



## **Agenda of Workshop Meeting**

### **The Board of Trustees Belton Independent School District**

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A Workshop Meeting of the Board of Trustees of Belton Independent School District will be held November 17, 2025, beginning at 5:00 PM in the Dragon Room, 400 N. Wall Street, Belton, TX 76513. One or more trustees may participate via video conference.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on the meeting notice.

- 1. Call to Order**
- 2. Public Comments**
- 3. Board Workshop:**
  - A. Budget Overview
- 4. Adjourn**

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# Budget Overview

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**BELTON ISD BOARD OF TRUSTEES**

REGULAR BOARD MEETING

NOVEMBER 17, 2025



# Purpose

Provide a budget update and discuss future planning.

# Budget Timeline

<b>January</b>
Refining estimation of funding & development of budget
<b>February</b>
Budget Assumptions approval
<b>March</b>
Review of staffing and salary allocations
Develop campus and departmental budgets
<b>April</b>
Preliminary estimate of property tax values from Appraisal District
Efficiency audit completion and review
<b>May</b>
Completions of campus and departmental budgets
<b>June</b>
Budget Workshop
<b>July</b>
Certified property tax values from Appraisal District
<b>August</b>
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
	<b>\$598,500</b>
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
	<b>\$6,970,822</b>

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
		<b>\$5,585,836</b>
<b>Total 3 Year Reductions</b>		<b>\$13,155,158</b>
<b>Central Office Staffing Reductions 23-24 through 25-26</b>		
14 Positions		
<b>Total Central Office Staff Reductions with Benefits</b>		<b>\$1,069,629</b>

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- 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	<u>144,327,798</u>	<u>139,696,784</u>	<u>139,813,488</u>	<u>142,702,788</u>	<u>140,106,224</u>	<u>153,309,901</u>
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	<b>(4,000,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>	<b>(4,500,000)</b>
Expenditures	<u>149,343,189</u>	<u>150,533,074</u>	<u>153,303,189</u>	<u>150,859,691</u>	<u>151,659,691</u>	<u>153,309,901</u>
Surplus/(Deficit)	<u>\$ (5,015,391)</u>	<u>\$ (10,056,905)</u>	<u>\$ (13,489,701)</u>	<u>\$ (8,156,903)</u>	<u>\$ (11,553,467)</u>	<u>\$ -</u>
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
	<b>\$4,839,641</b>

## 2025-2026

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

# Budget Reality

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

	ADA = 12,788 2024-25 Original Budget	ADA = 12,578 2024-2025 Actual as of 11/6/2025	\$ 0.0317 ADA = 12,633 2025-26 Adopted Budget	Net Amendments	\$ 0.0317 ADA = 12,633 2025-26 Revised Budget	ADA = 12,644 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
	\$ (282,022)

\* 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
<b>Student Enrollment:</b>	Demographer's growth projection (low)	13,584	13,584
	Student enrollment projection for staffing/funding (low)	13,584	13,584
<b>Average Daily Attendance Rate:</b>	Based on student attendance for SY 2024 & 2025*	92.00%	93.00%
<b>Property Values:</b>	Projected growth over prior year local net taxable values**	8%	-3%
<b>Staff Pay Increase:</b>	Pay increases to all staff (average)	TBD	HB 2, 1%, \$0.50/hr
	<i>\$2,500 Teachers with 3-4 years experience</i>		
	<i>\$5,000 Teachers with 5 or more years experience</i>		
	<i>1% increase for all staff (except for paraprofessionals &amp; auxillary)</i>		
	<i>\$0.50 per hour increase for paraprofessionals &amp; auxillary</i>		
<b>Other compensation increases:</b>	New positions due to growth (based on staffing guidelines)	TBD	\$ -
	Market adjustments (as needed)	\$ -	\$ -
<b>Campus Allocations:</b>	Per student allocation guidelines	\$ 1,590,000	\$ 1,590,000
<b>Capital Projects</b>	Set aside for facilities improvements	\$ 500,000	\$ 500,000
<b>Employee Benefits:</b>	Contribution towards insurance premiums	\$410 per month	\$410 per month
<b>Tax Rate:</b>	M&O rate (compressed tax rate relative to projected value growth on \$140K Homestead Exemption.)	\$ 0.72180	\$ 0.78690
	I&S rate	\$ 0.39420	\$ 0.36250
		<u>\$ 1.11600</u>	<u>\$ 1.14940</u>
* 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%

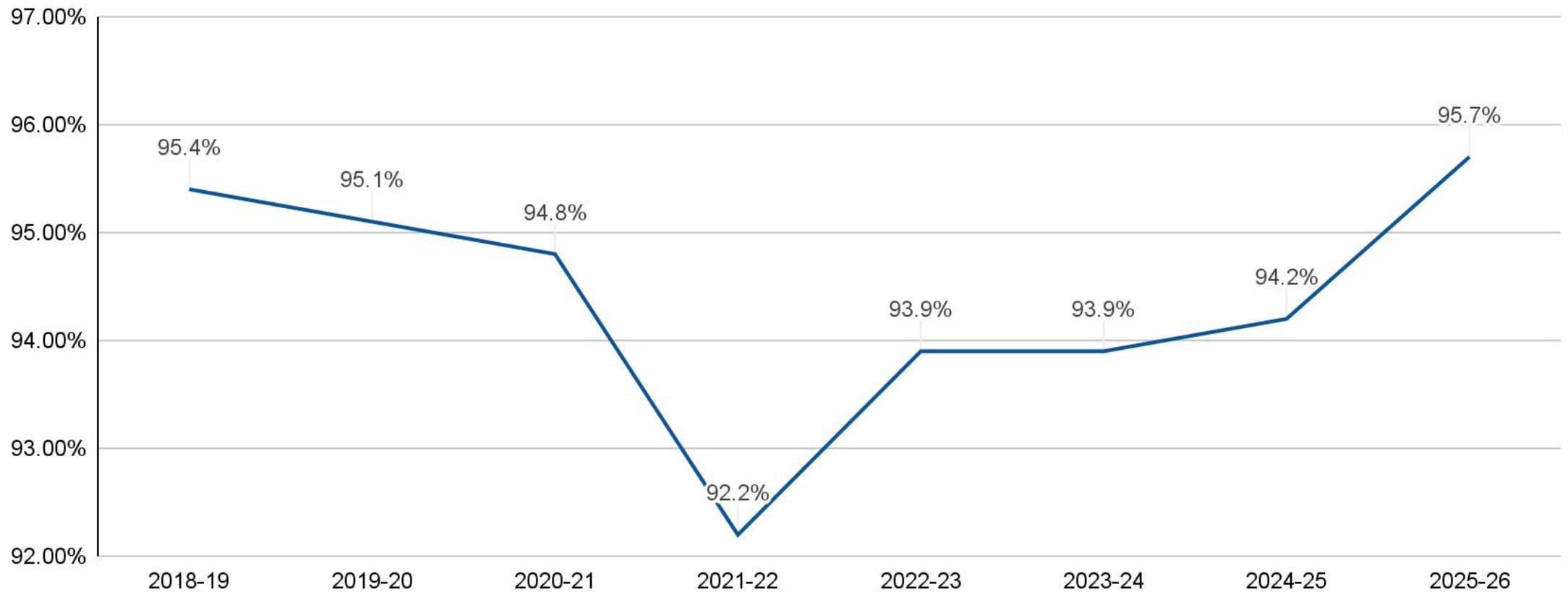
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**Budgeted ADA % = Refined ADA / Enrollment**

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

# Average Daily Attendance

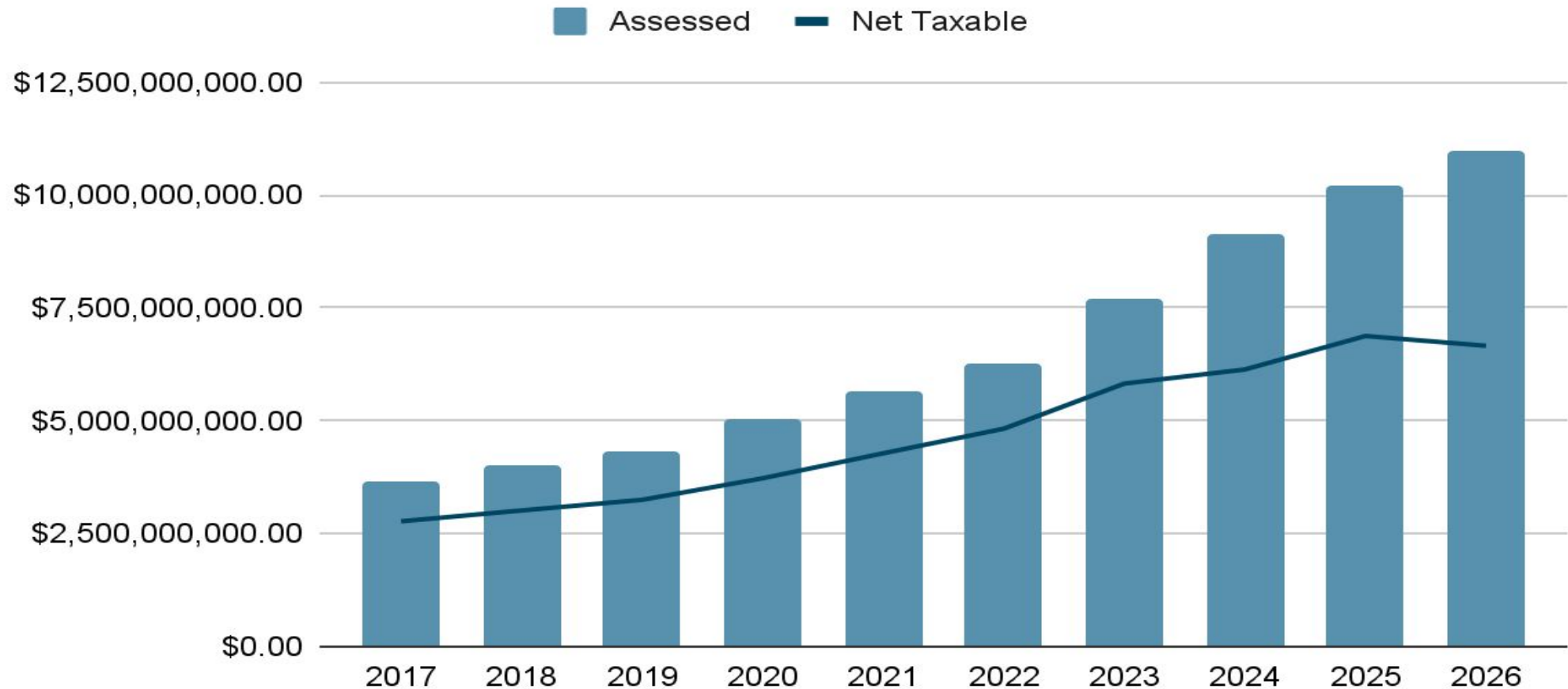
Refined ADA - Reported in PEIMS to determine State funding.



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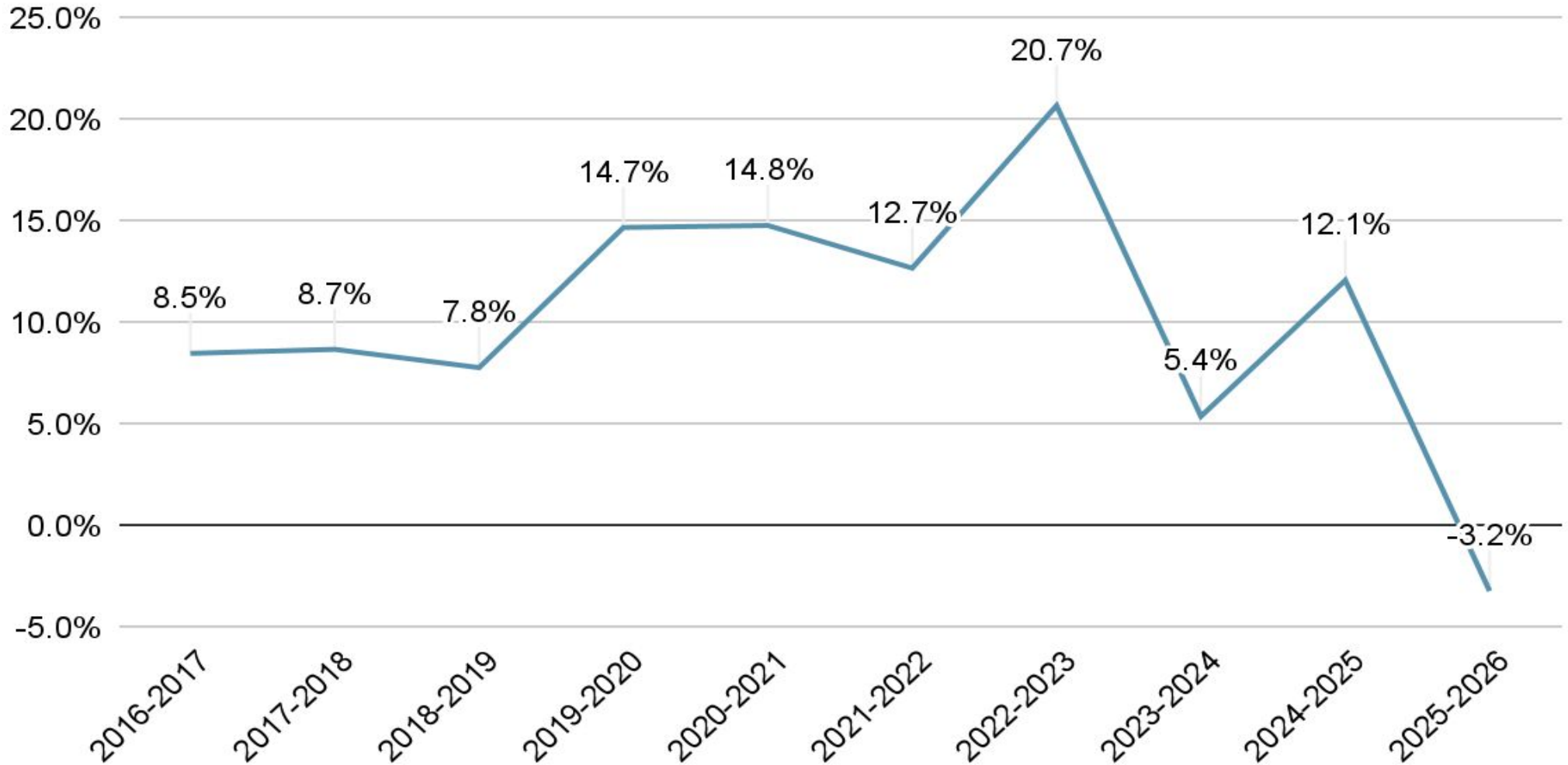
# Assessed Property Values

## Assessed and Net Taxable



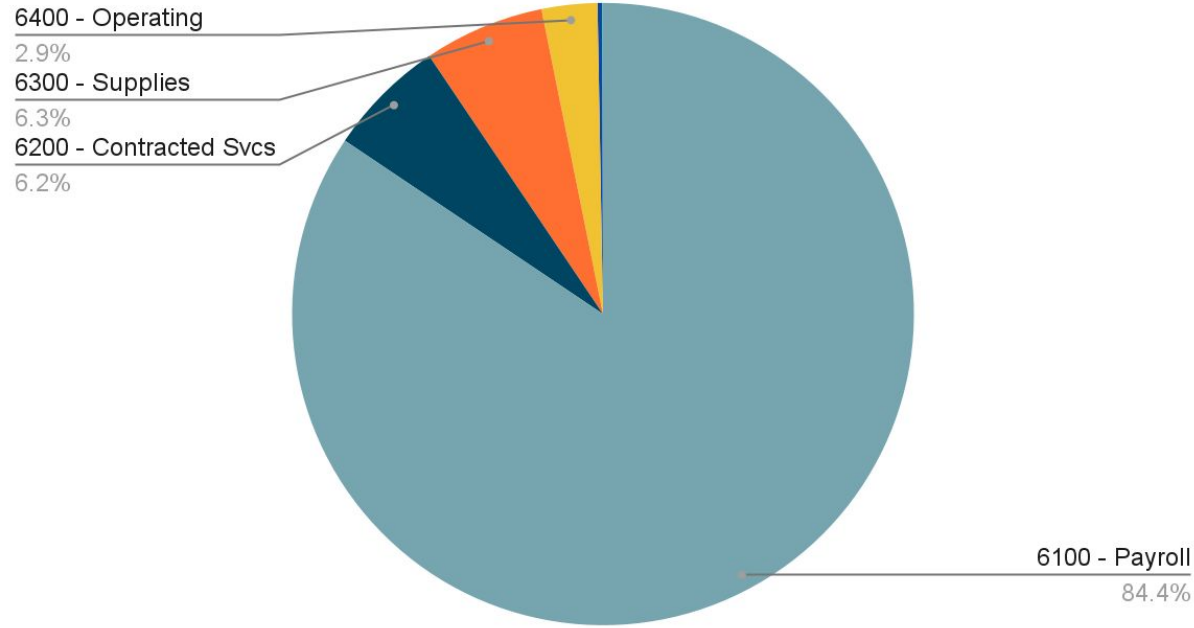
# Taxable Value Growth

Net Taxable Value Year to Year Growth

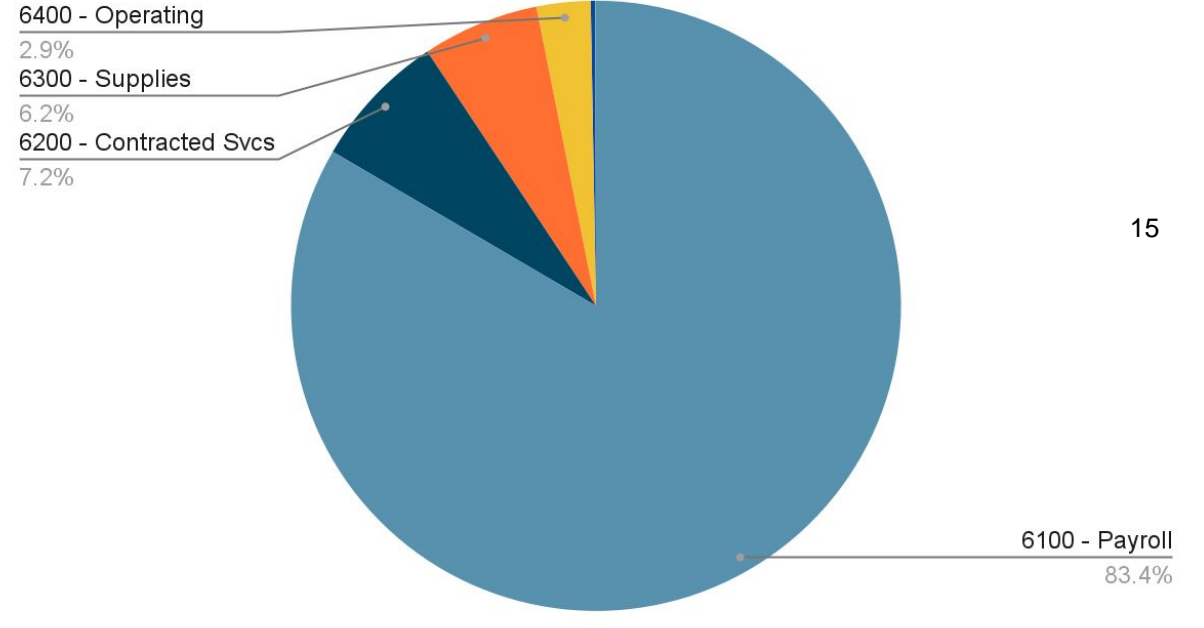


# 2025-2026 Expenditures

## Expenditures - no pennies



## Expenditures with pennies



# Board Member Discussion

