

2024-25
CCS Budget
Update

August 1, 2024



2024-25 Budget Process Review



- At a series of regular board and committee meetings leading up to June 19, there was much discussion about the 2024-25 budget
- Projections were that the district faced a potential deficit of approximately \$4.7 million for the upcoming year
- The Board directed administration to prepare a budget recommendation that brought the projected 2024-25 end-of-year fund balance to the minimum target identified in board policy (13%)

2024-25 Budget Process Review



- At its June 17 meeting, the Board considered the administrative budget plan; the plan contained a series of cuts in order to meet the directive of presenting a budget with the 13% minimum fund balance threshold
- Following discussion, various reductions were reinstated and the Board adopted a budget for the 2024-25 fiscal year as required by law
- At the meeting, the Board committed to revisiting the budget at future meeting(s)

2024-25 Budget Process Review



- Subsequently, the State of Michigan passed its budget at the end of June; this budget included a freeze in the per pupil foundation allowance and rebates on MPSERS OPEB UAAL costs (among other changes)
- At its July 15 meeting, the Board was presented with an updated spreadsheet reflecting the reinstatements made at the June meeting and the latest impact on the CCS budget from the state budget (as known at that time)

2024-25 Budget Process Review



- At the July meeting, the Board further directed the administration to review alterations to the budget picture since the admin's previous proposal in June and bring forward any other recommended changes
- Tonight's meeting was scheduled to provide the Board with this updated list in preparation for potential consideration at the August 12 Board meeting
- The budget updates being recommended tonight address academics and security, and build off of the changes made in June

CCS Budget Changes, 6.17.24



- The following changes were made at the June 17 meeting:
- Continue the following positions:
 - HS Dean of Students
 - DLMS Safety Officer
 - KMIS Safety Parapro
- Max Effort - continuation of full contract



- Academic Support
 - Add one intervention parapro at each elementary building (27.5-hour position x 5)
 - Provide an additional five hours to the current 27.5-hour parapro positions serving in categorical classrooms across the district - this makes those positions eligible for health benefits (14 positions)

CCS Budget Recommendation, 8.1.24



- HS Administration - convert the current Dean of Students position to an Assistant Principal (position to be posted)
 - Provides for a more flexible position, also able to assist with evaluation, etc.
- Security
 - Add a CHS Safety Monitor position (32.5 hours)
 - Add a District Security Coordinator position (salaried)
 - Increase the KMIS Security position to 32.5 hours (currently 27.5)

DRAFT (Pre-Audit)

General Fund	6/30/2023 22-23 Final Audit	6/17/2024 23-24 3rd Budget (3)	6/17/2024 24-25 Adopted (5)	Variance (5 to 3)	Percent Change	7/15/2024 Budget Picture (5a)	Variance (5a to 5)	Percent Change	8/1/2024 Proposal (5b)	Variance (5b to 5)	Percent Change
Revenue											
Local	\$13,520,398	\$14,776,961	\$14,940,633	\$163,672	1.11%	\$14,940,633	\$0	0.00%	\$14,940,633	\$0	0.00%
State	\$47,667,150	\$48,705,739	\$47,995,376	(\$710,363)	-1.46%	\$48,451,590	\$456,214	0.95%	\$48,451,590	\$456,214	0.95%
Federal	\$4,439,709	\$4,113,453	\$1,524,225	(\$2,589,228)	-62.95%	\$1,524,225	\$0	0.00%	\$1,524,225	\$0	0.00%
Transfers	\$5,283,327	\$5,648,121	\$5,393,011	(\$255,110)	-4.52%	\$5,393,011	\$0	0.00%	\$5,393,011	\$0	0.00%
Total Revenue:	\$70,910,584	\$73,244,274	\$69,853,245	(\$3,391,029)	-4.63%	\$70,309,459	\$456,214	0.65%	\$70,309,459	\$456,214	0.65%
Expenditure											
Instruction:											
Basic Programs	\$33,148,480	\$33,648,784	\$33,852,314	\$203,530	0.60%	\$33,331,814	(\$520,500)	-1.54%	\$33,440,814	(\$411,500)	-1.22%
Added Needs	\$7,038,051	\$8,416,998	\$7,712,553	(\$704,445)	-8.37%	\$7,712,553	\$0	0.00%	\$7,833,513	\$120,960	1.57%
Total Instruction:	\$40,186,531	\$42,065,782	\$41,564,867	(\$500,915)	-1.19%	\$41,044,367	(\$520,500)	-1.25%	\$41,274,327	(\$290,540)	-0.70%
Support Services:											
Pupil	\$4,760,443	\$5,432,626	\$5,558,897	\$126,271	2.32%	\$5,558,897	\$0	0.00%	\$5,558,897	\$0	0.00%
Support Instruction	\$2,406,814	\$2,331,696	\$2,117,385	(\$214,311)	-9.19%	\$2,117,385	\$0	0.00%	\$2,117,385	\$0	0.00%
General Administration	\$5,996,064	\$6,098,837	\$6,065,398	(\$33,439)	-0.55%	\$6,065,398	\$0	0.00%	\$6,075,429	\$10,031	0.17%
Operations & Maint	\$6,478,036	\$6,975,438	\$6,412,611	(\$562,827)	-8.07%	\$6,412,611	\$0	0.00%	\$6,605,941	\$193,330	3.01%
Transportation	\$3,866,328	\$3,951,590	\$3,913,758	(\$37,832)	-0.96%	\$3,913,758	\$0	0.00%	\$3,913,758	\$0	0.00%
Central Services	\$2,126,889	\$1,967,694	\$2,216,121	\$248,427	12.63%	\$2,216,121	\$0	0.00%	\$2,216,121	\$0	0.00%
Athletics	\$1,484,597	\$1,745,403	\$1,703,136	(\$42,267)	-2.42%	\$1,703,136	\$0	0.00%	\$1,703,136	\$0	0.00%
Community Service	\$71,313	\$163,496	\$182,085	\$18,589	11.37%	\$182,085	\$0	0.00%	\$182,085	\$0	0.00%
Non-Public Schools	\$1,563,250	\$2,385,116	\$2,446,328	\$61,212	2.57%	\$2,446,328	\$0	0.00%	\$2,446,328	\$0	0.00%
Improvements & Pmt to Other Schools	\$78,570	\$76,800	\$0	(\$76,800)	-100.00%	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Transfers Out	\$557,125	\$50,000	\$0	(\$50,000)	-100.00%	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Total Support Services:	\$29,389,430	\$31,178,696	\$30,615,719	(\$562,977)	-1.81%	\$30,615,719	\$0	0.00%	\$30,819,080	\$203,361	0.66%
Total Expenditures:	\$69,575,961	\$73,244,478	\$72,180,586	(\$1,063,892)	-1.45%	\$71,660,086	(\$520,500)	-0.72%	\$72,093,407	(\$87,179)	-0.12%
Net Change in Fund Balance	\$1,334,623	(\$204)	(\$2,327,341)	(\$2,327,137)	1140753.43%	(\$1,350,627)	\$976,714	-41.97%	(\$1,783,948)	\$543,393	-23.35%
Fund Balance, July 1	\$9,042,721	\$10,377,344	\$10,377,140	(\$204)	0.00%	\$10,377,140	\$0	0.00%	\$10,377,140	\$0	0.00%
Projected Fund Bal June 30	\$10,377,344	\$10,377,140	\$8,049,799	(\$2,327,341)	-22.43%	\$9,026,513	\$976,714	12.13%	\$8,593,192	\$543,393	6.75%
	14.9%	14.2%	11.2%			12.6%			11.9%		

Questions?

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