

2025-26 BUDGET PRESENTATION #3

Review of Assessment of Staffing Needs & Legislative Session Overview

Calallen ISD | June 9, 2025



ALL ABOARD!



WHERE ARE WE HEADED?....



BUDGET ROADMAP

2025-26 | CALALLEN ISD



1

SET BUDGET PRIORITIES

DEMOGRAPHIC STUDY

2

3

ASSESSMENT OF STAFFING NEEDS

BUDGET COLLABORATION

4

5

ADOPT BUDGET RECOMMENDATIONS

BUDGET BUS STOPS



Set Budget Priorities

- Administration, Principals, & Directors – January 31, 2025
- Board Workshop – February 3, 2025



Demographic Study

- Board Meeting – March 3, 2025



Assessment of Staffing Needs

- Administration, Principals, & Directors – March - June 2025



Budget Collaboration


- Ongoing Meetings in Spring 2025
- Board Meetings – Summer 2025

Adopt Budget Recommendations

- Special Board Meeting – August 25, 2025



BUDGET CALENDAR

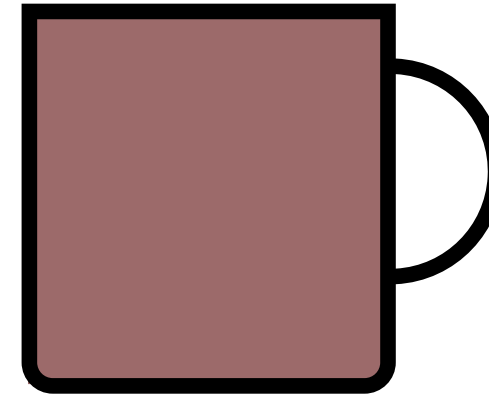
<div> <div> BUDGET ROADMAP 2025-26 CALALLEN ISD </div>  </div>					<div> CALALLEN ISD BUDGET CALENDAR FISCAL YEAR 2025-2026 <i>Tax Year 2025 and Fiscal Year 2026</i> </div>				
Budget Roadmap	Timeframe	Board Meeting Dates	Action Needed	Responsible Parties					
Budget Stop #1	Early 2025	February 3, 2025 Special Meeting	<i>Budget Presentation #1</i> Mid-Year Review of 2024-2025 Budgets Planning for 2025-2026 Budgets Set Budget Priorities	Supt/Asst Supt Board of Trustees					
Budget Stop #2	March	March 3, 2025 Regular Meeting	<i>Budget Presentation #2</i> Receive Demographic Study Results	Supt/Asst Supt					
Budget Stop #3	March - June		Assessment of Staffing Needs	Supt/Asst Supt Director of HR Principals and Directors					
	June	June 9, 2025 Regular Meeting	<i>Budget Presentation #3</i> Review Assessment of Staffing Needs	Supt/Asst Supt Board of Trustees					
Budget Stop #4	April 30th		2025 <u>Estimated</u> Tax Values to CISD	Appraisal District					
	May - June		Review of 2024-2025 Budgets & Estimate Actuals Release 2025-2026 Budgets to Campuses & Departments Submission of 2025-2026 Budgets & Budget Requests	Supt/Asst Supt Principals and Directors					
	June	June 23, 2025 Special Meeting	<i>Budget Presentation #4</i> 89th Legislative Session Update Preliminary Budget Information & Compensation Plan	Supt/Asst Supt Board of Trustees					
	July	July 14, 2025 Regular Meeting	<i>Budget Presentation #5</i> Adopt Compensation Plan & Raises for 2025-2026	Supt/Asst Supt Board of Trustees					
	July 25th		2025 <u>Certified</u> Tax Values to CISD	Appraisal District					
	Early August		Tax Value Data Collection Due to TEA TEA Issues Tier 1 Tax Rate for the District	Assistant Superintendent TEA					
	Early August	August 11, 2025 Regular Meeting	<i>Budget Presentation #6</i> Presentation of Notice to Set Tax Rate and Preliminary Budget <i>*Board may adopt a tax rate lower than what is published</i>	Supt/Asst Supt					
Budget Stop #5	Mid August	August 14, 2025	Notice of Hearing to Set the Tax Rate and Adopt the Budget PUBLISHED in Corpus Christi Caller Times <i>*Must be published 10-30 days before hearing, 2025-2026 deadline August 15, 2025</i>	Assistant Superintendent					
	Late August	August 25, 2025 Special Meeting	<i>Budget Presentation #7</i> Conduct Hearing to Set the Tax Rate and Adopt the Budget Conduct Special Meeting to Approve: Final Budget Amendments for 2024-2025 Set Tax Rate for Tax Year 2025 Adopt Budgets for 2025-2026	Supt/Asst Supt Board of Trustees					

SUMMARY OF BUDGET DEFICIT

CATEGORY	AMOUNT
2024-25 Deficit	(\$4,800,000)
30 Position Reduction	\$2,000,000
<i>Subtotal</i>	<i>(\$2,800,000)</i>

2025-26 ADOPTED BUDGET

Balanced



HOW DO WE GET THERE?



2025-26 BUDGET PRIORITIES

- Administration, Principals, Directors, & the Board collectively identified and adopted the following **DISTRICT BUDGET PRIORITIES**:

1.1 Academic Growth and Achievement

- Analyze the academic return on investment

1.3 Student participation in activities, clubs to build well-rounded citizens

- Maintain current extra-curricular offerings to support student attendance & enrollment

2.3 Competitive Compensation for Faculty and Staff

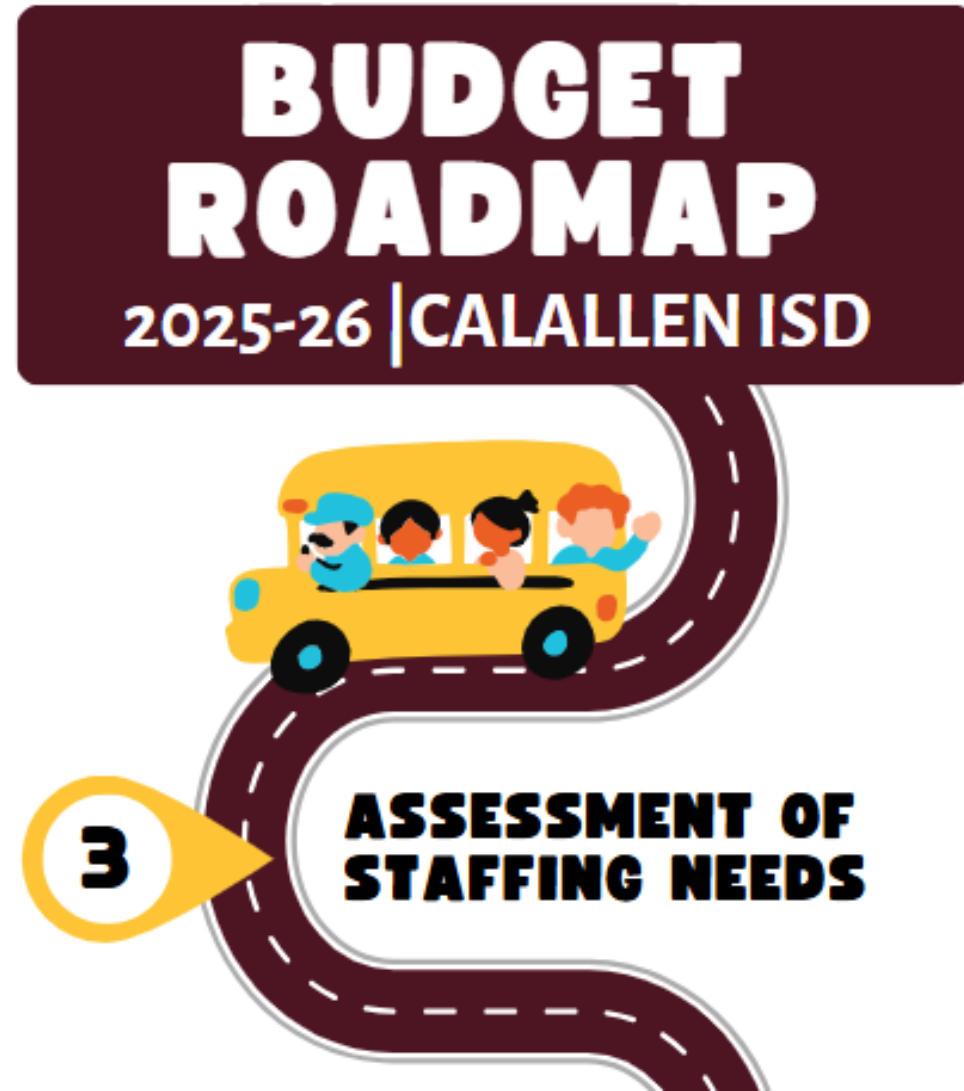
- Retention of high quality, effective staff

4.1 Strong Financial Stewardship

- Preserve the fund balance and long-term financial wellbeing

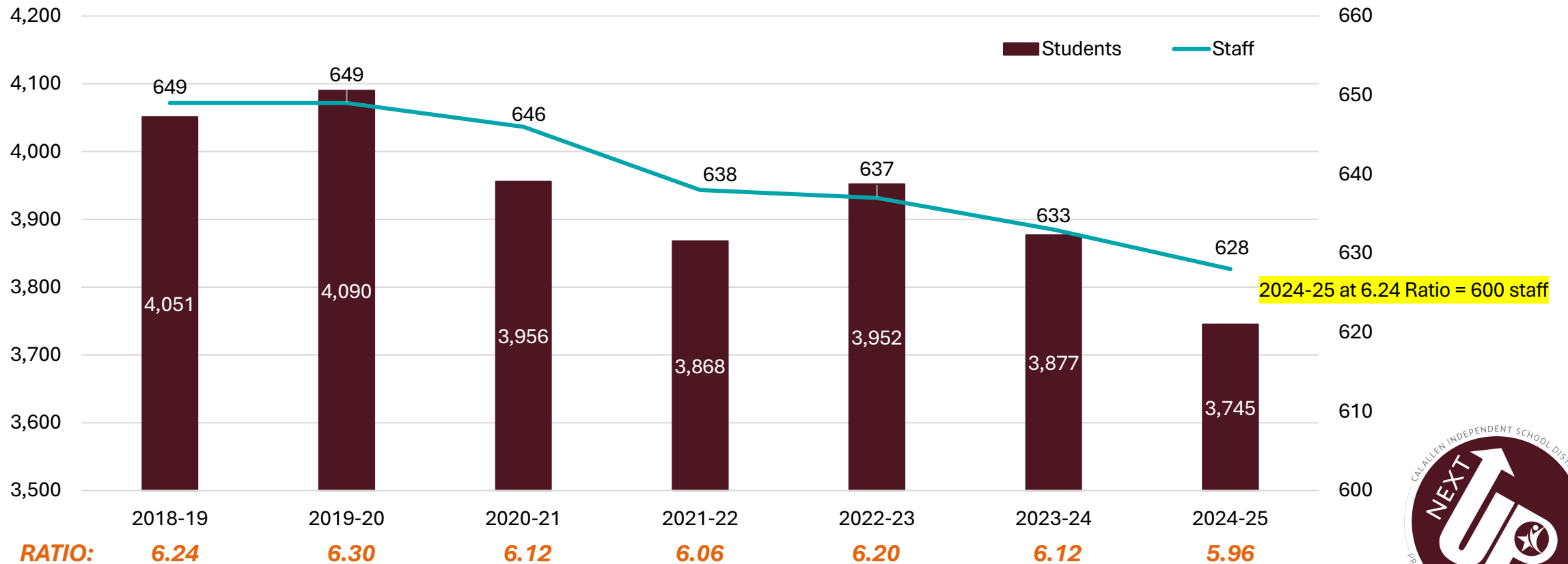


BUDGET STOP 3



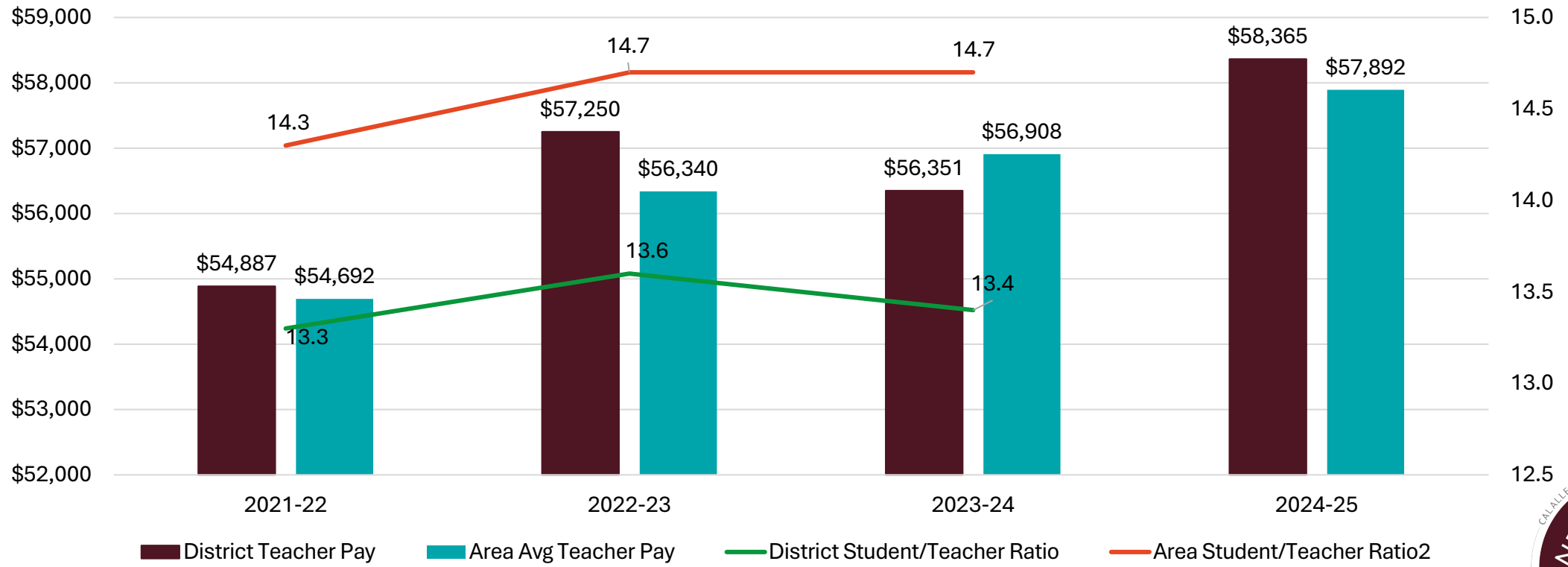
2025-26 AND BEYOND

Financial Well Being Report - Student vs. Staff Counts



2025-26 AND BEYOND

Area Teacher Pay & Student/Teacher Ratio Comparisons



DATA REVIEW - SUMMARY

TASB STAFFING RECOMMENDATIONS

CAMPUS/DEPT	TASB	DISTRICT
CHS	67.5	85.0
CMS	48.6	65.0
West	28.8	35.0
Magee	28.4	35.0
East	34.8	44.0
Wood River	31.8	40.0
Custodial	32.4	29.0
Maintenance	13.6	17.0
Technology	7.1	7.0
Transportation	31.2	30.0

BUDGET DATA

PER PUPIL	2021-22	2022-23	2023-24	2024-25
Fall Enrollment	3,868	3,952	3,887	3,745
Payroll	\$8,536	\$8,995	\$9,294	\$9,884
Other Budgets	\$2,595	\$2,707	\$2,682	\$2,447
Total	\$11,131	\$11,701	\$11,975	\$12,361



2025-26 STAFFING REDUCTIONS

CAMPUS	POSITION	FTEs REDUCED	24-25 SALARY BUDGET	24-25 BENEFIT BUDGET	24-25 TOTAL BUDGET
Central Admin	Central Admin	0.5	\$32,021	\$6,212	\$38,234
Secondary	Teacher	7.5	\$413,295	\$53,415	\$466,710
Secondary	Other	0.5	\$22,602	\$5,718	\$28,320
Elementary/Inter	Teacher	6.0	\$475,989	\$65,768	\$541,758
Elementary/Inter	Other	2.0	\$97,526	\$18,713	\$116,239
Grand Totals		18.5	\$1,041,435	\$149,826	\$1,191,261

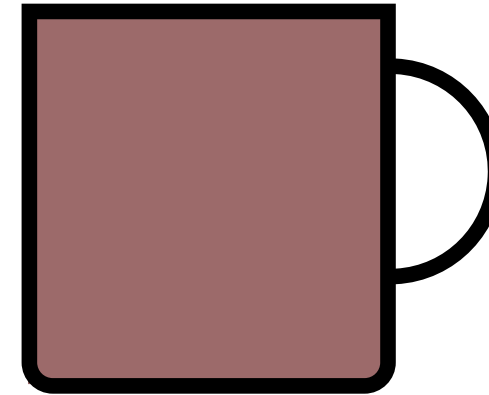


SUMMARY OF BUDGET DEFICIT

CATEGORY	AMOUNT
2024-25 Deficit	(\$4,800,000)
30 Position Reduction	\$1,200,000
<i>Subtotal</i>	<i>(\$3,600,000)</i>

2025-26 ADOPTED BUDGET

Balanced



HOW DO WE GET THERE?



BUDGET STOP 4

BUDGET ROADMAP 2025-26 | CALALLEN ISD



**BUDGET
COLLABORATION**

4



89th LEGISLATIVE SESSION

Overview of the Major School District Funding Related Bills from the Regular Session



89th LEGISLATIVE SESSION

- This is intended to be a very high-level overview of only the major **School District Funding related bills that have signed by the Governor**. A full Legislative Update will be presented during the June 23, 2025 Special Board Meeting.
- Senate Bill 2: Education Savings Accounts
- Senate Bill 4/House Bill 9: Property Tax
- House Bill 2: School Funding



SB 2: EDUCATION SAVINGS ACCTS

- **\$1 BILLION** to create the *Education Savings Account Program*
 - Begins in 2026-2027 School Year
 - No Hold Harmless for School Districts
 - Special Education Students
 - School Districts are required to conduct full evaluations
 - If eligible, can request services from School Districts
 - Texas Comptroller charged with establishing and administering
 - May 15, 2026 rule setting deadline



SB 4/HB 9: PROPERTY TAX

- Increases **Homestead Exemption** from \$100,000 to **\$140,000**
- Increases **Over 65 Homestead Exemption** from \$10,000 to **\$60,000**
- Increases **Business Personal Property Exemption** from \$2,500 to **\$125,000**
- Three Constitutional Amendments on November 2025 Ballot
- Hold Harmless for Loss of Local Revenue (Only Homestead Exemptions)
- No Additional Tax Rate Compression



HB 2: SCHOOL FINANCE

- **\$8.5 BILLION** in New Public Education State Spending - Largest Single Increase

\$1.3B New Allotment for Basic Costs (ABC)

\$300M for Small & Mid-Size Schools

\$430M for School Safety

\$850M to Overhaul Special Education Funding

\$4.2B for Large Teacher Pay Increases

\$500M for Non-Administrative Staff Increases

\$677M for Early Learning Programs

\$153M for Career & Tech (CTE)

\$135M for Teacher Prep & Certification



HB 2: SCHOOL FINANCE

- **MAJOR CHANGES TO FUNDING FORMULAS:**
- Basic Allotment Increase of **\$55** per ADA
- New Allotment for Basic Costs (ABC) **\$106** per enrolled student
- Prescribed Teacher Pay Raises - Amount per Teacher scaled to enrollment
- Support Staff Retention Allotment of **\$45** per ADA
- New Regional Insurance Allotment of **\$1M** for Calallen ISD



HB 2: SCHOOL FINANCE

- **\$4.0 MILLION*** Increase in Funding for Calallen ISD
- Teacher Retention Allotment:
 - For School Districts with 5,000 or fewer students:
 - \$4,000 Teacher Raises with 3-4 years experience
 - \$8,000 Teacher Raises with 5+ years experience
- Support Staff Retention Allotment:
 - \$45 per ADA for salary increases to non-administrative staff

**Based on TASBO calculations, subject to change as District Administration calculates utilizing actual District Data*



HB 2: SCHOOL FINANCE

- **\$4.0 MILLION*** Increase in Funding for Calallen ISD fr FY 2025-26
- Considerations
 - Mandated Raises account for **\$2.0 MILLION** of the increase in funding
 - Teacher Retention Allotment & Support Staff Allotment **does not cover employer benefits**
 - Cost of providing **raises to all other staff** (Auxiliary Staff, Teachers 0-2 years, Assistant Principals, Principals, Directors, etc.)

**Based on TASBO calculations, subject to change as District Administration calculates utilizing actual District Data*

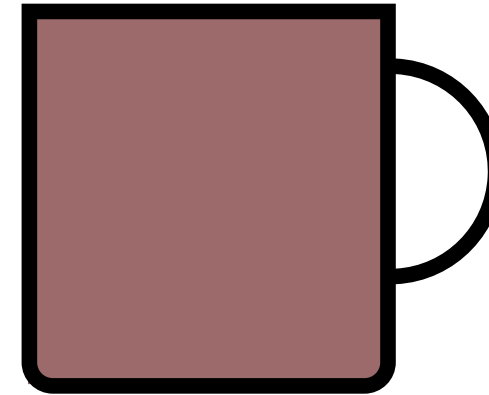


SUMMARY OF BUDGET DEFICIT

CATEGORY	AMOUNT
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30 Position Reduction	\$1,200,000
Subtotal	(\$3,600,000)
HB2 New Funding*	\$2,000,000
Subtotal	(\$1,600,000)

2025-26 ADOPTED BUDGET

Balanced



HOW DO WE GET THERE?

**Based on TASBO calculations, subject to change as District Administration calculates utilizing actual District Data*

**Considerations for the HB2 New Funding include 15% payroll benefits for mandated raises and cost of raises for all other employees*



BUDGET CALENDAR REQUEST

- **JUNE 23, 2025 SPECIAL MEETING**
 - Legislative Update & Limited Budget/Compensation Information
- **JULY 14, 2025 REGULAR MEETING**
 - Budget/Compensation Information
- **JULY 28, 2025 SPECIAL MEETING***
 - Adopt Compensation Plan & Employee Raises
- **AUGUST 11, 2025 REGULAR MEETING**
 - Presentation of Budget & Tax Rate Notice Information
- **AUGUST 25, 2025 SPECIAL MEETING**
 - Adopt Budget & Tax Rate



**QUESTIONS,
COMMENTS,
CONCERNS?**

