

Fiscal Year 2025-2026 Proposed Budget Overview

Board Meeting



FY 2025-26

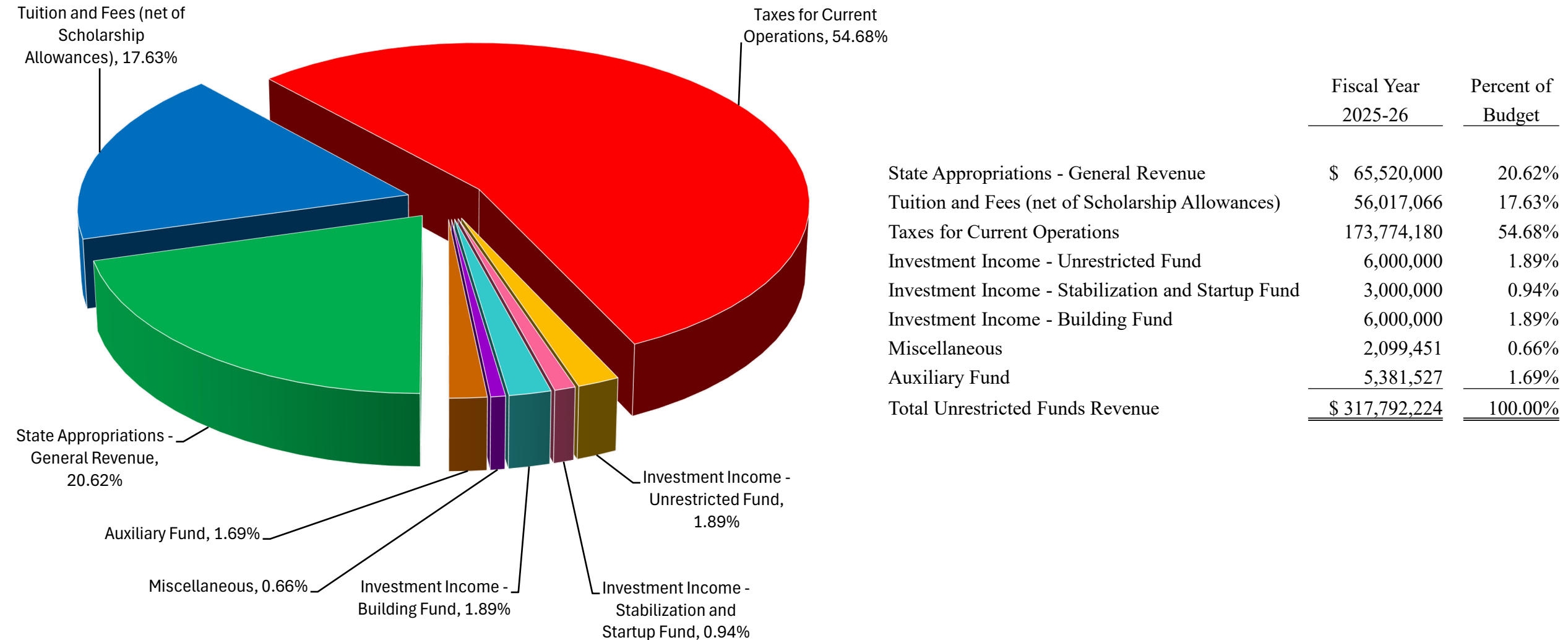
Revenue Budget Overview


Estimated Budget Data as of 8/4/25

Collin County Community College District Summary of Revenues and Expenses Fiscal Year Ending August 31, 2026

	2025-26 Budget	2024-25 Budget	Increase/ Decrease	Percent Change
Revenues				
Unrestricted Funds				
State Appropriations - General Revenue	\$ 65,520,000	\$ 62,347,954	\$ 3,172,046	5.09%
Tuition and Fees	73,517,066	70,862,982	2,654,084	3.75%
Scholarship Allowances	(17,500,000)	(15,500,000)	(2,000,000)	12.90%
Taxes for Current Operations	173,774,180	166,634,003	7,140,177	4.28%
Investment Income - Unrestricted Fund	6,000,000	5,000,000	1,000,000	20.00%
Investment Income - Stabilization and Startup Fund	3,000,000	2,000,000	1,000,000	50.00%
Investment Income - Building Fund	6,000,000	4,000,000	2,000,000	50.00%
Miscellaneous	2,099,451	1,688,000	411,451	24.38%
Auxiliary Fund	5,381,527	5,359,300	22,227	0.41%
Total Unrestricted Funds	317,792,224	302,392,239	15,399,985	5.09%
Restricted Funds				
Grants and Contracts	43,376,779	42,426,395	950,384	2.24%
State Allocation - On-behalf Benefits	14,002,850	12,455,716	1,547,134	12.42%
Investment Income & Tax Revenue - 2018/2020 GO Bonds	15,497,747	14,826,700	671,047	4.53%
Investment Income & Bond Proceeds - 2024 Revenue Bond	4,000,000	181,240,000	(177,240,000)	-97.79%
Total Restricted Funds	76,877,376	250,948,811	(174,071,435)	-69.37%
Transfers				
Transfer in - Unrestricted to Building Fund	-	1,500,000	(1,500,000)	-100.00%
Transfer in - Unrestricted (SAFAC) to Auxiliary Fund	550,000	461,000	89,000	19.31%
Transfer in - Unrestricted to Debt Service Fund - 2018/2020 GO Bonds	25,455,409	26,127,206	(671,797)	-2.57%
Transfer in - Unrestricted to Debt Service Fund - 2024 Revenue Bond	13,585,858	6,065,295	7,520,563	123.99%
Transfer in - Building to 2020 Bond Fund	-	3,306,093	(3,306,093)	-100.00%
Transfer in - Building to 2024 Revenue Bond Fund	-	5,974,537	(5,974,537)	-100.00%
Total Transfers	39,591,267	43,434,131	(3,842,864)	-8.85%
Total Revenues	\$ 434,260,867	\$ 596,775,181	\$ (162,514,314)	-27.23%

FY 2025-26 Budget - Unrestricted Revenue by Major Source





Proposed 2025-26 Budget Highlights – REVENUE

- **State Appropriations**
 - \$65.5 million – \$3.2 M increase of 5.1%
 - Continued monitoring of House Bill 8 funding mechanisms
- **Tuition and Fees**
 - \$2.7 million increase – 3.8%
 - Projecting 5% increase student credit hours
 - No increase in Tuition rates for Fall 2026 - \$65/\$125/\$200 (does not include student activity fee of \$2)
- **Property Taxes - Unrestricted**
 - \$7.1 million increase – 4.3%
 - Using the same rate as FY25 - \$0.08122
- **Investment Interest - Unrestricted**
 - \$4 million increase – 36.4%

FY 2025-26 Expense Budget Overview

Estimated Budget Data as of 8/4/25

Collin County Community College District Summary of Revenues and Expenses Fiscal Year Ending August 31, 2026

	<u>2025-26 Budget</u>	<u>2024-25 Budget</u>	<u>Increase/ Decrease</u>	<u>Percent Change</u>
Expenses				
Unrestricted Funds				
Instruction	\$ 124,504,804	\$ 123,944,133	\$ 560,671	0.45%
Public Service	114,419	169,574	(55,155)	-32.53%
Academic Support	33,891,712	33,668,335	223,377	0.66%
Student Services	25,056,785	24,003,366	1,053,419	4.39%
Institutional Support	65,664,186	62,540,946	3,123,240	4.99%
Operation and Maintenance of Plant	41,566,214	39,697,913	1,868,301	4.71%
Scholarship Allowances	(17,500,000)	(15,500,000)	(2,000,000)	12.90%
Auxiliary Fund	8,080,401	7,716,350	364,051	4.72%
Reserve for Supplemental Requests - Unrestricted Fund	5,340,238	8,400,354	(3,060,116)	-36.43%
Reserve for Supplemental Requests - Auxiliary Fund	85,000	37,500	47,500	126.67%
Stabilization and Startup Fund	2,700,000	600,000	2,100,000	350.00%
Building Fund	-	2,644,164	(2,644,164)	-100.00%
Total Unrestricted Funds	<u>289,503,759</u>	<u>287,922,635</u>	<u>1,581,124</u>	<u>0.55%</u>
Restricted Funds				
Grants and Contracts	43,376,779	42,426,395	950,384	2.24%
State Allocation - On-behalf Benefits	14,002,850	12,455,716	1,547,134	12.42%
Debt Service - 2018/2020 GO Bonds - Principal/Interest	40,953,156	40,953,906	(750)	0.00%
2020 Bond - Capital Project Expenses	54,764,900	30,686,217	24,078,683	78.47%
Debt Service - 2024 Revenue Bond - Principal/Interest	13,585,858	6,065,295	7,520,563	123.99%
2024 Revenue Bond - Bond Issuance & Capital Project Expenses	<u>73,799,030</u>	<u>43,502,483</u>	<u>30,296,547</u>	<u>69.64%</u>
Total Restricted Funds	<u>240,482,573</u>	<u>176,090,012</u>	<u>64,392,561</u>	<u>36.57%</u>

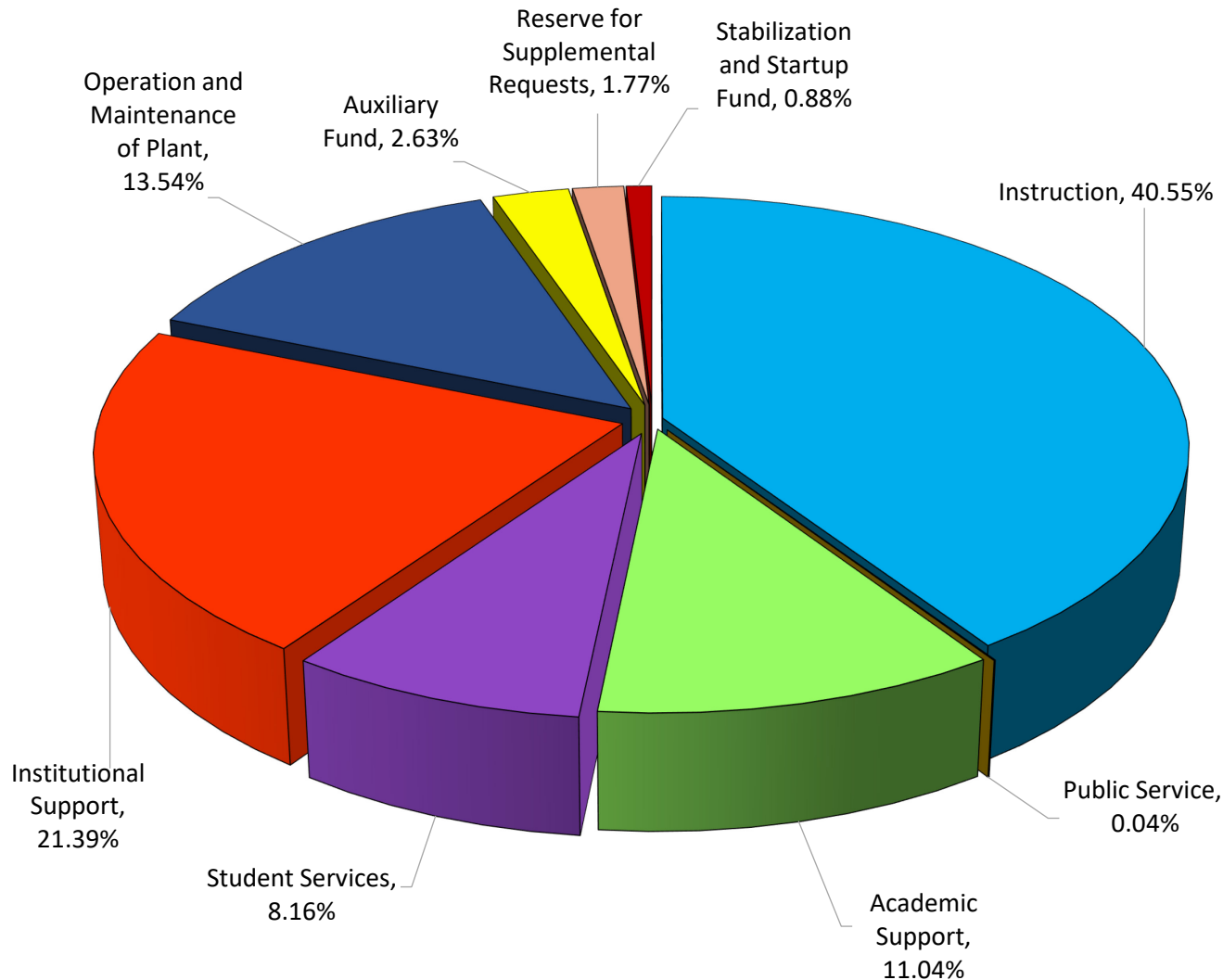
FY 2025-26 Expense Budget Overview

Estimated Budget Data as of 8/4/25

Collin County Community College District Summary of Revenues and Expenses Fiscal Year Ending August 31, 2026

	<u>2025-26 Budget</u>	<u>2024-25 Budget</u>	<u>Increase/ Decrease</u>	<u>Percent Change</u>
Expenses				
Transfers				
Transfer out - Unrestricted to Building Fund	-	1,500,000	(1,500,000)	-100.00%
Transfer out - Unrestricted (SAFAC) to Auxiliary Fund	550,000	461,000	89,000	19.31%
Transfer out - Unrestricted to Debt Service Fund - 2018/2020 GO Bonds	25,455,409	26,127,206	(671,797)	-2.57%
Transfer out - Unrestricted to Debt Service Fund - 2024 Revenue Bond	13,585,858	6,065,295	7,520,563	123.99%
Transfer out - 2020 Bond to Building Fund	-	278,633	(278,633)	-100.00%
Transfer out - Building to 2018/2020 GO Bonds Fund	-	3,027,460	(3,027,460)	-100.00%
Transfer out - Building to 2024 Revenue Bond Fund	-	5,974,537	(5,974,537)	-100.00%
Total Transfers	<u>39,591,267</u>	<u>43,434,131</u>	<u>(3,842,864)</u>	<u>-8.85%</u>
Subtotal Expenses	<u>569,577,599</u>	<u>507,446,778</u>	<u>62,130,821</u>	<u>12.24%</u>
Other Adjustments				
Depreciation and Amortization	31,720,583	26,177,164	5,543,419	21.18%
Bond Principal - 2018/2020 GO Bonds	(22,695,000)	(21,615,000)	(1,080,000)	5.00%
Bond Principal - 2024 Revenue Bond	(5,315,000)	-	(5,315,000)	100.00%
Capitalized Expenses - Unrestricted Funds	(5,812,245)	(12,950,698)	7,138,453	-55.12%
Capitalized Expenses - Supplemental Requests	(1,467,922)	(2,124,904)	656,982	-30.92%
Capitalized Expenses - Building Fund Expenses	-	(1,222,863)	1,222,863	-100.00%
Capitalized Expenses - 2018/2020 GO Bonds	(54,764,900)	(30,686,217)	(24,078,683)	78.47%
Capitalized Expenses - 2024 Revenue Bond	<u>(73,799,030)</u>	<u>(42,994,094)</u>	<u>(30,804,936)</u>	<u>71.65%</u>
Total Other Adjustments	<u>(132,133,514)</u>	<u>(85,416,612)</u>	<u>(46,716,902)</u>	<u>54.69%</u>
Grand Total Expenses	<u>\$ 437,444,085</u>	<u>\$ 422,030,166</u>	<u>\$ 15,413,919</u>	<u>3.65%</u>
Change in Net Position	(3,183,218)	174,745,015	(177,928,233)	-101.82%

FY 2025-26 Budget - Unrestricted Expense by Function



	Fiscal Year 2025-26	Percent of Budget
Instruction	\$ 124,504,804	40.55%
Public Service	114,419	0.04%
Academic Support	33,891,712	11.04%
Student Services	25,056,785	8.16%
Institutional Support	65,664,186	21.39%
Operation and Maintenance of Plant	41,566,214	13.54%
Auxiliary Fund	8,080,401	2.63%
Reserve for Supplemental Requests	5,425,238	1.77%
Stabilization and Startup Fund	2,700,000	0.88%
Total per Chart	307,003,759	100.00%
Scholarship Allowances	(17,500,000)	
Total Unrestricted Funds Expense	<u>\$ 289,503,759</u>	



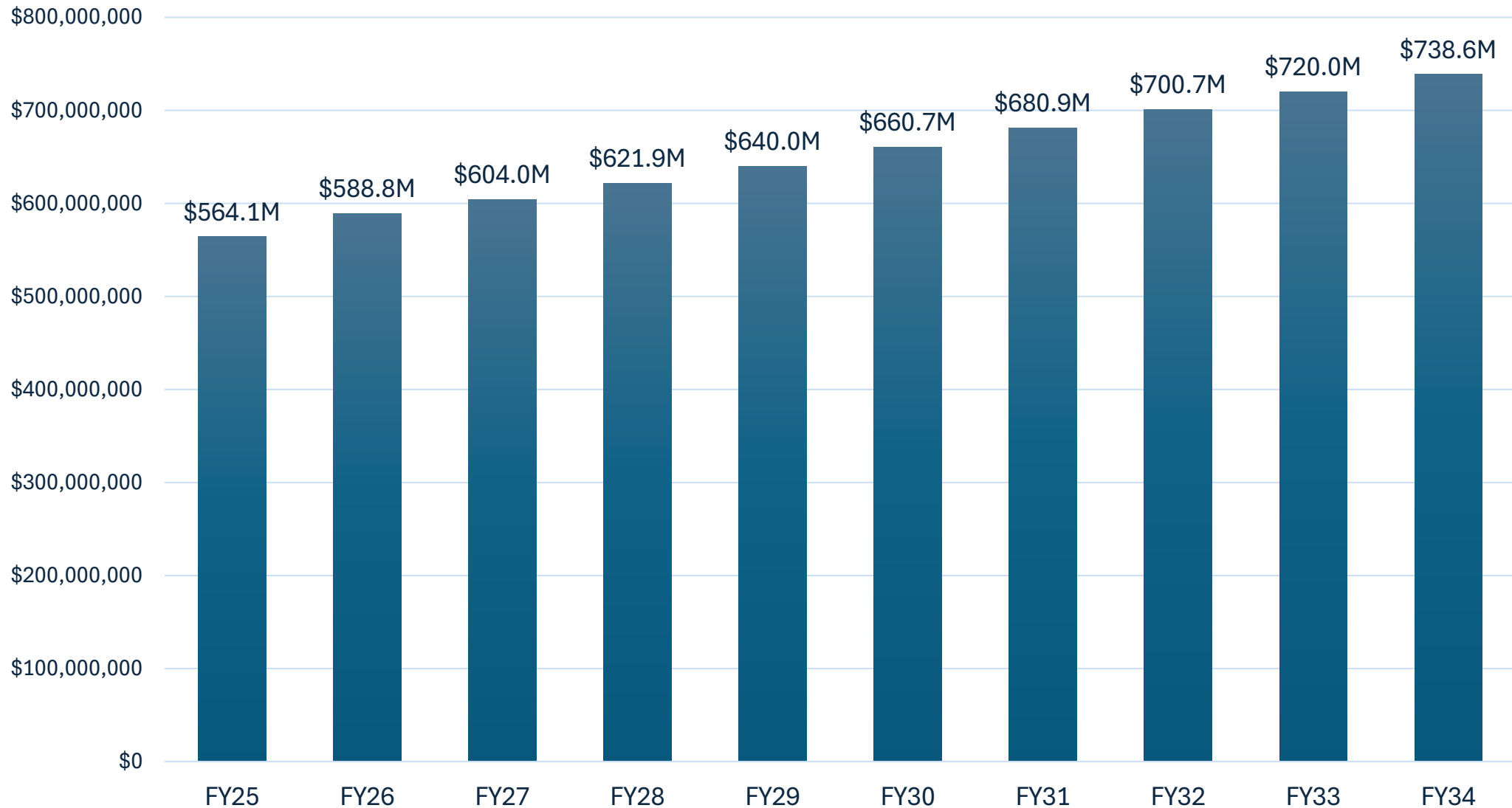
2025-26 Current Budget Cost Drivers – EXPENSES

- \$73.8M budget for Revenue Bond Projects & \$54.8M budget for 2020 Bond Project
- \$7.5M increase for Revenue Bond Debt Service – principal & interest
- \$2.7M for Startup – Frisco Health Sci Building
- Recommending 4% GPI increase for full-time faculty, staff, administration, part-time staff
- 8% increase in medical premiums
- Comp Study & other salary adjustments - \$4.2M
- \$3.5M decrease in Reserve budgets
- 21.2% increase in Depreciation Expense

FY26 Construction Projects

Project	Funding Source	FY26 Project Expenses
Plano Campus	2020 Bond Fund	\$54,764,900
Security Enhancements	2024 Revenue Bond Fund	\$4,000,000
Courtyard Center	2024 Revenue Bond Fund	\$288,100
	Unrestricted Fund	\$500,000
Collin Higher Education Center	2024 Revenue Bond Fund	\$5,725,925
	Unrestricted Fund	\$1,465,000
Frisco Health Science Building	2024 Revenue Bond Fund	\$49,418,500
Wylie CTE Building	2024 Revenue Bond Fund	\$14,366,505

Net Position Estimates for FY 2025 – FY 2034





Questions?