



Budget Workshop

May 19, 2025

Learning Objectives

- 2024-2025 Forecast Budget
 - Considerations
 - Forecast Budget
 - Revenues
 - Expenditures
- 2025-2026 Budget
- Day Care/PreK 3 Partnership
- Questions



2024-2025 Forecast Budget Considerations

- The following assumptions were used in developing the forecast for year ending August 31, 2025.
- Based on current law (i.e. - does not have any current legislative action included)
- All revenue is estimated either on known, historical, or funding template
- Funding template is based on an ESTIMATED ADA



2024-2025 Forecast Budget Considerations



- August revenue for 17 days students will be in school is based on 24-25 revenue
- Remaining expenditure budget will be cut by 3% with the exception of Transportation and Maintenance
- Salary accrual should be less than previous year despite accruing one more day since staff has and is being reduced



2024-2025 Forecast Budget

Assumptions are
an integral part of
the forecast.

	24-25 Revised Budget	24-25 Forecast Yearend	Over (Under) Budget
Revenues	\$39,375,526	\$42,612,218	\$3,236,692
Expenditures	<u>\$41,962,600</u>	<u>\$42,926,293</u>	<u>(\$963,693)</u>
Total	(\$2,587,074)	(\$314,075)	\$2,272,999



2024-2025 Forecast Revenues

Assumptions are
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the forecast.

Revenue Source	24-25 Revised Budget	24-25 YTD Activity	24-25 Forecast Final Revenue
Local	\$12,339,052	\$12,021,834	\$12,521,686
State	\$26,591,474	\$12,499,564	\$29,275,924
Federal	<u>\$445,000</u>	<u>\$99,192</u>	<u>\$814,608</u>
Total Revenues	\$39,375,526	\$24,620,590	\$42,612,218



2024-2025 Forecast Expenditures

Assumptions are an integral part of the forecast.

FC	Description	2024-25	2024-25	Encumbered	Unencumbered	Forecast Final
		Revised Budget	FYTD Activity	Amount	Balance	
11	INSTRUCTION	\$ 21,384,454	\$ 14,702,472	\$ 6,169,601	\$ 512,381	* \$ 21,971,282
12	INST. RESOURCES & MEDIA SVCS	\$ 382,391	\$ 207,669	\$ 85,714	\$ 89,008	* \$ 387,762
13	CURRICULUM DEV. & INST.STF DEV	\$ 95,352	\$ 17,237	\$ 3,465	\$ 74,651	* \$ 93,958
21	INSTRUCTIONAL LEADERSHIP	\$ 1,192,840	\$ 698,366	\$ 260,679	\$ 233,795	* \$ 1,214,903
23	SCHOOL LEADERSHIP	\$ 2,257,463	\$ 1,523,447	\$ 684,215	\$ 49,801	* \$ 2,324,249
31	GUIDANCE & COUNSELING	\$ 1,658,329	\$ 1,081,101	\$ 427,341	\$ 149,886	* \$ 1,692,512
32	SOCIAL WORK SERVICES	\$ 2,520	\$ 1,258	\$ 1,258	\$ 4	* \$ 11,120
33	HEALTH SERVICES	\$ 461,888	\$ 270,599	\$ 124,412	\$ 66,876	* \$ 497,644
34	PUPIL TRANSPORTATION	\$ 2,071,043	\$ 1,230,728	\$ 431,217	\$ 409,098	* \$ 2,093,872
35	FOOD SERVICES	\$ -	\$ 20,570	\$ -	\$ (20,570)	* \$ 20,570
36	COCURR./EXTRACURR.ACTIVITIES	\$ 1,663,027	\$ 1,045,726	\$ 297,303	\$ 319,999	* \$ 1,679,176
41	GENERAL ADMINISTRATION	\$ 2,000,436	\$ 1,266,953	\$ 466,523	\$ 267,260	* \$ 2,034,674
51	PLANT MAINTENANCE & OPERATIONS	\$ 5,754,449	\$ 3,803,304	\$ 907,250	\$ 1,043,895	* \$ 5,835,565
52	SECURITY & MONITORING SERVICES	\$ 747,566	\$ 424,580	\$ 165,851	\$ 157,135	* \$ 761,023
53	DATA PROCESSING SERVICES	\$ 926,377	\$ 715,416	\$ 183,921	\$ 27,040	* \$ 940,805
61	COMMUNITY SERVICES	\$ 238,542	\$ 101,415	\$ 36,673	\$ 100,453	* \$ 241,256
71	DEBT SERVICES	\$ 588,923	\$ 59,912	\$ 528,462	\$ 550	* \$ 588,923
72	INTEREST	\$ -	\$ -	\$ -	\$ -	* \$ -
73	BOND ISSUANCE COST & FEES	\$ -	\$ -	\$ -	\$ -	* \$ -
81	FACILITIES ACQ. & CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	* \$ -
93	PAYMENTS TO FISCAL AGENTS\MBRS	\$ 97,000	\$ -	\$ 97,000	\$ -	* \$ 97,000
95	PYMTS.TO JJAEP PROGRAMS	\$ -	\$ -	\$ -	\$ -	* \$ -
99	OTHER INTERGOVERNMENTAL CHARGE	\$ 440,000	\$ 270,517	\$ 169,483	\$ -	* \$ 440,000
		\$ 41,962,600	\$ 27,441,270	\$ 11,040,369	\$ 3,481,261	* \$ 42,926,293



2025-2026 Budget



- Received the estimated values
- Calculated Estimated Revenue (based on current law)
- Campus and department meetings occurring
- Salary Negotiations being built
- Reviewed contract length and length of duty for staff (# days working)
- Reviewed and made adjustments to stipend schedule based on market



2025-2026 Next Steps

- Complete Revenue Template
- Complete department budget meetings
- Review salary negotiations for staffing/stipends/extra-duty
- Combine salary negotiations and campus/department budgets into one budget
- Review, review, review



Day Care/PreK3 Partnership

- Day Care Center will be required to be open 10 hours per day
 - 4 hours for PreK
 - 6 hours for day care services to receive full funding from CCS
- 34 students (2 rooms) attending 90% (current attendance rate 82%) of the time will generate an estimated \$104,924 in half day funding from TEA
- 34 students qualifying for CCS will generate about \$102,000 per year
 - CCS has attendance requirements and will withdraw students from the program for not meeting the attendance requirement and retain the students qualification



Day Care/PreK3 Partnership Continued

- Cost to operate the day care \$230,000
 - Director, Teacher, and 3 child care givers, OT for mandatory 10 hour days
 - Curriculum, screeners
 - Snacks, Supplies
- Does not include paper goods, custodian, utilities, upkeep
- Projected deficit is \$45,000 for 25-26 considering student turnover, reduced ADA, and parent(s) no longer qualifying for the program.



Questions



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