

District Financial Health Report



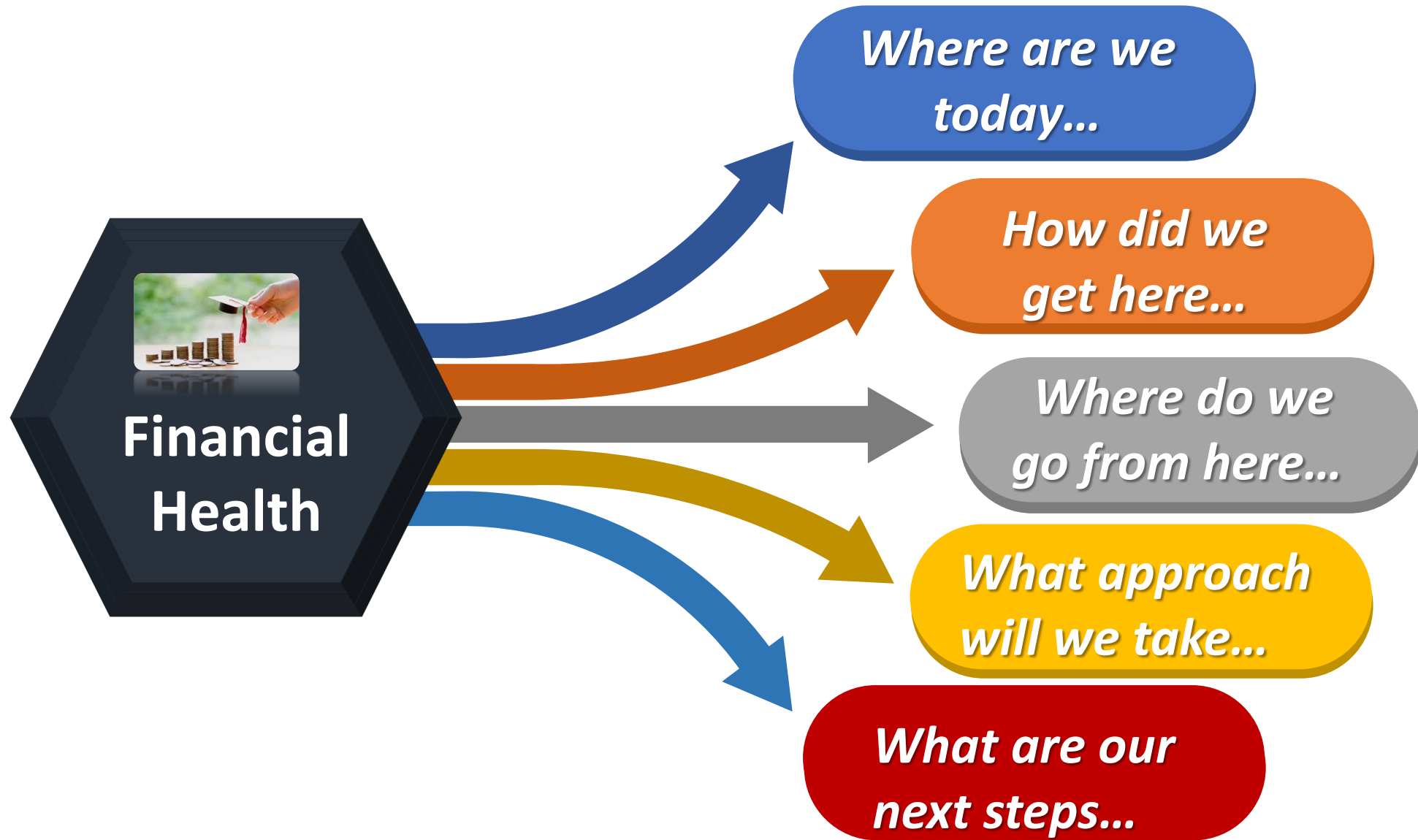
2010-2024

1
THRIVING
STUDENTS

2
ENGAGED
COMMUNITY

3
EMPOWERED
STAFF

District Financial Health Report



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**



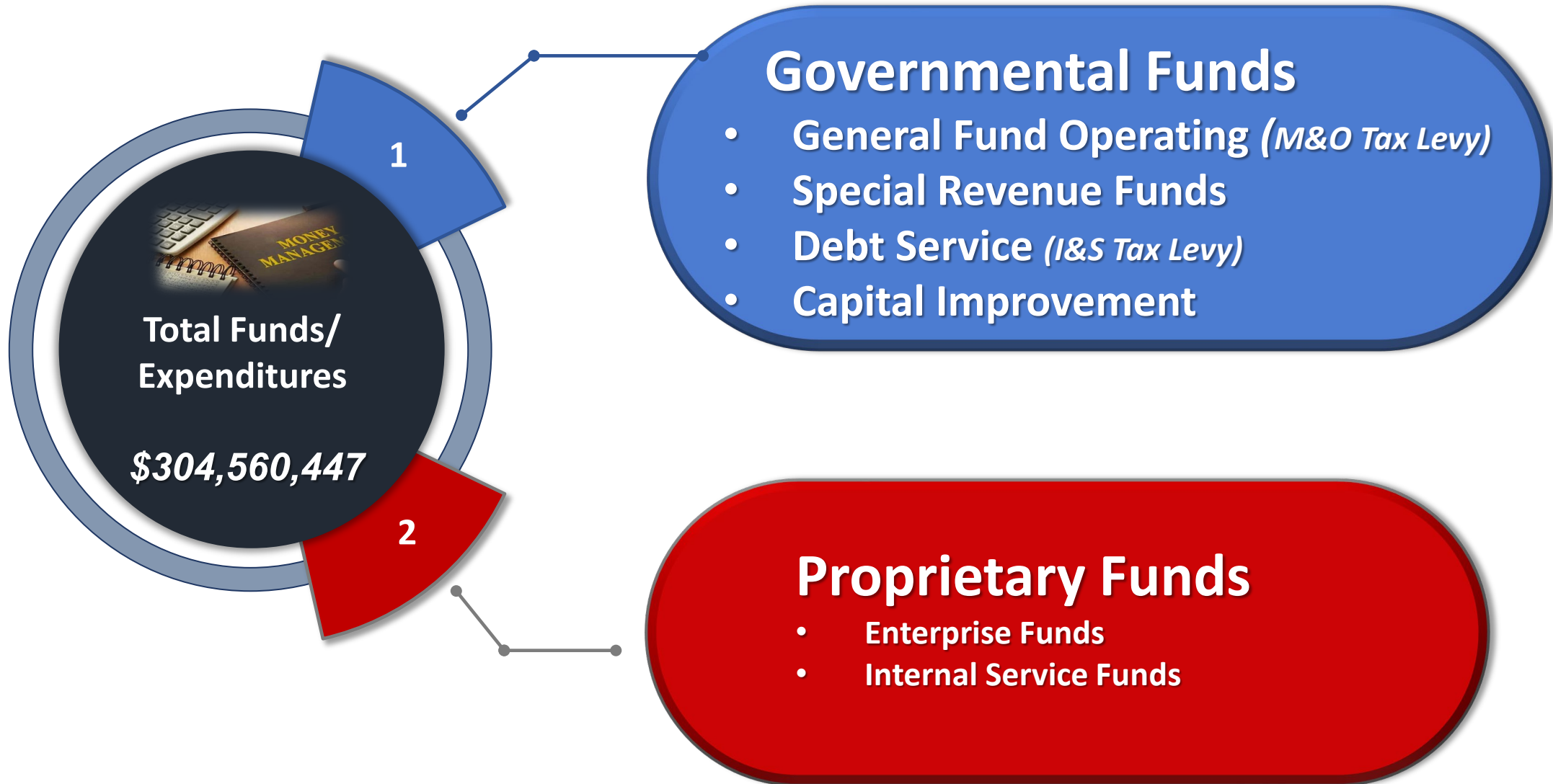
**Current Students and
Taxpayers Receive
Benefits and Investments**



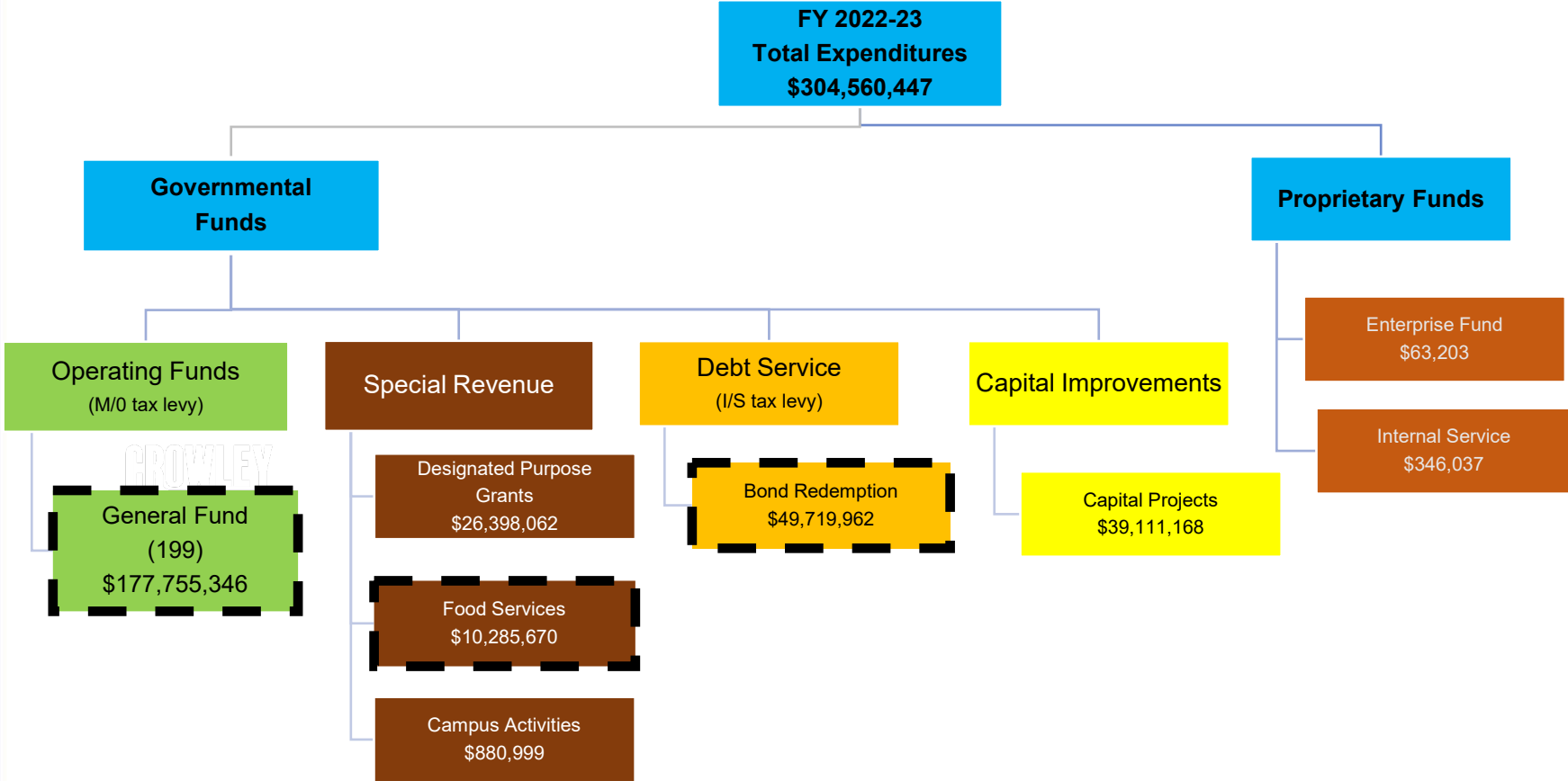
**Financial
Health**

**Where are we
today...**

School District Fund Categories



Overview of CISD Funds



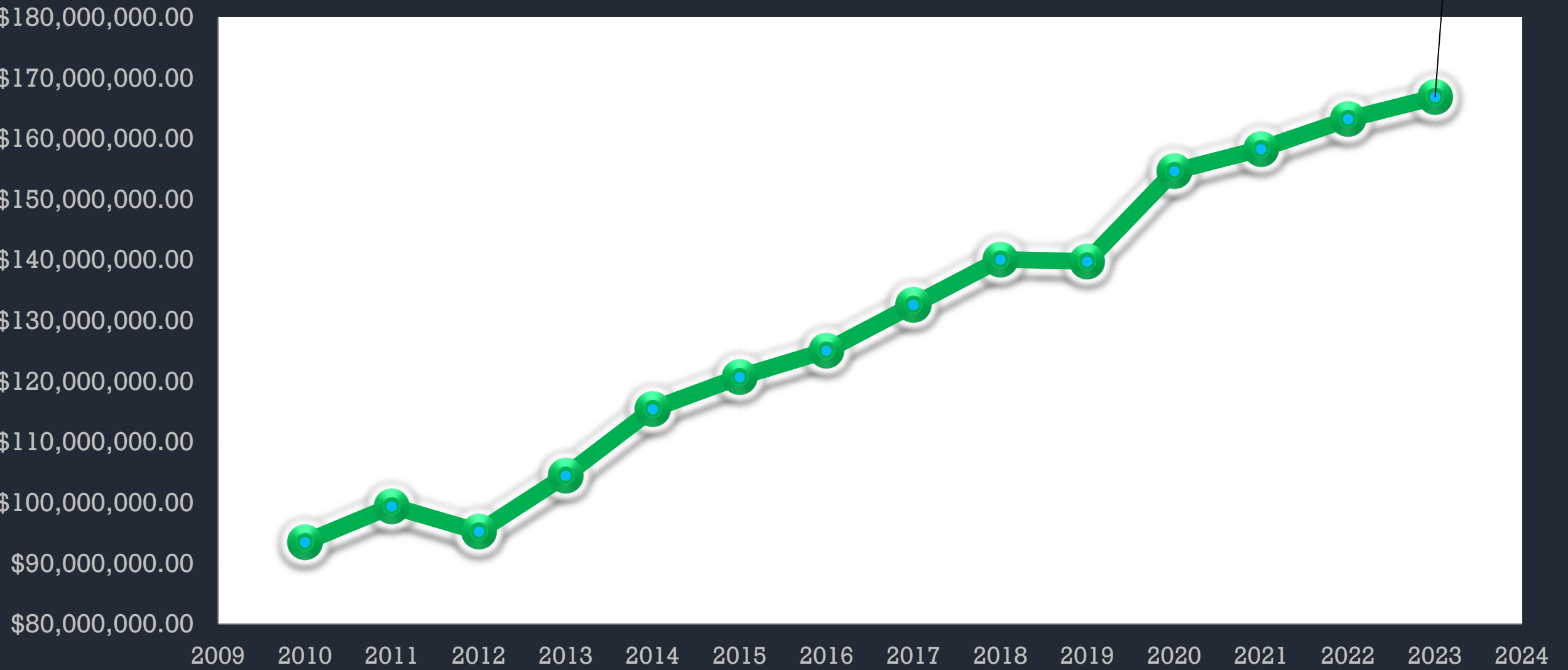
Board
Approved

General Operating Fund
(M&O Tax Levy)
Revenue and Expense
Historical Trends

General Operating
Fund
(M&O Tax Levy)

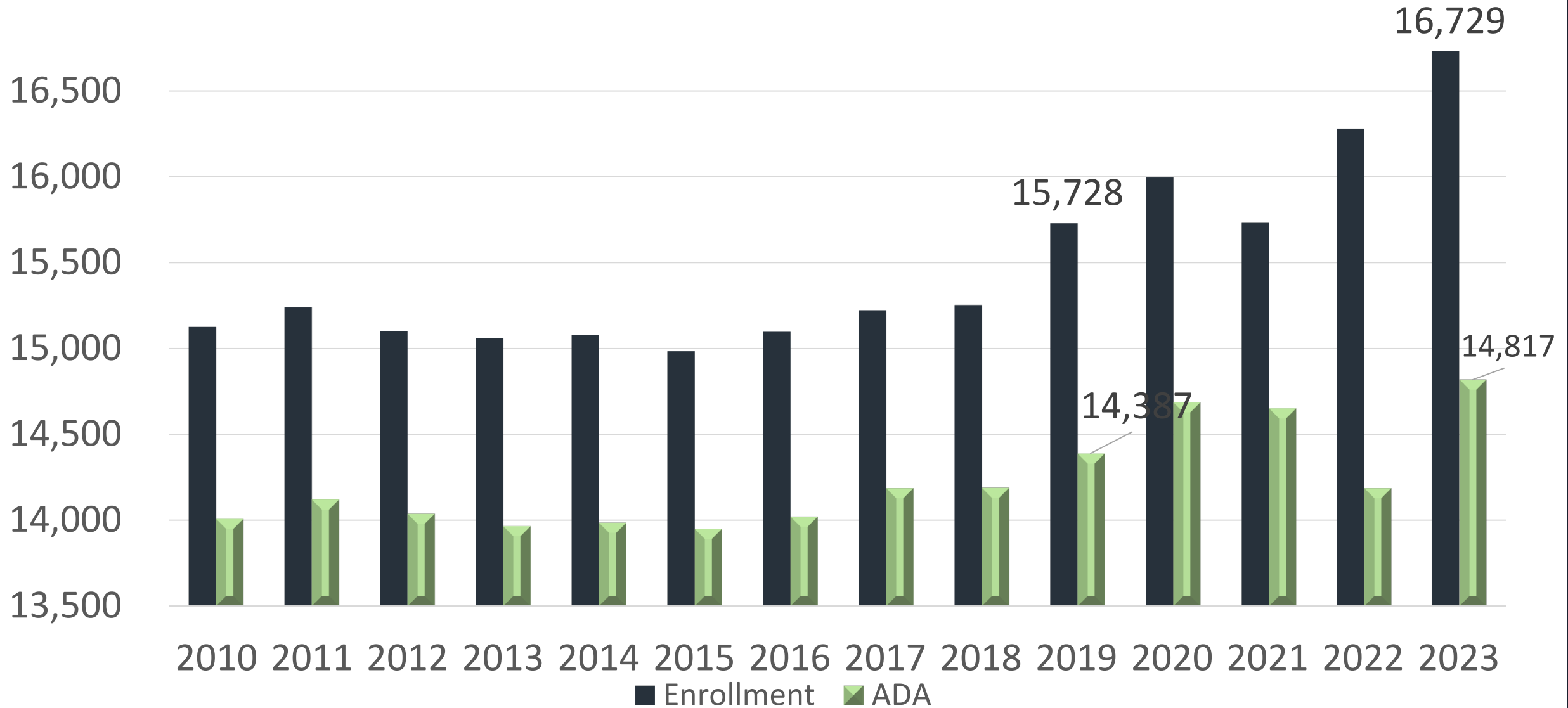
12-Year General Operating Fund Revenue Trendline

166,835,855.00



Revenue

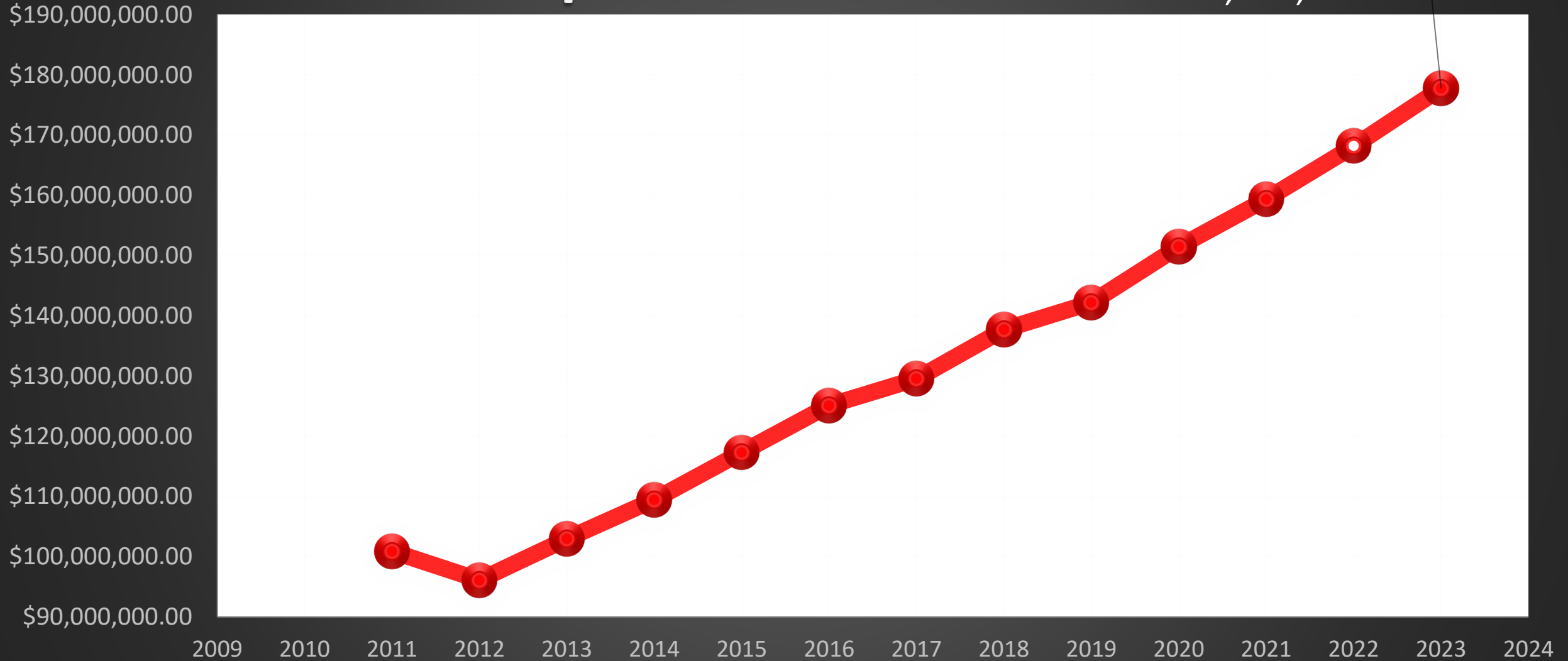
Enrollment vs ADA



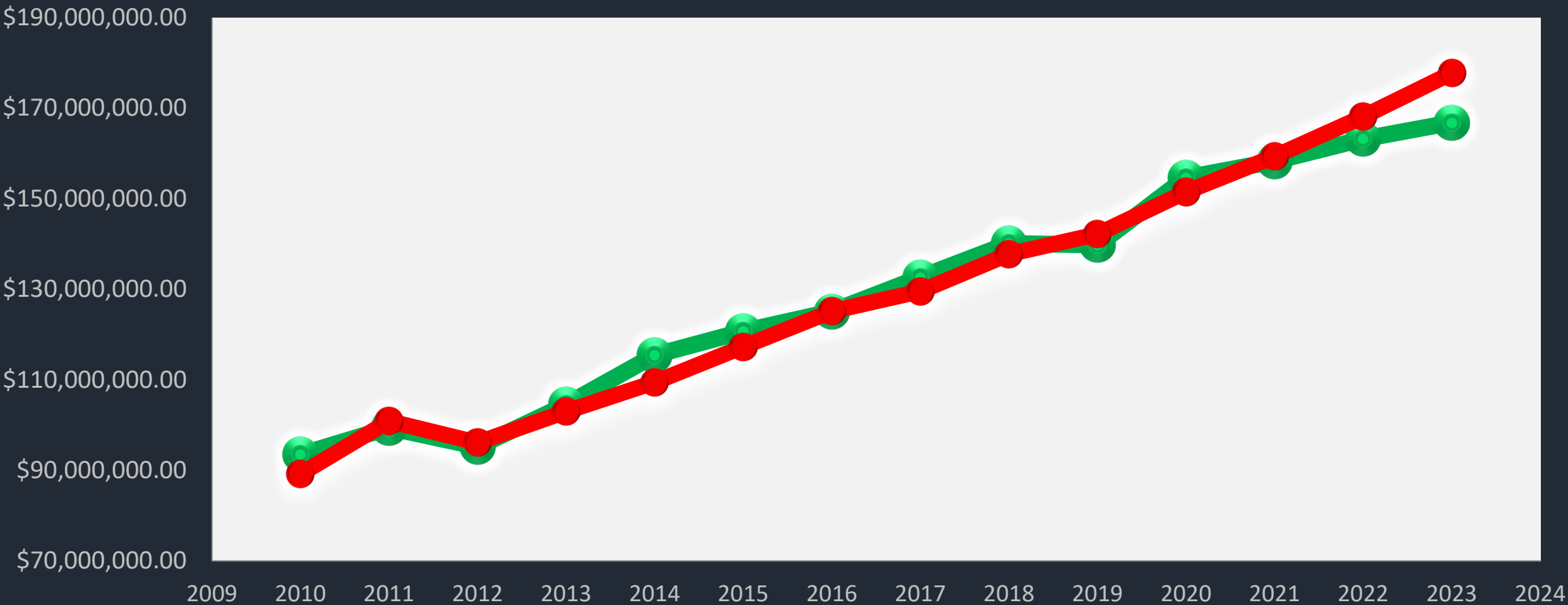
12-Year General Operating Fund Expense Trendline

General Operating
Fund
(M&O Tax Levy)

177,755,346.00

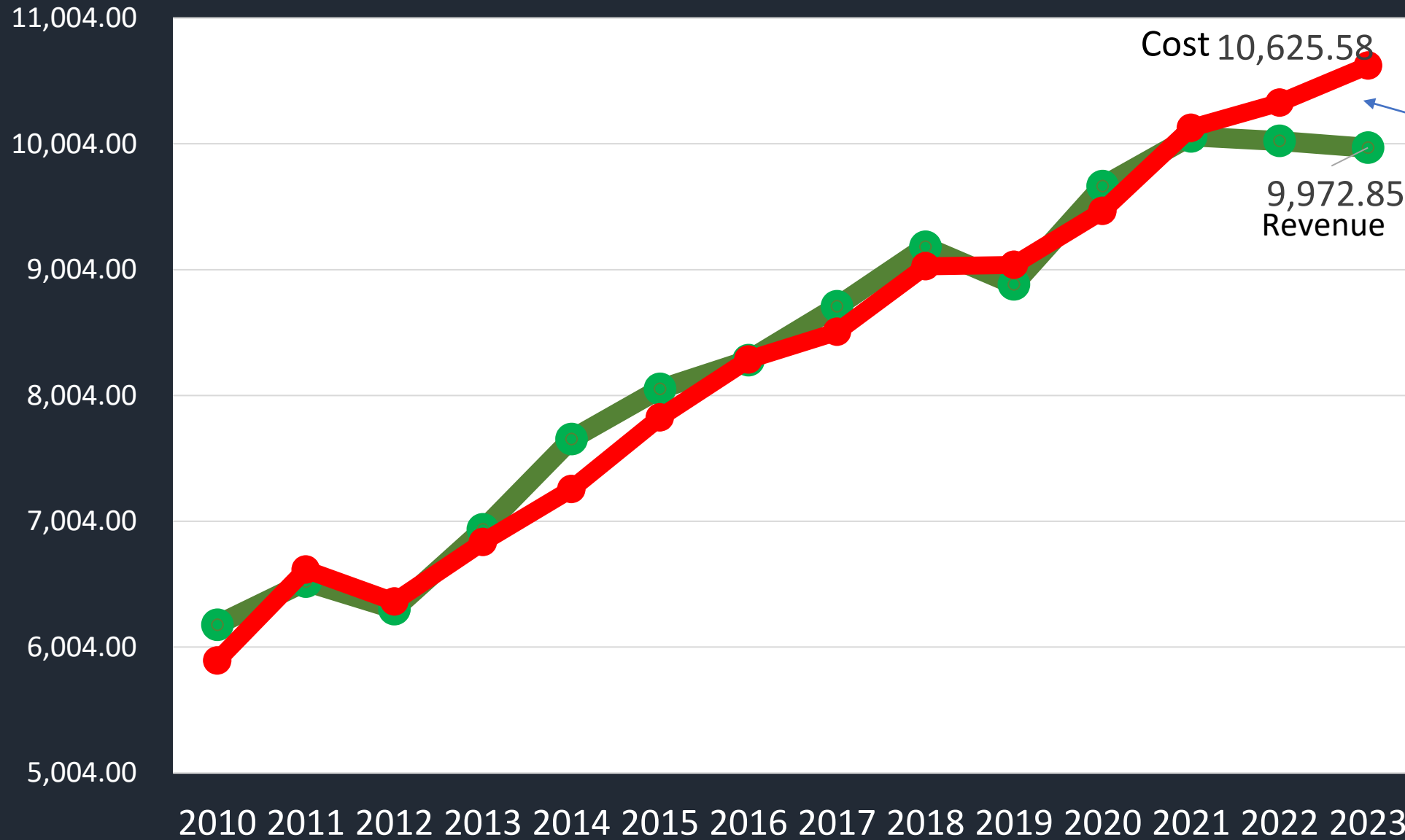


GOF Revenue and Expense Trend Line



Revenue Expense

Revenue Per Student and Expenses Per Student



Legislative-Caused
Structural Deficit

2019

2023

District Financial Health Report



Where are we today...

How did we get here...

Legislative-Created Structural Deficit in Every Public School in Texas

- Legislative inaction
- **\$32.7 billion** budget surplus(result of local property tax surplus) **\$0** allocated to increase the basic allotment
- No increase to basic allotment since 2019
- Inflation rate of 19 percent since 2019
- 44 states fund on enrollment, Texas 1 of 6 to fund based on attendance
- **\$3.99 billion** budgeted, but not allocated to schools

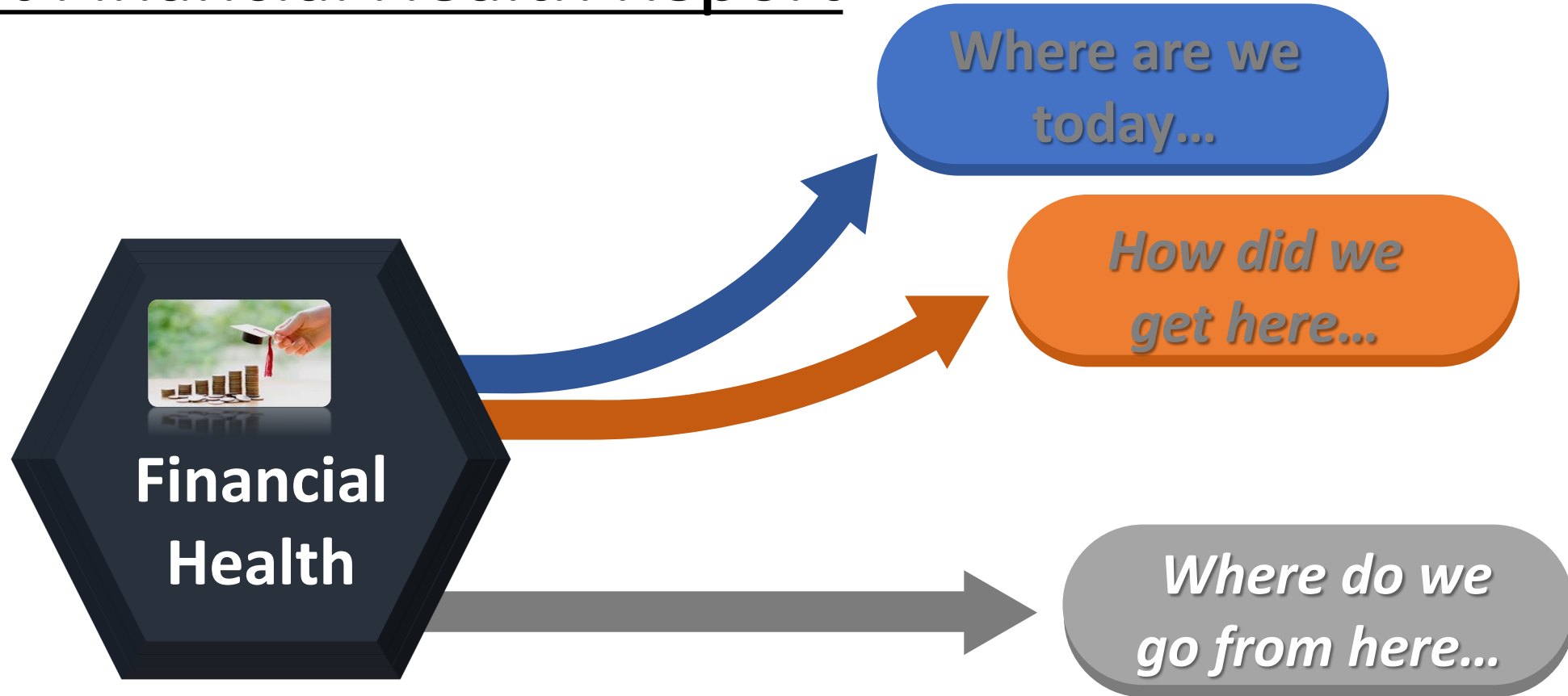
Legislative-Created Structural Deficit impact on CISD

- Since 2019, student population has steadily increase from 15,728 to 16,729 (+1,001).
- Since 2019, the basic allotment of \$6,160 has not increased while the cost of education continues to increase.
- Since 2019, we are educating 1,942 more school-dependent children than before pandemic.
- Last year, there was a 1,912 student difference between ADA of 14,816 and Enrollment of 16,729.
- The lack of funding based on enrollment cost CISD between **\$11,784,080** and **\$19,068,089**.

“Reasons or excuses, whether valid or invalid, never change existing conditions. To change things, we must face the brutal facts and take courageous action...”

- Arthur Culver, Superintendent, East St. Louis, Illinois

District Financial Health Report





BUDGET MANAGEMENT TOOLS

 **CISD**

Key Budget Management Tools



Monthly/Quarterly Financial Statements

Budget To Actual Reports

- Scenario Projections
- Best Case/Worst Case/Most Likely



Staffing Guidelines

- Equality
- Equity
- Key Initiatives



Rational Budget Management Framework

- Budget Reduction
- Budget Increase

General Operating Fund

Best Case Scenario

	2023-2024 Adopted Budget	2023-2024 Year-End Projection
Local Rev	111,369,897	87,848,621
State Rev	66,915,862	92,860,990
Fed Rev	3,870,000	1,757,601
Transfer In(Out)		3,000,000
Designated Fund Balance	8,182,601	0
Total GOF Revenue	\$ 190,338,360	\$ 185,467,212
Instruction	107,988,295	105,518,545
Instr. Resources	494,242	526,522
Curr/Instruct.	2,959,635	2,370,216
Instruct. Dev.	4,991,131	5,036,844
School Admin	12,542,318	12,238,016
Counselor	4,867,272	4,665,536
Health Svc	2,642,825	2,533,252
Transportation	12,997,687	14,051,503
Extra Curricular	5,102,778	4,737,154
Central Admin	8,761,578	9,023,817
Maintenance	20,618,781	20,229,841
Security	3,143,022	3,345,418
Data Process	3,208,796	2,874,261
Community Services	20,000	17,170
Total GOF Expenses	\$ 190,338,360	\$ 187,168,096
Surplus/Use of Fund Balance	\$ -	\$ (1,700,884.22)



Worst Case Scenario

General Operating Fund

	2023-2024 Adopted Budget	2023-2024 Year-End Projection
Local Rev	111,369,897	87,848,621
State Rev	66,915,862	92,010,990
Fed Rev	3,870,000	357,601
Transfer In(Out)		
Designated Fund Balance	8,182,601	
Total GOF Revenue	\$ 190,338,360	\$ 180,217,212
Instruction	107,988,295	110,620,605
Instr. Resources	494,242	551,981
Curr/Instruct.	2,959,635	2,484,822
Instruct. Dev.	4,991,131	5,280,387
School Admin	12,542,318	12,829,751
Counselor	4,867,272	4,891,126
Health Svc	2,642,825	2,655,740
Transportation	12,997,687	14,730,925
Extra Curricular	5,102,778	4,966,206
Central Admin	8,761,578	9,460,139
Maintenance	20,618,781	21,207,999
Security	3,143,022	3,507,177
Data Process	3,208,796	3,013,238
Community Services	20,000	18,000
Total GOF Expenses	\$ 190,338,360	\$ 196,218,096
Surplus/Use of Fund Balance	\$ -	\$ (16,000,884.22)



Most-Likely Case Scenario

General Operating Fund

	2023-2024 Adopted Budget	2023-2024 Year-End Projection
Local Rev	111,369,897	87,848,621
State Rev	66,915,862	92,860,990
Fed Rev	3,870,000	757,601
Transfer In(Out)		3,000,000
Designated Fund Balance	8,182,601	
Total GOF Revenue	\$ 190,338,360	\$ 184,467,212
Instruction	107,988,295	108,196,421
Instr. Resources	494,242	539,884
Curr/Instruct.	2,959,635	2,430,368
Instruct. Dev.	4,991,131	5,164,671
School Admin	12,542,318	12,548,595
Counselor	4,867,272	4,783,940
Health Svc	2,642,825	2,597,542
Transportation	12,997,687	14,408,106
Extra Curricular	5,102,778	4,857,375
Central Admin	8,761,578	9,252,826
Maintenance	20,618,781	20,743,239
Security	3,143,022	3,430,319
Data Process	3,208,796	2,947,205
Community Services	20,000	17,606
Total GOF Expenses	\$ 190,338,360	\$ 191,918,096
Surplus/Use of Fund Balance	\$ -	\$ (7,450,884.22)





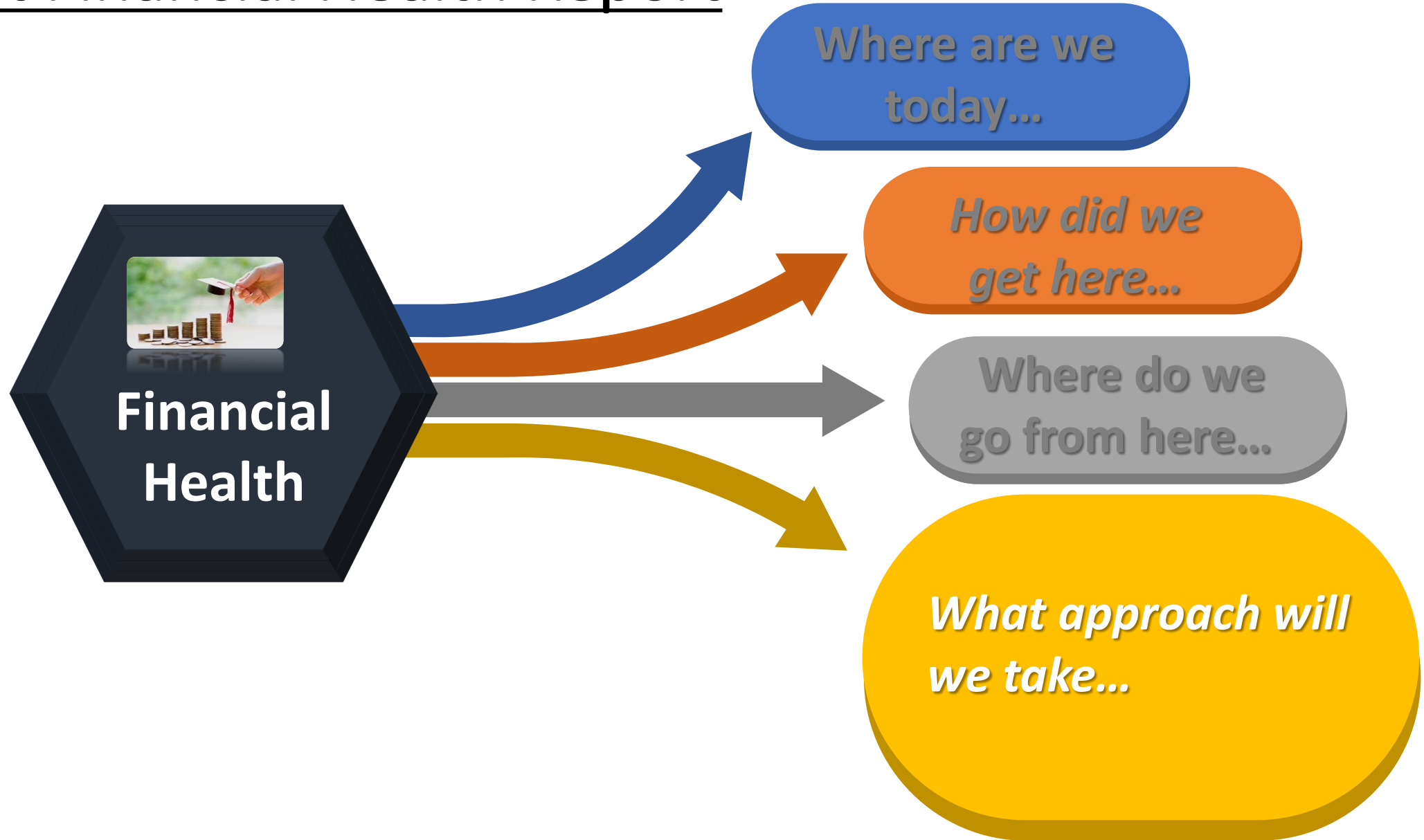
Staffing Guidelines



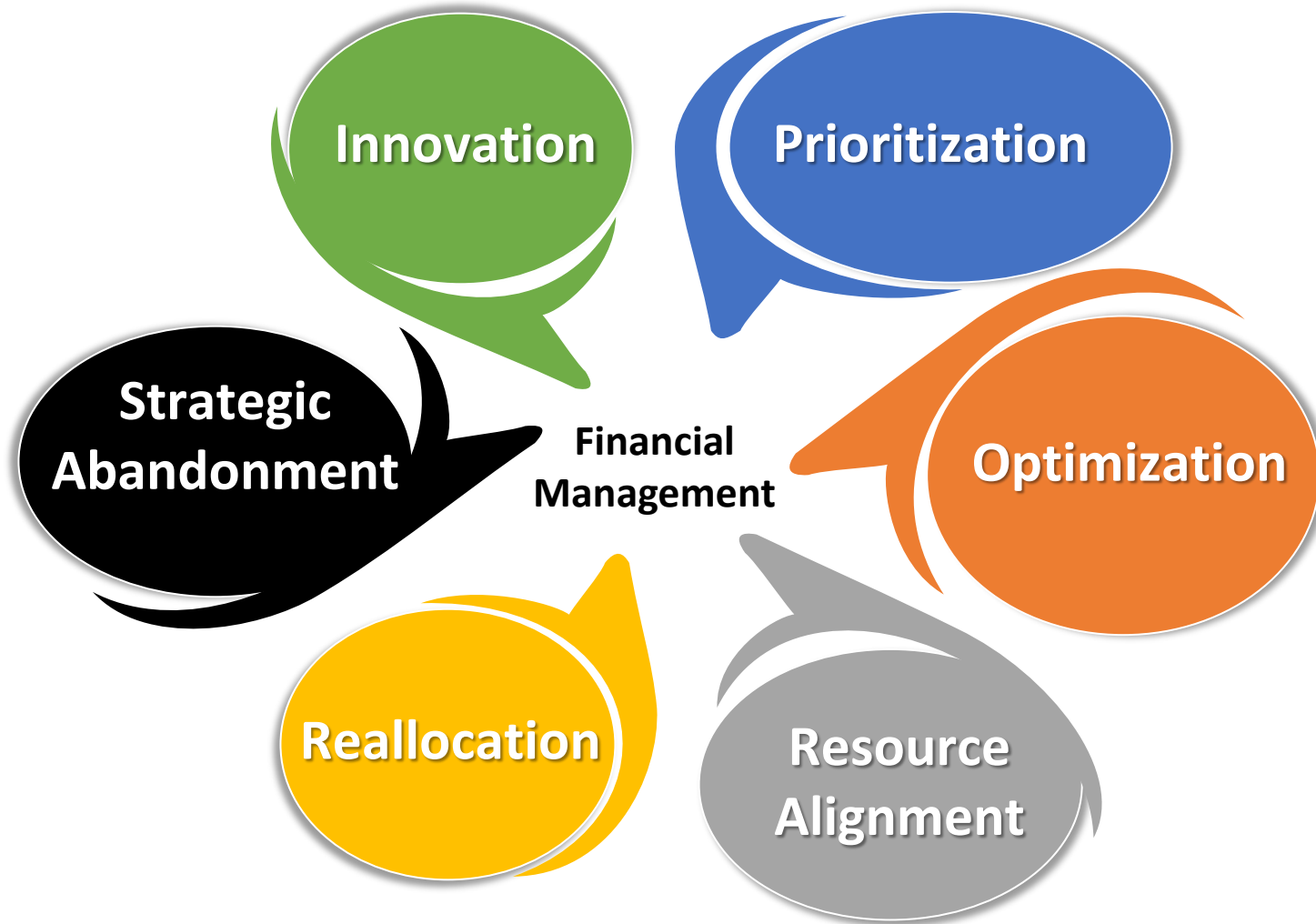
High School Campus	
Teachers	
Regular/Bilingual Classes 10 th , 11 th and 12 th grade except those listed below	Student/Teacher Ratio 28:1 *
Science	25:1 *
AVID	25:1 *
Physical Education	Recommend 28:1 - determined by student enrollment/campus needs
Band, Choir, Theatre Arts	28:1 - share with feeder pattern based on number of sections
Automotive Technology (CHS)	15:1
CTE	28:1 – except when computer lab station limit is 25:1
Professional Staffing	
Principal	1
Assistant Principal	1,200 – 1,500: 4 1,501 – 2,000: 5
Counselor	501 – 1,000: 2 1,001 – 1,500: 3 >1,500 – 2,000: 4
Instructional Coach – 1 per campus	
<ul style="list-style-type: none"> - CHS staffed 1 Inclusion Math teacher in lieu of Instructional Coach - NCHS staffed 1 additional Counselor in lieu of Instructional Coach 	
Testing Coordinator	1
Advanced Academics Coordinator	1
Paraprofessional Staffing	
Campus Secretary	1
Accounting Secretary	1
Registrar	1
PEIMS Clerk	1
Office Clerk	1,200 – 1,500: 4 1,501 – 2,000: 5
ISS Aide	1
Media Aide	1
Campus Monitor	2



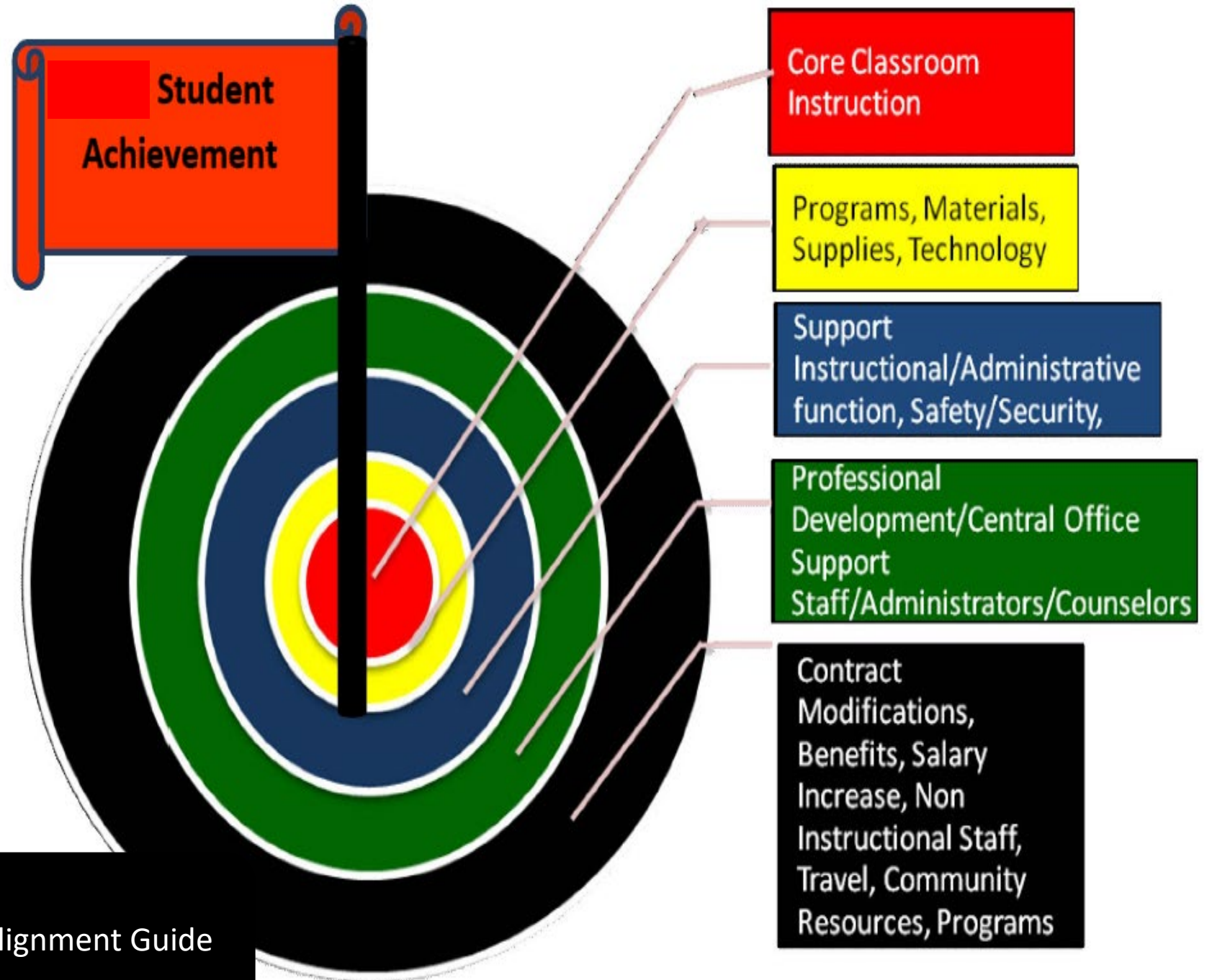
District Financial Health Report



Strategic Approach to Financial Uncertainty



Rational Budget Management Framework



Resource Alignment Guide

Budget Reduction Decision Matrix										
Department/Campus	Budget Reduction/Revenue Generation Strategy	Student Achievement Impact	Students/Parents Impact	Teacher/Staff Impact	Vision 2025 Impact	Community Impact	Political Impact	Criteria Score	Budget Impact	
0 = No Impact 1= Minimal Impact 2= Direct Impact 3 = direct Significant Impact									Current	Future
	Institute a discretionary spending freeze	1	0	1	1	1	1	5	4,100,000	
	Institute hiring freeze on all vacant positions	1	1	1	0	0	0	3	1,100,000	
	Reduce Stipend allocation by 20%	0	0	2	1	0	0	3		1,400,000
Central Office Reorganization	Reorganization, Reassignments, and Strategic Abandonment of FTES	2	1	2	1	0	0	6		1,500,000
	Review Contracts and renegotiate terms or strategic abandon based on prioritization	0	0	1	0	1	1	3		350,000
	Recode personnel and expenditures from 199 to External Grants	0	0	0	0	0	0	0	2,000,000	
	Refine staffing guidelines to optimize allocations as compared to national peers	0	1	3	1	0	0	5		320,000
								Total =	7,200,000	3,570,000

CLASSROOM CORE



CROWLEY
PRIDE UNIFIED
OUR WAY OF THINKING. OUR COMMON SENSE.



PROGRAMS, MATERIALS, SUPPLIES, AND TECHNOLOGY



\$4 Million
\$3 Million
\$2 Million
\$1 Million
\$500,000



INSTRUCTIONAL SUPPORT, SAFETY, AND NUTRITION & HEALTH

3

CROWLEY
PRIDE UNIFIED
OUR WAY OF THINKING. OUR COMMON SENSE.



PROFESSIONAL DEVELOPMENT, ADMINISTRATIVE SUPPORT, COUNSELORS, CENTRAL ADMIN,

4

CROWLEY
PRIDE
UNIFIED



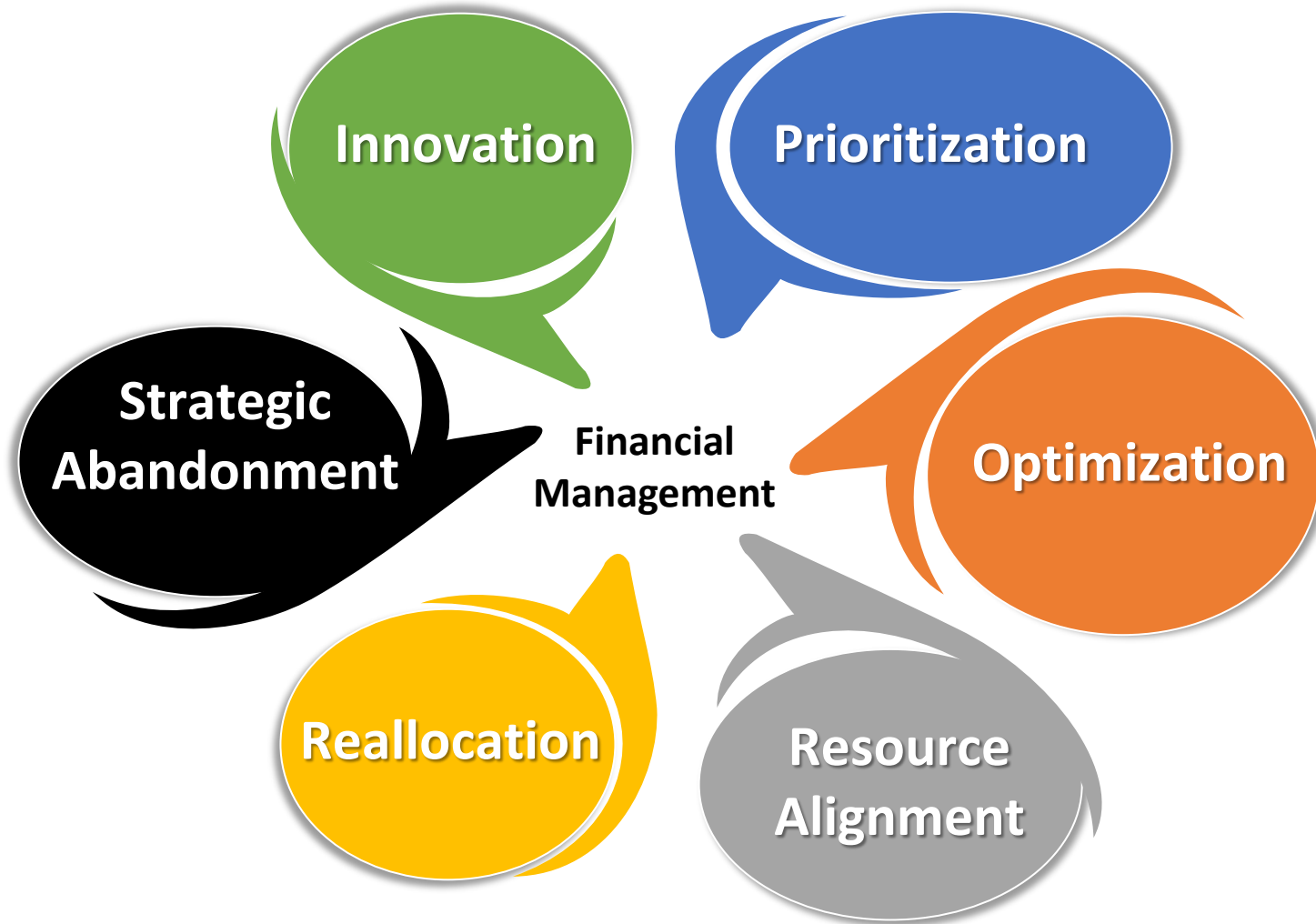
CONTRACTS, TRAVEL, COMMUNITY RESOURCES AND PROGRAMS



CROWLEY
PRIDE UNIFIED
OUR DISTRICT IS A MEMBER OF CROWLEY UNIFIED



Strategic Approach to Financial Uncertainty



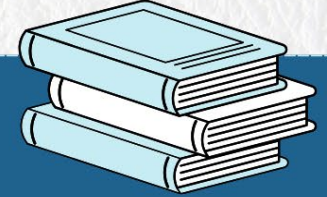
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