

Fiscal Year 2025 Year End Estimate

May 13, 2025

1
THRIVING
STUDENTS

2
ENGAGED
COMMUNITY

3
EMPOWERED
STAFF

4
SAFE & HEALTHY
ENVIRONMENT

Guiding Principles – Financial Big 6

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 Six) 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

FY 2024-25 Year End Estimate – Best Case

For the Period Ending March 31, 2025

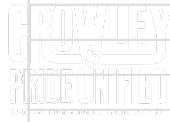
		Prior YTD	Current YTD	FY 2024-25 Adopted Budget	Estimated Year End June 30, 2025
REVENUES	Code				
Local & Intermediate	5700	77,234,306	92,855,984	97,157,309	92,934,932
State Program	5800	57,370,723	50,617,809	85,381,112	97,124,697
Federal Program	5900	507,380	1,637,143	1,597,036	1,637,143
Transfer In (Internal Service)				2,300,000	
Designated Fund Balance				1,940,474	
TOTAL REVENUE		135,112,409	145,110,937	188,375,931	191,696,772
EXPENDITURES					
Instruction	11	64,991,587	64,617,461	111,097,183	110,728,415
Instructional Media	12	417,417	432,110	565,908	429,040
Curriculum & Personnel Development	13	1,608,272	1,429,678	1,785,525	1,913,625
Instructional Leadership	21	3,799,771	3,931,717	4,500,133	5,333,242
School Leadership	23	8,522,119	9,146,292	11,399,355	12,345,323
Guidance & Counseling	31	3,329,093	3,046,855	5,889,346	4,559,292
Social Work Services	32	-	-	-	-
Health Services	33	1,515,651	1,428,336	2,127,792	2,433,915
Pupil Transportation	34	7,249,786	9,398,284	13,244,434	13,250,274
Food Services	35	-	-	-	-
Extracurricular Activities	36	3,359,868	4,526,543	5,202,450	7,369,093
General Administration	41	6,747,449	6,820,750	8,025,399	6,311,339
Plant Maintenance & Operations	51	13,474,745	11,237,988	19,469,383	15,599,995
Security & Monitoring Services	52	2,611,542	2,762,828	2,764,136	3,381,351
Data Processing Services	53	2,384,890	2,279,334	2,286,887	2,894,990
Community Service	61	6,990	5,842	18,000	9,449
Debt Service	71	-	-	-	-
Facilities Acq. & Construction	81	-	3,603	-	6,177
TOTAL EXPENDITURES		120,019,178	121,067,621	188,375,931	186,565,520
SURPLUS / (DEFICIT)		15,093,231	24,043,316	-	5,131,252

CROWLEY
PRIDE UNITED
LOCAL GOVERNMENT COOPERATION



FY 2024-25 Year End Estimate – Worst Case

For the Period Ending March 31, 2025					
		Prior YTD	Current YTD	FY 2024-25 Adopted Budget	Estimated Year End June 30, 2025
REVENUES	Code				
Local & Intermediate	5700	77,234,306	92,855,984	97,157,309	92,934,932
State Program	5800	57,370,723	50,617,809	85,381,112	88,300,939
Federal Program	5900	507,380	1,637,143	1,597,036	1,637,143
Transfer In (Internal Service)				2,300,000	2,300,000
Designated Fund Balance				1,940,474	1,940,474
TOTAL REVENUE		135,112,409	145,110,937	188,375,931	187,113,488
EXPENDITURES					
Instruction	11	64,991,587	64,617,461	111,097,183	112,921,057
Instructional Media	12	417,417	432,110	565,908	429,040
Curriculum & Personnel Development	13	1,608,272	1,429,678	1,785,525	1,913,625
Instructional Leadership	21	3,799,771	3,931,717	4,500,133	5,333,242
School Leadership	23	8,522,119	9,146,292	11,399,355	12,345,323
Guidance & Counseling	31	3,329,093	3,046,855	5,889,346	4,559,292
Social Work Services	32	-	-	-	-
Health Services	33	1,515,651	1,428,336	2,127,792	2,433,915
Pupil Transportation	34	7,249,786	9,398,284	13,244,434	15,962,713
Food Services	35	-	-	-	-
Extracurricular Activities	36	3,359,868	4,526,543	5,202,450	7,369,093
General Administration	41	6,747,449	6,820,750	8,025,399	6,311,339
Plant Maintenance & Operations	51	13,474,745	11,237,988	19,469,383	18,865,876
Security & Monitoring Services	52	2,611,542	2,762,828	2,764,136	4,002,351
Data Processing Services	53	2,384,890	2,279,334	2,286,887	2,894,990
Community Service	61	6,990	5,842	18,000	9,449
Debt Service	71	-	-	-	-
Facilities Acq. & Construction	81	-	3,603	-	6,177
TOTAL EXPENDITURES		120,019,178	121,067,621	188,375,931	195,357,482
SURPLUS / (DEFICIT)		15,093,231	24,043,316	-	(8,243,993)



FY 2024-25 Year End Estimate – Most Likely Case

For the Period Ending March 31, 2025					
		Prior YTD	Current YTD	FY 2024-25 Adopted Budget	Estimated Year End June 30, 2025
REVENUES	Code				
Local & Intermediate	5700	77,234,306	92,855,984	97,157,309	92,934,932
State Program	5800	57,370,723	50,617,809	85,381,112	94,946,717
Federal Program	5900	507,380	1,637,143	1,597,036	1,637,143
Transfer In (Internal Service)				2,300,000	
Designated Fund Balance				1,940,474	
TOTAL REVENUE		135,112,409	145,110,937	188,375,931	189,518,792
EXPENDITURES					
Instruction	11	64,991,587	64,617,461	111,097,183	111,824,736
Instructional Media	12	417,417	432,110	565,908	429,040
Curriculum & Personnel Development	13	1,608,272	1,429,678	1,785,525	1,913,625
Instructional Leadership	21	3,799,771	3,931,717	4,500,133	5,333,242
School Leadership	23	8,522,119	9,146,292	11,399,355	12,345,323
Guidance & Counseling	31	3,329,093	3,046,855	5,889,346	4,559,292
Social Work Services	32	-	-	-	-
Health Services	33	1,515,651	1,428,336	2,127,792	2,433,915
Pupil Transportation	34	7,249,786	9,398,284	13,244,434	13,250,274
Food Services	35	-	-	-	-
Extracurricular Activities	36	3,359,868	4,526,543	5,202,450	7,369,093
General Administration	41	6,747,449	6,820,750	8,025,399	6,311,339
Plant Maintenance & Operations	51	13,474,745	11,237,988	19,469,383	15,599,995
Security & Monitoring Services	52	2,611,542	2,762,828	2,764,136	3,381,351
Data Processing Services	53	2,384,890	2,279,334	2,286,887	2,894,990
Community Service	61	6,990	5,842	18,000	9,449
Debt Service	71	-	-	-	-
Facilities Acq. & Construction	81	-	3,603	-	6,177
TOTAL EXPENDITURES		120,019,178	121,067,621	188,375,931	187,661,841
SURPLUS / (DEFICIT)		15,093,231	24,043,316	-	1,856,951

CROWLEY
PRICE UNITED



How did we navigate to this point?

- Adherence to our guiding principles (Big 6)
- Judicious fiscal management
 - Scrutinizing all expenditures after mid-year
 - Pursuing revenue opportunities
 - Strategic utilization of grant funds
 - One-time Hero pay
- Aligning our priorities with feedback from our customers
 - Budget survey

2025-26 Budget Priorities Survey

1. Smaller Class Sizes
2. Employee Raises
3. Increase District Health Insurance Contribution
4. Future Readiness Initiatives (College, Career and Military Readiness)
5. Special Education Resources
6. Shooter Detection Systems
7. Campus Armed Guards
8. Career and Technical Education (CTE) Programming
9. Classroom Supply Allocations
10. Increase Campus Instructional Support Positions

OBOWA, ILL.
PRIDE UNITED
COUNCIL OF DISTRICTS AND SCHOOLS

2025-26 Major Adds/Increases

Proposed Add/Increase	Estimated Cost
Salary Increase for CISD Staff	\$4 million
Increased Health Care Contribution	\$2.6 million
Property Insurance	\$??????????
External Service Providers (CPI index)	\$??????????
New School (Gen OP, utilities, transportation, custodial services)	\$??????????



89th Legislature Issues that impact CISD finance

Topic	Bill No.	Overview	Last Action
School Finance	HB 2	Approximately \$7.8 billion in increased funding for public education. The Basic Allotment is increased by \$220 to \$6,380. Special education funding is increased by \$1.8 billion.	Referred to the Senate Education Committee 4/23
Property Tax	SB 4	Increases the state homestead exemption from the current \$100,000 to \$140,000.	Passed House Ways and Means Committee 5/5
Education Savings Accounts	HB 3/SB 2	Relating to the establishment of an education savings account program	Signed by the governor 5/3
School Safety	HB 124/SB 260	Increases the School Safety Allotment by approximately \$250 million per year. Campus-based funding is increased from the current \$15,000 per campus to \$30,000 \$37,000, and per student funding is increased from the current \$10 to \$28 \$14.	Senate refused to concur with House amendments. Conference committee appointed

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