

Godley ISD Special Board Meeting

WE BELIEVE!
GODLEY ISD!

June 9, 2025

BUDGET WORKSHOP

Mission: Inspire, Empower, & Challenge ALL Learners to Lead, Grow, & Serve.



Budget Priorities

- Ensure current staff positions are secure through proposing a balanced budget.
- Continue to invest in the safety and security of the district, including technology protections.
- Increase pay across the entire staff while protecting the existing and future fund balance.



Agenda

- Review of Questions from May 20th
- Pending Legislation Impacts
- Salary Increases
- Updated Property Values and Tax Rates
- Updated Proposed Budgets for 2025-2026
- Next Steps in Budget Calendar



Review from May 20th

- Information and answers requested from the last workshop were posted to the shared Google spreadsheet.



Pending Legislation Impacts

HB 2: School Finance

- Classroom Teachers will receive a:
 - \$4,000 raise if they are on scales 3-4
 - \$8,000 raise if they are on scales 5+
 - First- and second-year teachers are not eligible for raises under the new system, known as the Teacher Retention Allotment. The raises for more experienced teachers are permanent, not one-time bonuses.
- TIA changes not effective until 2026-2027



Pending Legislation Impacts

HB 2: School Finance

- If a staff member is not a classroom teacher, they will not generate or receive the previously mentioned raises.
- Instead, the new law gives districts \$45 per adjusted ADA (reg prog allot + small/mid allot / basic allot) that we can only use to increase the salaries of school counselors, librarians, nurses and other non-administrative support staff, as well as the teachers who do not qualify for raises under the new retention allotment.



Pending Legislation Impacts

HB 2: School Finance

- New formula for Special Education funding based on intensity instead of a set weight amount, but will not be changed until 2026-2027 (it has to be \$250 million more than what was allocated in 2025-2026).
- Creates an allotment of \$1,000 per initial SPED evaluation.



Pending Legislation Impacts

HB 2: School Finance

- Revises or creates weighting, such as:
 - Early Education Allotment
 - Basic Allotment (BA + GYIA, set at \$55)
 - Small and Mid-Size Allotment
 - School Safety Allotment (\$20, \$33,540)
 - Allotment for Basic Costs (ABC, \$105)
 - Golden Penny Yield (now frozen at \$129.52)
 - Early Literacy Allotment (K-3, \$250)



Pending Legislation Impacts

HB 2: School Finance

- Adds/changes programs, such as:
 - Tuition Based Pre-K and free Pre-K for teachers
 - Teacher prep reimbursement programs
 - DOI prohibitions future and retroactive
 - Vacant position posting (now 5 days)
 - Board policy regarding FMLA provisions
 - Math Academy for K-3 Teachers
 - School Facilities Usage Report



Pending Legislation Impacts

HB 4: Increased Homestead Exemption

- Both of these items will only be applicable if voters approve the measures in November.
- Homestead exemption would increase to \$140,000, from \$100,000.
- Homeowners 65 or older or those with disabilities would see an increase as well.
- Business owners could be exempted up to \$125,000 of businesses' inventory.



Pending Legislation Impacts

HB 4: Increased Homestead Exemption

- Numbers to impact appraisals will not be released until July 25th by CADs.
- Makes it almost impossible to estimate what the total impact will be on values, including the State Valuation from the Property Value Study (PVS) performed by the Comptroller.
 - Our Johnson CAD Board previously verbally promised to re-appraise properties in response to the State study, as outlined in the 3.1 Appraisal Frequency portion of their reappraisal plan.



Pending Legislation Impacts

HB 4: Increased Homestead Exemption

- Numbers from the PVS will not be released until January 31, 2026.
- Similar to what happened with the change to \$100,000 HSE, so there is some precedent on how the values might be calculated.
- TEA and TASBO have tools and consultants to help estimate, but will never be exact.
- Biggest change in funding calculations if incorrect...



Pending Legislation Impacts

SB 2: School Vouchers

- Will launch at the beginning of the 2026-2027 school year, with state officials expected to begin building the structure in coming months.
- Impacts currently unknown to GISD, but there is no hold harmless for students lost.



Proposed Salary Increases

Proposed Salary Increases

- Still awaiting guidance from TEA on how some of the items will be implemented.
- Still awaiting guidance on how Summary of Finance calculations will be handled, which will generate the revenue needed to make these decisions.



Proposed Salary Increases

Proposed Salary Increases

- There will need to be an update to all scales:
 - Teachers
 - Hourly Staff
 - Other Staff, non-Admin
- Goal is to bring those to you for consideration for the July 21st meeting.
- General thought is that it will cost about \$2.1 million to provide raises to staff (\$3k+ avg)



Proposed Salary Increases

These are approximate calculations and not intended to be taken as proposed or the only options available.

Salary Scale	Low Option	Middle Option	High Option
3-4 Yrs on Teacher Pay Scale	\$4,000	\$4,000	\$5,000
5+ Yrs on Teacher Pay Scale	\$8,000	\$8,000	\$10,000
Hourly Pay Scale	\$0.15/hr (est. \$2,500 annually)	\$0.25/hr (est. \$2,500 annually)	\$0.45/hr (est. \$6,500 annually)
Paraprofessional Pay Scale	\$1,500 (5+ average)	\$3,000 (5+ average)	\$5,000 (5+ average)
Approximate Budget Increase	\$1,850,000	\$2,100,000	\$3,000,000



Updated Property Values and Rates

No changes from prior month:

- Awaiting the Certified Values on July 25th that will have the comparison between \$140,000 HSE and the \$100,000 HSE (along with the other HSE changes)
- MCR will be dependent on the values and will be certified by TEA no later than August 6th.



Preliminary Notice

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Godley Independent School District will hold a public meeting at 6:00 p.m., Monday, June 16th, 2025 in Godley 6th Grade Campus, 409 N Pearson Godley, Texas, 76044. The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$ 0.7722 /\$100 (proposed rate for maintenance and operations)
School Debt Service Tax
Approved by Local Voters \$ 0.50000 /\$100 (proposed rate to pay bonded indebtedness)

If the tax rate considered at our August meeting is less than the published rate, then we do not have to repost.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$ 0.78690	\$ 0.50000 *	\$ 1.28690	\$ 8,251	\$ 6,500
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.85481	\$ 0.52205	\$ 1.37686	\$ 7,717	\$ 6,449
Proposed Rate	\$ 0.77220	\$ 0.50000 *	\$ 1.27220	\$ 8,563	\$ 6,682

* The interest & sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or bond. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$ 355,377	\$ 375,439
Average Taxable Value of Residences	\$ 255,377	\$ 287,464
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.28690	\$ 1.27220
Taxes Due on Average Residence	\$ 3,286.45	\$ 3,657.12
Increase (Decrease) in Taxes		\$ 370.67

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.27220. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.27220.



2025-2026 Proposed Budget

Changes:

- 10 and 11 month contracts: Step raises will be removed and replaced with a future pay scale raise in 25-26, as considered by the Board as a budget amendment in July or August, dependent on guidance from TEA.
- 12 month contracts: Proceed with step raises in 25-26 since they are not included in the increase requirements that are provided by HB 2.
- No other decisions are changing due to uncertainty with the implementation of HB 2 and other legislation that impacts schools.

Still a balanced budget!



2025-2026 Proposed Budget

2025-2026 Proposed Budget

	Object Code	General Fund %	General Fund		Food Service		Debt Service Funds		Total All Funds	Total All Funds	
Estimated Revenues:											
Local Taxes	5710	41%	\$	15,915,480	\$	-	\$	10,277,219	\$	26,192,699	50.53%
Other Local Revenue	5700	1%	\$	525,000	\$	560,500	\$	225,000	\$	1,310,500	2.53%
State Revenue	5800	57%	\$	22,549,662	\$	28,000	\$	500,000	\$	23,077,662	44.52%
Federal Revenue	5900	1%	\$	245,000	\$	1,011,000	\$	-	\$	1,256,000	2.42%
Total Estimated Revenue		100.00%	\$	39,235,142	\$	1,599,500	\$	11,002,219	\$	51,836,861	100%
Estimated Expenditures:											
6100 Payroll Costs	6100	76.65%	\$	30,074,525	\$	823,500	\$	-	\$	30,898,025	59.83%
6200 Contracted Services	6200	6.86%	\$	2,690,533	\$	12,300	\$	-	\$	2,702,833	5.23%
6300 Supplies & Materials	6300	4.95%	\$	1,943,752	\$	1,005,474	\$	-	\$	2,949,226	5.71%
6400 Other Operating Costs	6400	11.07%	\$	4,344,482	\$	6,250	\$	-	\$	4,350,732	8.43%
6500 Debt Service	6500	0.46%	\$	181,850	\$	-	\$	10,547,088	\$	10,728,938	20.78%
6600 Capital Outlay	6600	0.00%	\$	-	\$	10,000	\$	-	\$	10,000	0.02%
Total Estimated Expenditures		100.00%	\$	39,235,142	\$	1,857,524	\$	10,547,088	\$	51,639,754	100%
Other Revenue	7900		\$	-	\$	-	\$	-	\$	-	
Other Expenses	8900		\$	-	\$	-	\$	-	\$	-	
Add/(Use) of Revenue over Expenditures			\$	-	\$	(258,024)	\$	455,131	\$	197,107	



2025-2026 Proposed Budget

Function Code	Estimated Expenditure by Function and Object:		General Fund	Food Service	Debt Service Funds	Total All Funds	Total All Funds
11 Instruction	48.92%	\$	19,194,622			\$ 19,279,028	46.92%
12 Library & Media	1.58%	\$	621,644			\$ 631,644	1.54%
13 Curriculum Development	1.95%	\$	763,467			\$ 763,467	1.86%
21 Instructional Leadership	0.83%	\$	326,461			\$ 326,461	0.79%
23 School Leadership	5.42%	\$	2,127,599			\$ 2,127,599	5.18%
31 Guidance & Counseling	2.10%	\$	822,586			\$ 837,586	2.04%
32 Social Work Services	0.22%	\$	84,909			\$ 84,909	0.21%
33 Health Services	0.96%	\$	375,797			\$ 395,797	0.96%
34 Transportation Services	4.14%	\$	1,623,352			\$ 1,623,352	3.95%
35 Food Services	0.00%			\$ 1,857,524		\$ 1,867,524	4.54%
36 Co/Extra-Curricular Activities	2.84%	\$	1,114,840			\$ 1,114,840	2.71%
41 General Administration	4.26%	\$	1,672,908			\$ 1,672,908	4.07%
51 Maintenance & Operation	14.31%	\$	5,615,111			\$ 5,610,705	13.65%
52 Safety & Security	1.55%	\$	608,830			\$ 608,830	1.48%
53 Data Processing Services	3.05%	\$	1,196,166			\$ 1,196,166	2.91%
71 Debt Service	0.46%	\$	181,850		\$ 10,547,088	\$ 10,728,938	0.44%
81 Facilities & Construction		\$	-			\$ -	
93 Shared Service Arrangements	6.56%	\$	2,575,000			\$ 2,575,000	6.27%
99 Tax Collection	0.84%	\$	330,000			\$ 330,000	0.80%
Total Expenditures	100%	\$	39,235,142	\$ 1,857,524	\$ 10,547,088	\$ 51,639,754	100%



Next Steps

2025-2026 School Year

- June 16, 2025: Consider and approve the 24/25 Final Budget
Consider and adopt the 25/26 Budget
- July 21, 2025: Consider new Salary Scales and Amendment*
- July 25, 2025: Receive Final Certified Tax Values
- August 1, 2025: Receive Final MCR (Tier I Tax Rate) from TEA
- August 18, 2025: Consider and adopt the 2025 GISD Tax Rate
and the 2025 Hill College Tax Rate
Consider new Salary Scales and Amendment*

Questions and Comments