



## ***CSISD Budget***

---

ESSER Cliff – CSISD utilized ESSER for both new positions and supplanting the General Fund to protect Fund Balance and help prepare for 2024-2025:

- Expenses moved to the General Fund in 2023-2024 - **\$ .5 million**
- Expenses to move to the General Fund, Alternate Funding or eliminated in 2024-2025 - **\$2.4 million**

SHARS Revenue Reduction:

- 2023-2024 \$2.6 million (2 years)
- 2024-2025 and future years \$1.5 Million/year estimated





## ***CSISD 2023-2024 Budget Update***

	2023-2024 General Fund Budget	2023-2024 General Fund Budget Estimated Year End
<b>Enrollment</b>	<b>14,717</b>	<b>13,558</b>
<b>Total Proposed Revenue</b>	<b>\$ 144,291,445</b>	<b>\$ 141,660,100</b>
<b>Proposed Appropriations</b>	<b>\$ 146,011,667</b>	<b>\$ 145,061,667</b>
<b>Proposed Net Affect on Fund Balance</b>	<b>\$ (1,720,222)</b>	<b>\$ (3,401,567)</b>

**Additional Deficit** \$ (1,681,345)  
**Main Cause - Lower Enrollment and SHARS**

The above are estimates only and exclude TIA. Administration will focus on reducing the deficit by monitoring expenses and utilizing alternate funding where possible.

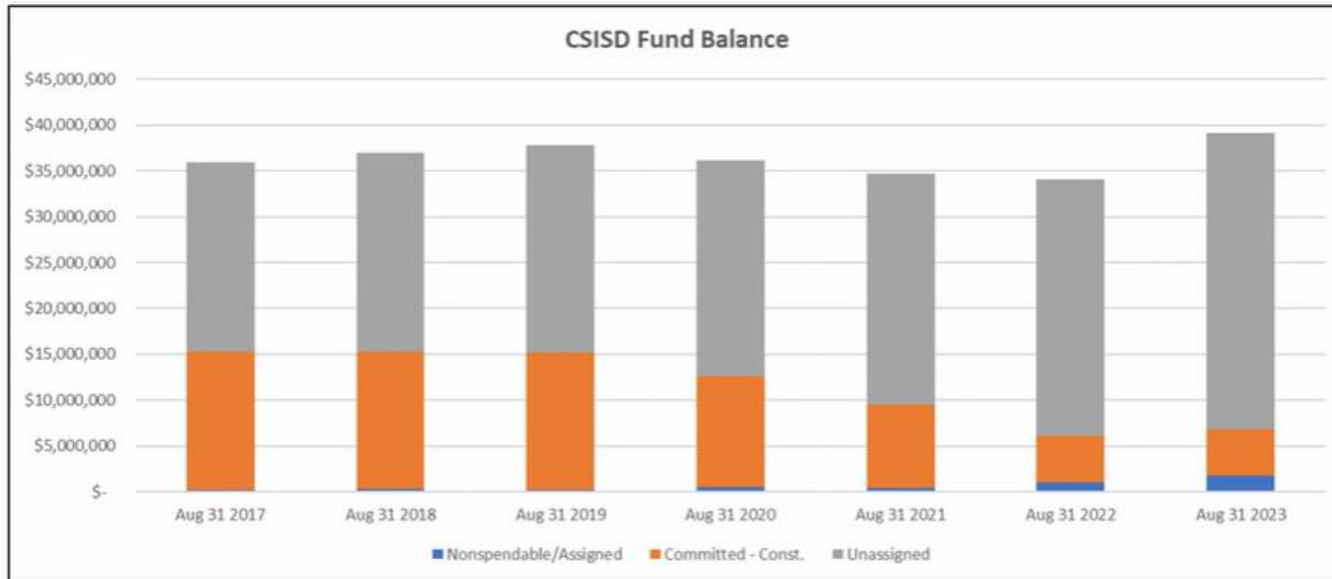


screen shot from the College Station ISD YouTube channel



## CSISD Fund Balance

	Aug 31 2015	Aug 31 2016	Aug 31 2017	Aug 31 2018	Aug 31 2019	Aug 31 2020	Aug 31 2021	Aug 31 2022	Aug 31 2023
Nonspendable/Assigned	\$ 861,990	\$ 116,163	\$ 249,302	\$ 338,649	\$ 194,865	\$ 586,208	\$ 479,553	\$ 1,074,984	\$ 1,824,151
Committed - Const.	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 12,000,000	\$ 9,000,000	\$ 5,000,000	\$ 5,000,000
Unassigned	\$ 14,765,948	\$ 17,881,815	\$ 20,736,222	\$ 21,643,220	\$ 22,642,780	\$ 23,543,963	\$ 25,175,565	\$ 28,005,339	\$ 32,338,156
<b>Total</b>	<b>\$ 30,627,938</b>	<b>\$ 32,997,978</b>	<b>\$ 35,985,524</b>	<b>\$ 36,981,869</b>	<b>\$ 37,837,645</b>	<b>\$ 36,130,171</b>	<b>\$ 34,655,118</b>	<b>\$ 34,080,323</b>	<b>\$ 39,162,307</b>





## ***CSISD 2024 – 2025 Preliminary Budget Information***

---

### **Budget Goals:**

- Recruit and retain a high-quality workforce to support instruction.
- Support quality instruction in the way of staffing, supplies, equipment, and services.
- Utilize data available when making budgetary recommendations that are in the best interest of the district.
- Maintain a financially healthy fund balance.
- Plan for the end of ESSER and TCLAS Funding.
- Survive



## *How to Generate Budget Capacity?*



### **Increase in State Funding**

Requires legislative action and thus there is no funding unless vouchers are approved.



### **Changes to the Property Tax Structure**

Requires legislative action and maybe voter approval



### **Increase in the M&O Tax Rate**

Requires voter approval and any additional tax is subject to recapture



### **Budget Reductions**

With 85% of the budget in payroll and benefits will be painful and negatively impact instruction





## ***CSISD 2024 – 2025 Preliminary Budget Information***

---

### **Property Tax Rates –**

- Still waiting on confirmation of debt service hold harmless for the frozen levy adjustments.
- Debt Service tax rate anticipated to increase no more than \$.02 as planned in the bond communication.
- M&O Tax rate anticipated to have a minimal (if any) decline even with property value growth due to CSISD being at the current tax rate floor.

### **Revenue –**

- Minimal increase in state and property tax revenue due to the projected lower student growth numbers.
- Federal Revenue will be down due to the reduction in SHARS revenue and elimination of ESSER indirect cost.





## *CSISD Next Steps*

---

Focus on showcasing CSISD to attract families to CSISD

Maximize alternate funding where possible (IMA, Grants, ESSER for Sept only, ...)

Review all resignations before filling

Focus on class size for staffing decisions

Budget reductions for all campuses and departments.

(With 82% of expenditures being staff and benefits it is difficult to make a substantial impact on the expenditure reductions with nonpayroll areas but all must participate.)

Monitor Fund Balance to maintain our long-term financial stability

Survive 2024-2025 and hope for a focus on K-12 Funding in the 2025 Legislative Session

