

NISD BUDGET UPDATE

June 8, 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	2 nd August Meeting

2026-2027 BUDGET ASSUMPTIONS

- Property Value Projections – 5% growth
- Student enrollment – 411 students
- Attendance projection – 95%
- Special population increase – 5% growth
- Tax collections – 98% collections
- Voucher impact
- TAD frozen value impact

GENERAL FUND REVENUE BUDGET 2026-2027

Account	Description	2025-2026 Original Revenue	2025-2026 Amended Revenue	2026-2027 Original Revenue	Difference for Original Budgets
57xx	Local Revenue	\$260,073,384	\$271,018,450	\$277,908,892	\$17,835,508
58xx	State Revenue	\$89,760,893	\$93,961,630	\$96,934,862	\$7,173,969
<u>59xx</u>	<u>Federal Revenue</u>	<u>\$1,768,826</u>	<u>\$1,782,555</u>	<u>\$1,798,328</u>	<u>\$29,502</u>
Total	Total Revenue	\$351,603,103	\$366,762,635	376,642,082	\$25,038,979
	Students	33,198	32,838	33,249	51
	Average	\$10,591	\$11,169	\$11,328	

GENERAL FUND EXPENSE BUDGET 2026-2027

Account	25-26 Revenue Budget	Description	26-27 Revenue Budget	
57xx	\$260,073,384	Local Revenue	\$277,908,892	\$17,835,508
58xx	\$89,760,893	State Revenue	\$96,934,862	\$7,173,969
59xx	<u>\$1,768,826</u>	<u>Federal Revenue</u>	<u>\$1,798,328</u>	<u>\$29,502</u>
Total	\$351,603,103	Total Revenue	\$376,642,082	\$25,038,979

Account	25-26 Expense Budget	Description	26-27 Expense Budget	
61xx	\$286,337,708	Payroll	\$305,765,587	\$19,427,879
62xx	\$37,954,718	Contracted Services	\$42,038,217	\$4,083,499
63xx	\$15,444,126	Supplies/Materials	\$16,670,322	\$1,226,196
64xx	\$11,612,699	Other Operating	\$11,919,306	\$306,607
65xx	\$0	Debt Service	\$0	\$0
66xx	<u>\$253,852</u>	<u>Capital Outlay</u>	<u>\$248,650</u>	<u>-\$5,202</u>
Total	\$351,603,103	Total Expenses	\$376,642,082	\$25,038,979

	AMENDED BUDGET			APPROVED BUDGET			DOLLAR CHG			%Δ General Fund
	General 2025	Food Service 2025	Debt Service 2025	General 2026	Food Service 2026	Debt Service 2026	General	Food Service	Debt Service	
REVENUE										
5700 Local	\$262,264,239	\$8,079,759	\$170,130,517	\$270,000,652	\$9,182,876	\$167,739,736	\$7,736,413	\$1,103,117	(\$2,390,781)	2.95%
5800 State	60,481,738	46,996	8,551,973	79,997,971	39,960	10,720,235	19,516,233	(7,036)	2,168,262	32.27%
5900 Federal	2,666,638	4,362,957	-	1,367,312	4,266,837	-	(1,299,326)	(96,120)	-	-48.73%
TOTAL REVENUE	\$325,412,615	\$12,489,712	\$178,682,490	\$351,365,935	\$13,489,673	\$178,459,971	\$25,953,320	\$999,961	(\$222,519)	-96.15%
EXPENDITURES										
11 Instruction	\$200,342,976	\$0	\$0	\$207,482,176	\$0	\$0	\$7,139,200	\$0	\$0	3.56%
12 Instructional Resources and Media Services	3,549,803	-	-	3,530,317	-	-	(19,486)	-	-	-0.55%
13 Curriculum Development and Instructional Staff Development	8,814,393	-	-	7,678,064	-	-	(1,136,329)	-	-	-12.89%
21 Instructional Leadership	3,492,882	-	-	3,268,459	-	-	(224,423)	-	-	-6.43%
23 School Leadership	20,284,696	-	-	19,133,720	-	-	(1,150,976)	-	-	-5.67%
31 Guidance, Counseling, and Evaluation Services	14,340,782	-	-	13,499,657	-	-	(841,125)	-	-	-5.87%
32 Social Work Services	675,966	-	-	723,691	-	-	47,725	-	-	7.06%
33 Health Services	3,010,568	-	-	2,922,141	-	-	(88,427)	-	-	-2.94%
34 Student Transportation	14,572,260	-	-	13,860,548	-	-	(711,712)	-	-	-4.88%
35 Food Services	-	16,765,762	-	-	13,365,279	-	-	(3,400,483)	-	-
36 Co-curricular/ Extra curricular Activities	9,296,536	-	-	8,869,124	-	-	(427,413)	-	-	-4.60%
41 General Administration	9,176,372	-	-	9,432,811	-	-	256,439	-	-	2.79%
*41 Statutorily Required Public Notice - Required Postings	-	-	-	-	-	-	-	-	-	-
**41 Statutorily Required Public Notice - Lobbying	-	-	-	-	-	-	-	-	-	-
51 Plant Maintenance & Operations	36,458,438	-	-	35,273,271	-	-	(1,185,167)	-	-	-3.25%
52 Security and Monitoring Services	4,335,456	-	-	4,144,302	-	-	(191,154)	-	-	-4.41%
53 Data Processing Services	7,198,326	-	-	6,699,844	-	-	(498,482)	-	-	-6.92%
61 Community Service	402,696	-	-	277,695	-	-	(125,001)	-	-	-31.04%
71 Debt Services	-	-	170,000,000	-	-	176,459,971	-	-	6,459,971	-
81 Facilities Acquisition and Construction	361,582	-	-	370,582	-	-	9,000	-	-	2.49%
91 Contracted Instructional Services Between Public Schools	-	-	-	-	-	-	-	-	-	-
92 Incremental Cost Associated with Chapter 41 School Districts	-	-	-	-	-	-	-	-	-	-
93 Payments to Fiscal Agents for Shared Service Arrangement	149,314	-	-	135,000	-	-	(14,314)	-	-	-9.59%
94 Payments to Other Schools	-	-	-	-	-	-	-	-	-	-
95 Payments to Juvenile Justice AEP	45,000	-	-	45,000	-	-	-	-	-	0.00%
96 Payments to Charter Schools	-	-	-	-	-	-	-	-	-	-
97 Payments to Tax Increment Fund	2,011,144	-	-	2,011,144	-	-	-	-	-	0.00%
99 Inter-Government Charges not Defined in Other Codes	2,755,245	-	-	2,992,000	-	-	236,755	-	-	8.59%
TOTAL EXPENDITURES	\$341,274,436	\$16,765,762	\$170,000,000	\$342,349,544	\$13,365,279	\$176,459,971				
SURPLUS / DEFICIT	(\$15,861,821)	(\$4,276,050)	\$8,682,490	\$9,016,391	\$124,395	\$2,000,000				
OTHER FINANCING SOURCES/ (USES)										
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(\$15,861,821)	(\$4,276,050)	\$8,682,490	\$9,016,391	\$124,395	\$2,000,000				

**BUDGETS
BY
FUNCTION**

**THIS IS
LAST YEAR**

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	\$ 115,096,077	34.6%
2026	\$??????	

3 months = 25%

4 months = 33%

5 months = 42%

BUDGET SUMMARY

VATRE COMMITMENTS AND STAFF LISTENING SESSIONS

Ratio Reduction/Growth Staffing	\$8.7 M
Second Staffing – Program Ratios/Needs	\$2.5 M
TRS/Taxes Increase	\$1.0 M
Compensation Increase	\$6.6 M
(All staff 2%, Paras 5%, Mkt adj)	
SPED Stipends	\$350 K
Benefits Plan Addition	\$827 K
ABM Contract/New Campuses	\$3.0 M
Increase to Employer Contribution	\$600 K
(\$355/month to \$375/month)	
Total	\$23.6 M

DISCUSSION AND QUESTIONS