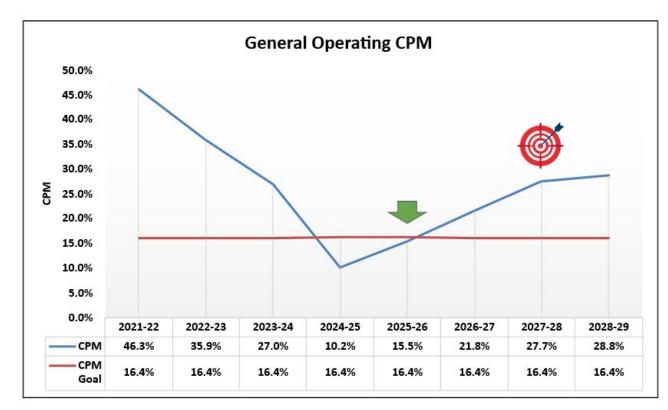


CPM 2 Board Monitoring Report

C2. Allow the District to be Fiscally Sound.



- CPM 2.2 The unassigned general fund balance will not decrease below 16.4% (60 days) of operating expenses from June 2023 to June 2026.
- The projected 25-26 end of year CMP is 15.5% (57 days).
- The 2-year target is a percentage of 27.7 (101 days).



C2. Allow the District to be Fiscally Sound.

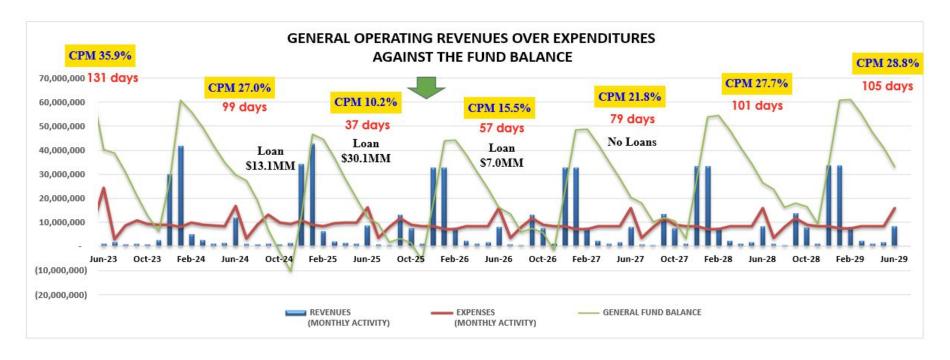


- The projected 2025-26 end of year unassigned fund balance is \$16.2MM.
- The 2-year unassigned fund balance target is \$29.4MM by the end of June 2028.

Fiscal	CPM	General Fund Expenditures		Ending General Fund Balance		СРМ	% (+/-)	Months Reserve	Days Reserve
Year	Goal								
2021-22	16.4%	\$	89,665,792	\$	41,531,991	46.3%		5.6	169
2022-23	16.4%	\$	112,287,352	\$	40,353,279	35.9%	-10.4%	4.3	131
2023-24	16.4%	\$	110,447,774	\$	29,850,932	27.0%	-8.9%	3.2	99
2024-25	16.4%	\$	118,586,685	\$	12,055,187	10.2%	-16.9%	1.2	37
2025-26	16.4%	\$	104,741,090	\$	16,247,955	15.5%	5.3%	1.9	57
2026-27	16.4%	\$	104,741,090	\$	22,798,297	21.8%	6.3%	2.6	79
2027-28	16.4%	\$	106,312,206	\$	29,400,878	27.7%	5.9%	3.3	101
2028-29	16.4%	\$	107,906,889	\$	31,027,498	28.8%	1.1%	3.5	105

Cash Flow Forecast and Loan Requirements





Note: Asset sales are critical to these forecast between 2026-2028 to achieve a CPM of 27.7 (101 days) and eliminate borrowing beyond 2027 to meet cash flow needs.

Long-Term Financial Plan



- To achieve a 2-year target of 27.7% (3.3 months, equivalent to 101 days).
- Increase the General Fund Balance to an estimated \$29.4MM by June 2028.

How will this be achieved?

- Local & state property value growth assumptions are not greater than a 3%.
- Tax Collections and ADA assumptions are at least -1.5% of actuals.
- One-Time payments related to the TCAD Austin Executive Airport audit are not included within the revenue projections.
- The personnel budget will not be greater than 82% of the total expenditure budget.
- Inflationary cost on utilities and repairs will be estimated up to 4% (Note: Operations budget is 3% above cohort districts).
- No multi-year contracts unless funding is secured.
- Re-inforce procurement procedures for purchasing.
- Audit PEIMS student data to reset base year and provide continued staff development.
- Recommend returning to TRS Health Insurance when eligible to benefit from regional rates.
- Sale of assets.





District Goal 3

By 2028, 90% of Manor ISD scholars will graduate prepared for college, career, trade, and/or military services based upon their individual goals.

Long-Term Financial Plan



- Free M & O Dollars to be spent on instruction
- We are currently analyzing spending at high performing districts with similar demographics so that we can strive to match their instructional spending

How will this be achieved?

- Consolidate some dual language programs
- Self-Insure a portion of the property and casualty insurance to save up to \$500,000
- Re-evaluating pupil transportation routes or efficiencies to save at least \$250,000
- Pass a future Bond Election to free maintenance dollars for spending on classrooms