

# ADOPTED BUDGET FISCAL YEAR 2023-2024



**CYPRESS**  **FAIRBANKS**

INDEPENDENT SCHOOL DISTRICT

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11440 MATZKE ROAD | CYPRESS, TEXAS 77429

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# GENERAL INFORMATION



## CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2023-2024 BUDGET CALENDAR

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
<b>Staffing:</b> Review staffing formula template and staffing options	Chief of Employee & Student Services	Jan/Feb 2023
<b>Non-Staffing:</b> Send out 2023-2024 budget packets to departments	Chief Financial Officer	1/13/2023
<b>Staffing &amp; Non-Staffing:</b> Discuss budget calendar and other budget items	Cabinet	Feb 2023
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	2/6/2023
<b>Non-Staffing:</b> Departmental non-staffing budget forms completed and returned to Finance Office	Associates, Assistants, Directors, Coordinators & Managers	2/10/2023
Submit 2022-2023 Quarterly Budget Amendments for Board approval	Chief Financial Officer	2/13/2023 (Board Meeting)
Receive 2023-2024 enrollment projections	Chief of Staff	3/2/2023
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/6/2023
Review preliminary budget	Cabinet	3/20/2023
<b>Staffing:</b> Send out staffing allocations to schools	Chief of Employee & Student Services	3/22/2023
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/27/2023
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	4/3/2023
Receive Harris County Appraisal District Estimated 2023 Tax Rolls	Tax Assessor/Collector	4/28/2023
Review of Preliminary 2023-2024 Budget with Board of Trustees	Chief Financial Officer	5/8/2023 (Board Meeting)
Staff contract recommendations approved by the Board	Chief of Employee & Student Services	5/8/2023 (Board Meeting)

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
2023-2024 BUDGET CALENDAR**

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2023-2024	Chief Financial Officer	no later than 6/9/2023
Conduct Public Hearing on Proposed 2023-2024 Budget	Board of Trustees	6/20/2023 (Board Meeting)
Adoption of 2023-2024 Salary Schedule and/or Budget	Chief Financial Officer; Chief of Employee & Student Services	6/20/2023 (Board Meeting)
Submit 2022-2023 Quarterly Budget Amendments for Board approval	Chief Financial Officer	6/20/2023 (Board Meeting)
Receive Harris County Appraisal District Certified 2023 Tax Rolls	Tax Assessor/Collector	8/31/2023
Calculation of rollback tax rate; schedules of fund balances	Tax Assessor/Collector	9/1/2023
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2023-2024 at least 10 days before hearing, if needed	Tax Assessor/Collector	9/21/2023
Conduct Public Hearing on 2023-2024 proposed tax rate, if needed	Board of Trustees	10/5/2023 (Board Work Session)
Adoption of 2023-2024 Tax Rate	Chief Financial Officer	10/9/2023 (Board Meeting)

# Budget Goals



**RETAIN AND RECRUIT  
QUALITY STAFF**



**PRESERVE QUALITY OF  
INSTRUCTION AND SERVICES**



**PRIORITIZE STUDENT AND  
STAFF SAFETY**

# Factors Influencing Budget Process

LEGISLATIVE  
SESSION

ENROLLMENT &  
ATTENDANCE

AVAILABLE  
FEDERAL  
FUNDING

RECRUITMENT  
& RETENTION

NEW FACILITIES

INFLATION

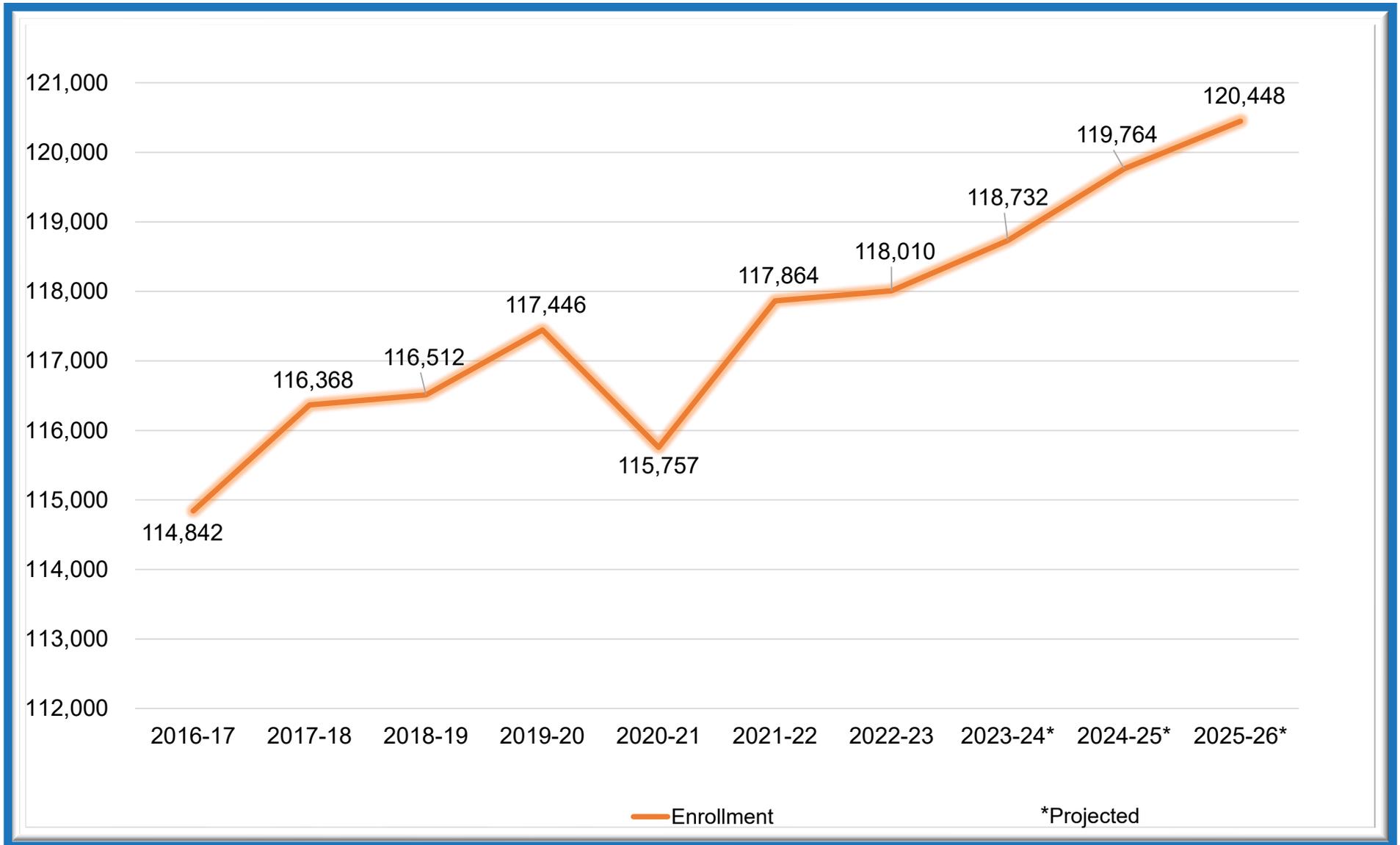
INCREASE IN  
PROPERTY  
VALUES

UNFILLED  
POSITIONS

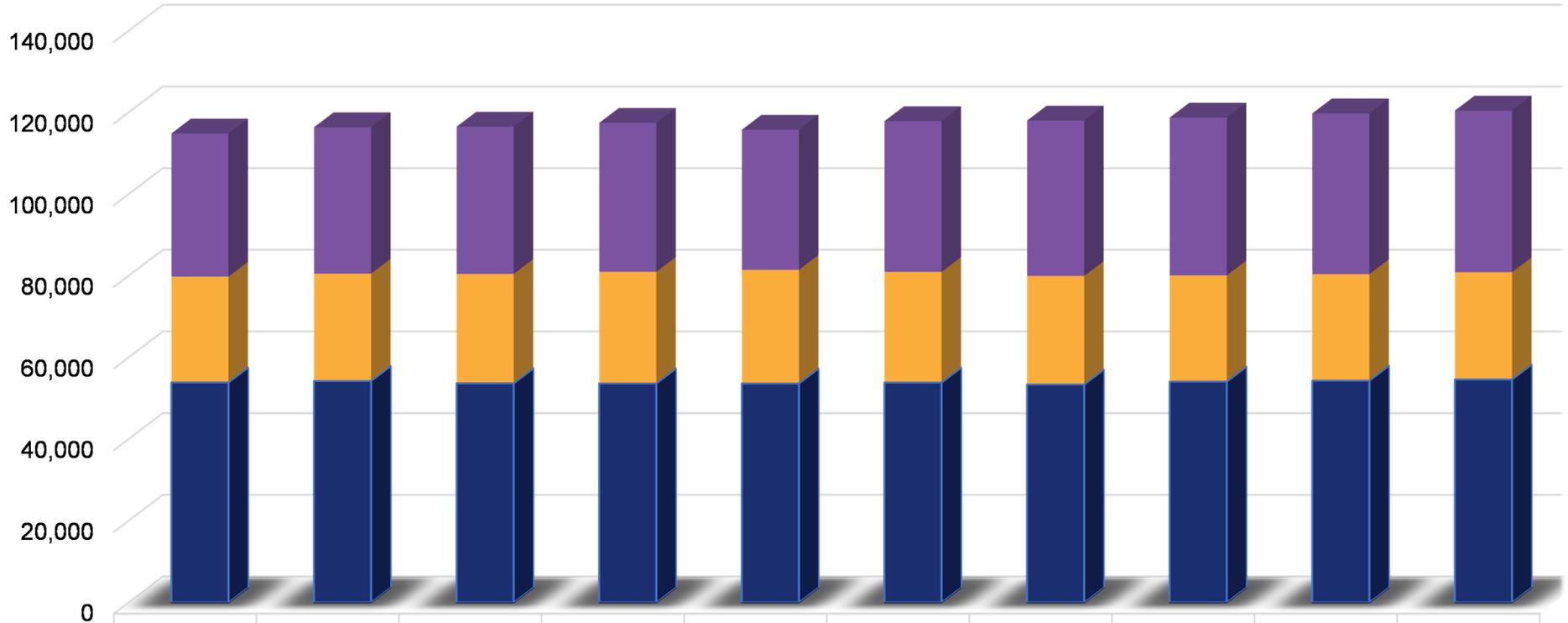
# STUDENT GROWTH



# CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT 2016-2017 PROJECTED TO 2025-2026



## CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT PROJECTION BREAKDOWN BY LEVEL 2016-2017 TO 2025-2026



	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24*	2024-25*	2025-26*
High School	35,064	35,847	36,065	36,487	34,308	36,923	38,068	38,654	39,372	39,591
Middle School	25,912	26,293	26,789	27,336	27,829	27,094	26,567	26,006	26,080	26,249
Elementary School	53,866	54,228	53,658	53,623	53,620	53,847	53,375	54,072	54,312	54,608

■ Elementary School   
 ■ Middle School   
 ■ High School

\*Projected

**ELEMENTARY SCHOOL LONG RANGE PLANNING  
PROJECTED EE - 5TH GRADE STUDENTS  
2023-2024 ELEMENTARY ATTENDANCE ZONES**

School	Projected Resident EE-5th Grade Students									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Adam	1,043	1,023	1,044	1,018	1,017	1,013	1,003	992	989	981
Andre	1,026	837	930	1,008	1,079	1,051	1,022	1,003	988	978
Ault	943	956	941	908	866	844	845	837	832	828
Bane	862	842	828	812	764	733	710	693	680	676
Bang	889	879	880	876	842	839	827	817	810	811
Birkes	1,013	939	915	889	848	829	812	798	789	791
Black	1,220	1,244	1,229	1,250	1,285	1,303	1,315	1,322	1,332	1,350
Brosnahan	897	887	887	885	865	818	787	759	739	729
Copeland	1,016	988	979	951	924	895	876	858	848	856
Danish	909	897	903	903	903	914	922	922	922	927
Duryea	1,148	1,133	1,117	1,060	1,014	974	927	888	862	848
Emery	1,062	1,024	1,019	1,016	992	975	961	947	941	947
Emmott	616	623	605	557	507	472	449	428	412	403
Farney	920	920	895	851	799	781	763	748	739	740
Fiest	840	864	848	825	784	815	737	719	711	709
Francone	750	674	664	644	618	578	554	536	525	518
Frazier	657	628	602	584	569	549	532	520	513	511
Gleason	907	907	903	904	917	921	922	924	928	930
Hairgrove	827	778	776	778	767	745	732	715	704	699
Hamilton	1,095	1,106	1,093	1,091	1,087	1,103	1,111	1,119	1,135	1,159
Hancock	841	910	959	1,002	1,041	1,055	1,062	1,064	1,058	1,057
Hemmenway	938	910	883	858	812	794	775	758	747	741
Holbrook	815	838	839	807	805	778	760	745	733	729
Holmsley	783	782	780	770	752	733	729	723	718	720
Hoover	774	759	761	736	712	694	684	680	678	674
Horne	912	957	971	1,003	1,013	1,016	999	985	976	970
Jowell	589	597	593	601	600	598	578	564	553	549
Keith	1,163	1,174	1,166	1,175	1,175	1,198	1,204	1,225	1,246	1,282
Kirk	856	831	850	853	860	849	839	830	824	828
Lamkin	903	865	847	840	843	826	804	786	775	768
Lee	871	881	877	880	897	879	864	851	842	840
Lieder	817	853	863	838	821	805	792	782	777	777
Lowery	649	654	672	690	666	673	663	655	645	638
Matzke	1,038	1,010	1,026	1,037	1,015	1,010	993	978	974	976
McFee	988	986	970	928	907	877	851	826	802	792
McGown	1,279	1,344	1,359	1,357	1,314	1,290	1,275	1,265	1,263	1,268
Metcalf	978	1,071	1,091	1,125	1,142	1,156	1,159	1,157	1,158	1,164
Millsap	887	947	978	977	992	1,002	997	990	990	999
Moore	986	1,032	1,035	1,018	989	987	973	956	942	935
Owens	776	817	823	821	827	827	820	817	815	813
Pope	996	924	862	822	753	701	666	637	616	604
Post	857	833	816	787	770	766	751	744	739	738
Postma	1,211	881	861	822	776	733	705	681	666	664
Reed	820	789	797	778	779	767	758	749	742	742
Rennell	1,239	1,239	1,264	1,265	1,265	1,269	1,262	1,252	1,249	1,255
Robinson, M.	913	968	997	1,023	1,027	1,032	1,031	1,019	1,008	1,004
Robison, A.	975	1,028	1,099	1,168	1,285	1,411	1,507	1,608	1,721	1,839
Sampson	850	738	689	653	612	587	558	538	522	515
Sheridan	958	968	974	979	997	1,017	1,043	1,066	1,086	1,092
Swenke	915	828	748	662	586	551	522	501	487	482
Tipps	1,054	1,054	1,035	1,016	996	991	962	945	932	929

School	Projected Resident EE-5th Grade Students									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Walker	753	936	1,181	1,475	1,789	2,106	2,417	2,641	2,806	2,905
Warner	1,203	1,212	1,204	1,174	1,136	1,103	1,071	1,049	1,035	1,032
Wells	1,245	1,140	1,192	1,257	1,311	1,385	1,451	1,513	1,570	1,623
Willbern	978	962	938	943	933	912	901	888	878	874
Wilson	821	750	729	697	641	610	585	567	560	567
Woodard	1,040	1,042	1,014	977	930	887	849	826	807	799
Yeager	761	725	709	685	656	647	640	633	630	630
Elementary #59		928	1,098	1,267	1,362	1,427	1,455	1,464	1,467	1,469
Totals	54,072	54,312	54,608	54,576	54,234	54,101	53,762	53,503	53,436	53,674

**SECONDARY SCHOOL LONG RANGE PLANNING  
PROJECTED 6TH - 12TH GRADE STUDENTS  
2023-2024 SECONDARY ATTENDANCE ZONES**

School	Projected Resident 6th-8th Grade Students									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Anthony	1,501	1,369	1,420	1,477	1,554	1,573	1,564	1,522	1,479	1,425
Aragon	1,438	1,385	1,368	1,336	1,333	1,300	1,255	1,179	1,153	1,104
Arnold	1,453	1,477	1,415	1,456	1,440	1,452	1,422	1,426	1,423	1,395
Bleyl	1,312	1,401	1,382	1,444	1,438	1,439	1,452	1,452	1,461	1,427
Campbell	1,127	1,227	1,225	1,181	1,181	1,175	1,172	1,146	1,109	1,070
Cook	1,377	1,277	1,250	1,272	1,285	1,253	1,209	1,174	1,150	1,124
Dean	1,185	1,159	1,166	1,187	1,193	1,222	1,203	1,203	1,175	1,134
Goodson	1,412	1,332	1,376	1,405	1,506	1,450	1,447	1,408	1,421	1,418
Hamilton	1,526	1,557	1,632	1,695	1,714	1,673	1,623	1,566	1,539	1,493
Hopper	885	992	988	1,006	973	971	940	908	863	807
Kahla	1,113	1,207	1,211	1,190	1,192	1,190	1,246	1,294	1,329	1,313
Labay	1,097	1,114	1,126	1,151	1,165	1,142	1,135	1,105	1,075	1,027
Rowe	1,351	1,239	1,379	1,487	1,679	1,795	1,987	2,120	2,237	2,289
Salyards	1,426	1,423	1,309	1,303	1,264	1,253	1,180	1,115	1,098	1,069
Smith	925	951	989	1,054	1,093	1,124	1,130	1,122	1,106	1,088
Spillane	1,454	1,372	1,355	1,436	1,439	1,473	1,484	1,505	1,511	1,509
Sprague	1,256	1,396	1,511	1,559	1,582	1,604	1,647	1,641	1,652	1,658
Thornton	1,477	1,499	1,504	1,502	1,506	1,522	1,521	1,494	1,447	1,380
Truitt	1,350	1,347	1,346	1,351	1,369	1,430	1,516	1,566	1,557	1,518
Watkins	1,341	1,356	1,297	1,284	1,286	1,268	1,271	1,259	1,278	1,246
Totals	26,006	26,080	26,249	26,776	27,192	27,309	27,404	27,205	27,063	26,494

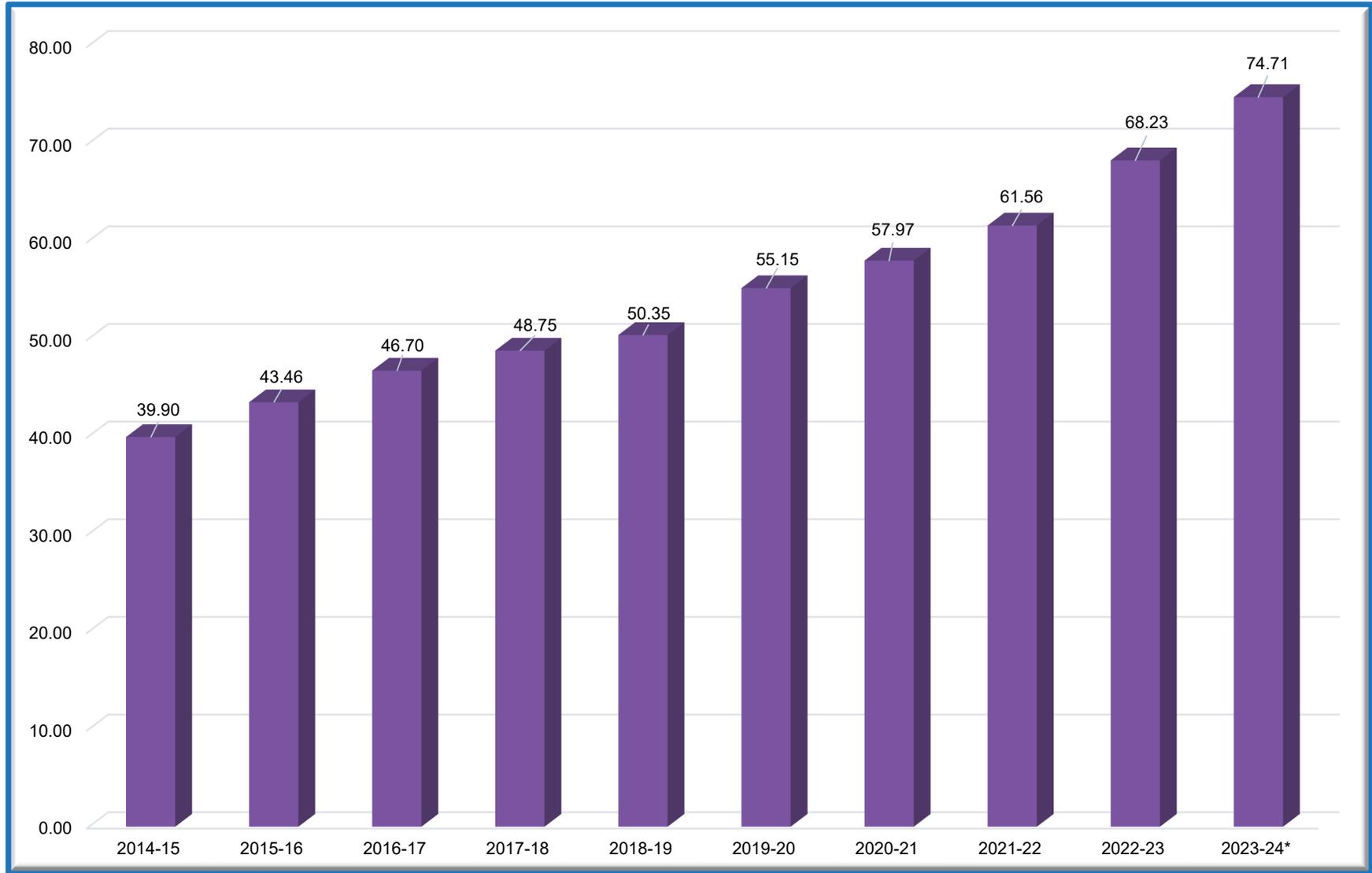
School	Projected Resident 9th-12th Grade Students									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Bridgeland	3,558	3,574	3,553	3,425	3,494	3,509	3,491	3,571	3,499	3,501
Cy-Creek	3,495	3,534	3,550	3,415	3,522	3,516	3,524	3,611	3,527	3,552
Cy-Fair	3,358	3,298	3,352	3,319	3,288	3,392	3,428	3,451	3,432	3,387
Cy-Falls	3,009	3,127	3,171	3,111	3,003	2,986	2,930	3,022	3,011	3,009
Cy-Lakes	3,204	3,495	3,499	3,366	3,311	3,205	3,187	3,160	3,083	3,090
Cy-Park	3,059	3,149	3,278	3,459	3,540	3,693	3,825	3,984	4,142	4,259
Cy-Ranch	3,430	3,347	3,296	3,153	3,224	3,299	3,300	3,325	3,370	3,386
Cy-Ridge	2,946	2,925	2,860	2,870	2,727	2,775	2,813	2,849	2,926	2,953
Cy-Springs	2,880	3,124	3,047	2,975	2,969	2,947	2,982	3,000	2,975	3,003
Cy-Woods	3,415	3,526	3,685	3,773	3,755	3,879	3,963	4,059	4,102	4,094
Jersey Village	3,362	3,343	3,291	3,107	2,968	2,930	2,935	2,882	2,885	2,878
Langham Creek	2,938	2,930	3,009	3,054	2,930	2,862	2,852	2,850	2,800	2,793
Totals	38,654	39,372	39,591	39,027	38,731	38,993	39,230	39,764	39,752	39,905

	District Totals									
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Elementary School	54,072	54,312	54,608	54,576	54,234	54,101	53,762	53,503	53,436	53,674
Middle School	26,006	26,080	26,249	26,776	27,192	27,309	27,404	27,205	27,063	26,494
High School	38,654	39,372	39,591	39,027	38,731	38,993	39,230	39,764	39,752	39,905
Totals	118,732	119,764	120,448	120,379	120,157	120,403	120,396	120,472	120,251	120,073

# PROPERTY VALUE GROWTH



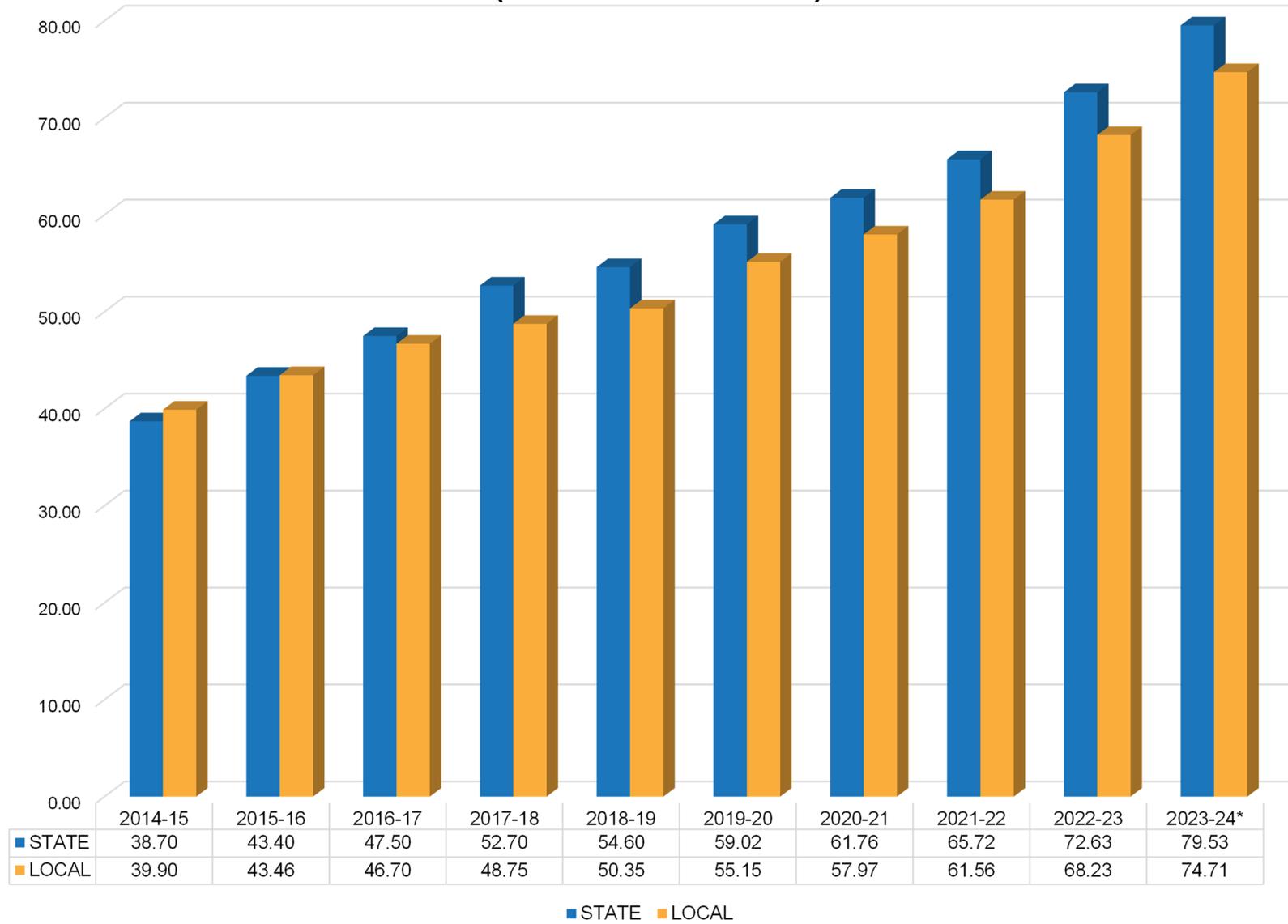
# CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT NET TAXABLE VALUE 2014-2015 TO 2023-2024 (VALUE IN BILLIONS)



Growth in property values help to minimize the I&S tax rate; however, property growth reduces state funding in the General Fund proportionately.

\*Projected

## CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT HISTORICAL PROPERTY TAX VALUES STATE (CPTD) vs LOCAL (HCAD) (VALUE IN BILLIONS)



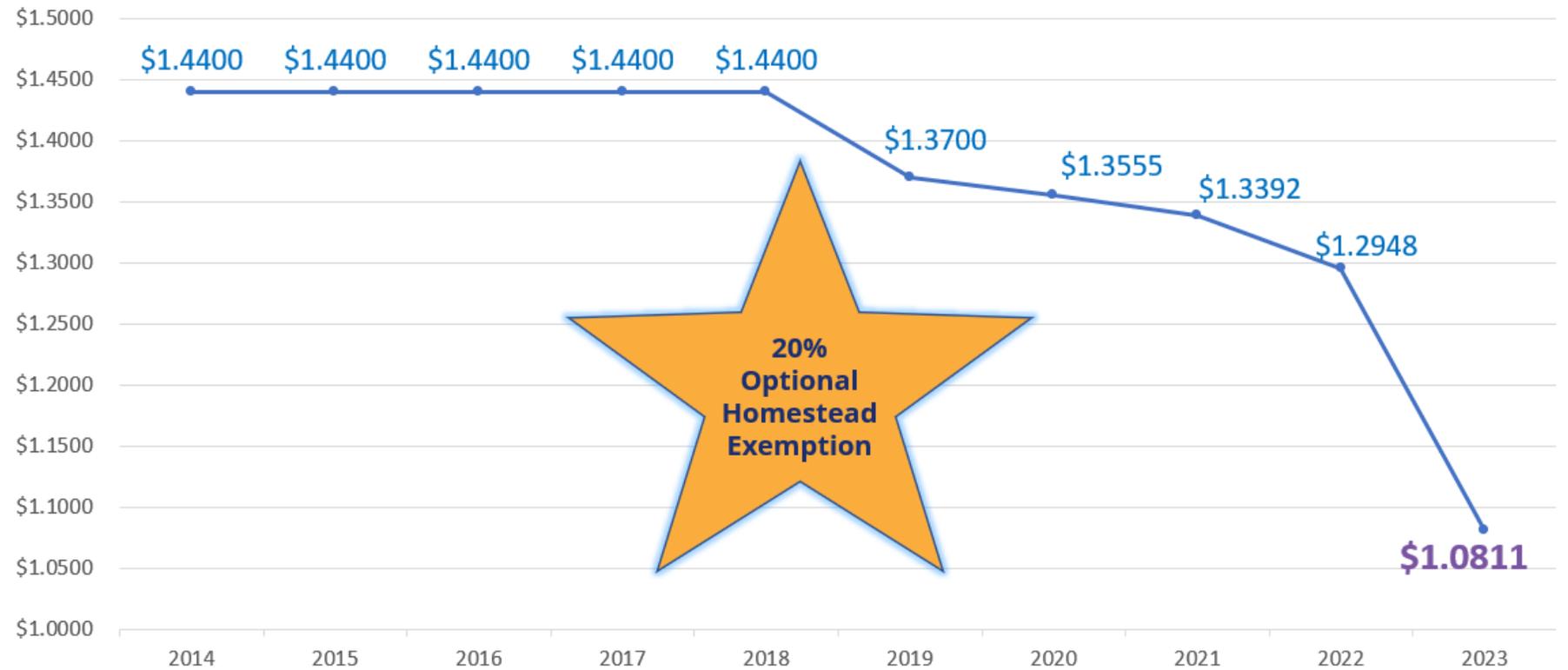
State values are used to determine state funding while local values are used to determine actual tax collections.

\*Projected

# TAX RATE



# History of Property Tax Rates



# Adopted Tax Rates 2023-2024

Description	Tax Rate
Maintenance & Operations	\$0.6811
Interest & Sinking	0.4000
Total Tax Rate	<u>\$1.0811</u>

# 2023 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

Cypress-Fairbanks ISD

281-664-6300

School District's Name

Phone (area code and number)

10494 Jones Rd., #106, Houston, TX 77065

cfisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	\$ 61,518,127,698
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 5,370,608,490
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 56,147,519,208
4.	<b>2022 total adopted tax rate.</b>	\$ 1.294800 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ 9,838,687,597
	B. 2022 values resulting from final court decisions: .....	-\$ 8,742,096,663
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 1,096,590,934
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 5,533,568,943
	B. 2022 disputed value: .....	-\$ 616,992,937
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 4,916,576,006
7.	<b>2022 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 6,013,166,940
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 62,160,686,148
9.	<b>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

<sup>5</sup> Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freoport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ <u>86,318,368</u></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ <u>8,473,214,636</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ <u>8,559,533,004</u>
11.	<p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value.</b> ..... \$ <u>9,219,130</u></p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>84,370</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ <u>9,134,760</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>8,568,667,764</u>
13.	<b>Adjusted 2022 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>53,592,018,384</u>
14.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>693,909,454</u>
15.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup>	\$ <u>14,693,923</u>
16.	<p><b>Adjusted 2022 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	\$ <u>708,603,377</u>
17.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>64,941,212,046</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>C. Total 2023 value.</b> Subtract B from A.</p>	\$ <u>64,941,212,046</u>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ <u>4,145,127,017</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ <u>1,897,891,220</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>6,043,018,237</u>
19.	<b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ <u>4,870,000,000</u>

<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.012(13)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code §§ 26.012, 26.04(c-2)  
<sup>11</sup> Tex. Tax Code § 26.012(6)  
<sup>12</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>13</sup> Tex. Tax Code § 26.01(c)  
<sup>14</sup> Tex. Tax Code § 26.01(d)  
<sup>15</sup> Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2023 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 66,114,230,283
21.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 63,689,697
22.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 1,912,516,825
23.	<b>Total adjustments to the 2023 taxable value.</b> Add lines 21 and 22.	\$ 1,976,206,522
24.	<b>Adjusted 2023 taxable value.</b> Subtract line 23 from line 20.	\$ 64,138,023,761
25.	<b>2023 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 1.104810/\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate :**<sup>20</sup> A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.<sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.<sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2023 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. <sup>25</sup>	\$ 0.631100/\$100
27.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... 0.000000 B. \$0.05 per \$100 of taxable value ..... \$ 0.050000/\$100	\$ 0.050000/\$100
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. <sup>27</sup>	\$ 0.681100/\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>29.</b>	<p><b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district’s budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.</p> <p>Enter debt amount: ..... \$ <u>290,447,137</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... – \$ <u>0</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... – \$ <u>0</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A.</p>	\$ <u>290,447,137</u>
<b>30.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
<b>31.</b>	<b>Adjusted 2023 debt.</b> Subtract line 30 from line 29D.	\$ <u>290,447,137</u>
<b>32.</b>	<p><b>2023 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>30</sup></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>31</sup> <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate <u>98.00</u> %</p> <p>C. Enter the 2021 actual collection rate <u>98.45</u> %</p> <p>D. Enter the 2020 actual collection rate <u>99.43</u> %</p>	<u>100.00</u> %
<b>33.</b>	<p><b>2023 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ <u>290,447,137</u>
<b>34.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>66,114,230,283</u>
<b>35.</b>	<b>2023 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.439311</u> /\$100
<b>36.</b>	<p><b>2023 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system’s abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ <u>1.120411</u> /\$100

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
<b>37.</b>	<p><b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ.<sup>33</sup> The school district shall provide its tax assessor with a copy of the letter.<sup>34</sup></p>	\$ <u>0</u>

<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>31</sup> Tex. Tax Code §26.04(b)  
<sup>32</sup> Tex. Tax Code §26.08(g)  
<sup>33</sup> Tex. Tax Code § 26.045(d)  
<sup>34</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>66,114,230,283</u>
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ <u>0.000000</u> /\$100
40.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ <u>1.120411</u> /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster**

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1.294800</u> /\$100
42.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>1.272391</u> /\$100
43.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ <u>0.022409</u> /\$100
44.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ <u>1.098002</u> /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.104810 /\$100  
 Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 1.098002 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 44

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here**  David J. Piwonka  
 Printed Name of School District Representative

**sign here**    
 School District Representative

September 25, 2023  
 Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)

**Cypress-Fairbanks Independent School District**

**RESOLUTION OF THE BOARD TO SET TAX RATE**

October 9, 2023

**ON THIS DATE, WE, THE BOARD OF TRUSTEES OF THE CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, HEREBY LEVY OR SET THE TAX RATE ON \$100 VALUATION FOR THE DISTRICT FOR THE TAX YEAR 2023 AT A TOTAL TAX RATE OF \$1.0811, TO BE ASSESSED AND COLLECTED BY THE DULY SPECIFIED ASSESSOR AND COLLECTOR AS FOLLOWS:**

- (a) \$0.6811 for the purpose of maintenance and operations, and
- (b) \$0.4000 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

**ADOPTED** this 9th day of October, 2023, by the Board of Trustees.

Voting for the Resolution:

Tom Jackson  
Gilbert Sarabia  
Dr. Natalie Blasingame  
Lucas Scanlon

Julie Hinaman  
Debbie Blackshear  
Scott Henry

Voting against the Resolution:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

  
\_\_\_\_\_  
President, Board of Trustees  
Cypress-Fairbanks Independent School District

ATTEST:

Gilbert Sarabia  
\_\_\_\_\_  
Secretary, Board of Trustees  
Cypress-Fairbanks Independent School District

(District Seal)

# BUDGET SUMMARY



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL  
DISTRICT BUDGET SUMMARY BY FUND  
2023-2024 ADOPTED BUDGET**

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General Fund

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Revenues	\$	1,070,519,882
Expenditures		1,209,131,955
Surplus/(Deficit)	\$	(138,612,073)

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Debt Service Fund

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Revenues	\$	293,743,869
Expenditures		293,743,869
Surplus/(Deficit)	\$	-

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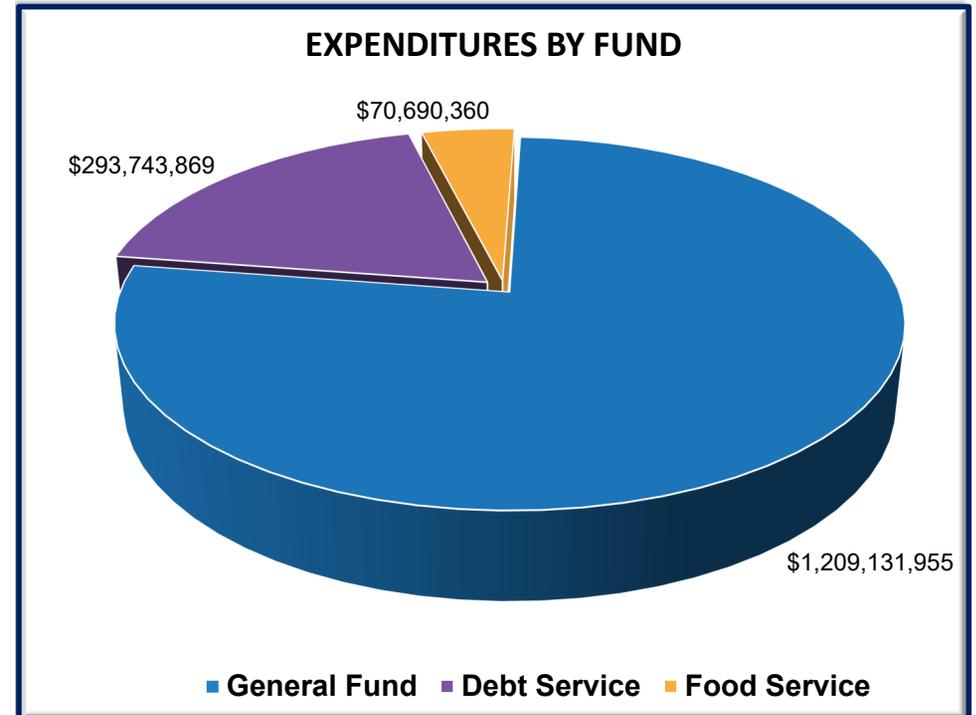
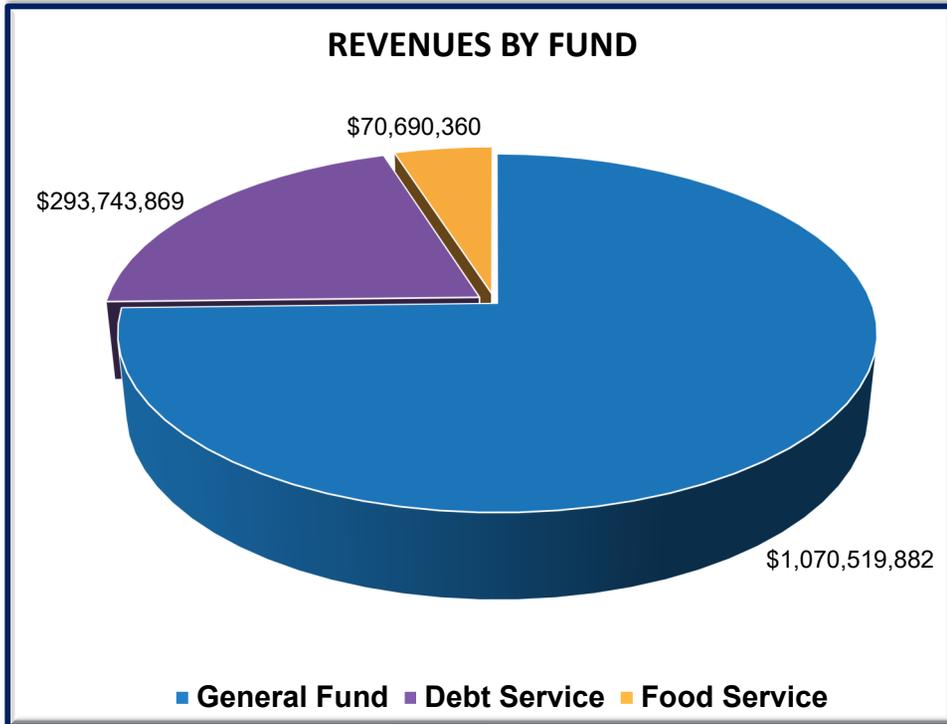
Food Service Fund

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Revenues	\$	70,690,360
Expenditures		70,690,360
Surplus/(Deficit)	\$	-

\* Food Service is fully supported by federal reimbursements, paid meals and a la carte sales. No local tax dollars are used to support the food service operation.

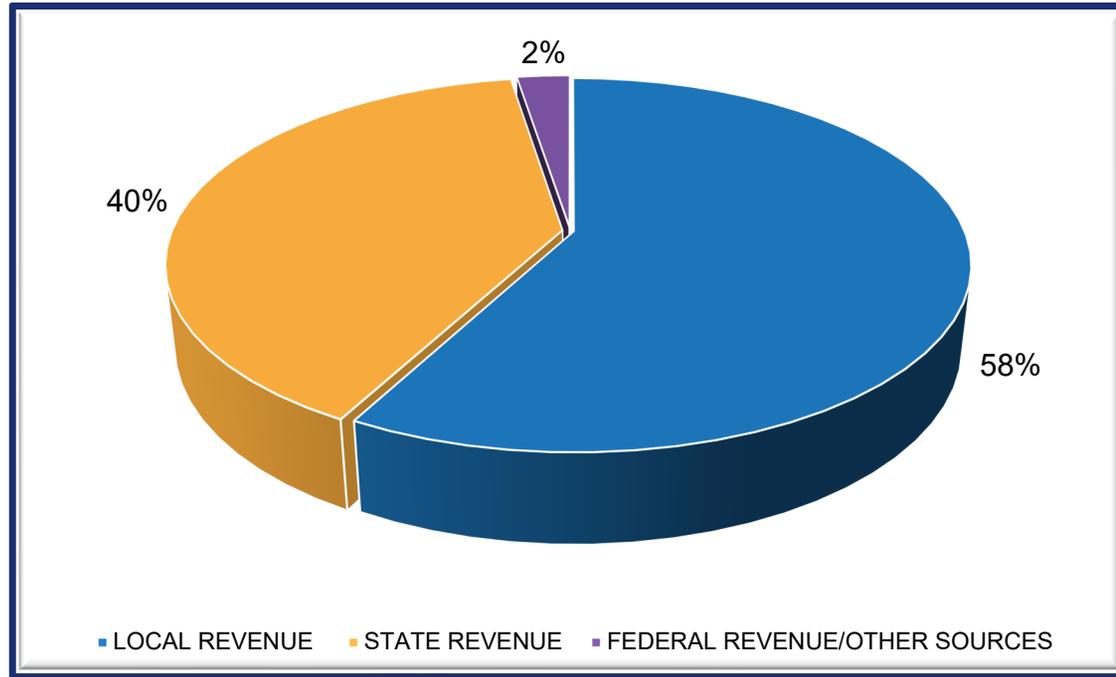
## CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT REVENUES AND EXPENDITURES BY FUND 2023-2024 ADOPTED BUDGET



# REVENUE



## CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2023-2024 REVENUE BY SOURCE GENERAL FUND



LOCAL REVENUE		% OF LOCAL REVENUE
Taxes	\$ 589,570,494	95.19%
Tuition	\$ 5,474,022	0.88%
Athletic Revenue	\$ 2,535,000	0.41%
Interest Income	\$ 16,000,000	2.58%
Property Rental (Other)	\$ 2,235,000	0.36%
Private Music Lessons	\$ 250,000	0.04%
Other Miscellaneous	\$ 3,305,978	0.53%
<b>Total</b>	<b>\$ 619,370,494</b>	<b>100.00%</b>

STATE REVENUE		% OF STATE REVENUE
Program Funding (Tier I)	\$ 306,110,747	72.23%
Tier II - Guaranteed Yield	\$ 48,323,688	11.40%
Other Program Funding	\$ 703,041	0.17%
TRS On-Behalf Match	\$ 68,670,732	16.20%
<b>Total</b>	<b>\$ 423,808,208</b>	<b>100.00%</b>

FEDERAL REVENUES/OTHER SOURCES		% OF FEDERAL REVENUE/OTH SOURCES
Federal Funding	\$ 27,141,180	99.27%
Other Sources	\$ 200,000	0.73%
<b>Total</b>	<b>\$ 27,341,180</b>	<b>100.00%</b>

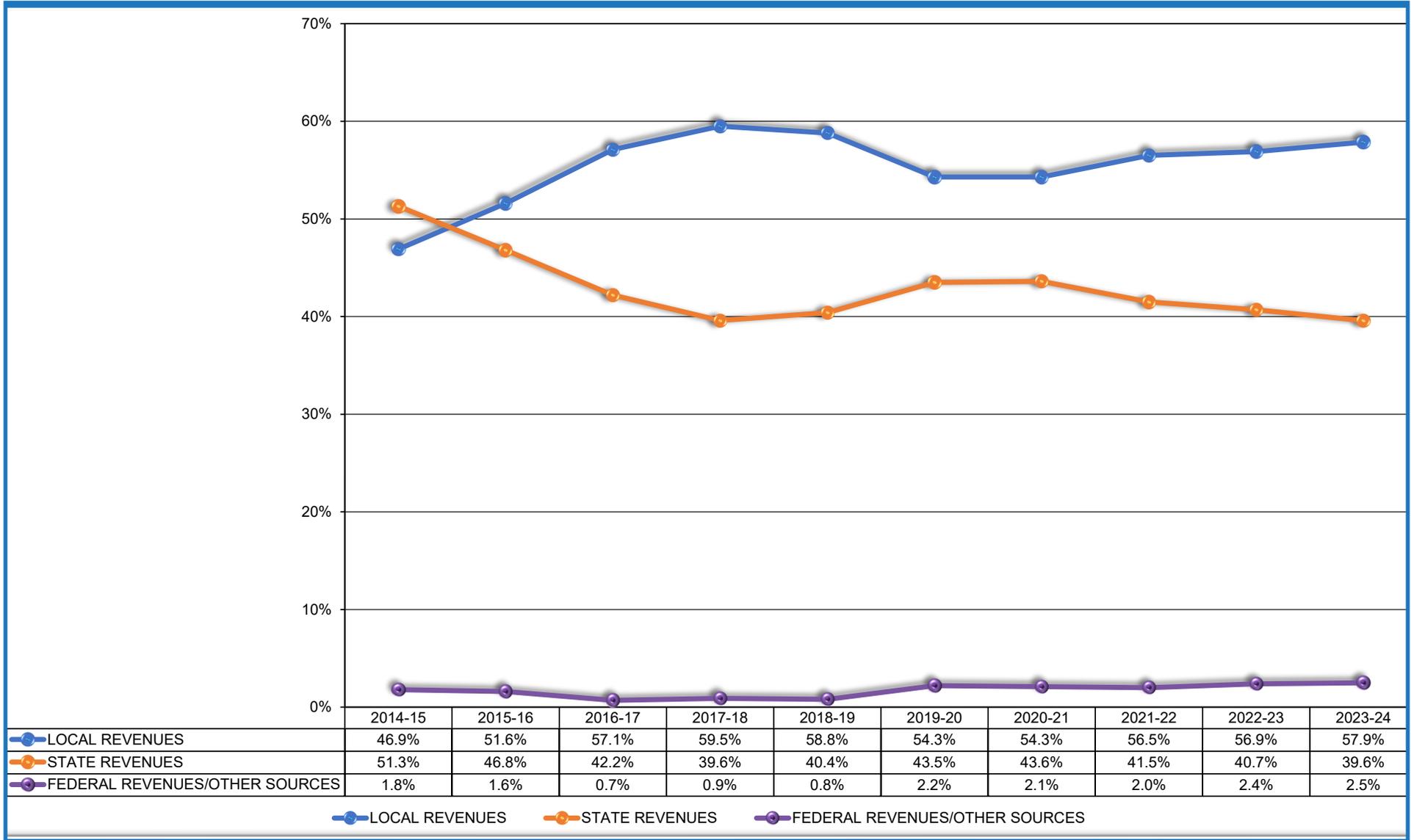
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND - REVENUE SOURCES  
2022-2023 AND 2023-2024 ADOPTED BUDGET**

	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>
<b>LOCAL REVENUES</b>		
Taxes	\$586,843,838	\$589,570,494
Tuition	4,329,801	5,474,022
Athletic Revenue	1,872,950	2,535,000
Interest Income	1,800,000	16,000,000
Property Rental (Other)	2,056,500	2,235,000
Private Music Lessons	500,000	250,000
Other Miscellaneous	4,447,250	3,305,978
	<hr/>	<hr/>
<b>Total Local Revenues</b>	<b>\$601,850,339</b>	<b>\$619,370,494</b>
<b>STATE REVENUES</b>		
Program Funding (Tier I)	\$905,709,461	\$912,662,741
Less: Local Fund Assignment	(592,276,087)	(606,551,994)
Tier II - Guaranteed Yield	50,810,586	48,323,688
Other Program Funding	703,040	703,041
TRS On-Behalf Match	66,000,000	68,670,732
	<hr/>	<hr/>
<b>Total State Revenues</b>	<b>\$430,947,000</b>	<b>\$423,808,208</b>
<b>FEDERAL REVENUES/OTHER SOURCES</b>		
Federal Funding	\$25,000,000	\$27,141,180
Other Sources	200,000	200,000
	<hr/>	<hr/>
<b>Total Federal/Other Sources</b>	<b>\$25,200,000</b>	<b>\$27,341,180</b>
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b><u><u>\$1,057,997,339</u></u></b>	<b><u><u>\$1,070,519,882</u></u></b>
<b>HCAD Value</b>	<b>\$68,693,666,179</b>	<b>\$74,713,539,030</b>
<b>Comptroller Property Tax Division</b>	<b>\$73,474,269,529</b>	<b>\$79,526,942,958</b>

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND - STATE FUNDING  
2022-2023 AND 2023-2024 ADOPTED BUDGET**

	<b>2022-2023 Budget</b>	<b>2023-2024 Budget</b>
<b>Enrollment</b>	<b>118,673</b>	<b>118,732</b>
Total Refined ADA (Average Daily Attendance)	109,315	109,178
Special Ed. FTE (Full Time Equivalent)	2,776	2,965
Career & Technology FTE (Full Time Equivalent)	7,654	6,838
Regular ADA (Average Daily Attendance)	<u>98,885</u>	<u>99,375</u>
<b>Weighted Average Daily Attendance</b>	<b>146,050</b>	<b>146,977</b>
CPTD Index Value	\$73,474,269,529	\$79,526,942,958
Regular Block Grant	609,642,255	612,150,649
Special Education Allotment	85,924,485	93,421,640
Career & Technology Allotment	63,339,667	56,387,252
Gifted & Talented Allotment	2,016,133	2,353,878
Compensatory Education Allotment	99,980,556	103,725,434
Bilingual Education Allotment	10,721,645	12,256,267
Dyslexia Allotment	1,099,560	2,334,024
Early Education Allotment	15,536,816	15,163,019
School Safety Allotment	1,062,542	1,061,210
Fast Growth Allotment	3,528,140	0
Teacher Incentive Allotment	21,503	36,270
College, Career or Military Readiness	6,490,000	6,490,000
Transportation Allotment	6,346,159	7,283,098
<b>Total Tier I</b>	<b><u>\$905,709,461</u></b>	<b><u>\$912,662,741</u></b>
<b>Less Local Share</b>	<b><u>(592,276,087)</u></b>	<b><u>(606,551,994)</u></b>
<b>Tier I State Aid</b>	<b>\$313,433,374</b>	<b>\$306,110,747</b>
<b>Tier II State Aid</b>		
<b>Tier II Aid First Level</b>	<b><u>50,810,586</u></b>	<b><u>48,323,688</u></b>
<b>Total Tier II State Aid</b>	<b><u>\$50,810,586</u></b>	<b><u>\$48,323,688</u></b>
<b>Other Programs:</b>		
Other Program Funding	<u>703,040</u>	<u>703,041</u>
Total Other Programs	703,040	703,041
<b>Total State Funding (General Fund)</b>	<b>364,947,000</b>	<b>355,137,476</b>
<b>TRS Match</b>	<b><u>66,000,000</u></b>	<b><u>68,670,732</u></b>
<b>Total State Funding</b>	<b><u><u>\$430,947,000</u></u></b>	<b><u><u>\$423,808,208</u></u></b>

# CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT COMPARISON OF BUDGETED REVENUES FOR PAST 10 YEARS GENERAL FUND



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
REVENUES BY SOURCE - DEBT SERVICE AND FOOD SERVICE  
2023-2024 ADOPTED BUDGET**

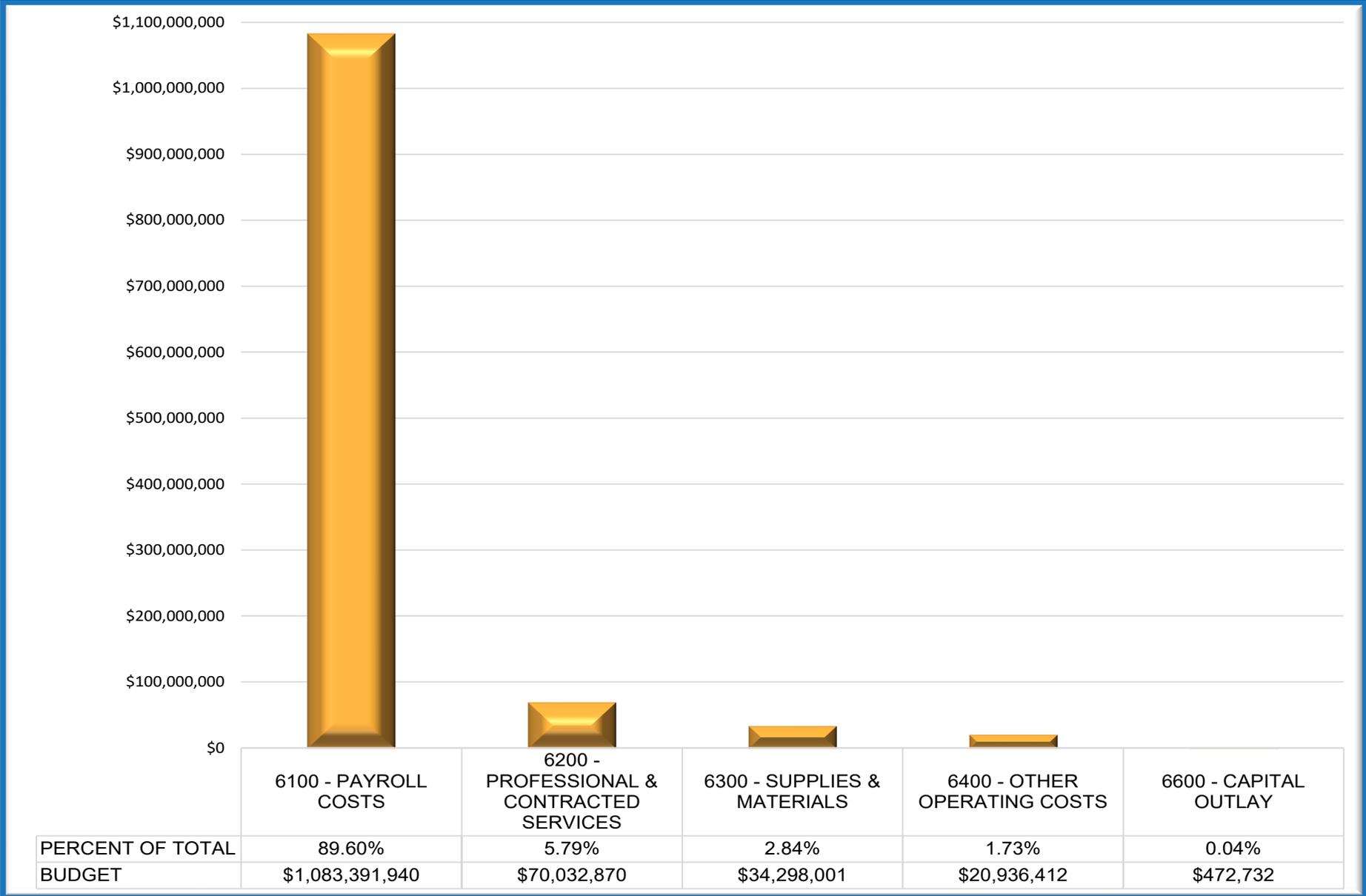
<b>Debt Service</b>		
	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>
<b>LOCAL REVENUES</b>		
Taxes- Current Year	\$256,922,626	\$279,047,266
Taxes- Prior Year	375,000	100,000
Penalties	1,141,377	1,278,803
Other Local Revenues	<u>200,000</u>	<u>3,700,000</u>
<b>Total Local Revenues</b>	<b>\$258,639,003</b>	<b>\$284,126,069</b>
<b>STATE REVENUES</b>		
Additional Homestead Exemption Hold-Harmless	<u>4,358,210</u>	<u>9,364,504</u>
<b>Total State Revenues</b>	<b>\$4,358,210</b>	<b>\$9,364,504</b>
<b>FEDERAL REVENUES</b>		
Federal Subsidy	<u>337,728</u>	<u>253,296</u>
<b>Total Federal Revenues</b>	<b>\$337,728</b>	<b>\$253,296</b>
<b>TOTAL REVENUES</b>	<b><u><u>\$263,334,941</u></u></b>	<b><u><u>\$293,743,869</u></u></b>

<b>Food Service</b>		
	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>
<b>LOCAL REVENUES</b>		
Food Service Activity	<u>\$31,065,192</u>	<u>\$19,105,545</u>
<b>Total Local Revenues</b>	<b>\$31,065,192</b>	<b>\$19,105,545</b>
<b>STATE REVENUES</b>		
State Matching Funds	<u>281,140</u>	<u>297,647</u>
<b>Total State Revenues</b>	<b>\$281,140</b>	<b>\$297,647</b>
<b>FEDERAL REVENUES</b>		
School Breakfast Program	8,854,699	9,422,473
National School Lunch Program	31,145,713	35,788,915
Commodities	<u>5,574,209</u>	<u>6,075,780</u>
<b>Total Federal Revenues</b>	<b>\$45,574,621</b>	<b>\$51,287,168</b>
<b>TOTAL REVENUES</b>	<b><u><u>\$76,920,953</u></u></b>	<b><u><u>\$70,690,360</u></u></b>

# EXPENDITURES



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
 2023-2024 ADOPTED BUDGET – EXPENDITURES  
 GENERAL FUND**



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
ALL BUDGETED FUNDS  
2022-2023 AND 2023-2024 ADOPTED BUDGET**

	2022-2023 Budget			2023-2024 Budget		
	Adopted Budget	Percent of Total	Cost Per Student	Adopted Budget	Percent of Total	Cost Per Student
<b>General Fund</b>						
<b>By Function</b>						
Instruction	\$760,753,429	65.2%	\$6,412	\$791,842,076	65.5%	\$6,669
Instructional Resources & Media Services	9,182,529	0.8%	77	9,379,341	0.8%	79
Curriculum/Staff Development	13,570,777	1.2%	114	13,797,655	1.2%	116
Instructional Leadership	9,630,438	0.8%	81	10,102,654	0.8%	85
School Leadership	56,715,917	4.9%	478	57,266,336	4.7%	482
Guidance and Counseling	49,055,575	4.2%	413	50,947,647	4.2%	429
Social Work Services	1,453,894	0.1%	12	1,318,356	0.1%	11
Health Services	13,138,193	1.1%	111	13,569,136	1.1%	114
Student Transportation	51,565,005	4.4%	435	49,751,539	4.1%	419
Cocurricular/Extracurricular Activities	24,430,864	2.1%	206	25,401,149	2.1%	214
General Administration	20,876,624	1.8%	176	21,378,784	1.8%	180
Plant Maintenance & Operations Security & Monitoring Services	95,425,513	8.2%	804	100,694,662	8.3%	848
Data Processing Services	14,999,597	1.3%	126	15,040,779	1.3%	127
Community Services	24,358,564	2.1%	205	24,632,721	2.0%	208
Debt Service	10,630,591	0.9%	90	12,309,317	1.0%	104
Facilities Acquisition and Construction	2,894,726	0.2%	24	2,848,576	0.3%	24
Payments to Fiscal Agents SSA	335,000	0.0%	3	500,000	0.0%	4
Payments to JJAEP	1,833,260	0.2%	16	1,833,260	0.2%	16
Payments to JJAEP	55,000	0.0%	0	55,000	0.0%	0
Other Intergovernmental Charges	6,097,139	0.5%	51	6,462,967	0.5%	54
<b>Total By Function</b>	<b>\$1,167,002,635</b>	<b>100.0%</b>	<b>\$9,834</b>	<b>\$1,209,131,955</b>	<b>100%</b>	<b>\$10,183</b>
<b>By Object</b>						
Payroll Costs	\$1,048,013,005	89.8%	\$8,831	\$1,083,391,940	89.6%	\$9,125
Professional & Contracted Services	67,538,609	5.8%	569	70,032,870	5.8%	590
Supplies & Materials	32,707,177	2.8%	276	34,298,001	2.9%	289
Other Operating Costs	18,235,943	1.6%	154	20,936,412	1.7%	175
Capital Outlay	507,901	0.0%	4	472,732	0.0%	4
<b>Total By Object</b>	<b>\$1,167,002,635</b>	<b>100.0%</b>	<b>\$9,834</b>	<b>\$1,209,131,955</b>	<b>100%</b>	<b>\$10,183</b>
<b>By Functional Groups</b>						
Instruction	\$783,506,735	67.1%	\$6,603	\$815,019,072	67.4%	\$6,864
Instructional Support	154,424,881	13.2%	1,301	158,605,278	13.1%	1,336
Central Administration	20,876,624	1.8%	176	21,378,784	1.8%	180
District Operations	186,348,679	16.0%	1,570	190,119,701	15.7%	1,601
Debt Service	2,894,726	0.3%	24	2,848,576	0.2%	24
Other	18,950,990	1.6%	160	21,160,544	1.8%	178
<b>Total By Functional Groups</b>	<b>\$1,167,002,635</b>	<b>100.0%</b>	<b>\$9,834</b>	<b>\$1,209,131,955</b>	<b>100%</b>	<b>\$10,183</b>
<b>Debt Service Fund</b>						
Debt Service - By Object & Function	\$263,334,941	100.0%	\$2,219	\$293,743,869	100.0%	\$2,474
<b>Food Service Fund</b>						
<b>By Function</b>						
Food Service	\$75,744,342	98.5%	\$638	\$69,422,100	98.2%	\$585
Plant Maintenance & Operations	1,146,611	1.5%	10	1,238,260	1.8%	10
Debt Service	30,000	0.0%	0	30,000	0.0%	0
<b>Total By Function</b>	<b>\$76,920,953</b>	<b>100.0%</b>	<b>\$648</b>	<b>\$70,690,360</b>	<b>100.0%</b>	<b>\$595</b>
<b>By Object</b>						
Payroll Costs	\$26,895,837	35.0%	\$226	\$27,018,284	38.2%	\$227
Professional & Contracted Services	2,461,485	3.2%	21	2,518,262	3.6%	21
Supplies & Materials	46,365,030	60.3%	391	40,721,472	57.6%	343
Other Operating Costs	398,601	0.5%	3	432,342	0.6%	4
Capital Outlay	800,000	1.0%	7	0	0.0%	0
<b>Total By Object</b>	<b>\$76,920,953</b>	<b>100.0%</b>	<b>\$648</b>	<b>\$70,690,360</b>	<b>100.0%</b>	<b>\$595</b>

Cost per student in 2023-24 is based on projected enrollment of 118,732  
 Cost per student in 2022-23 is based on enrollment of 118,673

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
EXPENDITURE RECAP FOR GENERAL FUND  
2023-2024 ADOPTED BUDGET**

	<b>PAYROLL COSTS 6100</b>	<b>PROFESSIONAL &amp; CONTRACTED SERVICES 6200</b>	<b>SUPPLIES &amp; MATERIALS 6300</b>	<b>OTHER OPERATING COSTS 6400</b>	<b>DEBT SERVICE 6500</b>	<b>CAPITAL OUTLAY 6600</b>	<b>TOTAL 6100-6600</b>
<b>GENERAL FUND</b>							
<i>10 INSTRUCTION &amp; INSTRUCTIONAL RELATED SERVICES</i>							
11 Instruction	\$ 778,370,990	\$ 608,941	\$ 12,088,320	\$ 773,825	\$ -	\$ -	\$ 791,842,076
12 Instructional Resources & Media Services	8,040,879	228,956	635,574	3,500	-	470,432	9,379,341
13 Curriculum & Staff Development	12,367,362	1,091,897	155,158	183,238	-	-	13,797,655
<i>20 INSTRUCTIONAL &amp; SCHOOL LEADERSHIP</i>							
21 Instructional Leadership	8,978,883	145,858	643,256	334,657	-	-	10,102,654
23 School Leadership	56,778,406	2,418	351,605	133,907	-	-	57,266,336
<i>30 SUPPORT SERVICES - STUDENT</i>							
31 Guidance & Counseling	49,568,021	762,510	447,704	169,412	-	-	50,947,647
32 Social Work Services	436,543	868,063	6,425	7,325	-	-	1,318,356
33 Health Services	9,805,877	3,514,909	203,470	44,880	-	-	13,569,136
34 Student Transportation	41,206,396	1,959,777	6,317,692	267,674	-	-	49,751,539
36 Cocurricular/Extracurricular Activities	14,085,306	2,788,760	3,562,344	4,964,239	-	500	25,401,149
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>							
41 General Administration	15,946,431	2,907,772	649,102	1,875,479	-	-	21,378,784
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>							
51 Plant Maintenance & Operations	54,196,061	31,638,554	5,521,515	9,338,532	-	-	100,694,662
52 Security & Monitoring Services	13,661,041	517,075	763,450	99,213	-	-	15,040,779
53 Data Processing Services	12,137,534	11,594,529	716,682	182,176	-	1,800	24,632,721
<i>60 ANCILLARY SERVICES</i>							
61 Community Services	7,812,210	1,536,308	2,235,704	725,095	-	-	12,309,317
<i>70 DEBT SERVICE</i>							
71 Debt Service	-	2,848,576	-	-	-	-	2,848,576
<i>80 CAPITAL OUTLAY</i>							
81 Facilities Acquisition and Construction	-	500,000	-	-	-	-	500,000
<i>90 INTERGOVERNMENTAL CHARGES</i>							
93 Payments to Fiscal Agents SSA	-	-	-	1,833,260	-	-	1,833,260
95 Payments to JJAEP	-	55,000	-	-	-	-	55,000
99 Other Intergovernmental Charges	-	6,462,967	-	-	-	-	6,462,967
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,083,391,940</b>	<b>\$ 70,032,870</b>	<b>\$ 34,298,001</b>	<b>\$ 20,936,412</b>	<b>\$ -</b>	<b>\$ 472,732</b>	<b>\$ 1,209,131,955</b>
<b>OTHER FUNDS</b>							
DEBT SERVICE FUND (599)	-	-	-	-	293,743,869	-	293,743,869
FOOD SERVICE FUND (240)	27,018,284	2,518,262	40,721,472	432,342	-	-	70,690,360
<b>TOTAL OTHER FUNDS</b>	<b>\$ 27,018,284</b>	<b>\$ 2,518,262</b>	<b>\$ 40,721,472</b>	<b>\$ 432,342</b>	<b>\$ 293,743,869</b>	<b>\$ -</b>	<b>\$ 364,434,229</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,110,410,224</b>	<b>\$ 72,551,132</b>	<b>\$ 75,019,473</b>	<b>\$ 21,368,754</b>	<b>\$ 293,743,869</b>	<b>\$ 472,732</b>	<b>\$ 1,573,566,184</b>

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
EXPENDITURE RECAP BY FUNCTION  
2022-2023 AND 2023-2024 ADOPTED BUDGET**

	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>
<b>GENERAL FUND (199)</b>		
<i>10 INSTRUCTION &amp; INSTRUCTIONAL RELATED SERVICES</i>		
11 Instruction	\$760,753,429	\$791,842,076
12 Instructional Resources & Media Services	9,182,529	9,379,341
13 Curriculum & Staff Development	13,570,777	13,797,655
<i>20 INSTRUCTIONAL &amp; SCHOOL LEADERSHIP</i>		
21 Instructional Leadership	9,630,438	10,102,654
23 School Leadership	56,715,917	57,266,336
<i>30 SUPPORT SERVICES - STUDENT</i>		
31 Guidance & Counseling	49,055,575	50,947,647
32 Social Work Services	1,453,894	1,318,356
33 Health Services	13,138,193	13,569,136
34 Student Transportation	51,565,005	49,751,539
36 Cocurricular/Extracurricular Activities	24,430,864	25,401,149
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>		
41 General Administration	20,876,624	21,378,784
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>		
51 Plant Maintenance & Operations	95,425,513	100,694,662
52 Security & Monitoring Services	14,999,597	15,040,779
53 Data Processing Services	24,358,564	24,632,721
<i>60 ANCILLARY SERVICES</i>		
61 Community Services	10,630,591	12,309,317
<i>70 DEBT SERVICE</i>		
71 Debt Service	2,894,726	2,848,576
<i>80 CAPITAL OUTLAY</i>		
81 Facilities Acquisition and Construction	335,000	500,000
<i>90 INTERGOVERNMENTAL CHARGES</i>		
93 Payments to Fiscal Agents SSA	1,833,260	1,833,260
95 Payments to JJAEP	55,000	55,000
99 Other Intergovernmental Charges	6,097,139	6,462,967
<b>TOTAL GENERAL FUND</b>	<b>\$1,167,002,635</b>	<b>\$1,209,131,955</b>
<b>OTHER FUNDS</b>		
DEBT SERVICE FUND (599)	263,334,941	293,743,869
FOOD SERVICE FUND (240)	76,920,953	70,690,360
<b>TOTAL OTHER FUNDS</b>	<b>\$340,255,894</b>	<b>\$364,434,229</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,507,258,529</b>	<b>\$1,573,566,184</b>

# OTHER EXPENDITURE INFORMATION



# CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2023-2024 CAMPUS BUDGETED SUPPLY ALLOCATIONS

## Elementary Schools

Supply Category	Regular Education	20% At-Risk	30% At-Risk	50% At-Risk
	Funding Per Pupil	Funding Per Pupil	Funding Per Pupil	Funding Per Pupil
Block	\$17.42	\$17.42	\$17.42	\$17.42
Computer Supplies	\$4.11	\$4.11	\$4.11	\$4.11
Region IV Services	\$0.25	\$0.25	\$0.25	\$0.25
Resource Center Supplies	\$2.75	\$2.75	\$2.75	\$2.75
Administrative Supplies	\$1.96	\$1.96	\$1.96	\$1.96
At-Risk		\$1.36	\$2.71	\$4.07
<b>Total</b>	<b>\$26.49</b>	<b>\$27.85</b>	<b>\$29.20</b>	<b>\$30.56</b>
Per Campus Funding				
Maint/Repair-Library	\$1,650			
Periodicals	\$1,500			

## Middle Schools

Supply Category	Regular Education	20% At-Risk	30% At-Risk	50% At-Risk
	Funding Per Pupil	Funding Per Pupil	Funding Per Pupil	Funding Per Pupil
Block	\$5.54	\$5.54	\$5.54	\$5.54
English/Language Arts	\$1.54	\$1.54	\$1.54	\$1.54
Reading/Study Skills	\$1.31	\$1.31	\$1.31	\$1.31
Foreign Language	\$0.39	\$0.39	\$0.39	\$0.39
Visual Arts	\$1.31	\$1.31	\$1.31	\$1.31
Social Studies	\$1.00	\$1.00	\$1.00	\$1.00
Math	\$1.54	\$1.54	\$1.54	\$1.54
Science	\$2.93	\$2.93	\$2.93	\$2.93
Physical Education	\$1.54	\$1.54	\$1.54	\$1.54
Business	\$0.39	\$0.39	\$0.39	\$0.39
Computer Supplies	\$4.65	\$4.65	\$4.65	\$4.65
Drama	\$0.66	\$0.66	\$0.66	\$0.66
Region IV Services	\$0.90	\$0.90	\$0.90	\$0.90
Resource Center Supplies	\$2.50	\$2.50	\$2.50	\$2.50
Administrative Supplies	\$2.62	\$2.62	\$2.62	\$2.62
At-Risk		\$1.30	\$2.59	\$3.89
<b>Total</b>	<b>\$28.82</b>	<b>\$30.12</b>	<b>\$31.41</b>	<b>\$32.71</b>
Per Campus Funding				
Maint/Repair-Library	\$1,650			
Periodicals	\$4,000			

# CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2023-2024 CAMPUS BUDGETED SUPPLY ALLOCATIONS

## High Schools

Supply Category	Regular Education Funding Per Pupil	<b>20% At-Risk</b> Funding Per Pupil	<b>30% At-Risk</b> Funding Per Pupil	<b>50% At-Risk</b> Funding Per Pupil
Block	\$6.12	\$6.12	\$6.12	\$6.12
English/Language Arts	\$1.96	\$1.96	\$1.96	\$1.96
Speech/Debate	\$0.50	\$0.50	\$0.50	\$0.50
Reading/Study Skills	\$0.99	\$0.99	\$0.99	\$0.99
Foreign Language	\$0.99	\$0.99	\$0.99	\$0.99
Visual Arts	\$0.99	\$0.99	\$0.99	\$0.99
Social Studies	\$1.96	\$1.96	\$1.96	\$1.96
Math	\$1.96	\$1.96	\$1.96	\$1.96
Science	\$3.60	\$3.60	\$3.60	\$3.60
Physical Education	\$1.64	\$1.64	\$1.64	\$1.64
Business	\$1.31	\$1.31	\$1.31	\$1.31
Computer Supplies	\$5.24	\$5.24	\$5.24	\$5.24
Drama	\$0.66	\$0.66	\$0.66	\$0.66
Photography	\$0.99	\$0.99	\$0.99	\$0.99
Region IV Services	\$0.90	\$0.90	\$0.90	\$0.90
Resource Center Supplies	\$2.00	\$2.00	\$2.00	\$2.00
Administrative Supplies	\$2.62	\$2.62	\$2.62	\$2.62
At-Risk		\$1.60	\$3.27	\$4.10
<b>Total</b>	<b>\$34.43</b>	<b>\$36.03</b>	<b>\$37.70</b>	<b>\$38.53</b>
 Per Campus Funding				
Cheerleaders	\$612			
Dance	\$328			
Health	\$328			
Journalism	\$982			
Maint/Repair-Library	\$1,650			
Newspaper	\$1,635			
Periodicals	\$11,500			
TV Production	\$913			

