



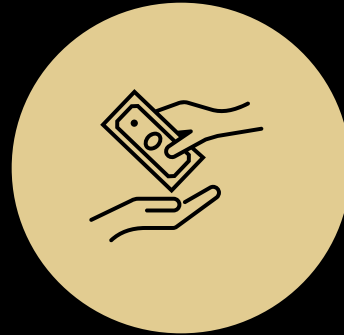
COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT

Budget Workshop

2025-2026 Budget Update



**Legislative
Update**



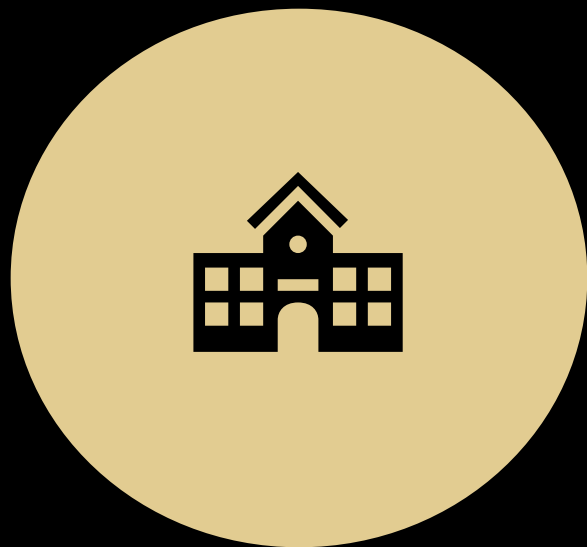
**2025-26
Budget**



Compensation



Next Steps



COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT

LEGISLATIVE SESSION UPDATE

89th Legislature Dates

- March 14 - Bill Filing Deadline
- May 28th – Last day for the House to vote out SB and last day for the Senate to consider all bills
- June 2, 2025 – Sine Die
- HB 2 Signed by Governor
- **June 22, 2025 – Last day for the Governor to sign or veto bills passed**



HB2 Funding Highlights

- BASIC ALLOTMENT

- Provides a \$55 increase to the basic allotment by reallocating \$800 million that would have been used under current law to increase the golden penny yield.
- New Basic Allotment \$6,215
- Re-pealed the 30% compensation increase requirement.
- Redirects future increases to the golden penny yield under current law into the basic allotment.
- Front loads the money – larger increase first year of biennium.

HB2 Funding Highlights

- ALLOTMENT OF BASIC COST (ABC Allotment)
 - Provides a new allotment to cover Basic Cost.
 - New ABC Allotment is \$106 per enrolled student.
 - New Allotment can be used to pay costs associated with:
 - Transportation
 - Employee Health Insurance, Retirement and Benefits
 - Property and Casualty Insurance



Allotment added into the bill through an amendment on 5/22/2025

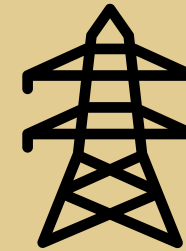
+26.6% EMPLOYEE
COMPENSATION
Up \$16,183,028



+49% FUEL COST
Up \$215,003



+392% GENERAL INSURANCE POLICIES
Up \$2,196,747



+16% UTILITIES
COST
Up \$622,551



HB2 Funding Highlights

- Teacher Retention Allotment:
 - Provides \$2,500 for classroom teachers 3-4 years of experience.
 - Provides \$5,000 for classroom teachers with 5+ years of experience.
- The allotment refers to existing law definition of classroom teacher in TEC 5.001:
 - Classroom teacher means an educator who is employed by a school district and who, not less than an average of four hours each day, teaches an academic instructional setting or a career and technology instructional setting. - Not aide or full-time administrator.

HB2 Funding Highlights

- Support Staff Retention Allotment:
 - Provides \$45 per regular program allotment
- The allotment must be utilized to increase the salaries of non-administrative staff, to include:
 - Teachers not eligible for the teacher retention allotment
 - Counselors
 - Librarians
 - Nurses
 - Teacher's Assistants
 - Custodial staff
 - Food Service staff
 - Bus Drivers
 - Administrative Assistants
 - And other support staff
 - NOT Administrators

● Allotment added into the bill through an amendment on 5/22/2025

HB2 Funding Highlights

- Special Education Allotment:
 - Transitions to intensity-based funding formula, effective 2026-27.
 - Commissioner to develop eight tiers of intensity from speech to residential treatment.
 - Provides \$1,000 per student for special education evaluations, student does not have to be enrolled.
- Dyslexia Allotment:
 - Expands the number of students who generate the dyslexia allotment by not requiring accommodations to be listed in their individualized education plan (IEP).

HB2 Funding Highlights

- Compensatory Education Allotment:
 - The Bill does not increase the compensatory education allotment.
 - The Bill DOES repeal the 55 percent direct spending requirements for the allotment.
- Bilingual Education Allotment:
 - The Bill does not increase the weights for the bilingual allotment.
 - The Bill DOES change the allowable cost to include teacher salaries, not salary supplements.
 - Requires agency to review school districts that offer TEA-approved alternative language education methods meeting needs of emergent bilingual students

HB2 Funding Highlights

- Career and Technology Education Allotment:
 - Expands courses to include JROTC courses.
 - Increases the multiplier for P-TECH and R-PEP ADA from \$50 to \$150.
 - Students completing a course, regardless of whether they are enrolled in the District.
 - Repeals \$50 from New Tech Campuses.
- CCMR Bonus:
 - The bill increases the special education amount under the CCMR outcomes bonus from \$2,000 to \$4,000.

HB2 Funding Highlights

- Early Education Allotment:
 - The bill DOES NOT make changes to the existing allotment weights.
 - The bill reallocates existing early education allotment funding to districts operating a full-day prekindergarten program
 - Any remaining funds get allocated in proportion back to district's original early education allotment.
 - Expands the allowable uses to cover literacy and mathematics academies.
 - Requires Districts to provide a stipend to K-3 teachers that attend the academies.

HB2 Funding Highlights

- Safety Allotment:
 - Increases per student funding from \$10 to \$20.
 - Increases per campus funding from \$15,000 to **\$33,540**.
- Additional Days School Year Incentive:
 - The bill lowers the requirement number of non-ADSY days in the calendar to 175, from 180.
 - Extends funding through 8th grade, from 5th grade.
 - Establishes a new ADSY adjustment for reading intervention.

HB2 Funding Highlights

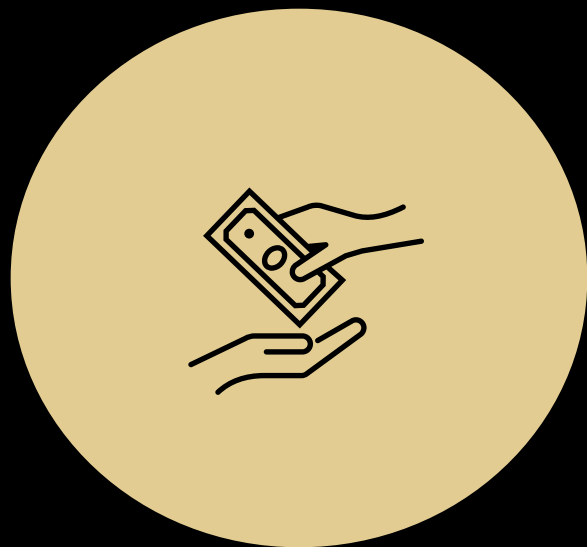
- Prekindergarten:
 - Adds children of classroom teachers to the list of eligible students for state-funded prekindergarten.
- Certification Exam Reimbursement:
 - The bill allows for district to be reimbursed for two examinations per student for industry certification exams for a license or certificate.
- Transportation Allotment:
 - Increases the special education transportation reimbursement rate from \$1.08 to \$1.13.

HB2 Funding Highlights

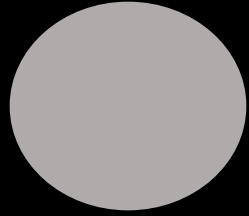
- Preparing and Retaining Educators through Partnership Program (PREP) Allotment:
 - Capped at 40 participants
- Teacher Certification Incentive:
 - Establishes a \$1,000/classroom teacher certification incentive. (expires September 1, 2028)

Tax Bills

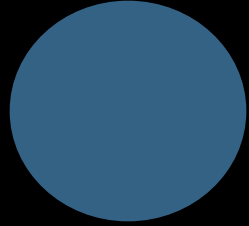
- Increasing the homestead exemption from \$100,000 to \$140,000
- Ballet in November to include a constitutional amendment to include:
 - Increasing the exemption for homeowners over 65 or disabled from \$10,000 to \$65,000



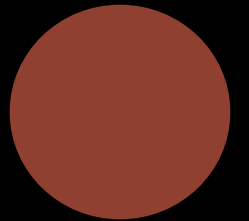
2025-26 Budget



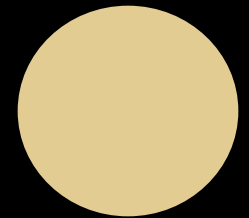
REALLOCATED FUNDS TO CAMPUSES



RE-ESTABLISHED STAFFING MODELS TO ENSURE
EQUITY BETWEEN CAMPUSES



REVIEWED DEPARTMENTS- ZERO BASED BUDGET
BASED ON
*ESSENTIAL *ACHIEVEMENT & *ENHANCEMENT



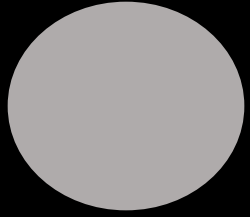
WORKED WITH DEPARTMENTS TO REDUCE
EXPENDITURES



TRAINED STAFF ON EFFECTIVE BUDGETING

2025/26
Budget Process

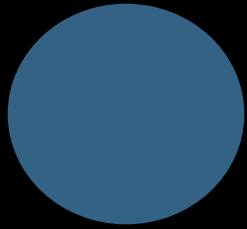




REALLOCATED FUNDS TO CAMPUSES

- Increased Campus Budgets - \$75,640





RE-ESTABLISHED STAFFING MODELS TO ENSURE EQUITY BETWEEN CAMPUSES

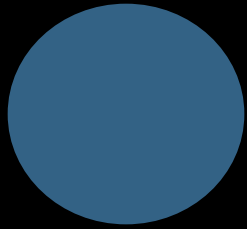
- Elementary Teachers - 22:1
 - Reduced 7 Elementary Teachers – (\$472,500)
- Elementary Instructional Aides - 150:1
 - Reduced 6 Instructional Aides – (\$180,000)
- Intermediate Counselors – 2 for 750-999 students
 - Repurposed district wide position to Campus - \$0
- Middle School Positions - 25 class constant
 - Reduced 1 Middle School Teacher – (\$67,500)
- High School Positions - 25 class constant
 - Reduced 7 High School Positions – (\$472,500)

Savings

\$890,000



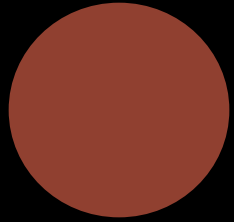
COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT



RE-ESTABLISHED STAFFING MODELS TO ENSURE EQUITY BETWEEN CAMPUSES

- Special Education – Based on Minutes
 - Increased 6 Instructional Aides - \$180,000
 - Increased 2 Resource Teachers - \$135,000
 - Increased 1 Life Skills Teacher - \$67,500
 - Moved SPED Instructional Coach to Homebound Teacher – Reduced Contracted Services
 - Reduced SPED Coordinator – (\$80,000)
 - Increased Diagnostician – Reduced Contracted Services - \$0





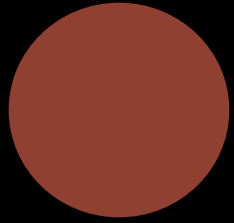
REVIEWED DEPARTMENTS- ZERO BASED BUDGET
BASED ON
*ESSENTIAL *ACHIEVEMENT & *ENHANCEMENT

- Reductions
 - Eliminated Duplicate Budgeting
 - Attorney Fees
 - Insurance
 - Department/Campuses
 - Established Procedures for Substitutes, Temp Positions, and Extra Duty Pay – (\$439,661)
 - Evaluated Health Insurance Budget – (\$390,760)

Savings

\$799,441





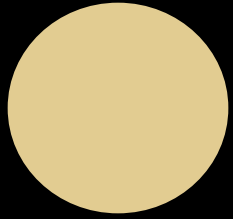
REVIEWED DEPARTMENTS- ZERO BASED BUDGET BASED ON

*ESSENTIAL *ACHIEVEMENT & *ENHANCEMENT

- Additions

- Contingency for Curriculum Development - \$200,000
- Contingency for Attendance Incentive - \$150,000
- Loss of Esser Custodial Supplies - \$216,000
- Microsoft Program shift from IMA - \$98,000
- Financial Software Replacement -





WORKED WITH DEPARTMENTS TO REDUCE EXPENDITURES

- Reduced Athletic Department Budgets – 11.5%
- Reduced CTE Budget – 11%
- Reduced Fine Arts Budget – 15%

Savings

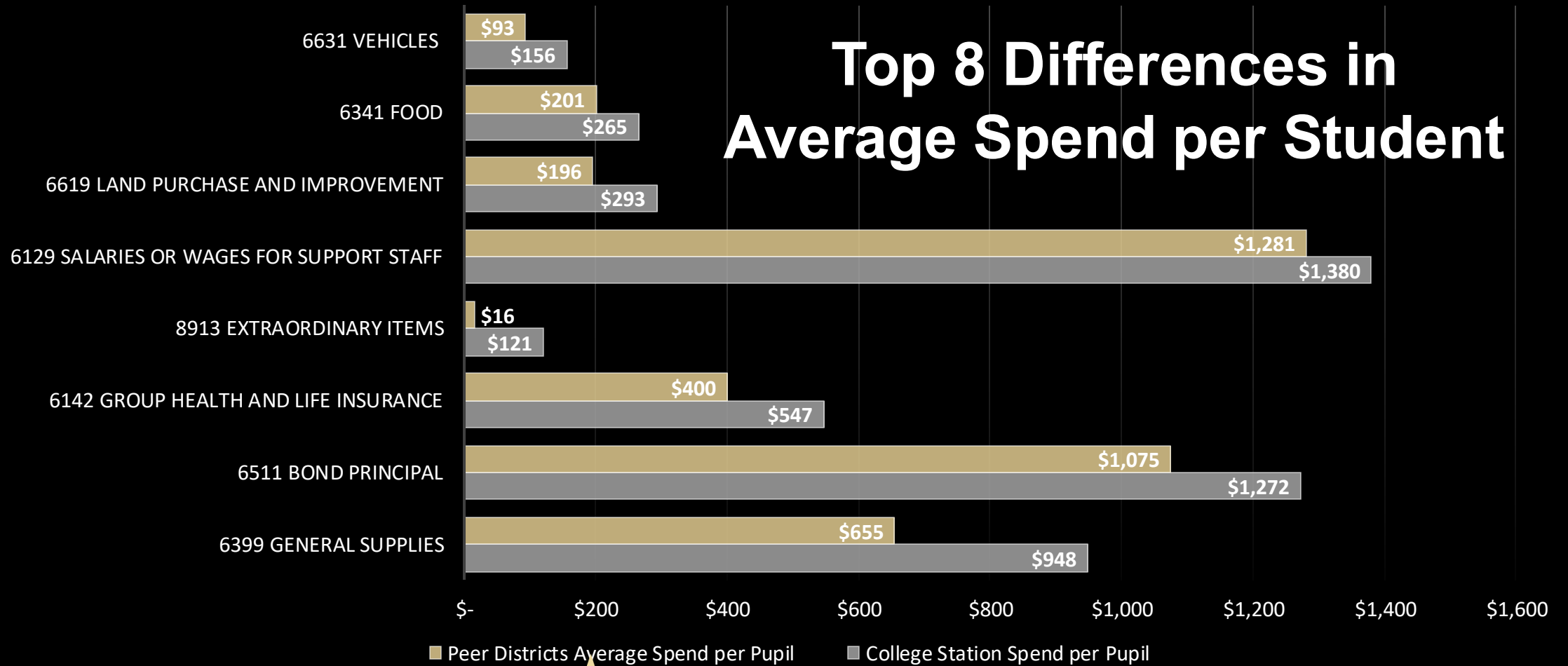
\$400,892



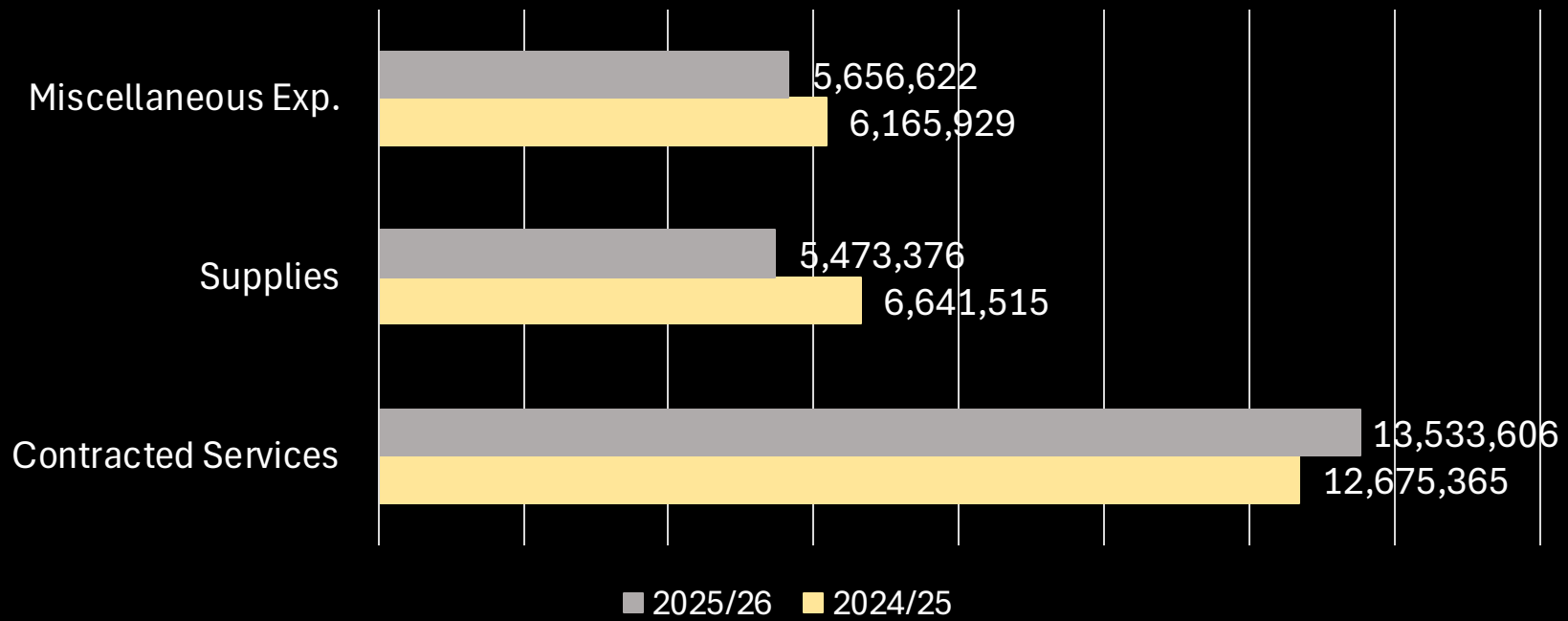
COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT



Top 8 Differences in Average Spend per Student



COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT



Category
Reductions



A Balancing Act

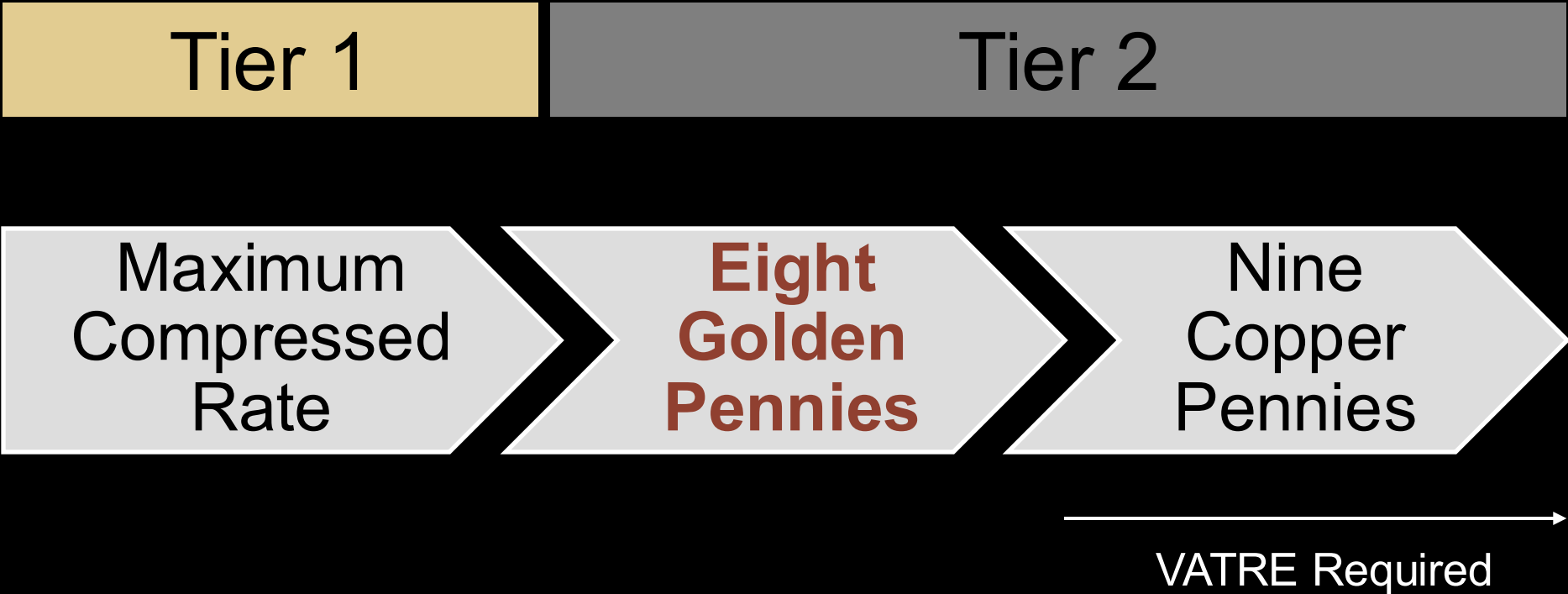


Once district's cup size is determined, the state fills cup with **local** property taxes **first**.



COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT

Maintenance and Operation Tax Rate



Adjustments to the Formulas

Tier I

- Basic Allotment – 6,160 to 6,215

Based on Characteristics of CSISD

- Special Education
- Dyslexia
- Compensatory Education Allotment
- Bilingual Allotment
- Career and Technology
- Early Education
- Transportation, etc.

Basic Allotment \$630,981

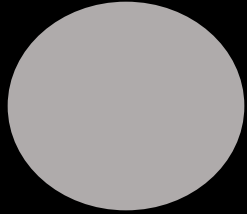
Tier II

- Enrichment Funding

Intended to supplement the basic funding provided by Tier I funds

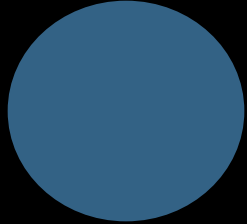
- Guaranteed Yield \$132.40
 - Resets to \$129.52

(\$210,315)



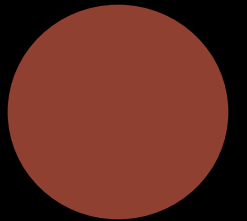
SPECIAL EDUCATION – New Proposed Allotment - \$18,046,250; \$608,000

2025 Budget: \$18,719,337 | **Current Allotment: \$17,211,937** | **Required Spend: \$ 9,466,565**



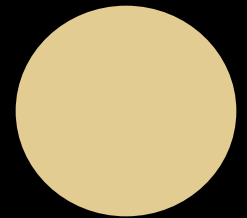
TRANSPORTATION – New Proposed Allotment - \$ 1,079,639

2025 Budget: \$5,482,599 | **Current Allotment: \$1,061,596**



SAFETY & SECURITY – New Proposed Allotment - \$ 936,699

2025 Budget: \$2,273,463 | **Current Allotment: \$432,697**



BILINGUAL EDUCATION – New Proposed Allotment - \$1,214,578

2025 Budget: \$1,490,522 | **Current Allotment: \$1,107,738** | **Required Spend: \$609,256**



EARLY EDUCATION ALLOTMENT – New Proposed Up \$228,432; adjustments to requirements



HB2 Teacher Compensation

- Classroom Teachers Only
 - \$2,500 for teachers with 3-4 years experience
 - \$5,000 for teachers with 5+ years of experience
 - Funding - \$3,612,375
 - Cost - **\$4,046,593**
(\$3,612,375 + benefits of \$423,818)
- Teachers on salary schedule that raises do not apply to:
 - Nurses
 - ESL Teachers/Dyslexia/Enrichment
 - Instructional Coaches
 - Librarians
 - Additional Cost - **\$ 406,937**



2025-2026 ESTIMATES

2024-2025

Revenue	\$148,547,686
Expenditures	<u>153,539,357</u>
Deficit	<u>(\$ 4,991,671)</u>

CURRENT LAW

Revenue	\$147,891,254
Expenditures	<u>151,492,274</u>
Deficit	<u>(\$ 3,601,020)</u>

HB2 Without Raises

Revenue	\$156,003,535
Expenditures	<u>151,492,274</u>
Surplus	<u>\$ 4,511,261</u>

↓
\$2,047,083



Compensation

College Station ISD Health Insurance Premiums

BCBS Plans 2025-2026

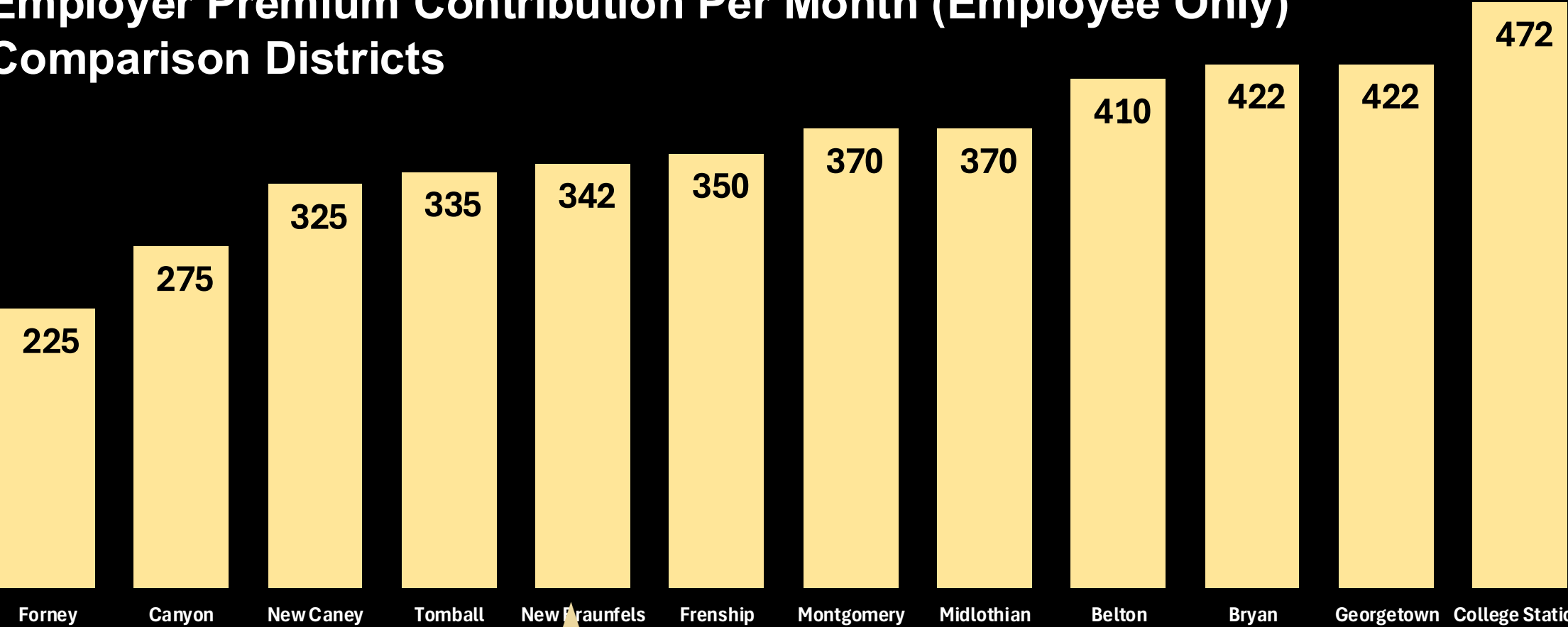
Coverage	Monthly Premium	Monthly District Contribution	Monthly Employee Cost	Cost to Employee Per Pay Check (24 pays)	Increased Cost Employee Per Month
BCBS PPO \$1,500					
Employee Only	\$ 667.60	\$ 472.00	\$ 195.60	\$ 97.80	52.30
Employee & Spouse	\$ 1,339.62	\$ 472.00	\$ 867.62	\$ 433.81	104.95
Employee & Child(ren)	\$ 1,163.47	\$ 472.00	\$ 691.47	\$ 345.74	91.15
Employee & Family	\$ 1,939.86	\$ 472.00	\$ 1,467.86	\$ 733.93	151.97
BCBS HSA \$3,300					
Employee Only	\$ 569.84	\$ 510.00	\$ 59.84	\$ 29.92	44.64
Employee & Spouse	\$ 1,141.19	\$ 510.00	\$ 631.19	\$ 315.60	89.40
Employee & Child(ren)	\$ 991.43	\$ 510.00	\$ 481.43	\$ 240.72	77.67
Employee & Family	\$ 1,651.49	\$ 510.00	\$ 1,141.49	\$ 570.75	129.38
BCBS HMO \$1,500					
Employee Only	\$ 639.30	\$ 472.00	\$ 167.30	\$ 83.65	50.08
Employee & Spouse	\$ 1,282.21	\$ 472.00	\$ 810.21	\$ 405.11	100.45
Employee & Child(ren)	\$ 1,113.69	\$ 510.00	\$ 603.69	\$ 301.85	87.25
Employee & Family	\$ 1,856.45	\$ 510.00	\$ 1,346.45	\$ 673.23	145.44
BCBS HMO \$2,500					
Employee Only	\$ 585.01	\$ 510.00	\$ 75.01	\$ 37.51	45.83
Employee & Spouse	\$ 1,171.98	\$ 510.00	\$ 661.98	\$ 330.99	91.81
Employee & Child(ren)	\$ 1,018.11	\$ 510.00	\$ 508.11	\$ 254.06	79.76
Employee & Family	\$ 1,696.26	\$ 510.00	\$ 1,186.26	\$ 593.13	133.15

2025-2026 Health Insurance



Employer Premium Contribution Per Month (Employee Only)

Comparison Districts

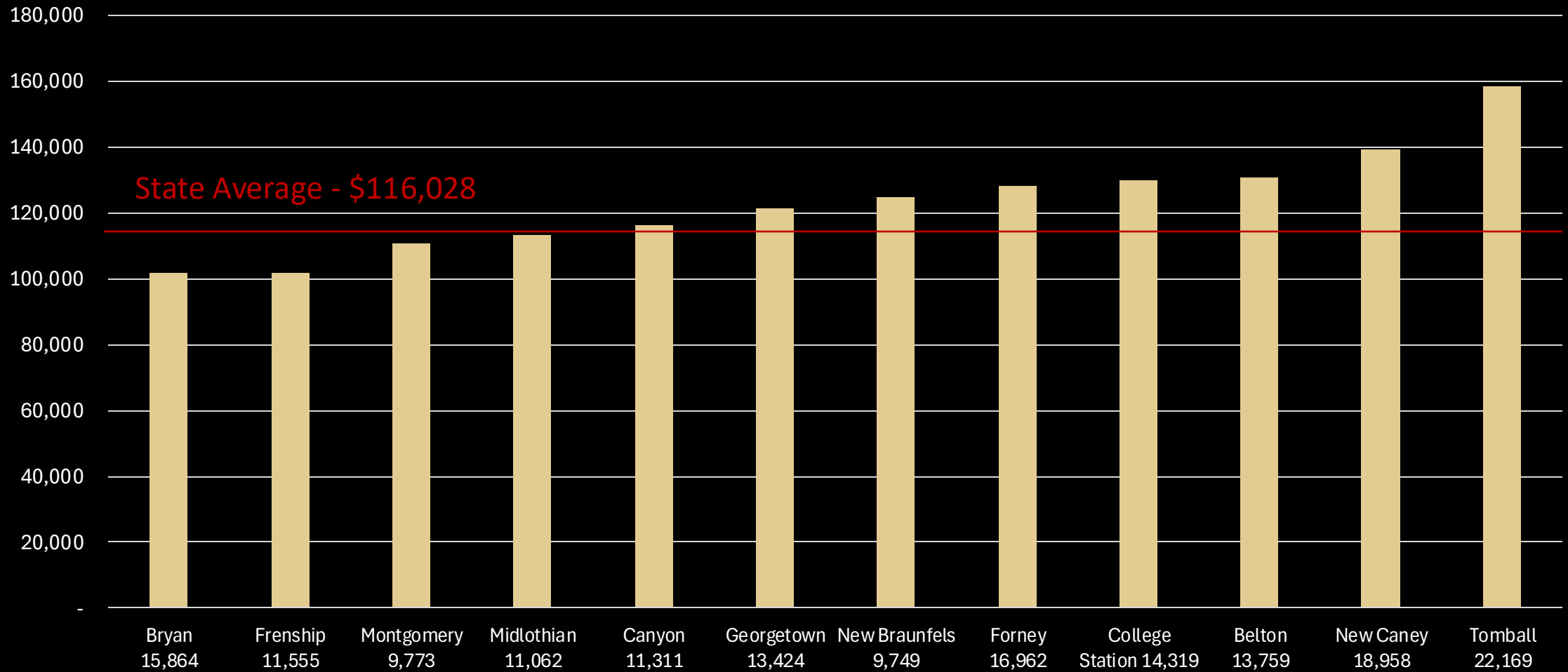


Data Based on 2024-25 TASB Salary Survey

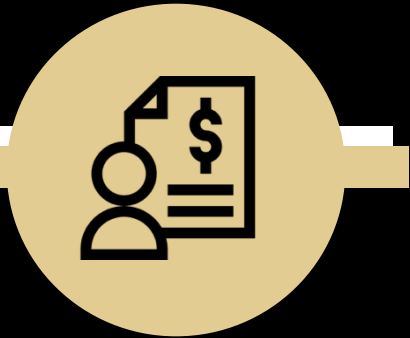


	0-Year	5-Year	10-Year	15-Year	20-Year
Frenship	47,000	49,550	52,500	55,975	60,275
Bryan	51,000	52,275	54,060	57,069	60,435
College Station	51,750	53,200	54,450	55,950	59,505
Canyon	52,000	56,840	60,115	62,940	64,240
Belton	54,700	56,200	57,900	60,400	62,900
Georgetown	56,500	57,750	59,750	61,850	64,050
New Braunfels	56,500	59,021	61,746	63,656	65,156
Midlothian	57,500	59,500	61,500	63,500	65,500
Montgomery	57,650	59,575	62,025	64,025	66,025
Forney	60,400	61,700	64,200	66,700	69,200
Tomball	61,000	63,500	66,000	68,750	71,500
New Caney	65,000	66,160	67,427	68,673	70,187

Data Based on 2024-25 TASB Salary Survey

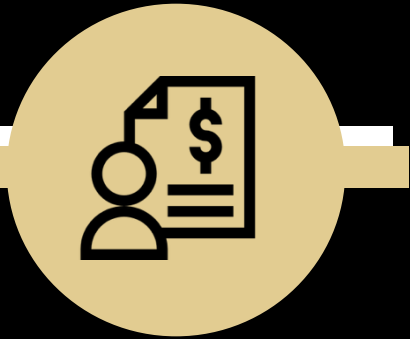


Data Based on 2024-25 TASB Salary Survey



	Employee Count	Possible Raises			
		2%	3%	4%	5%
Teachers, Librarians, and Nurses (RN)	1,032	\$ 4,586,542	\$ 4,586,542	\$4,586,542	\$4,586,542
Administrative/Professional Staff	248	506,228	754,505	1,012,456	1,250,112
Clerical/Paraprofessional	445	254,406	381,610	508,813	553,964
Auxiliary	428	288,049	432,074	576,098	720,123
Total Count & Costs	2,152	\$ 5,635,225	\$ 6,154,731	6,572,909	7,110,741

HB2 Deficit with Raise
 (\$1,123,964)
 (\$1,643,470)
 (\$2,172,648)
 (\$2,599,480)



	Employee Count	Possible Raises			
		2% + HB2	3% + HB2	4% + HB2	5% + HB2
Teachers, Librarians, and Nurses (RN)	1,032	\$ 4,179,605	\$ 4,244,949	\$ 4,310,294	\$ 4,376,727
Administrative/Professional Staff	248	506,228	754,505	1,012,456	1,250,112
Clerical/Paraprofessional	445	254,406	381,610	508,813	553,964
Auxiliary	428	288,049	432,074	576,098	720,123
Total Count & Costs	2,152	\$ 5,228,288	\$ 5,813,138	\$ 6,407,661	\$ 6,900,926

HB2 Deficit with Raise

(\$717,027)

(\$1,301,877)

(\$1,896,400)

(2,389,665)



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

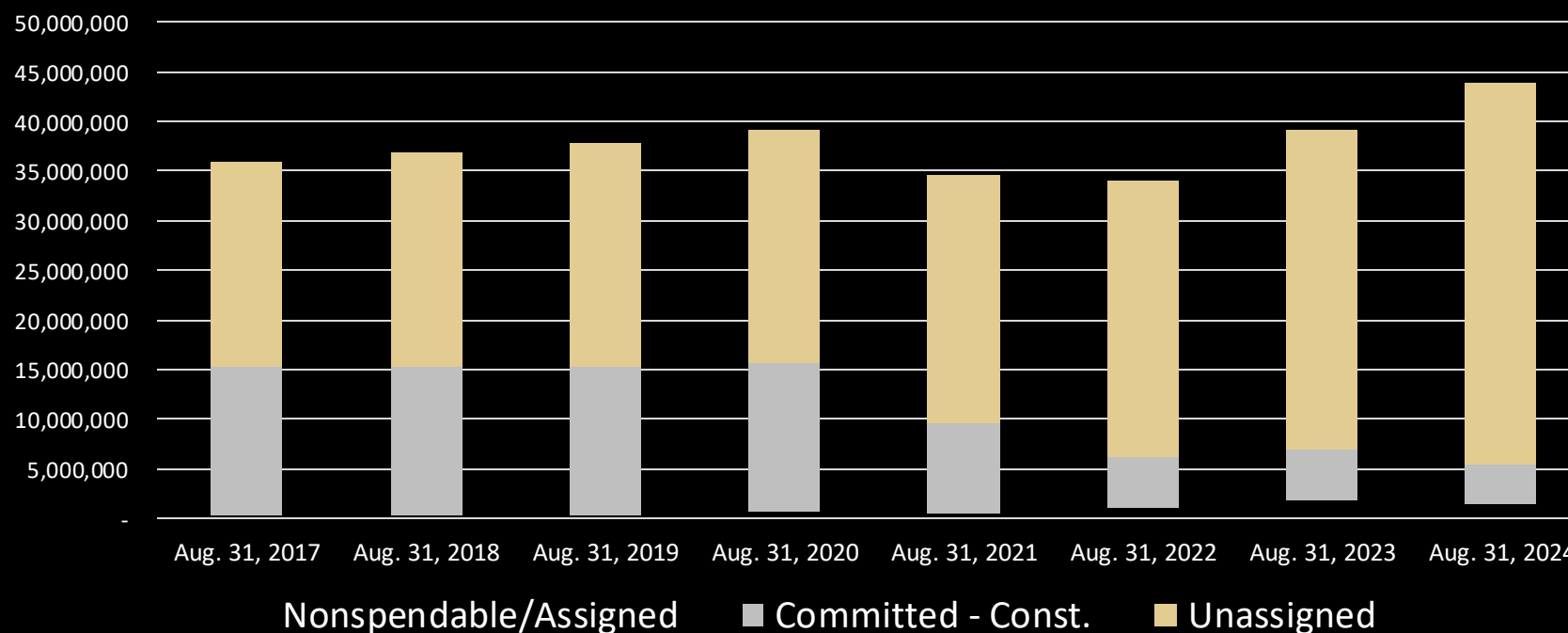


COLLEGE STATION

INDEPENDENT SCHOOL DISTRICT



	Aug. 31, 2017	Aug. 31, 2018	Aug. 31, 2019	Aug. 31, 2020	Aug. 31, 2021	Aug. 31, 2022	Aug. 31, 2023	Aug. 31, 2024
Nonspendable/Assigned	249,302	338,649	194,865	586,208	479,553	1,074,984	1,824,151	1,453,412
Committed - Const.	15,000,000	15,000,000	15,000,000	15,000,000	9,000,000	5,000,000	5,000,000	3,750,000
Unassigned	20,736,222	21,643,220	22,642,780	23,543,963	25,175,565	28,005,339	32,338,156	38,502,510
Total	35,985,524	36,981,869	37,837,645	39,130,171	34,655,118	34,080,323	39,162,307	43,905,922





Next Steps

Next Steps



- Newspaper Posting – June 7, 2025
- Based on current law as of June 2, 2025
- Apply raises and any updates to legislation
- Adopt Budget June 17, 2025
- Adopt Tax Rate August 2025



