

Mid-Year Budget Review

March 27, 2025

1
THRIVING
STUDENTS

2
ENGAGED
COMMUNITY

3
EMPOWERED
STAFF

4
SAFE & HEALTHY
ENVIRONMENT

The Financial Big 6



**Conservative
Approach to
Revenue Generators**



**Aggressive
Approach to
Expense Drivers**



**Student/Classroom
Centric Budget
Management Model**



**Connect Expense
Drivers to Revenue
Generators**



**Protect Fund
Balance for
Rainy Day**



**Current Students and
Taxpayers Receive
Benefits and Investments**

Guiding Principles (Big 6) in Action

- **Conservative Approach to Revenue Generators**
 - Conservative estimates of revenue from Local (property values), State (ADA), Federal (MAC/SHARS) sources
- **Aggressive Approach to Expense Drivers**
 - Aggressive estimates of planned expenditures
 - Final Budget Amendment
- **Student/Classroom Centric Budget Management Model**
 - Focus on investments in classroom instruction (Function 11)
- **Connect Expense Drivers to Revenue Generators**
 - Staffing Guidelines (staffing is driven by student enrollment growth and student need)
- **Protect Fund Balance for a Rainy Day**
 - Improve fund balance position each year
- **Current Students/Taxpayers Receive Benefits and Investments**
 - Maximize utilization of current year resources to provide academic excellence to all students

Audit FY 2024 – Financial Highlights

Data Control Codes		Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Variance with Final Budget Positive (Negative)
		Original	Final			
5020	Total revenues	182,155,759	182,155,759	183,040,291	884,532	0.49%
6030	Total expenditures	190,338,360	190,396,580	185,087,133	5,309,447	2.87%
1100	Excess (deficiency) of revenues over (under) expenditures	(8,182,601)	(8,240,821)	(2,046,842)	6,193,979	302.61%
1200	Net change in fund balances	(8,182,601)	(8,240,821)	(2,046,842)	6,193,979	302.61%
0100	Fund balances - beginning	37,172,379	37,172,379	37,172,379	-	0.00%
3000	FUND BALANCES - ENDING	<u>\$ 28,989,778</u>	<u>\$ 28,931,558</u>	<u>\$ 35,125,537</u>	<u>\$ 6,193,979</u>	<u>21.41%</u>

FY 2024-25 - YTD Horizontal Analysis

A	B	1	2	3	1	2	3	
Function Description	Function	2023-24 Revised Budget	2023-24 FYTD Activity as of Feb 28, 2024	2023-24 FYTD Actual as a % of Budget	2024-25 Revised Budget	2024-25 FYTD Activity as of Feb 28, 2025	2024-25 FYTD Actual as a % of Budget	February % Expired Budget Year
Instruction	11	109,632,885	56,146,989	51%	111,917,240	55,816,388	50%	67%
Instructional Resources and Media Services	12	644,242	384,111	60%	571,235	400,539	70%	67%
Curriculum Development and Instructional Staff Development	13	2,203,350	1,462,421	66%	1,794,370	1,290,286	72%	67%
Instructional Leadership	21	4,499,631	3,430,838	76%	4,516,800	3,514,687	78%	67%
School Leadership	23	12,391,093	7,436,063	60%	11,486,415	8,121,485	71%	67%
Guidance, Counseling and Evaluation Services	31	5,270,772	2,943,041	56%	5,927,398	2,687,456	45%	67%
Health Services	33	2,642,825	1,323,517	50%	2,148,848	1,232,180	57%	67%
Student Transportation	34	13,497,687	6,233,435	46%	13,383,958	8,036,162	60%	67%
Extracurricular Activities	36	5,606,368	2,957,507	53%	5,209,553	4,073,046	78%	67%
General Administration	41	7,517,128	6,374,313	85%	8,171,526	6,457,677	79%	67%
Facilities Maintenance and Operations	51	19,118,781	11,996,845	63%	19,639,602	9,660,547	49%	67%
Security and Monitoring Services	52	4,143,022	2,371,448	57%	2,774,030	2,516,651	91%	67%
Technology	53	3,208,796	2,193,408	68%	2,300,459	2,116,238	92%	67%
Community Services	61	20,000	6,221	31%	18,000	5,842	32%	67%
Facilities Acquisition and Construction	81				3,552	3,603	101%	67%
Totals		190,396,580	105,260,156	55%	189,862,986	105,932,786	56%	

- Consistency
(by function compared to previous year)
- Reductions
- New Investments

Analysis of Budget and YTD Spend by Function

FY 2024-25 - YTD Vertical Analysis

A	B	1	2	3	4
Function Description	Function	2024-25 Revised Budget	2024-25 FYTD Activity as of Feb 28, 2025	2024-25 FYTD Actual as a % of Budget	Rank
Instruction	11	111,917,240	55,816,388	29.398%	1
Facilities Maintenance and Operations	51	19,639,602	9,660,547	5.088%	2
School Leadership	23	11,486,415	8,121,485	4.278%	3
Student Transportation	34	13,383,958	8,036,162	4.233%	4
General Administration	41	8,171,526	6,457,677	3.401%	5
Extracurricular Activities	36	5,209,553	4,073,046	2.145%	6
Instructional Leadership	21	4,516,800	3,514,687	1.851%	7
Guidance, Counseling and Evaluation Services	31	5,927,398	2,687,456	1.415%	8
Security and Monitoring Services	52	2,774,030	2,516,651	1.326%	9
Technology	53	2,300,459	2,116,238	1.115%	10
Curriculum Development and Instructional Staff Development	13	1,794,370	1,290,286	0.680%	11
Health Services	33	2,148,848	1,232,180	0.649%	12
Instructional Resources and Media Services	12	571,235	400,539	0.211%	13
Community Services	61	18,000	5,842	0.003%	14
Facilities Acquisition and Construction	81	3,552	3,603	0.002%	15
Totals		189,862,986	105,932,786	56%	

- Consistency
(by level of funding/expenditure by function)
- Reductions
- New Investments

FY 2025-26 – Budget Calendar

Timeline	Activity/Process
January 2025	Develop CISD Stakeholder Budget Survey instrument
March 27, 2025	Crowley ISD Regular Board Meeting
	Presentation of Budget Calendar
	Presentation: Overview of Budget Process
	CISD Stakeholder Budget Survey - Instrument Review
	Mid-Year Budget to Actual Review
April 24, 2025	Crowley ISD Regular Board Meeting
	Presentation of CISD Stakeholder Budget Survey Instrument Results
	FY 2024-25 Year End Projection Scenarios (<i>Best Case, Worst Case, Most Likely</i>)
May 8, 2025	Crowley ISD Called Board Meeting
	District Revenue Overview (sources of funds and historical trends)
	District Expenditure overview (utilization of funds and historical trends)
	Introduction of Preliminary Revenue Assumptions (estimates for 2025-26)
	Introduction of Preliminary Expenditure Assumptions (estimates for 2025-26 (w/proposed enhancements/reductions)
May 29, 2025	Crowley ISD Regular Board Meeting
	Presentation of Preliminary 2025-26 Revenue Budget
	Presentation of Preliminary 2025-26 Expenditure Budget
June 12, 2025	Crowley ISD Called Board Meeting
	Budget Amendment
	2025-26 Budget Submitted to Board of Trustees (Near Final Draft)
June 19, 2025	Crowley ISD Regular Board Meeting
	Final Budget Amendment submitted to Board of Trustees
	Public Hearing to Discuss Budget and Proposed 2025-26 Tax Rate
	Board of Trustees Adopt 2025-26 Budget
August 2025	Crowley ISD Regular Board Meeting
	Board of Trustees Adopt the 2025-26 Tax Rate



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