

A white calculator is positioned diagonally across the center of the image. It sits on a document that appears to be a budget worksheet, with various columns and numbers visible. A black pen lies horizontally behind the calculator. The entire scene is overlaid with a semi-transparent blue filter. The text 'Budget Workshop' is centered over the calculator in a large, white, sans-serif font.

Budget Workshop

May 27, 2025

Proven Financial Stewardship

✓ External Audit	❖ Zero Findings for past 10 years
✓ Balanced Budgets	❖ FY2018 to FY2023 ❖ Legislative inaction for current biennium FY2024 to FY2025
✓ Financial Integrity Rating System of Texas (FIRST)*	❖ Superior Rating since FY2018
✓ Credit Rating	❖ In 2021, Moody's Investors Service upgraded CISD's credit rating from A1 to Aa3 and has been maintained since
✓ High Caliber Annual Financial Statements	❖ CISD was first school district in the region to prepare an Annual Comprehensive Financial Report since Fiscal Year 2016
✓ Financial Accolades	❖ Certificate of Achievement for Excellence in Financial Reporting from GFOA – 8 Years ❖ Certificate of Excellence in Financial Reporting from ASBO – 8 Years ❖ Award of Excellence in Financial Management from TASBO – 3 Years (<i>First in the Region to receive award</i>) ❖ Purchasing Award of Merit from TASBO – 5 Years ❖ Texas Comptroller Transparency Star in Traditional Finances – 4 Years

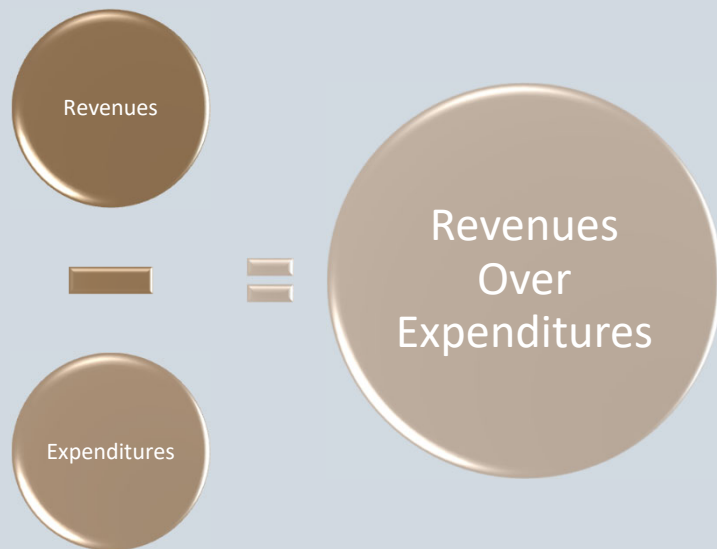
FIRST - Evaluates the management of a school districts financial resources and ensures the accountability for student learning goals are cost-effective and efficient with potential impact on Districts **accreditation*

Fiscal Process – Budget Adoption “The Plan”

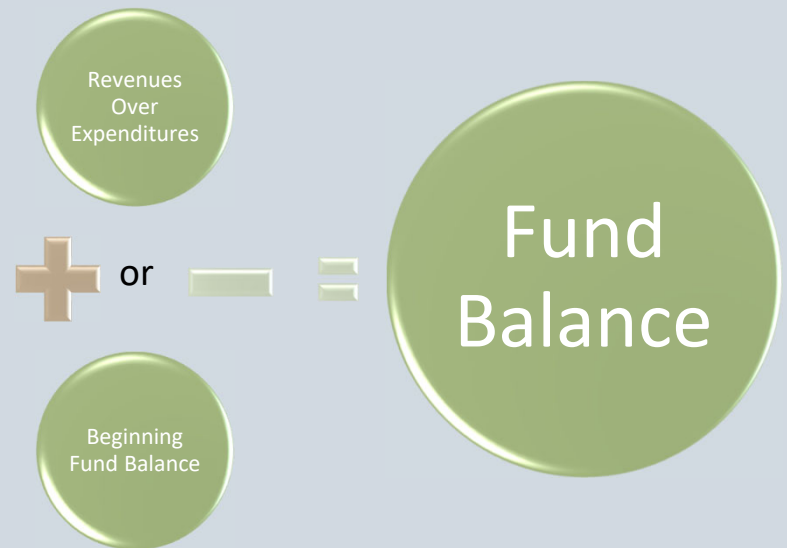


Fiscal Process – What is Fund Balance?

Annual Process Budget to Actual



Accumulated Results



Estimating Revenues

Enrollment
Projections



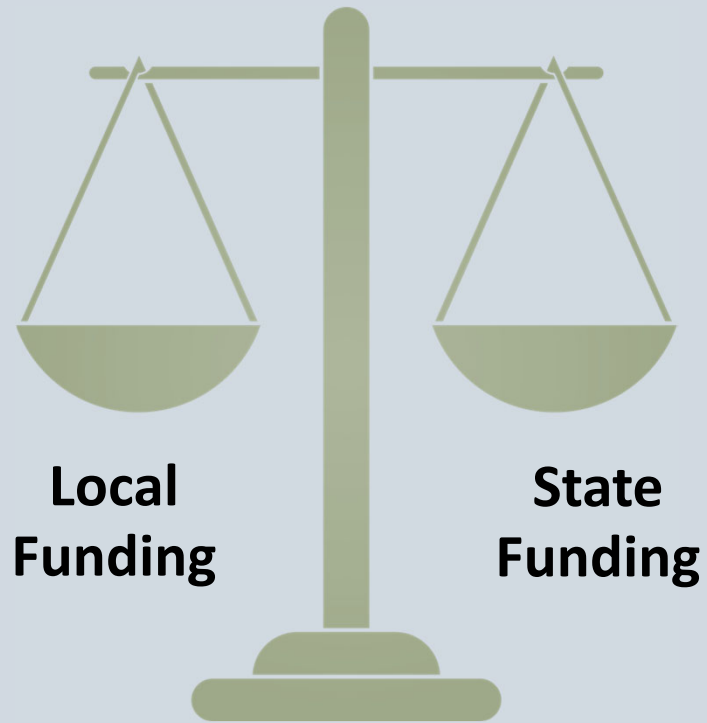
State
Funding

Property Tax
Estimates



Local
Funding

Funding Formula

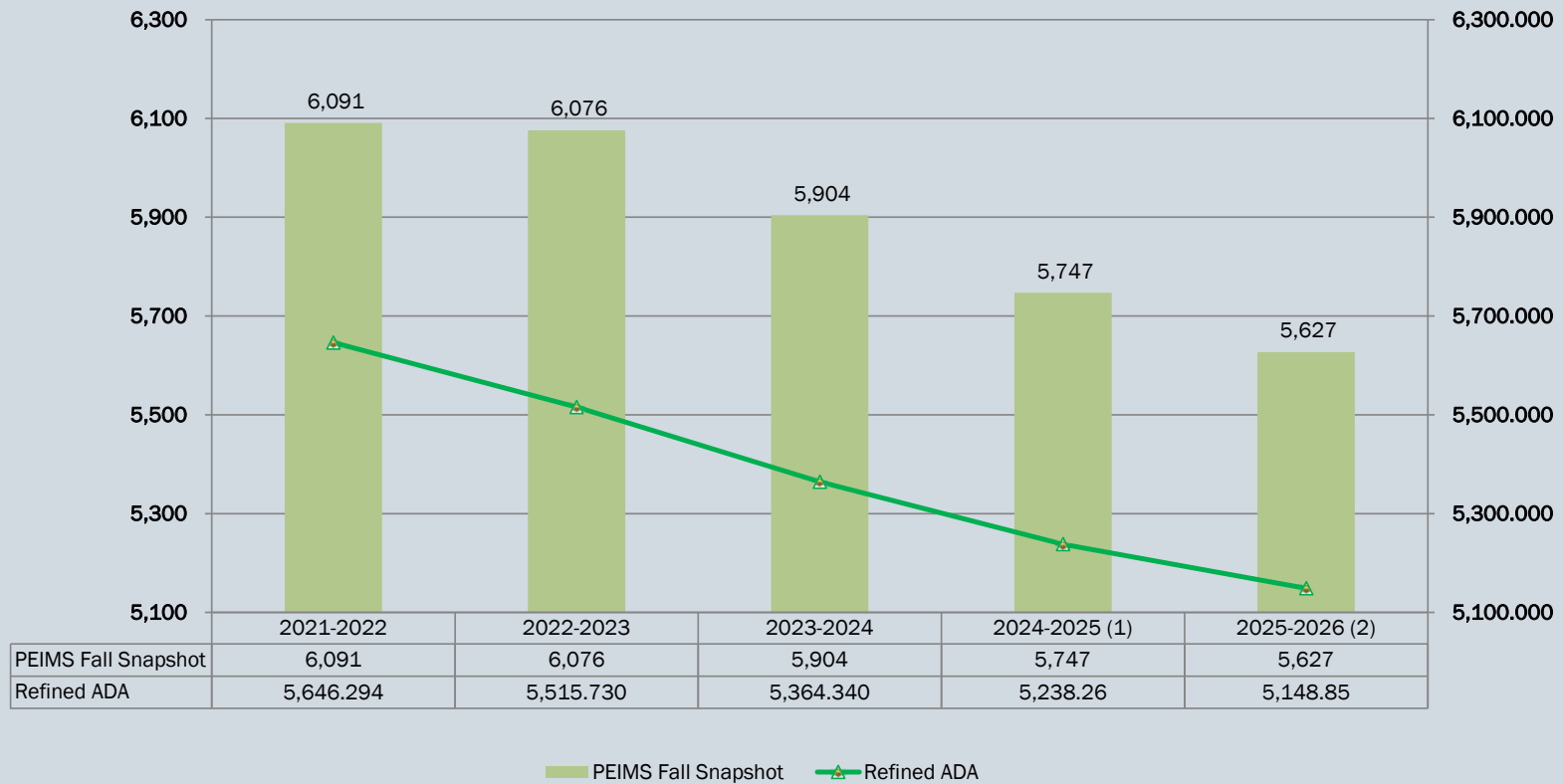


FY26 Enrollment Projections

Campus	2025 Enrollment At Snapshot	2026 Preliminary Enrollment	Change
Canutillo High School	1,442	1,398	(44)
Northwest Early College HS	373	398	25
Canutillo Middle School	717	648	(69)
Alderete Middle School	571	599	28
Canutillo Elementary	480	465	(15)
Davenport Elementary	304	308	4
Damian Elementary	473	444	(29)
Childress Elementary	386	379	(7)
Garcia Elementary	424	437	13
Reyes Elementary	577	551	(26)
Total	5,747	5,627	(120)

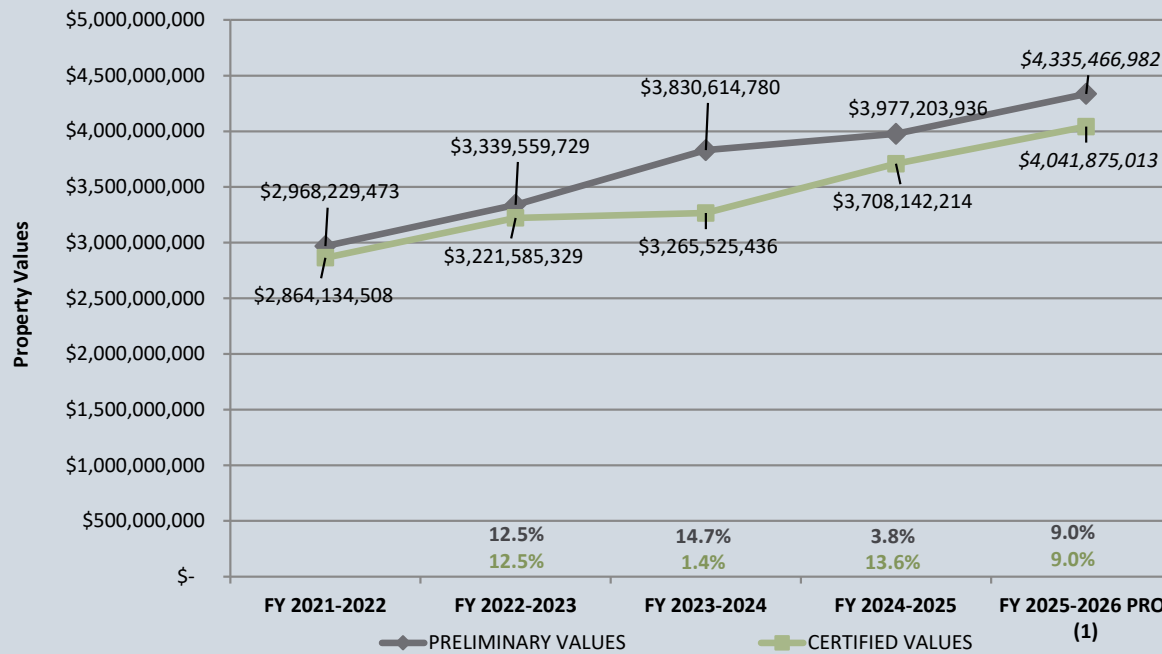
Enrollment projections for 2025 are based on the rollup by grade level from the 2024 snapshot, enrollment grades EE – K remained constant

Historical Enrollment and ADA



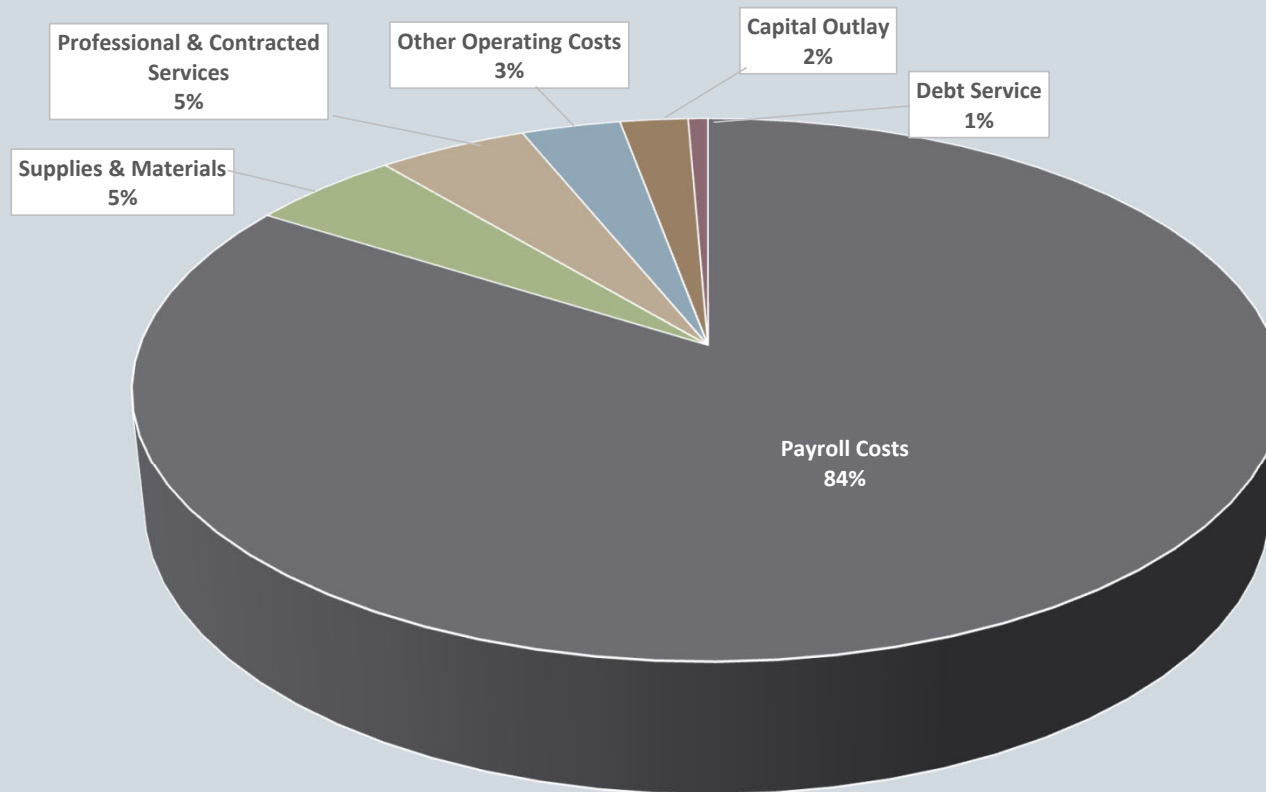
- (1) ADA is projected at **95.1%** of enrollment and on October 2024 snapshot
 (2) 2026 enrollment is based on the 2025 rollover for grades K-12 and prior years enrollment for grades EE-PK and **94%** attendance rate

PROPERTY TAX VALUE TRENDS



(1) Projected values calculated at an estimated 6.8% decrease from the 2025 preliminary values as of April 26, 2025, the average for the past 5 years

Budget Allocation



FY26 Proposed Budget Allocation by Campus

Organization Name	Organization	2024 - 2025 Adopted Personnel	2024 -2025 Adopted Operation	2024-2025 Adopted Budget	2025 - 2026 Proposed Personnel	2025 -2026 Proposed Operation	2025-2026 Proposed Budget	Increase (Decrease)
Canutillo High School	001	9,788,452	659,466	10,447,918	9,364,923	502,472	9,867,395	(580,523)
Northwest Early College H.S	003	2,580,794	351,604	2,932,398	2,494,636	305,394	2,800,030	(132,368)
Canutillo Middle School	041	4,796,668	129,217	4,925,885	4,186,027	225,986	4,412,013	(513,872)
Alderete Middle School	042	4,398,131	196,044	4,594,175	3,725,233	226,358	3,951,591	(642,584)
Canutillo Elementary	101	3,700,934	92,191	3,793,125	3,576,787	82,396	3,659,183	(133,942)
Davenport Elementary	102	2,602,502	53,739	2,656,241	2,658,237	57,589	2,715,826	59,585
Damian Elementary	103	3,651,531	90,952	3,742,483	3,591,261	67,996	3,659,257	(83,226)
Childress Elementary	104	3,331,203	122,017	3,453,220	3,227,870	71,402	3,299,272	(153,948)
Garcia Elementary	105	3,359,098	78,936	3,438,034	3,233,758	71,740	3,305,498	(132,536)
Reyes Elementary	106	3,686,485	145,624	3,832,109	3,511,430	122,577	3,634,007	(198,102)
Summer School/Additional Enrollment	699	-	80,000	80,000	0	80,000	80,000	0
Total Campuses		\$ 41,895,798	\$ 1,999,790	\$ 43,895,588	\$ 39,570,162	\$ 1,813,910	\$ 41,384,072	\$ (2,511,516)
		95%	5%		96%	4%	Net Average:	-5.72%

FY26 Projected Budget Deficit

Projected Deficit (March 18, 2025)	\$ (6,302,353)
Conservative Projections <i>(ADA, Tax Collections, Student Demographics)</i>	(1,483,321)
Budget Reductions <i>(RIF/Operations)</i>	3,311,684
Health Care Plan Savings*	500,000
Real Estate Transactions (Projected)	2,000,000
Allocating Custodial Services to Child Nutrition	511,824
Projected Deficit	\$ (1,462,166)
<i>*Pending Health Care District Contribution Increase to be discussed in June</i>	

FY2026 General Fund Projections

Revenues	\$	62,561,310
Operating Expenditures		<u>(64,023,476)</u>
Projected FY2026 (Deficit)		(1,462,166)
Fund Balance		
Beginning Total Fund Balance		<u>13,066,072</u>
Ending Total Fund Balance		11,603,906
Administration Assigned FB - Health Care Infusion		(1,000,000)
Administration Assigned FB - Technology Refresh		<u>(2,320,000)</u>
Ending Unassigned Fund Balance	\$	<u>8,283,906</u>
1 Day of Operations	\$	175,407
Optimum Unassigned Fund Balance (90 Days)	\$	15,786,611
Days of Fund Balance		47

Budget by Function

FUNCTION	DESCRIPTION OF FUNCTION	2024-2025 ADOPTED BUDGET	2025-2026 PROPOSED BUDGET	INCREASE (DECREASE)	PER STUDENT AT PROJECTED ENROLLMENT OF 5,627
11	Instruction	38,343,135	36,953,147	(1,389,988)	6,170
12	Instructional Resources & Media Svcs	828,435	797,251	(31,184)	133
13	Curriculum & Staff Development	776,851	623,357	(153,494)	104
21	Instructional Leadership	1,190,498	865,861	(324,637)	145
23	School Leadership	4,135,158	4,027,925	(107,233)	673
31	Guidance, Counseling, & Evaluation Sv	2,559,745	2,469,983	(89,762)	412
32	Social Work Services	149,828	210,665	60,837	35
33	Health Services	1,039,882	953,734	(86,148)	159
34	Student Transportation	2,154,176	2,082,422	(71,754)	348
36	Extracurricular Activities	1,862,554	1,938,087	75,533	324
41	General Administration	3,457,431	2,927,895	(529,536)	489
51	Facilities Maintenance and Operations	7,004,799	5,980,010	(1,024,789)	998
52	Security and Monitoring Services	1,400,964	1,227,390	(173,574)	205
53	Data Processing Services	1,937,456	1,716,205	(221,251)	287
61	Community Services	20,901	15,001	(5,900)	3
71	Debt Service	457,096	617,348	160,252	103
81	Facilities Acquisition and Construction	45,300	5,000	(40,300)	1
99	Other Intergovernmental Charges	584,196	612,196	28,000	102
M&O BUDGET TOTALS		\$67,948,405	\$64,023,476	(\$3,924,929)	\$10,691

Legislative Update – Bills of Interest

Pending Legislative Action

Senate Committee Substitute to House Bill 2

- Teacher Compensation
- Teacher Preparation, Certification, and Rights
- Special Education
- Early Learning
- CTE
- School Safety Allotment increase
- School Finance Reform
 - \$55 basic allotment increase
 - Small and Mid-size allotment increase

*Estimated additional revenue – \$2.8M of which \$2.5M will be earmarked for specific allotments only **\$300K** will be available as a general increase*



2025 – 2026 Budget Calendar

Activity Description	Month	Owner
Special Board Meeting - Additional Meetings to Discuss Budget Recommendations (as needed)	May	BOT Cabinet FS
Notice to discuss and adopt the budget and the proposed tax rate	June	FS
Publish Notice of Public Meeting to Discuss Budget and Proposed Tax Rate in newspaper	June	FS
Board Meeting Approval of District Budget	June	BOT
Board Meeting Approval of the District's Tax Rate - Based upon certified property values provided by the Central Appraisal District	September	BOT



Questions & Comments