
- Pecan Trail Intermediate - Addition of 5th Grade Teacher

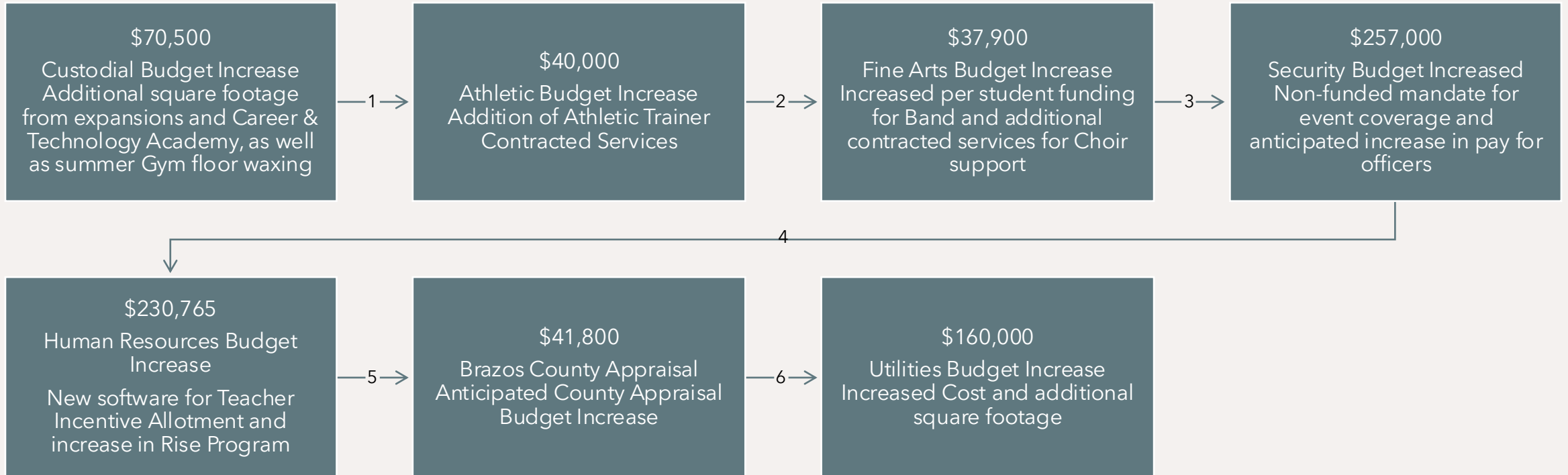
Secondary Staffing Adjustments

- Wellborn Middle School - Reduction of ELA Teacher
- College Station High School - Reduction of Math Teacher
- College View High School - Reduction of Intern
- Career and Technology Academy - Addition of Custodian, Nurse, Cosmetology Teacher, Automotive Teacher and Welding Teacher

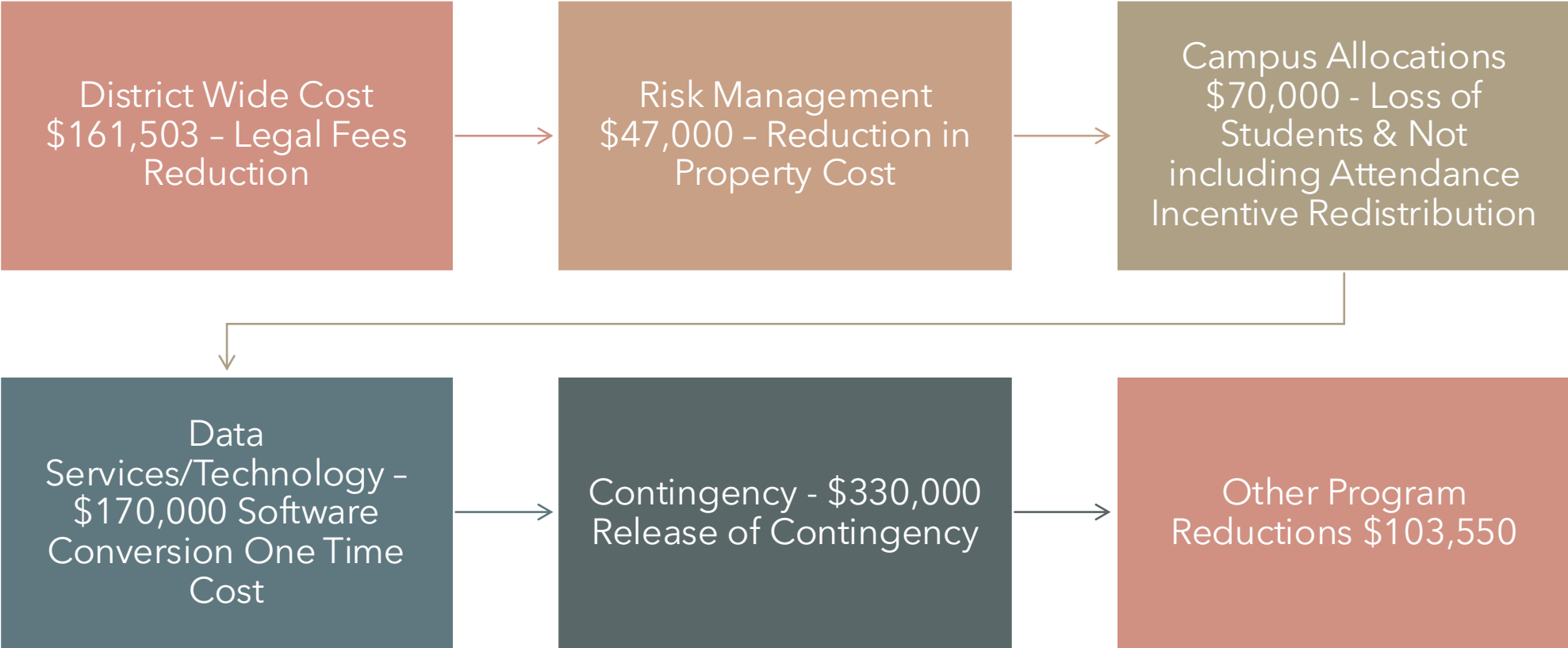
Staffing Adjustments - other staff

- Special Education - Reduction of 4 Special Education Coaches - Repurposing positions to feel campus needs
- Special Education - Reducing ARD positions
- All District Positions - Each resignation/retirement will be reviewed for possible reduction

Non-Payroll Adjustments - Increases



Non-Payroll Adjustments - Decreases



Estimated Values

2026 Preliminary Value Estimate Taxable Value as of April 30th: \$16,896,148,557*

- Up from 2025 Taxable Values by 6%
- Freeze Adjusted Taxable Under ARB Review totals \$8,667,721,978

Current Tax Rate		Estimated Tax Rate with 6% growth		Estimated Tax Rate with 3.9% growth	
MCR	0.6163	MCR	0.6078	MCR	0.5959
Golden Pennies	0.0800	Golden Pennies	0.0800	Golden Pennies	0.0800
Total Tax Rate	0.6963	Total Tax Rate	0.6878	Total Tax Rate	0.6759

A Balancing Act



Once district's cup size is determined, the state fills cup with **local** property taxes **first**.

	Current Amended	Percent of Budget	Estimated 26-27 Revenue	Percent of Budget
Property Taxes	105,074,881	68.42%	107,697,166	70.62%
Interest Earnings	2,277,850	1.48%	2,275,000	1.49%
Miscellaneous Local Revenue	1,118,500	0.73%	1,120,000	0.73%
Minimum Foundation State	38,704,521	23.67%	32,651,746	21.21%
On Behalf TRS Payments	8,540,000	5.56%	8,540,000	5.60%
Federal Revenue	225,000	0.15%	225,000	0.15%
Other Sources (Uses)	<u>1,611,264</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Total by Revenue Category	<u>157,552,016</u>	<u>100.00%</u>	<u>152,508,912</u>	<u>100.00%</u>
Change in Fund Balance	\$1,207,841		(\$2,505,942)	

Estimated Revenue

Putting the numbers together



Total Estimated Expenditures without Payroll Reductions	\$ 155,636,854
Estimated Cost Reductions due to Staff Adjustments	<u>(622,000)</u>
Estimated 2026-27 Expenditure Budget without Raises	\$ 155,014,854
Estimated 2026-27 Revenue Budget	\$ 152,508,912
Estimated 2026-27 Deficit Budget	\$ (2,505,942)

Budget "Levers"



Compensation
Expectations



Staffing Ratios



Fund Balance Usage



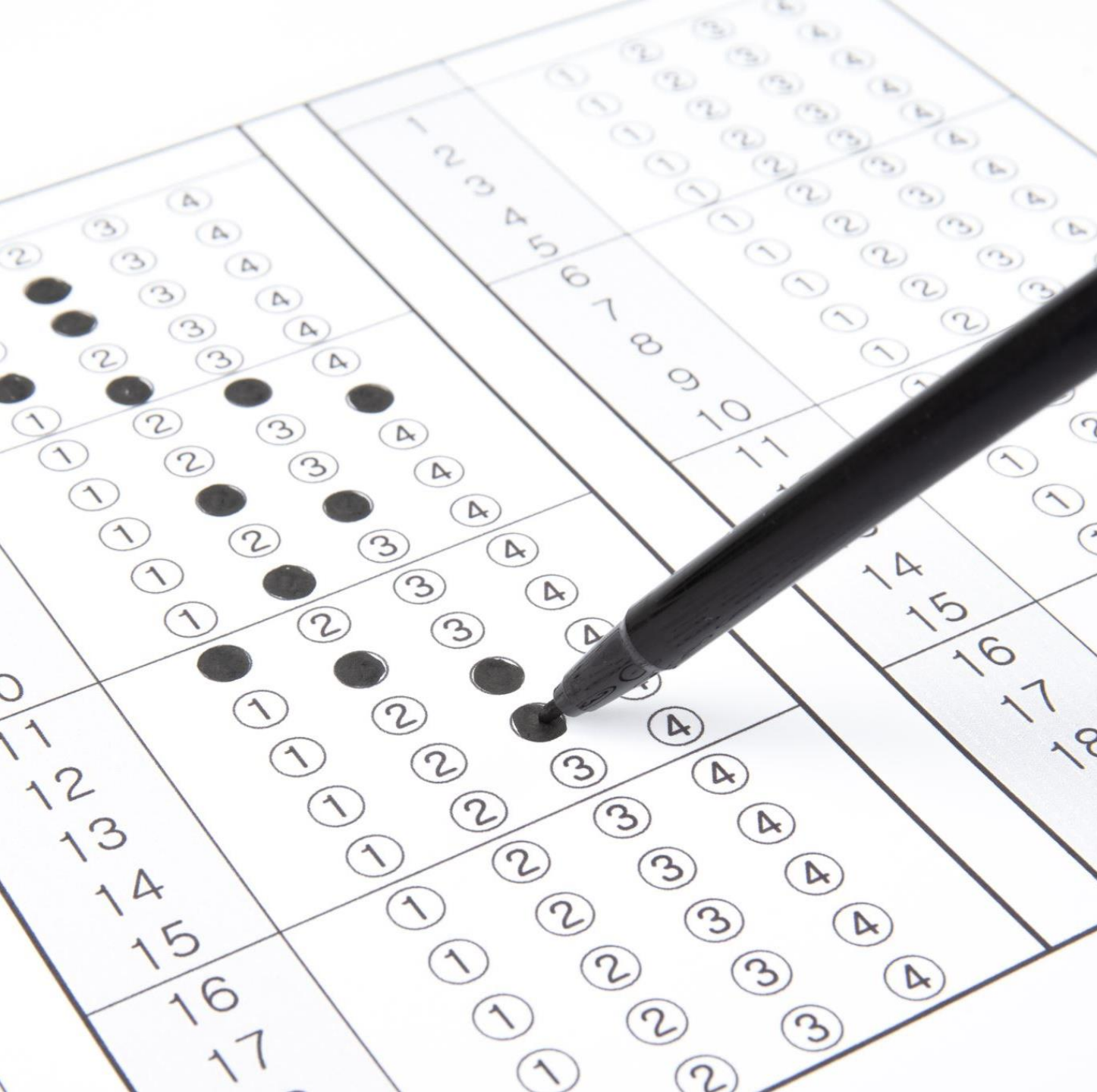
Balancing program
and department
quality with efficiency



Class Size Reduction




Establishing
additional Revenue
Resources



Fund Balance

“The District shall strive to maintain an assigned and unassigned fund balance in the general operating fund at or **near three months' operating expenditures.**”

Historical Fund Balance



<u>Fiscal Year</u>	<u>Nonspendable/ Assigned</u>	<u>Committed</u>	<u>Unassigned</u>	<u>Total</u>
2017	249,302	15,000,000	20,736,222	35,985,524
2018	338,649	15,000,000	21,643,220	36,981,869
2019	194,865	15,000,000	22,642,780	37,837,645
2020	586,208	15,000,000	23,543,963	39,130,171
2021	479,553	9,000,000	25,175,565	34,655,118
2022	1,074,984	5,000,000	28,005,339	34,080,323
2023	1,824,151	5,000,000	32,338,156	39,162,307
2024	1,453,412	3,950,000	38,502,510	43,905,922
2025	1,507,439	16,630,856	40,043,663	58,181,958



Fund Balance

Unassigned and Assigned Fund Balance: \$41,551,102

Total Expenditures: 1% Professional Employees and 2% Paraprofessional & Auxiliary Employees	\$ 156,381,724
Total Deficit	\$ (3,844,012)
3 Months Operating Fund Balance	\$ 39,095,431
75 Days Cash on Hand	\$ 32,133,231
Total Expenditures: 2% Professional Employees and 3% Paraprofessional & Auxiliary Employees	\$ 157,369,329
Total Deficit	\$ (4,860,417)
3 Months Operating Fund Balance	\$ 39,342,332
75 Days Cash on Hand	\$ 32,336,



2026-2027 Proposed Compensation Plan

125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
105,450	150,000	99,216	95,000
86,502	35,000	101,090	154,200
	83,000	101,684	110,000
	45,000	101,962	89,000
		102,747	50,000
			6,000
			1,000

DATA BASED ON 2025 - 26 TASB SALARY STUDY
(CURRENT NUMBERS)

Teacher Pay

District	Enrollment	0-Year	5-Year	10-Year	15-Year	20-Year
College Station	14,366	52,250	57,900	59,200	60,638	63,630
Belton	13,808	55,000	60,900	62,400	64,900	67,400
Bryan	15,897	52,500	57,021	58,602	61,407	64,722
Canyon	11,516	52,000	60,340	64,565	67,565	68,940
Forney	19,363	62,200	66,200	68,700	71,200	73,700
Frenship	12,048	49,000	56,130	59,130	62,555	66,855
Georgetown	14,131	57,000	62,450	64,250	66,450	68,550
Midlothian	11,595	60,000	64,100	66,100	68,100	70,100
Montgomery	9,706	60,285	63,900	66,875	68,875	70,875
New Braunfels	9,688	57,000	63,521	66,246	68,356	69,856
New Caney	19,686	67,000	70,860	72,269	73,472	74,781
Tomball	22,273	62,000	70,610	72,860	75,110	77,360

DATA BASED ON 2025-26 TASB SALARY STUDY
(2024-25 NUMBERS)

Teacher Substitute Pay - 77% Fill Rate

District	Short-Term			Long-Term		
	Non-Degreed	Degreed	Degreed-Certified	Degreed	Degreed-Certified	
College Station	14,366	75	85	95	120	200
Belton	13,808	100	110	125	110	135
Bryan	15,897	90	100	110	125	130
Canyon	11,516	100	-	105	278	278
Forney	19,363	100	105	110	140	145
Frenship	12,048	75	80	100	95	115
Georgetown	14,131	115	115	115	135	135
Midlothian	11,595	80	90	100	120	140
Montgomery	9,706	95	100	115	110	150
New Braunfels	9,688	115	115	135	115	175
New Caney	19,686	100	110	125	135	150
Tomball	22,273	116	116	116	120	180

DATA BASED ON 2025-26 TASB SALARY STUDY
(CURRENT NUMBERS)

Bus Driver Peer Average Pay

	Bus Driver	Bus Monitor
College Station ISD	18.50	12.00
Belton ISD	20.57	12.98
Bryan ISD	19.76	11.56
Canyon ISD	20.67	12.98
Forney ISD	25.25	16.62
Georgetown ISD	27.85	17.52
Midlothian ISD	23.84	17.17
Montgomery ISD	24.47	14.16
New Braunfels ISD	25.10	14.73
New Caney ISD	21.42	13.27
Tomball ISD	21.57	14.27
Market	24.94	16.50

Estimated Cost of a Possible Raise

Pay Band	Number of Employees	Percentage Increase	
		1%	2%
Administrative Professionals	243	\$ 200,588	\$ 401,176
Teachers Base	1,016	660,400	1,320,800
HB Additional Pay 4 to 5	41	75,850	50,225
		\$ 936,838	\$ 1,772,201
		2%	3%
Paraprofessionals	426	\$ 201,834	\$ 302,751
Auxiliary	213	132,273	196,642
		\$ 334,107	\$ 499,393
		\$1 Per Hour	\$1.25 Hour
Bus Drivers	75	67,125	83,906
		\$ 67,125	\$ 83,906
		\$1,338,070	\$2,355,500

Additional Options

Plan	Classroom Teachers (HB2 adjustments)	Teacher Salary Schedule Adjustment	Administrative Staff Based on Respective Midpoints	All Other Staff Based on Respective Midpoints	Est. Cost
A	\$75,850	+\$650	1% midpoint	2% midpoint + \$1 per hour for Bus Drivers	\$ 1,338,070
B	\$50,225	+\$1,275	2% midpoint	3% midpoint + \$1.25 per hour for Bus Drivers	\$ 2,355,500
C	\$24,600	+\$1,900	3% midpoint	3% midpoint + \$1.25 per hour for Bus Drivers	\$ 3,170,149



Questions

