BUDGET ROADMAP
2025-26 | CALALLEN ISD

1. SET BUDGET PRIORITIES
2. DEMOGRAPHIC STUDY
3. ASSESSMENT OF STAFFING NEEDS
4. BUDGET COLLABORATION
5. ADOPT BUDGET RECOMMENDATIONS

CALALLEN ISD BUDGETING GUIDELINES

Fiscal Year 2025-2026

CALALLEN ISD
BUDGETING GUIDELINES – FISCAL YEAR 2025-2026

Budgeting is the process of allocating resources to the prioritized needs of an entity, and includes reviewing past budgets, setting goals, updating revenue projections, and compiling expense allocations. The budget must also consider factors like attendance and enrollment, state and federal policies, local property taxes, and special education requirements. Budgets describe the District's plan for the upcoming year and allow District Administration to translate sometimes intangible missions, operations and objectives into reality. District Administrators are expected to operate within the confines of the board approved budget. The Superintendent & Assistant Superintendent are responsible for the oversight and management of the District budget. However, funds allocated to campuses and departments comprise a large portion of the District budget. Therefore, District Administration needs to work closely with Campus Principals and Department Directors to ensure an effective and efficient budget process.

Section 1. District Beliefs

Section 2. Budget Priorities

Administration, Principals, Directors, & the School Board collectively identified and recommend the following District Budget Priorities from the Board adopted balanced scorecard for the 2025-2026 Fiscal Year:

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 extracurricular 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

Section 3. Budget Approach

The District utilizes a multi-layered approach to budgeting.

- Line-Item Budgeting
    - o "Historical" approach
    - o Most widely utilized
    - o Budget requests are based on historical expenditure levels plus/minus percentages for known changes in costs
- Site Based Budgeting
    - o Shifts decision-making responsibilities from Administration to the Campuses and Departments
    - o Campuses and Departments are allocated an amount of money based on defined criteria, then given authority over the allocation of those funds to support the initiatives for their department
    - o The main advantage of site-based budgeting is that it allows school personnel to make budgetary decisions for their own Campuses and Departments
- Outcome Based Budgeting
    - o Links the allocation of resources to outcomes
    - o The goal is to use resources on services/activities which use them most effectively
    - o Funds are funneled toward meeting goals and objectives

Section 4. Budget Calendar

CALALLEN ISD
BUDGET CALENDAR
FISCAL YEAR 2025-2026
Tax Year 2025 and Fiscal Year 2026

Budget Roadmap	Timeframe	Board Meeting Dates	Action Needed	Responsible Parties
Budget Stop #1	Early 2025	February 3, 2025 Special Meeting	*Budget Presentation #1* 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	*Budget Presentation #2* 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	*Budget Presentation #3* Review Assessment of Staffing Needs	Supt/Asst Supt Board of Trustees
Budget Stop #4	April 30th		2025 Estimated 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	*Budget Presentation #4* 89th Legislative Session Update Preliminary Budget Information & Compensation Plan	Supt/Asst Supt Board of Trustees
	July	July 14, 2025 Regular Meeting	*Budget Presentation #5* Adopt Compensation Plan & Raises for 2025-2026	Supt/Asst Supt Board of Trustees
	July 25th		2025 Certified 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	*Budget Presentation #6* Presentation of Notice to Set Tax Rate and Preliminary Budget *Board may adopt a tax rate lower than what is published	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 *Must be published 10-30 days before hearing, 2025-2026 deadline August 15, 2025	Assistant Superintendent
	Late August	August 25, 2025 Special Meeting	*Budget Presentation #7* 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

Section 5. Budget Expenditure Timeline

Calallen ISD
Budget Expenditure Timeline
2025-2026

09/01/25 New Budgets Open

09/08/25 Requisitions Open

05/01/26 – 07/30/2026 UIL, Travel, Consultants, Food are allowable expenditures

| Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug |

09/30/25 Last day to receive vendor invoices posted to FY 24-25

12/15/25 50% of Budget Expended

03/31/26 Budget Transfer Deadline

04/30/26 PO Deadline 90% of Budget Expended

08/01/26 Expenditures without a PO will be paid from new FY Budget

Section 6. Budget Responsibilities

Stakeholder	Role/Responsibility
Campus & Department Staff	• Serve as members of campus-based and department-based committees • Assist in identifying needs beyond allocated resources
Campus Principal & Department Directors	• Appoints members to campus-based and department-based committees • Serves as budget manager for the campus and department • Evaluates staffing needs • Submits preliminary budget • Completes Budget Request Proposal Form when needs are identified outside of the regular budget allocation • May serve on district-wide committees
Director of Human Resources	• Review and develop staffing formulas • Submits preliminary compensation plan and salary recommendations • Serves on district-wide committee
Director of Business Services	• Assists campuses and departments through the budget process • Compiles all district budgets into proposed budget • Communicates any revisions to appropriate groups • Serves on district-wide committee

Assistant Superintendent of Finance & Operations	• Serves as budget officer for the District • Directs district-wide committee • Develops and communicates budget process, guidelines, and calendar • Develops district revenue projections and expenditure allocations • Conducts final review of proposed district budget • Responsible for meeting statutory budget requirements
Superintendent	• Serves on district-wide committee • Conducts final review of proposed district budget • Submits proposed district budget to school board
School Board	• Reviews proposed District budget • Adopts compensation plan and salary recommendations • Conducts public hearing on the budget • Adopts official budget and tax rate

Section 7. Budget Allocations

Campus Budget Allocations
- The per-pupil allocation is based on the enrollment of the current fiscal year as reported through PEIMS Fall snapshot.
- Base Allocations:
  - Elementary Allocation = Enrollment x $85
  - Intermediate Allocation = Enrollment x $110
  - CMS Allocation = Enrollment x $135
  - CHS Allocation = Enrollment x $220
- Additional Allocations and Factors:
  - Special Programs – Campuses receive additional budget allocations for special programs (e.g. gifted and talented, economically disadvantaged, and special education). These allocations are based on enrollment of these special programs from the current fiscal year as reported through PEIMS Fall snapshot and the multipliers are tied to the state funding formula allotments.
  - Attendance Rate Factor
  - Academic Improvement Factor
  - Co-curricular Success Factor

Department Budget Allocations
- The per-pupil allocation is based on the enrollment of the current fiscal year as reported through PEIMS Fall snapshot, and other applicable district data such as building square feet, district vehicle count, and number of campuses.
- Base Allocations:
  - Athletics Allocation = CHS & CMS Enrollment x $220
  - Band Allocation = CHS & CMS Enrollment x $30
  - Curriculum Allocation = District Enrollment x $85
  - Safety & Security Allocation = District Enrollment x $50

- o Special Programs Allocation = District Enrollment x $25
- o Special Education Allocation = Special Education Enrollment x $70
- o Maintenance Allocation = District Building Square Footage x $0.90
- o Nursing Allocation = District Enrollment x $6
- o Operations Allocation = District Enrollment x $40
- o Technology Allocation = District Enrollment + District Staff x $140
- o Transportation Allocation = District Buses x $5,750, District Pickups/Vans x $2,875, District Trailers x $1,437.50
- • Additional Allocations and Factors:
  - o UIL Success Factor – Athletics (Sport Specific) & Band
  - o Special Programs & Academic Improvement Factor – Curriculum, Special Programs, and Special Education
  - o Additional Allocations – As requested

Section 8. Budget Preparation

Steps in Budget Preparation:
- • Identify the essential needs of the Campus or Department in alignment with the District Budget Priorities.
- • Use at least a 2-year history of budgets and actual expenditures to project forward and plan for next year's budget – forecasting.
- • Choose an approach to forecasting expenditures that can be documented and explained.
- • Don't forget to account for known increases in current items such as subscriptions, contracts, supplies, and materials
- • Keep a running list throughout the school year for budget considerations for next year, reference this list when building the budget
- • Campus principals should collaborate with campus staff to distribute the per-pupil allocation in accordance with the Campus Improvement Plan (CIP) and District Budget Priorities, and direct allocated resources to their most effective use to achieve campus goals.
- • Department Directors should collaborate with department staff to ensure allocation is distributed in accordance with the District Budget Priorities and direct allocated resources to their most effective use to achieve departmental and district goals.
- • Budget submissions should not exceed the budget allocation amount given to the Campus or Department.
- • Budget allocations given are intended to cover all operating costs of the Campuses and Departments (contracted services, supplies and materials, travel and other operating expenses). Operational costs include items initiated on purchase orders as well as items charged to the campus by journal entries (such as copiers and yellow bus trips).
- • Be mindful that budget transfers will only be allowed within the same function, therefore, you must ensure that you have budgeted adequate resources in each function for your campus or department. Cross function budget transfers will not be allowed after the budget adoption.

Section 9. Budget Entry

Campuses and Departments are required to enter and submit budgets in Skyward **on or before June 24, 2025**.

Skyward Budget Entry Instructions:

* Navigate to Skyward Business\Financial Management\Account Management\Budget Management\Budget Entry
* Ensure the Budget Entry screen filter is set to 'Budgets I have Access to'
* Find the budget template for your Campus or Department then click the button in the right margin 'Individual Budget Entry' to open the work file.
* There will be a column for the 2025-2026 working budget; there will also be a column for two years of history, including Original Budget, Revised Budget (reflects all requested budget transfers throughout the year), and FY Activity.
* Enter the working budget amounts for each account and continue until complete; update the allocations by account as needed.
* Working budget submissions should not exceed the budget allocation amount given to the Campus or Department.
* If user needs to exit budget entry before completing, click the button 'Save and Continue Later'
* When the budget entry is finalized, click the button 'Submit Budgetary Entries'.
* After entries have been submitted, additional entries may only be entered after the budget entry is reset; contact the Assistant Superintendent or Director of Business Service for a reset.
* Contact the Director of Business Services to have account descriptions updated, have a new account created, have the work-file reset, or any additional questions related to the budget entry process.
* To request additional funds, complete a Budget Request Proposal Form, attached all necessary and required documentation, and send it to the Assistant Superintendent for review and consideration by the Superintendent and Assistant Superintendent. (Please proceed with caution, limited extra funds available).

Section 10. Budget FAQs

1. What does the campus per-pupil allocation cover?
   * Examples of campus expenditures that may be covered by the allocation are shown below:
     o Contracted Services
     o Copier Usage Fees
     o Routine Equipment Repairs
     o Office, Counselor, Instructional Supplies
     o Employee & Student Travel
     o Field Trip Costs
     o Reading Materials
     o Library Books & Supplies
     o Dues, Fees, and Awards

2. What resources are provided by other campus-based departments or special revenue funds?
- The following is a partial list of instructional and extracurricular programs that may be covered by other departments or special revenue funds. If in doubt, contact the Special Programs Directors and Grant Managers to determine who is responsible for budgeting resources for a specific activity or initiative.
    - o Special Education
    - o Extracurricular Athletics
    - o Accelerated Education
    - o Gifted and Talented
    - o Bilingual/ESL
    - o Grant Specific Programs

3. Is a campus or department responsible for budgeting payroll costs?
- Salaries and benefits for district approved full-time positions are maintained by the Human Resources/Business Offices. These accounts should not appear on your budget templates or expenditure reports.
- Special Programs Directors and Grant Managers are responsible for all payroll accounts within their state or federal grant funds in collaboration with the Business Office and Human Resources.

4. Once the new fiscal year begins, am I able to move appropriations from one budget code to another?
- Beginning September 1st of the new budget year, budget transfers may be initiated by a campus principal or director as the need arises. The Director of Business Services shall approve and ensure that budget transfers are posted to the general ledger on a timely basis. **The transfers must be within the Campus or Department budget, within the same fund and within the same function**.