



## **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 August 18, 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 Workshop

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**BELTON ISD BOARD OF TRUSTEES**  
BUDGET WORKSHOP MEETING  
August 18, 2025



**Discuss the 2024-2025 final amended budget and 2025-2026 proposed budget.**



# 2024-2025 General Fund Final Amendment

	ADA = 12,788 2024-25 Original Budget	ADA = 12,578 2024-25 Final Amendment 11	ADA = 12,578 2024-2025 Projected Actual
5700	\$ 49,638,740	\$ 49,098,154	\$ 49,188,942
5800	91,789,048	93,456,832	94,001,789
5900	1,275,000	1,575,000	1,610,855
Revenue	<u>142,702,788</u>	<u>144,129,986</u>	<u>144,801,586</u>
Other Resources	\$ -	\$ 2,281,489	\$ 2,280,689
6100	130,950,883	132,663,661	132,084,766
6200	9,510,924	9,510,924	9,441,763
6300	9,293,491	8,840,516	8,771,354
6400	4,439,160	4,439,160	4,131,843
6500	354,683	1,054,683	1,016,107
6600	310,550	990,161	972,615
Vacancy Factor	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>
Expenditures	<u>150,859,691</u>	<u>153,499,105</u>	<u>152,418,448</u>
Surplus/(Deficit)	<u>\$ (8,156,903)</u>	<u>\$ (7,087,630)</u>	<u>\$ (5,336,173)</u>
Fund Balance	\$ 27,995,982	\$ 29,065,255	\$ 30,816,712
% Fund Balance	19%	19%	20%
Months Operating	2.23	2.27	2.43

Investment earnings, TRS On-Behalf and SHARS revenues came in higher than planned

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Expenditures increased for anticipated year-end audit adjustments in accordance with Accounting Principles.

# 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 ( <i>compressed tax rate relative to projected value growth on \$140K Homestead Exemption.</i> )	\$ 0.72180	\$ 0.75520
	I&S rate	\$ 0.39420	\$ 0.36250
		<u>\$ 1.11600</u>	<u>\$ 1.11770</u>
* This is not a refined average daily attendance rate			
** Initial Assumes \$100K Homestead Exemptions & Final Assumes \$140K Homestead Exemption			

# Impact to General Fund

- 0.8%	Student enrollment (no growth)
-3%	Taxable property values decrease = (lower tax collections) & (increased state funding)
\$6,215	Basic Allotment increase of \$55 by using funding from guaranteed yield
\$7.5M	HB 2 Funding increase (approximate)
\$4.6M	Salary & benefit increases for staff
\$528K	Federal funding loss included
\$6.8M	2024-2025 Expenditure reductions
\$5.6M	2025-2026 Expenditure reductions

\$719,123 in compensatory education funds are budgeted for accelerated instruction:

<b>Resources</b>	<b>Services</b>	<b>Budgeted</b>
Personnel	Intervention (math, reading, science, bilingual)	\$492,105
Instructional Materials	Lessons and supplies	\$3,500
Software Subscriptions	Targeted student data & instructional resources	\$223,518

# 2025-2026 Tax Rate

May 2024 storm damages - \$3,998,980

	Proposed Rate 2025-2026	
M&O	\$	0.7552
Disaster Pennies	\$	0.0317
<b>Total M&amp;O</b>	<b>\$</b>	<b>0.7869</b>
I&S	\$	0.3625
<b>Tax Rate</b>	<b>\$</b>	<b>1.1494</b>

	Voter-Approval Tax Rate	
	2024-2025	2025-2026
M&O	\$ 0.7552	\$ 0.7552
I&S	\$ 0.3942	\$ 0.3625
<b>Tax Rate</b>	<b>\$ 1.1494</b>	<b>\$ 1.1177</b>

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Tax Code Section 26.042(e) allows the adoption of a tax rate in excess of the voter-approval tax rate for one year. An election for voter approval under Tax Code Section 26.08 is not required.

# No-New Revenue Rate

	<u>Proposed</u> <u>2025-2026</u>
Maximum Compressed Rate (MCR)	\$ 0.6169
Enrichment Pennies	\$ 0.1383
<b>M&amp;O Tax Rate</b>	<b>\$ 0.7552</b>
<b>I&amp;S</b>	<b>\$ 0.3625</b>
<b>Voter Approval Tax Rate</b>	<b>\$ 1.1177</b>
Disaster Pennies Increase (M&O)	\$ 0.0317
Total Tax Rate	<u>\$ 1.1494</u>
No-New-Revenue Tax Rate	\$ 1.0316
<i>(Appraisal District assists with calculation)</i>	

No-New-Revenue Rate is an effective rate that generates the same amount of local tax revenue if applied to the same properties in both the current and prior year. It does not consider State revenue



# 2025-2026 Proposed Budget

## GENERAL FUND

	<u>2025-2026 Proposed Budget</u>
Local	\$ 50,511,930
State	101,422,971
Federal	1,375,000
<b>Total Revenue</b>	<b><u>\$ 153,309,901</u></b>

Salaries & Benefits	132,396,606	10
Contracted Services	11,109,781	
Supplies & Materials	9,489,411	
Operating Costs	4,384,988	
Principal & Interest	356,810	
Capital Outlay	72,305	
Vacancy Factor	(4,500,000)	
<b>Expenditures</b>	<b><u>\$ 153,309,901</u></b>	
<b>Surplus/(Deficit)</b>	<b><u>\$ -</u></b>	

Fund Balance	\$ 30,816,712
% Fund Balance	20%
Months Operating	2.41

## DEBT SERVICE

	2024-25 Original Budget	2024-25 Final Amended	2024-25 Projected Actual	2025-26 Proposed
Local	\$ 24,939,661	\$ 24,939,661	\$ 24,844,201	\$ 22,479,530
State	3,769,627	4,085,473	4,085,473	3,924,820
Federal	-	-	-	-
<b>Total Revenue</b>	<b>28,709,288</b>	<b>29,025,134</b>	<b>28,929,674</b>	<b>26,404,350</b>
Principal & Interest	25,233,238	25,233,238	25,223,773	25,233,326
<b>Total Expenditures</b>	<b>25,233,238</b>	<b>25,233,238</b>	<b>25,223,773</b>	<b>25,233,326</b>
Surplus/(Deficit)	<u>\$ 3,476,050</u>	<u>\$ 3,791,896</u>	<u>\$ 3,705,901</u>	<u>\$ 1,171,024</u>
Fund Balance	\$ 16,033,499	\$ 16,349,345	\$ 16,263,350	\$ 17,434,374

# 2025-2026 Proposed Budget

## SCHOOL NUTRITION

	2024-25 Original Budget	2024-25 Final Amended	2024-25 Projected Actual	2025-2026 Proposed Budget
Local	\$ 2,450,000	\$ 2,450,000	\$ 2,776,072	\$ 2,605,000
State	135,000	135,000	128,192	35,000
Federal	5,540,000	5,540,000	5,502,945	5,600,000
<b>Total Revenue</b>	<b>8,125,000</b>	<b>8,125,000</b>	<b>8,407,209</b>	<b>8,240,000</b>
Salaries & Benefits	4,672,477	4,026,477	3,946,053	4,552,432
Contracted Services	337,000	127,000	103,701	125,000
Supplies & Materials	4,265,500	4,641,458	4,520,179	4,507,000
Operating Costs	32,000	37,000	32,360	37,000
Principal & Interest	-	-	-	-
Capital Outlay	800,000	975,042	832,344	250,000
<b>Total Expenditures</b>	<b>10,106,977</b>	<b>9,806,977</b>	<b>9,434,637</b>	<b>9,471,432</b>
<b>Surplus/(Deficit)</b>	<b>\$ (1,981,977)</b>	<b>\$ (1,681,977)</b>	<b>\$ (1,027,428)</b>	<b>\$ (1,231,432)</b>
Fund Balance	\$ 2,885,023	\$ 3,185,023	\$ 3,839,572	\$ 2,608,140
Months Operating		3.90	4.88	3.30

# Discussion

