
Budget Overview

BELTON ISD BOARD OF TRUSTEES

REGULAR BOARD MEETING

NOVEMBER 17, 2025



Purpose

Provide a budget update and discuss future planning.

Budget Timeline

January
Refining estimation of funding & development of budget
February
Budget Assumptions approval
March
Review of staffing and salary allocations
Develop campus and departmental budgets
April
Preliminary estimate of property tax values from Appraisal District
Efficiency audit completion and review
May
Completions of campus and departmental budgets
June
Budget Workshop
July
Certified property tax values from Appraisal District
August
Publish notice of public hearing for budget and tax rate
Budget and tax rate adoption

Budget Recap

- Budget Workshop June 17, 2024 facing a \$10M deficit for 2023-24
- Challenges:
 - Enrollment growth slowing from 3.4% to 1.2%
 - Decrease in fast-growth allotment - \$1.7M
 - Attendance below pre-COVID levels from 95.3% to 94.1%
 - 50% reduction in Medicaid services funding \$1.3M
 - Unfunded legislative requirement for armed security guards at each campus - \$1M
 - Inflationary costs up 19%
- 2024-2025 facing a \$13.5M deficit

Budget Reductions

2023-2024	
Central office staff	\$448,500
Custodial FTE	\$150,000
	\$598,500
2024-2025	
	Reduction
Central office staff	\$391,000
Educational aide FTE	\$840,000
Non-teaching campus professional	\$65,000
Campus support staff	\$550,000
Custodial FTE	\$300,000
Teacher FTE to staffing guidelines	\$2,361,600
Reduce campus/depart budgets 10%	\$1,523,179
Additional campus/department budgets	\$418,454
Deferments	\$105,000
Deferred from M&O to grant for armed security	\$416,589
	\$6,970,822

2025-2026	Reduction
Reduce campus/depart. budgets 10%	\$1,546,494
Adherence to 25-26 staffing guidelines	\$3,332,436
Central office staff	\$230,129
Implement energy conservation plan (5% goal)	\$125,000
Conduct program evaluation	\$13,310
Reduce substitute costs for in-house PD	\$101,000
Reduce summer school enrichment	\$180,000
	\$5,585,836
Total 3 Year Reductions	\$13,155,158
Central Office Staffing Reductions 23-24 through 25-26	
14 Positions	
Total Central Office Staff Reductions with Benefits	\$1,069,629

- Reductions are updated as of 11/14/2025.

Budget History

	2023-24 Original Budget	2023-24 Current Budget Position	2024-25 Projected Budget	2024-25 Original Budget	2025-26 Estimated Budget	2025-26 Adopted Budget
5700 - Local	\$ 48,347,413	\$ 45,949,023	\$ 49,364,122	\$ 49,638,740	\$ 51,234,264	\$ 50,511,930
5800 - State	93,505,385	92,431,324	89,174,366	91,789,048	87,596,960	101,422,971
5900 - Federal	2,475,000	1,316,437	1,275,000	1,275,000	1,275,000	1,375,000
Revenue	144,327,798	139,696,784	139,813,488	142,702,788	140,106,224	153,309,901
Other Resources	\$ -	\$ 779,385	\$ -	\$ -	\$ -	\$ -
6100 - Payroll	129,233,015	127,838,186	132,533,015	130,950,883	130,950,883	132,396,606
6200 - Contract Svcs	10,727,225	11,310,291	11,387,225	9,510,924	9,910,924	11,109,781
6300 - Supplies	8,842,654	9,353,960	8,842,654	9,293,491	9,293,491	9,489,411
6400 - Operating	4,207,700	4,127,160	4,207,700	4,439,160	4,839,160	4,384,988
6500 - Leases, SBITA	-	300,000	-	354,683	354,683	356,810
6600 - Capital Outlay	332,595	1,603,477	332,595	310,550	310,550	72,305
Vacancy Factor	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,500,000)
Expenditures	149,343,189	150,533,074	153,303,189	150,859,691	151,659,691	153,309,901
Surplus/(Deficit)	\$ (5,015,391)	\$ (10,056,905)	\$ (13,489,701)	\$ (8,156,903)	\$ (11,553,467)	\$ -
Fund Balance	\$ 35,109,453	\$ 30,067,939	\$ 16,578,238	\$ 27,995,982	\$ 17,098,775	\$ 33,605,904
% Fund Balance	24%	20%	11%	19%	11%	22%
Months Operating	2.82	2.40	1.30	2.23	1.35	2.63

Budget Increases

2024-2025

Expenditure	Increase
1% Raise	\$1,169,857
Insurance Utilities	\$800,000
TRS & Benefits	\$979,784
Additional Positions	\$1,890,000
	\$4,839,641

2025-2026

Expenditure	Increase
Raise	\$5,116,825
Insurance Utilities	\$600,000
Title Grant Funds	\$528,666
Storm Repairs & Facility Improvements	\$1,790,555
	\$8,036,046

Budget Reality

2024-2025 Final Actual to Original
2025-2026 Adopted Budget to Revised
2026-2027 Estimated Budget

	ADA = 12,788	ADA = 12,578	\$ 0.0317		\$ 0.0317	
	2024-25 Original Budget	2024-2025 Actual as of 11/6/2025	ADA = 12,633	2025-26 Adopted Budget	Net Amendments	ADA = 12,633
				2025-26 Revised Budget		2026-27 Estimated Budget
5700 - Local	\$ 49,638,740	\$ 49,263,794	\$ 50,511,930	\$ 15,488	\$ 50,527,418	\$ 50,385,830
5800 - State	91,789,048	93,788,492	101,422,971	(17,048)	101,405,923	98,333,977
5900 - Federal	1,275,000	1,581,371	1,375,000	-	1,375,000	1,375,000
Revenue	142,702,788	144,633,657	153,309,901	(1,560)	153,308,341	150,094,807
Other Resources	\$ -	\$ 2,106,182	\$ -		\$ -	\$ -
6100 - Payroll	130,950,883	130,274,450	132,396,606	(288,671)	132,107,935	132,396,606
6200 - Contract Svcs	9,510,924	9,543,147	11,109,781	27,948	11,137,729	9,719,226
6300 - Supplies	9,293,491	7,795,533	9,489,411	(251,837)	9,237,574	9,489,411
6400 - Operating	4,439,160	3,873,643	4,384,988	(20,321)	4,364,667	4,584,988
6500 - Leases, SBITA	354,683	952,569	356,810	-	356,810	356,810
6600 - Capital Outlay	310,550	847,478	72,305	250,859	323,164	72,305
Vacancy Factor	(4,000,000)	(4,000,000)	(4,500,000)	-	(4,500,000)	(4,000,000)
Expenditures	150,859,691	149,286,820	153,309,901	(282,022)	153,027,879	152,619,346
Surplus/(Deficit)	\$ (8,156,903)	\$ (2,546,981)	\$ -	\$ (280,462)	\$ 280,462	\$ (2,524,539)
Fund Balance	\$ 27,995,982	\$ 33,605,904	\$ 33,605,904		\$ 33,886,366	\$ 31,081,365 *
% Fund Balance	19%	23%	22%		22%	20%
Months Operating	2.23	2.70	2.63		2.66	2.44

Expenditure Amendments:

Federal Title Funding moved to Grants	\$ (528,665)
Tiger Field Lighting	231,155
Insurance Claim bus repairs	15,488
	<u>\$ (282,022)</u>

* 2026-27 Ending Fund Balance assumes a balanced budget for 2026-26

* 2026-27 Expenditures increased \$400K for utilities & \$200K for insurance

2025-2026 Budget Assumptions

DATA ELEMENT		ASSUMPTION/PARAMETER		Initial	Final
Student Enrollment:	Demographer's growth projection (low)			13,584	13,584
	Student enrollment projection for staffing/funding (low)			13,584	13,584
Average Daily Attendance Rate:	Based on student attendance for SY 2024 & 2025*			92.00%	93.00%
Property Values:	Projected growth over prior year local net taxable values**			8%	-3%
Staff Pay Increase:	Pay increases to all staff (average)			TBD	HB 2, 1%, \$0.50/hr
Other compensation increases:	\$2,500 Teachers with 3-4 years experience				
	\$5,000 Teachers with 5 or more years experience				
	1% increase for all staff (except for paraprofessionals & auxillary)				
	\$0.50 per hour increase for paraprofessionals & auxillary				
Other compensation increases:	New positions due to growth (based on staffing guidelines)			TBD	\$ -
	Market adjustments (as needed)		\$ -	\$ -	\$ -
Campus Allocations:	Per student allocation guidelines		\$ 1,590,000	\$ 1,590,000	\$ 1,590,000
Capital Projects	Set aside for facilities improvements		\$ 500,000	\$ 500,000	\$ 500,000
Employee Benefits:	Contribution towards insurance premiums		\$410 per month	\$410 per month	\$410 per month
Tax Rate:	M&O rate (compressed tax rate relative to projected value growth on \$140K Homestead Exemption.)		\$ 0.72180	\$ 0.78690	\$ 0.78690
	I&S rate		\$ 0.39420	\$ 0.36250	\$ 0.36250
			\$ 1.11600	\$ 1.14940	\$ 1.14940
* This is not a refined average daily attendance rate					
** Initial Assumes \$100K Homestead Exemptions & Final Assumes \$140K Homestead Exemption					

Budgeted ADA

Budgeted ADA - Measurement of ADA in relation to enrollment for projection purposes and used to budget State funding

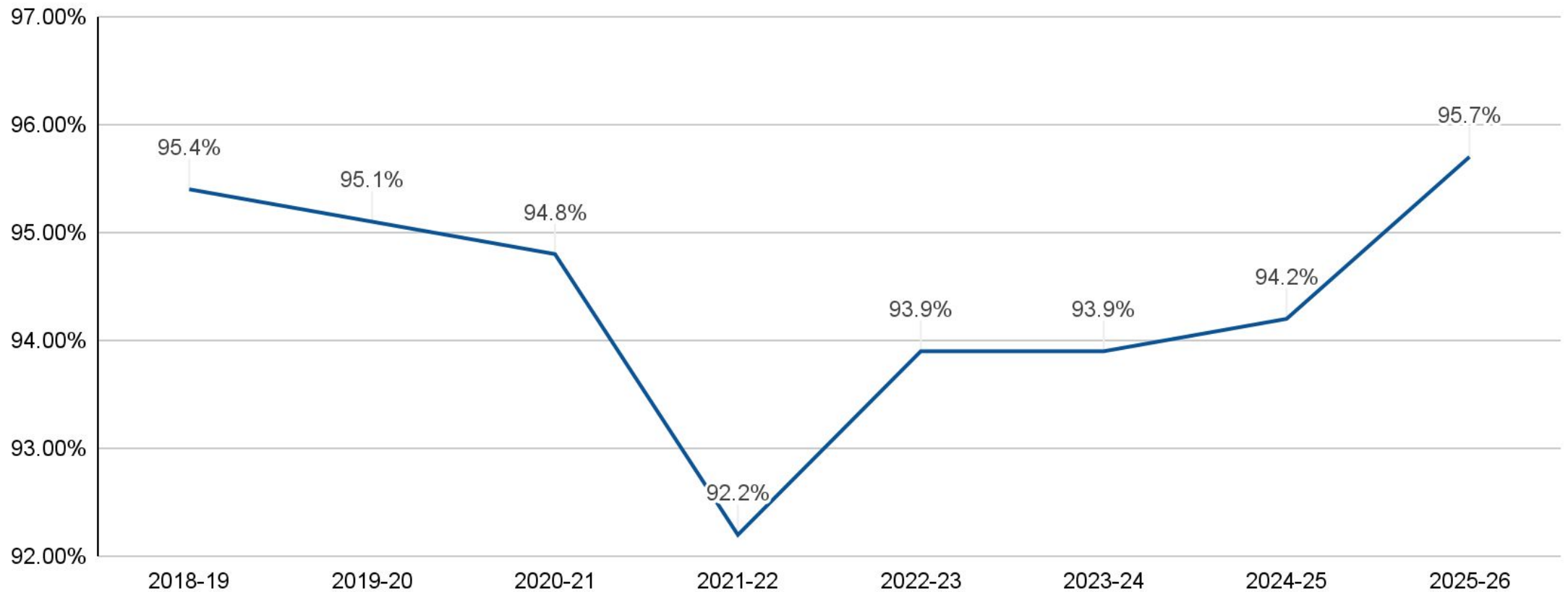
Fiscal Year	Enrollment	Refined ADA	Budgeted ADA Rate
2025-26	13,584	12,633	93%
2024-25	13,697	12,578	92%
2023-24	13,808	12,658	92%
2022-23	13,644	12,491	92%
2021-22	13,326	12,045	90%
2020-21	12,609	11,823	94%
2019-20	12,186	11,327	93%
2018-19	11,885	11,063	93%

Budgeted ADA % = Refined ADA / Enrollment

Using actual enrollment and refined ADA for years 2019-2025. 2025-26 is projected budgeted information.

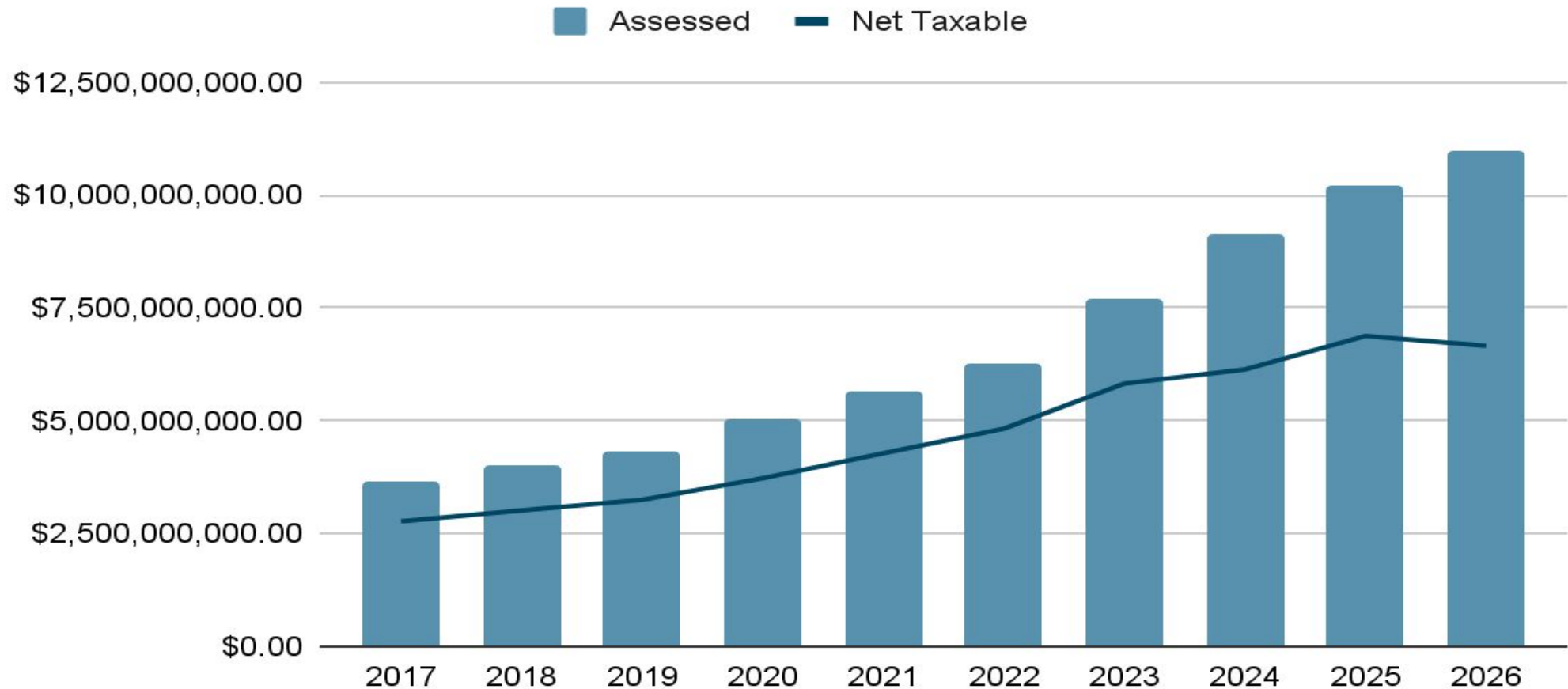
Average Daily Attendance

Refined ADA - Reported in PEIMS to determine State funding.



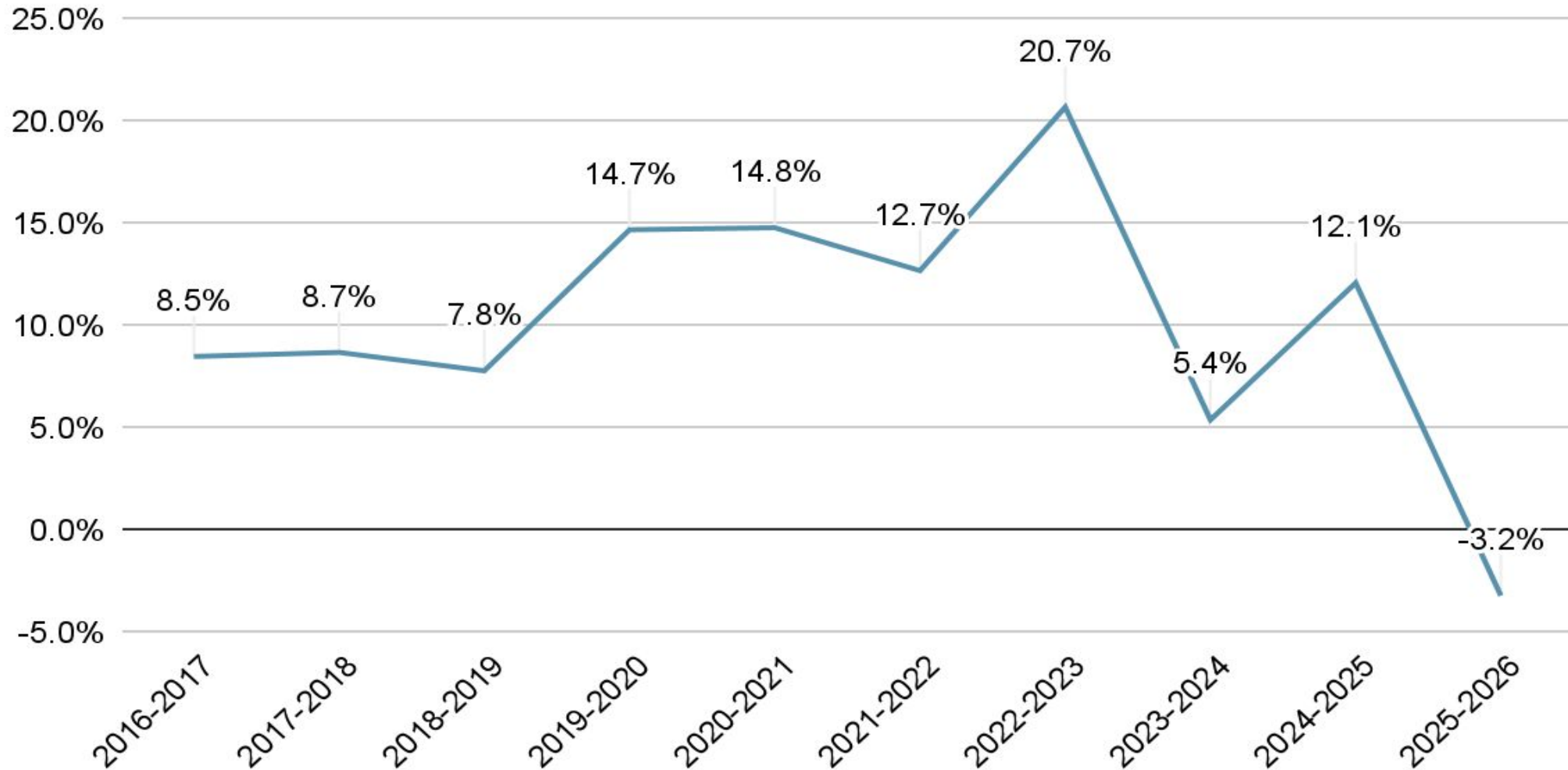
Assessed Property Values

Assessed and Net Taxable



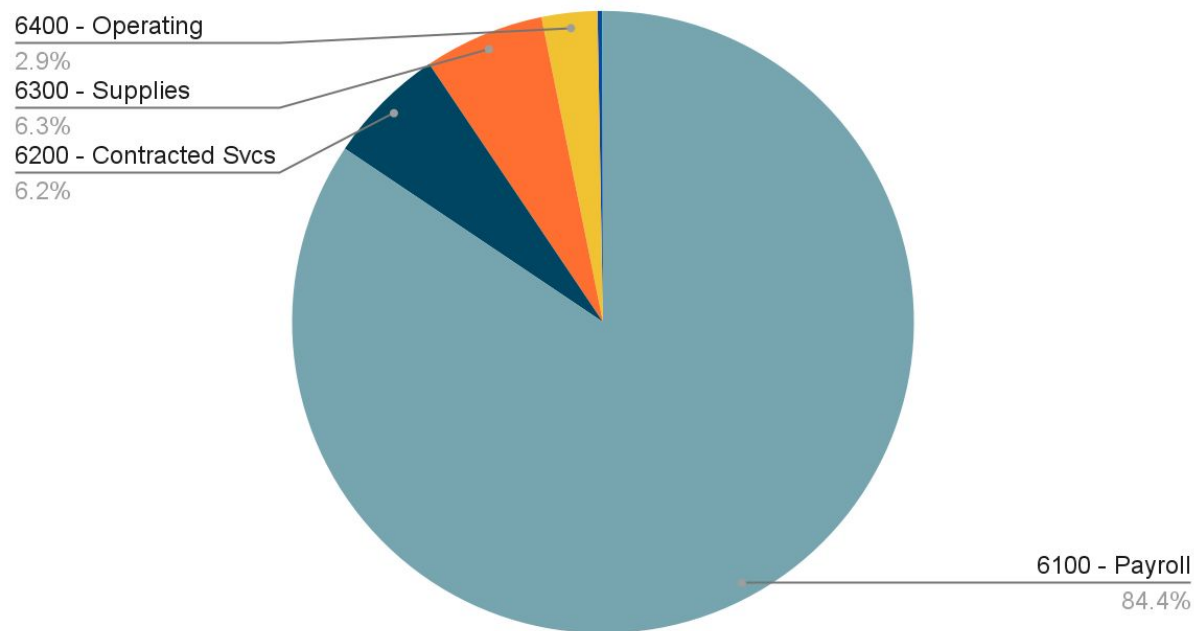
Taxable Value Growth

Net Taxable Value Year to Year Growth

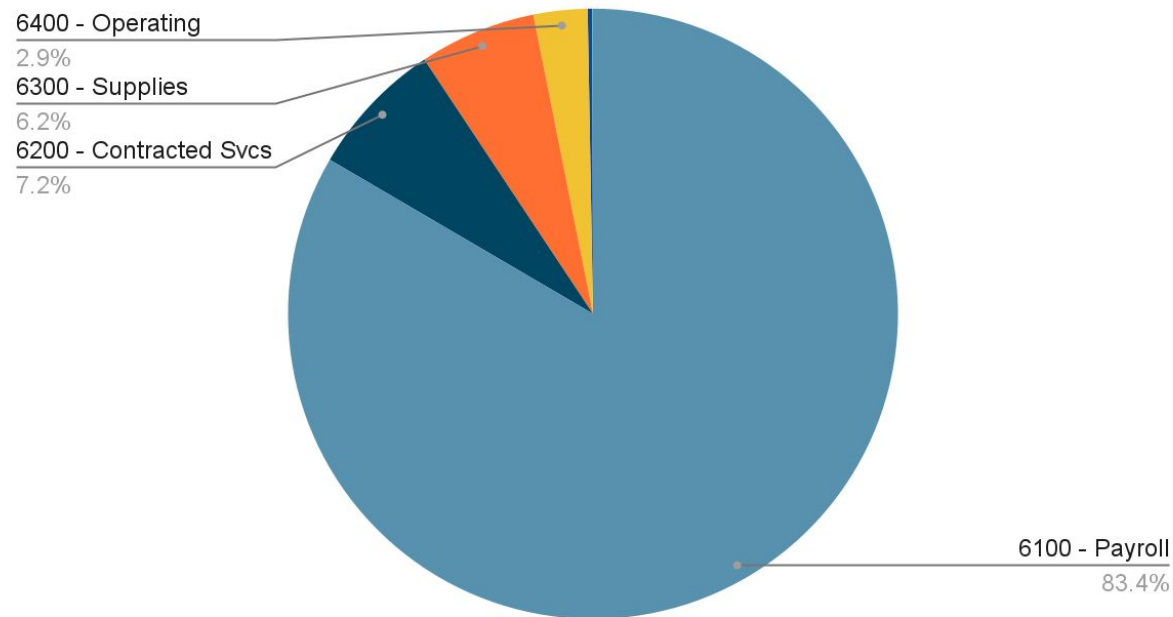


2025-2026 Expenditures

Expenditures - no pennies



Expenditures with pennies



Board Member Discussion

