



COLLEGE STATION
INDEPENDENT SCHOOL DISTRICT

Budget Workshop

BOARD OF TRUSTEES - APRIL 21, 2026

Balancing the Numbers



CURRENT
BUDGET



ENROLLMENT
TRENDS



FUND BALANCE



ESTIMATED 2026-
2027 BUDGET

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%	805,714	98,838,464	94.06%	-	94.06%	6,236,417
Interest Earnings	2,277,850	1.45%	509,558	2,090,096	91.76%	-	91.76%	187,754
Miscellaneous Local Revenue	1,118,500	0.71%	44,336	789,434	70.58%	-	70.58%	329,066
Minimum Foundation State	38,704,521	24.57%	554,504	41,792,509	107.98%	-	107.98%	(3,087,988)
On Behalf TRS Payments	8,540,000	5.42%	683,155	6,148,395	72.00%	-	72.00%	2,391,605
Federal Revenue	225,000	0.14%	13,615	8,246	3.66%	-	3.66%	216,754
Other Sources (Uses)	<u>1,611,264</u>	<u>1.02%</u>	<u>-</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>2,610,882</u>	<u>152,123,508</u>	<u>96.55%</u>	<u>(263,766)</u>	<u>96.39%</u>	<u>5,692,274</u>

2025-2026 Current Budget

By Function	Budget	Percent of Budget	Expenditures for Period	YTD Expenditures	Percent of Budget Expended	Encumbrances	Percent of Budget Spent Including Encumbrances	Balance
11 Instruction	90,985,154	58.20%	7,102,832	63,382,944	69.66%	460,392	70.17%	27,141,818
12 Instructional Resources & Media	1,392,411	0.89%	114,774	993,543	71.35%	18,118	72.66%	380,750
13 Curriculum/Staff Development	1,289,952	0.83%	79,206	798,481	61.90%	46,092	65.47%	445,378
21 Instructional Leadership	2,914,344	1.86%	229,373	2,120,786	72.77%	24,056	73.60%	769,502
23 School Leadership	7,732,222	4.95%	630,797	5,722,599	74.01%	21,549	74.29%	1,988,074
31 Guidance and Counseling	6,224,404	3.98%	488,426	4,610,555	74.07%	27,143	74.51%	1,586,706
33 Health Services	2,081,108	1.33%	163,084	1,356,820	65.20%	63,569	68.25%	660,719
34 Student (Pupil) Transportation	5,389,592	3.45%	297,810	3,474,163	64.46%	352,701	71.00%	1,562,728
35 School Nutrition	2,257	0.00%	188	1,692	74.97%	-	74.97%	565
36 Co-Curricular/ExtraCurricular	5,544,579	3.55%	473,564	4,024,329	72.58%	439,156	80.50%	1,081,093
41 General Administration	5,633,252	3.60%	422,496	3,959,810	70.29%	123,065	72.48%	1,550,377
51 Plant Maintenance and Operations	18,114,222	11.59%	1,195,532	13,077,249	72.19%	190,710	73.25%	4,846,263
52 Security and Monitoring	2,349,160	1.50%	19,084	1,070,791	45.58%	25,489	46.67%	1,252,881
53 Data Processing	4,763,533	3.05%	312,921	3,334,884	70.01%	437,899	79.20%	990,749
61 Community Service	118,438	0.08%	9,277	82,440	69.61%	3,526	72.58%	32,472
Payments to Fiscal Agent/Member Districts	145,548	0.09%	-	72,774	50.00%	-	50.00%	72,774
Payments to Juvenile Justice Alternative Ed. Prg.	14,000	0.01%	5,292	7,888	56.34%	-	56.34%	6,112
99 Other Intergovernmental Charges	<u>1,650,000</u>	<u>1.06%</u>	<u>405,768</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>11,950,425</u>	<u>109,304,675</u>	<u>69.91%</u>	<u>2,639,234</u>	<u>71.60%</u>	<u>44,400,266</u>

2025-2026 Current Budget

	Budget	Percent of Budget	Expenditures for Period	YTD Expenditures	Percent of Budget Expended	Encumbrances	Percent of Budget Spent Including Encumbrances	Balance
By Object								
6100 Payroll Costs	130,406,540	83.41%	10,297,748	92,644,758	71.04%	-	71.04%	37,761,782
6200 Contracted Services	14,450,184	9.24%	968,871	9,353,109	64.73%	980,334	71.51%	4,116,741
6300 Supplies and Materials	5,205,564	3.33%	355,727	3,037,652	58.35%	859,609	74.87%	1,308,303
6400 Other Operating Costs	5,540,939	3.54%	206,299	4,058,777	73.25%	404,956	80.56%	1,077,206
6500 Debt Service	-	0.00%	-	-	0.00%	-	0.00%	-
6600 Capital Outlay	<u>740,948</u>	<u>0.47%</u>	<u>121,780</u>	<u>210,379</u>	<u>28.39%</u>	<u>394,335</u>	<u>81.61%</u>	<u>136,233</u>
Total By Object	<u>156,344,175</u>	<u>100.00%</u>	<u>11,950,425</u>	<u>109,304,675</u>	<u>69.91%</u>	<u>2,639,234</u>	<u>71.60%</u>	<u>44,400,266</u>



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.



Budget "Levers"



Compensation
Expectations



Staffing Ratios



Fund Balance Usage



Balancing program
and department
quality with efficiency



Class Size Reduction



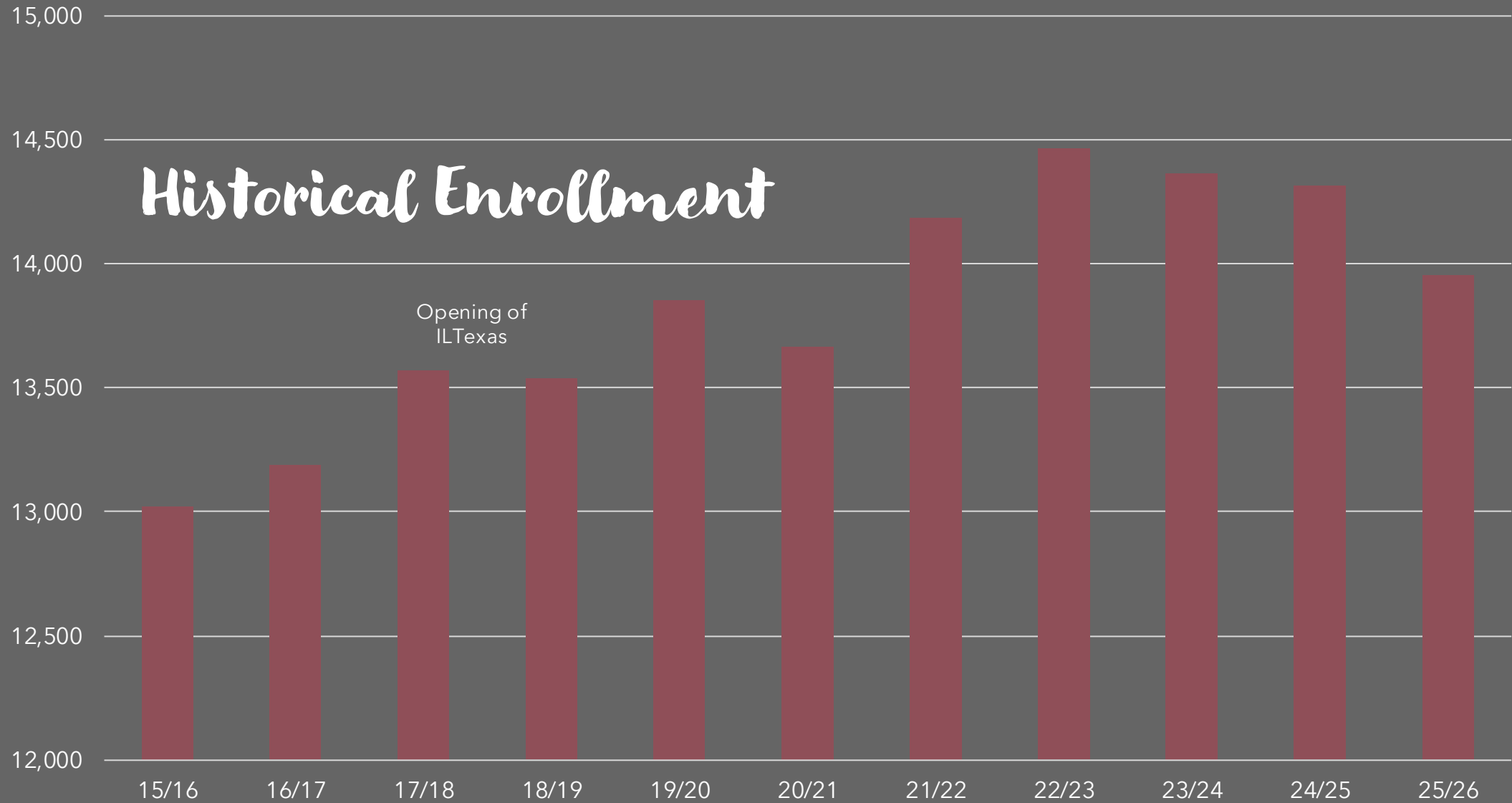
Establishing
additional Revenue
Resources

A Balancing Act



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

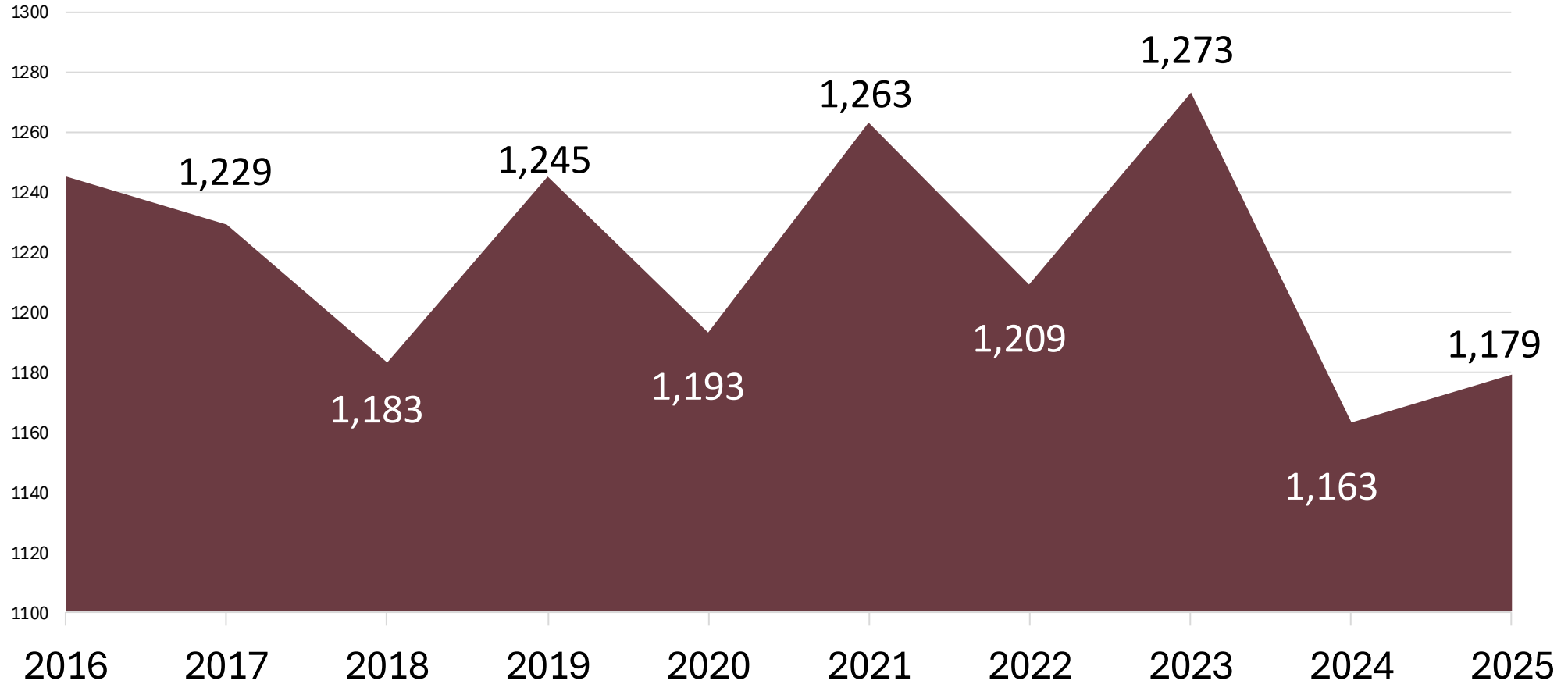
Historical Enrollment



Enrollment Trends - 2025 Snapshot

Grade Level	Enrollment
EE	91
Pre-K	428
Kinder	910
1st	957
2nd	975
3rd	1,032
4th	1,061
5th	1,019
6th	1,049
7th	1,002
8th	1,028
9th	1,195
10th	1,053
11th	1,090
12th	1,062

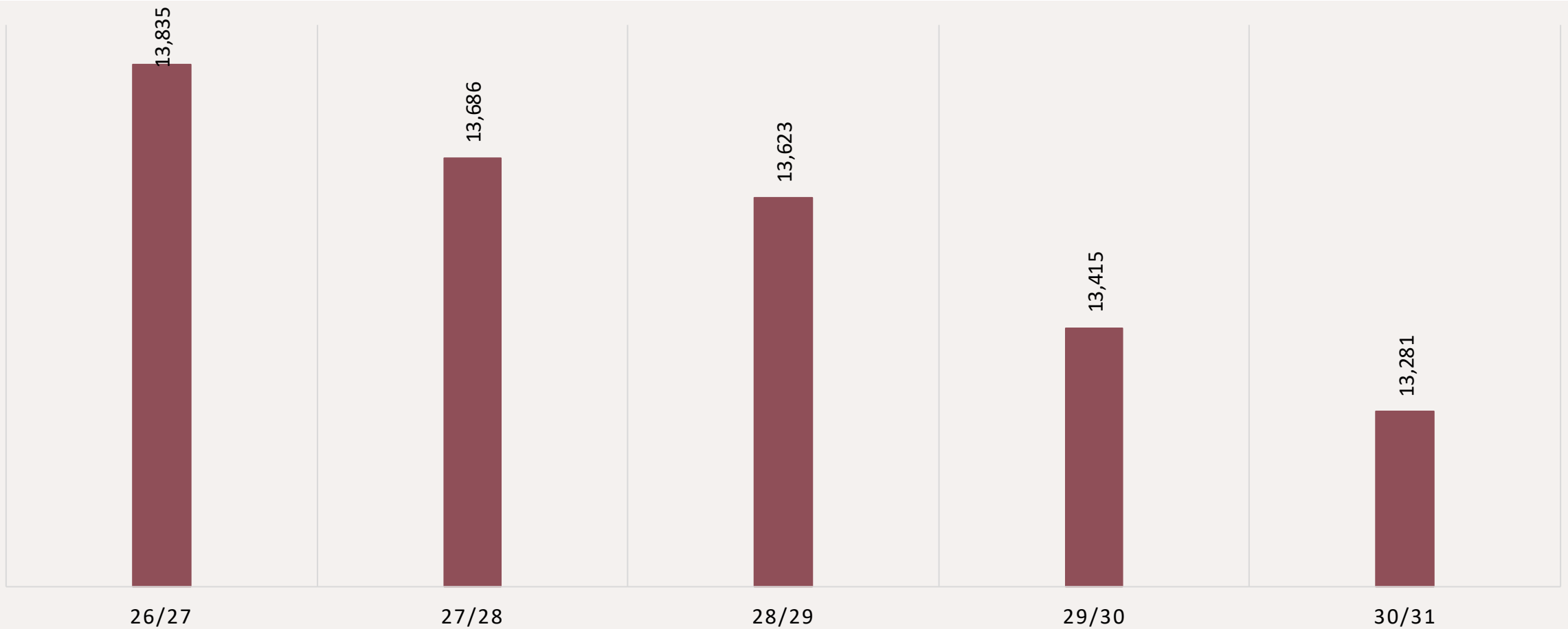
College Station Live Births

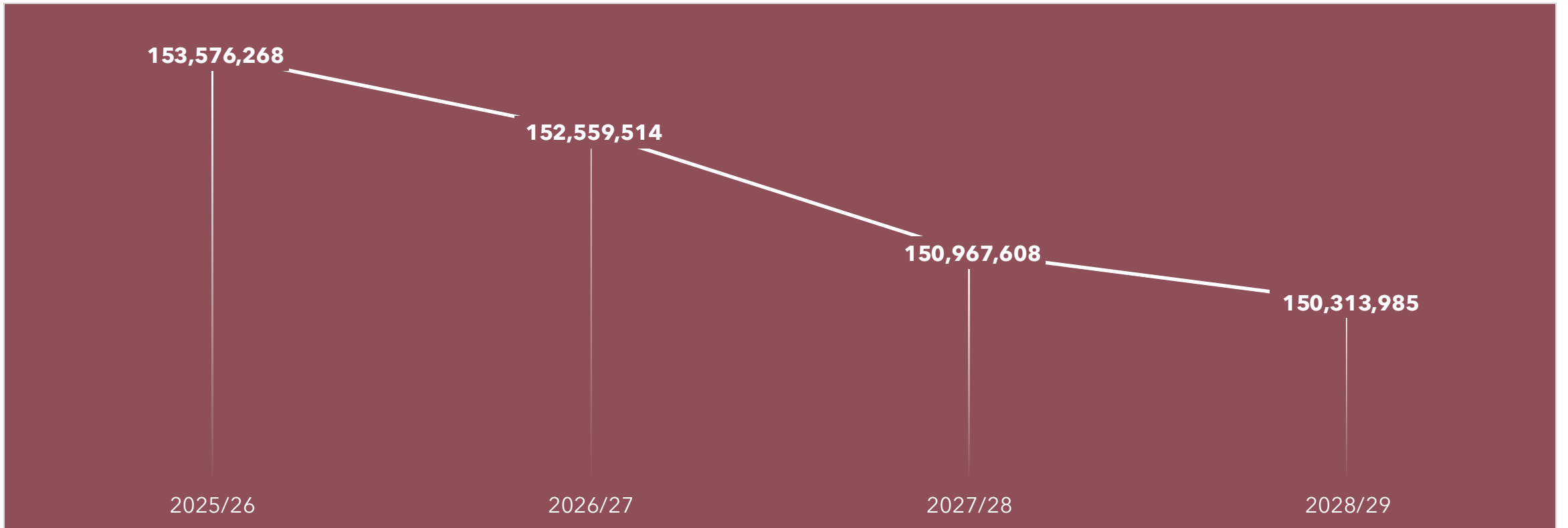


Data Source: Texas Birth Certificate Data

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

Moving Forward...





Future Years Estimated Revenue

2025-26 Budget Cost-Management Efforts

Evaluated Secondary Class Schedules 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.

Reviewed and Updated Facility Rental Fees to ensure alignment with market rates and cost recovery.

Re-Established a Consistent Campus Staffing Model to improve equity, ensure appropriate staffing ratios, and manage campus personnel costs.


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

Developed an Attendance Incentive Program and returned funding to campuses that successfully met their attendance goal.


Established Co-Curricular Pupil Allocations to provide transparent and equitable funding for student activities.


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


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.

Staffing Adjustments

- Elementary Adjustments - Reduction of 11 Teaching Positions
- Intermediate Adjustment - Net Zero
- Middle School Adjustments - Reduction of 1 Teaching Position
- High School Adjustments - Reduction of 1 Teaching Position
- College View High School - Reduction of Intern Administrator
- District Wide SPED Adjustments - Central Office repurposed to fill Campuses needs and vacancies based on student needs. Not replacing Special Education Coordinator Position.
- Career and Technology Academy - Addition of 3 Teachers, 1 Custodian and 1 Nurse

	Current Budget	Percent of Budget	Current Amended	Percent of Budget	Estimated 26-27 Revenue	Percent of Budget
Property Taxes	105,074,881	67.36%	105,074,881	68.42%	107,997,166	70.79%
Interest Earnings	2,650,000	1.70%	2,277,850	1.48%	2,275,000	1.49%
Miscellaneous Local Revenue	1,118,500	0.72%	1,118,500	0.73%	1,120,000	0.73%
Minimum Foundation State	37,370,154	23.96%	36,344,037	23.67%	32,781,043	21.24%
On Behalf TRS Payments	8,540,000	5.47%	8,540,000	5.56%	8,540,000	5.60%
Federal Revenue	1,250,000	0.80%	225,000	0.15%	225,000	0.15%
Other Sources (Uses)	<u>(4,000)</u>	<u>0.00%</u>	<u>(4,000)</u>	<u>0.00%</u>	<u>-</u>	<u>0.00%</u>
Total by Revenue Category	<u>155,999,535</u>	<u>100.00%</u>	<u>153,576,268</u>	<u>100.00%</u>	<u>152,559,514</u>	<u>100.00%</u>
Current Deficit with Current Expenditures	(2,170,734)		(2,596,407)			

Estimated Revenue

Putting the numbers together

Total Estimated Expenditures without Payroll Reductions	\$ 155,630,231
Estimated Cost Reductions due to Staff Adjustments	<u>(622,000)</u>
Estimated 2026-27 Expenditure Budget without Raises	\$ 155,008,231
Estimated 2026-27 Revenue Budget	\$ 152,559,514
Estimated 2026-27 Deficit Budget	\$ (2,448,717)

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

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

Unfilled Positions
22 Bus Drivers
10 Bus Monitors

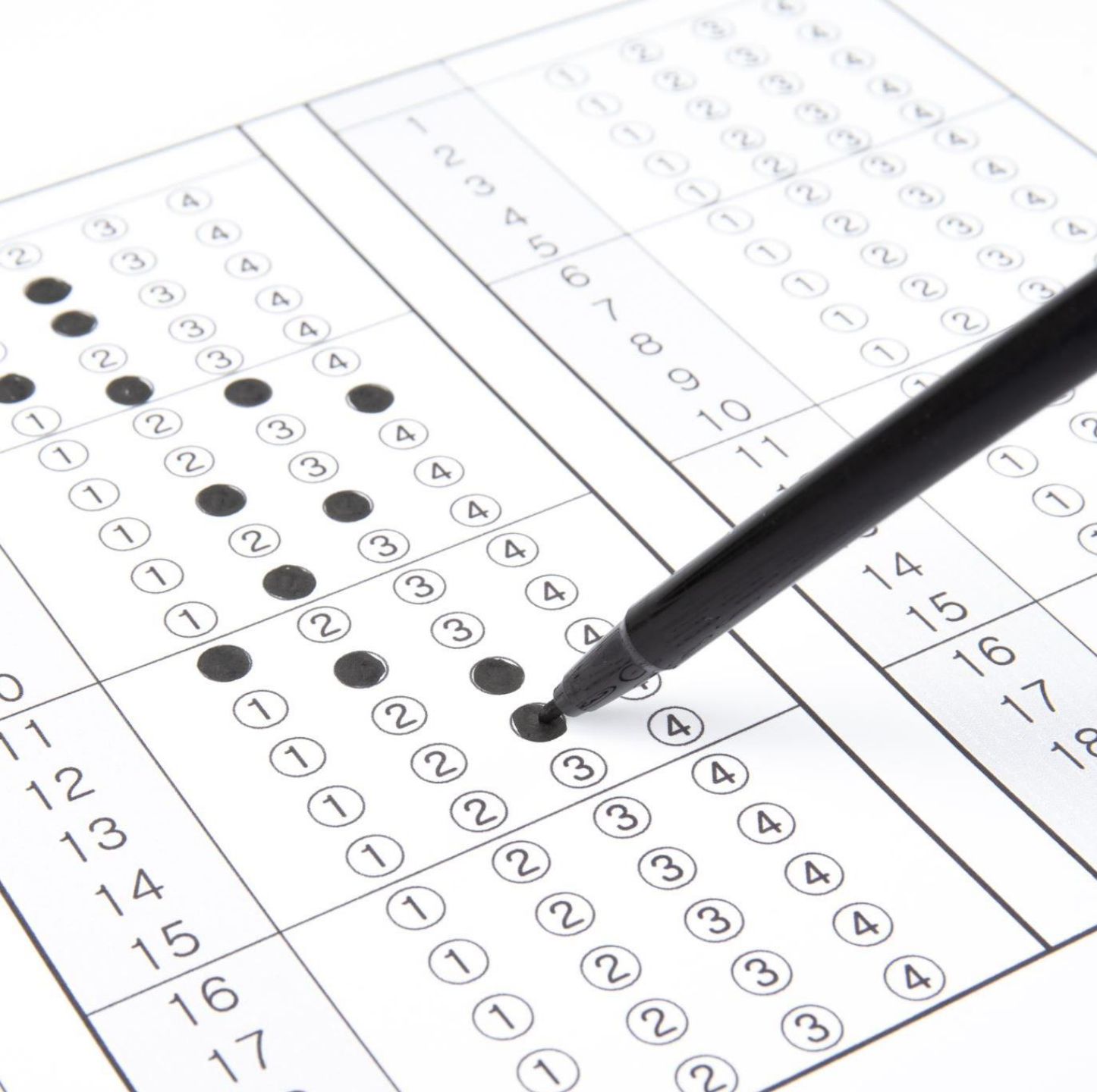
Data Based on 2025-26 TASB Salary Study (Current Numbers)

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 2 to 3	48	28,800	
HB Additional Pay 4 to 5	41	75,850	49,200
		\$ 965,638	\$ 1,771,176
		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
		\$ 1,366,870	\$ 2,354,475

Historical Deficit Budgets

Fiscal Year	Original	Final	Actual
2024-25	(4,991,668)	4,917,928	14,276,036
2023-24	(1,720,222)	(1,893,236)	4,743,615
2022-23	(1,514,275)	(318,004)	5,081,984
2021-22	(2,909,031)	(2,560,829)	(574,795)
2020-21	(2,689,309)	(2,616,857)	(1,475,053)
2019-20	(3,384,714)	(3,971,942)	(1,707,474)
2018-19	(4,686,741)	(2,537,993)	3,290,725
2017-18	(2,414,983)	(1,759,627)	996,345
2016-17	(473,685)	(731,749)	2,987,546
2015-16	(1,847,466)	(1,346,698)	2,370,040



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.**”

<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

Historical Fund Balance



Fund Balance

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

Total Expenditures: 1% Professional Employees and 2% Paraprofessional & Auxiliary Employees	\$ 156,375,101
Total Deficit	\$ (3,815,587)
3 Months Operating Fund Balance	\$ 39,093,775
75 Days Cash on Hand	\$ 32,131,870
Total Expenditures: 2% Professional Employees and 3% Paraprofessional & Auxiliary Employees	\$ 157,362,706
Total Deficit	\$ (4,803,192)
3 Months Operating Fund Balance	\$ 39,340,677
75 Days Cash on Hand	\$ 32,334,803



Questions

