



**2025–26 Budget Update
Presented to the LVISD Board of Trustees**

La Vernia Independent School District
Date: April 21, 2025



Legislative Session Overview

89th Texas Legislature

- **Session Start:** January 14, 2025
- **Session End (Sine Die):** May 26, 2025
- Regular session spans **140 days**
- Key education funding decisions made late in session



2025-26 Budget Calendar

April 2025	5	Budget Projections for 2025-26
	7	EOY Campus/Department Budget Reviews (If needed)
	10	Last day to enter requisitions for the 2024-25 Budget Year
	17	Estimated Preliminary Taxable Values
	17	Finance Committee to Review Draft of Compensation Plan Draft/Budget Draft Board Meeting
	30	Last day to enter requisitions for the 2024-25 Budget Year
	30	Budget Templates Due
May 2025	TBD	Preliminary Budget Completion (Items of \$50k for 2025-26)
	TBD	Finance Committee Meeting (if needed)
	19	Board Meeting (Administrator Contracts/School Finance Update x 2)
June 2025	1	Notice of Public Meeting to Discuss Budget
	19	Finance Committee Meeting/Budget Workshop (if needed)
	23	Board Meeting 2025-26 Budget Adoption/Items Over \$50k/Region
	24	Commitments
	24	Next Year Requisition Module will be open in Ascender
	24	(2025-26 Requisitions) Business Office Sends Communication on 25-26 Budgets Post Adopted Budget on District's website



Local Revenue Timeline



Preliminary property values
released by Appraisal Districts

June 2025



July 25, 2025

Notice of Public Meeting on
Budget & Proposed Tax Rate
published
Budget adopted using preliminary
values and estimated tax rate



Certified property values released

**August–September
2025**



Truth-in-Taxation (TNT)
calculations completed
Public hearing held (if required)

**By September
30, 2025**

Board adopts final tax rate for
M&O and I&S



State Funding Timeline



January–May 2025

Texas Legislature considers school finance bills

- Possible changes to Basic Allotment, weight adjustments (e.g. special education, bilingual, CTE)
- New programs or funding models may emerge



August–September 2025

State aid calculations finalized based on:

- Certified property values (local share)
- Adopted tax rate
- Finalized student counts and weights

June–July 2025

TEA releases funding templates and updates based on passed legislation



Legislative Impacts on SHARS Funding

Legislative & Regulatory Changes Impacting SHARS



Increased Oversight & Compliance Requirements

- New state-level policies aligned with federal CMS guidance
- Increased documentation and audit scrutiny of IEP alignment, service logs, and provider credentials



Reimbursement Model Adjustments

- Transition to cost settlement process instead of fixed-rate reimbursement
- More detailed annual cost reporting now required



We are currently receiving bills related to 2011 cost reports, highlighting the long-term financial loss exposure



Delays in Reimbursement Timing

- Legislative changes and updated processes have led to longer timelines for receiving SHARS funds
- Impacts cash flow and budget forecasting



Local Revenues & LVISD Budget Timeline

June 1-Public Notice for Board Meeting

June 23rd- Board Meeting to Adopt Budget

Preliminary Values Released

By April 30th

July 1st is the deadline.

July 25- Certified Values Released

August Board Meeting

Tax Rate Adopted

May

July

September

April

June

August

June-July

August- September 2025

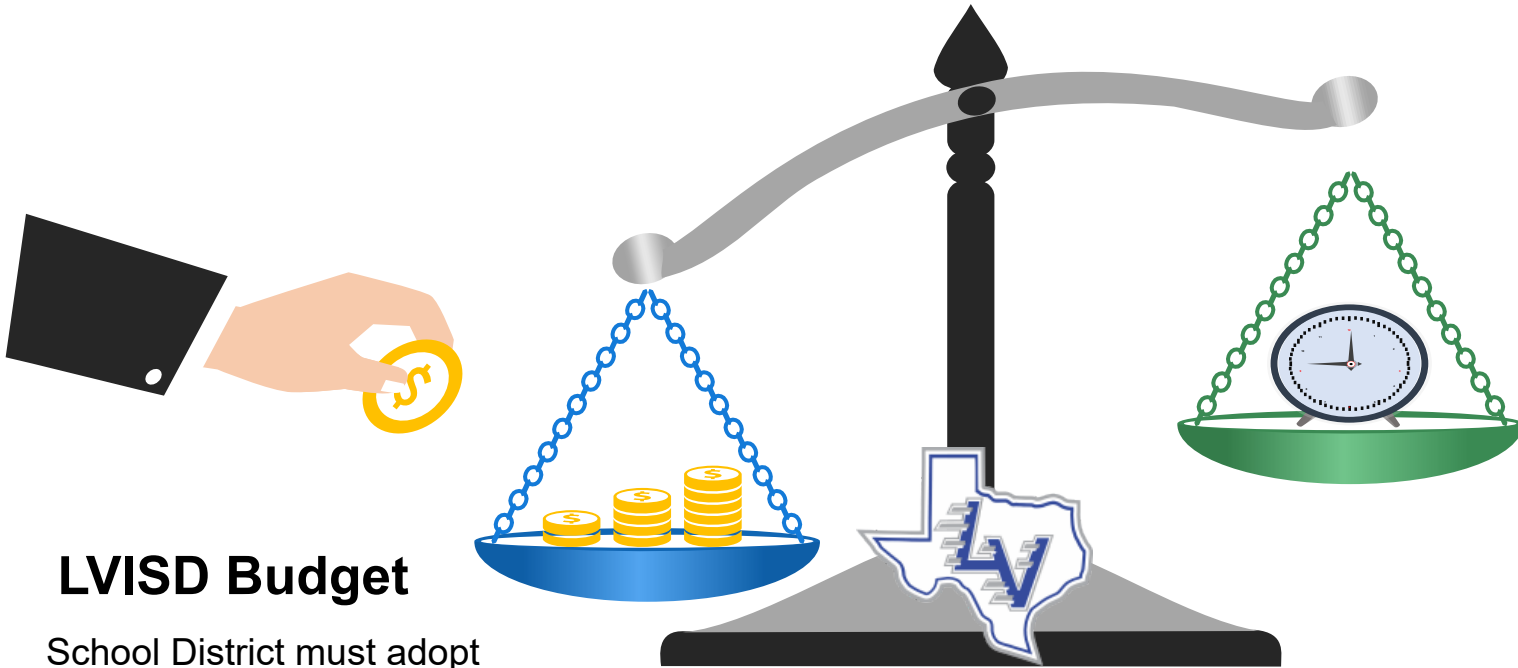
TEA's Fiscal Year Begins September 1

TEA releases funding templates
based on passed legislation.

State Aid Calculations based on Certified
Property Values (July 25), Adopted Tax
Rate (August) and Finalized Counts and
Weights (June-July)

State Revenues

District Budget Timeline vs. State Budget Decisions



LVISD Budget

School District must adopt
Budgets by July 1, 2025.

State Budget Decisions

Legislative funding changes may not be
finalized until late May or early June.






Budget Implications

Key Considerations for 2025–26 Budget

- Budget adoption may occur **with incomplete funding data**
- Need for **conservative projections**
- **Budget amendments likely** after adoption to reflect legislative impacts
- Ongoing coordination with TEA for updates






Key Budget Components Still in Flux:

-  **State Funding** – Pending legislative decisions on Basic Allotment, funding weights, and formulas
-  **Local Revenue** – Final tax collections unknown until certified values and adopted tax rate
-  **Federal SHARS Funding** – Reimbursement delays and retroactive billing create ongoing challenges



Even Beyond Direct Costs...

The district is actively working to **mitigate indirect costs** that affect operations and outcomes, including:

-  **Employee Retention** – Prioritizing internal supports and competitive compensation strategies
-  **Recruitment Efforts** – Enhancing hiring outreach to ensure full staffing before the new school year
-  **Workforce Stability** – Focusing on morale, communication, and professional development



What CAN we do...



Develop budget templates for three funding scenarios: +10%, -10%, and flat.



Conduct ELT budget workshop to align priorities with available resources.



Coordinate across campuses and departments to optimize resource sharing.



Bottom Line:

We are navigating **budget uncertainty with flexibility and strategic planning** to protect both our people and our programs heading into Summer 2025.



Thank you!