



ADOPTED BUDGET

FISCAL YEAR 2022-2023

**10300 Jones Road
Houston, Texas 77065**

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GENERAL INFORMATION



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 BUDGET CALENDAR**

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Staffing: Review staffing formula template and staffing options	Chief of Employee & Student Services	Jan/Feb 2022
Non-Staffing: Send out 2022-2023 budget packets to departments	Chief Financial Officer	1/11/2022
Staffing & Non-Staffing: Discuss budget calendar and other budget items	Cabinet	Feb 2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	2/7/2022
Non-Staffing: Departmental non-staffing budget forms completed and returned to Finance Office	Associates, Assistants, Directors, Coordinators & Managers	2/11/2022
Submit 2021-2022 Quarterly Budget Amendments for Board approval	Chief Financial Officer	2/14/2022 (Board Meeting)
Receive 2022-2023 enrollment projections	Chief of Staff	3/2/2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/7/2022
Review preliminary budget	Cabinet	3/21/2022
Staffing: Send out staffing allocations to schools	Chief of Employee & Student Services	3/22/2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/28/2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	4/11/2022
Receive Harris County Appraisal District Estimated 2022 Tax Rolls	Tax Assessor/Collector	4/29/2022
Review of preliminary budget with Board of Trustees	Chief Financial Officer	5/9/2022 (Board Meeting)
Staff contract recommendations approved by the Board	Chief of Employee & Student Services	5/9/2022 (Board Meeting)

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 BUDGET CALENDAR**

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2022-2023	Chief Financial Officer	No later than 6/3/2022
Conduct Public Hearing on Proposed 2022-2023 Budget	Board of Trustees	6/13/2022 (Board Meeting)
Adoption of 2022-2023 Salary Schedule and/or Budget	Chief Financial Officer; Chief of Employee & Student Services	6/13/2022 (Board Meeting)
Submit 2021-2022 Quarterly Budget Amendments for Board approval	Chief Financial Officer	6/13/2022 (Board Meeting)
Receive Harris County Appraisal District Certified 2022 Tax Rolls	Tax Assessor/Collector	8/31/2022
Calculation of rollback tax rate; schedules of fund balances	Tax Assessor/Collector	9/1/2022
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2022-2023 at least 10 days before hearing, if needed	Tax Assessor/Collector	9/22/2022
Conduct Public Hearing on 2022-2023 proposed tax rate, if needed	Board of Trustees	10/6/2022 (Board Committee of the Whole)
Adoption of 2022-2023 Tax Rate	Chief Financial Officer	10/10/2022 (Board Meeting)

BUDGET GOALS



PRESERVE
QUALITY OF
INSTRUCTION
AND SERVICES



RETAIN AND
RECRUIT
QUALITY STAFF



PRIORITIZE
STUDENT AND
STAFF SAFETY



PROTECT DISTRICT'S
OPERATIONAL
INFRASTRUCTURE

FACTORS INFLUENCING BUDGET PROCESS

**STUDENT
ENROLLMENT &
ATTENDANCE**

**COVID-19
PANDEMIC**

**AVAILABLE
FEDERAL
FUNDING**

**RECRUITMENT &
RETENTION**

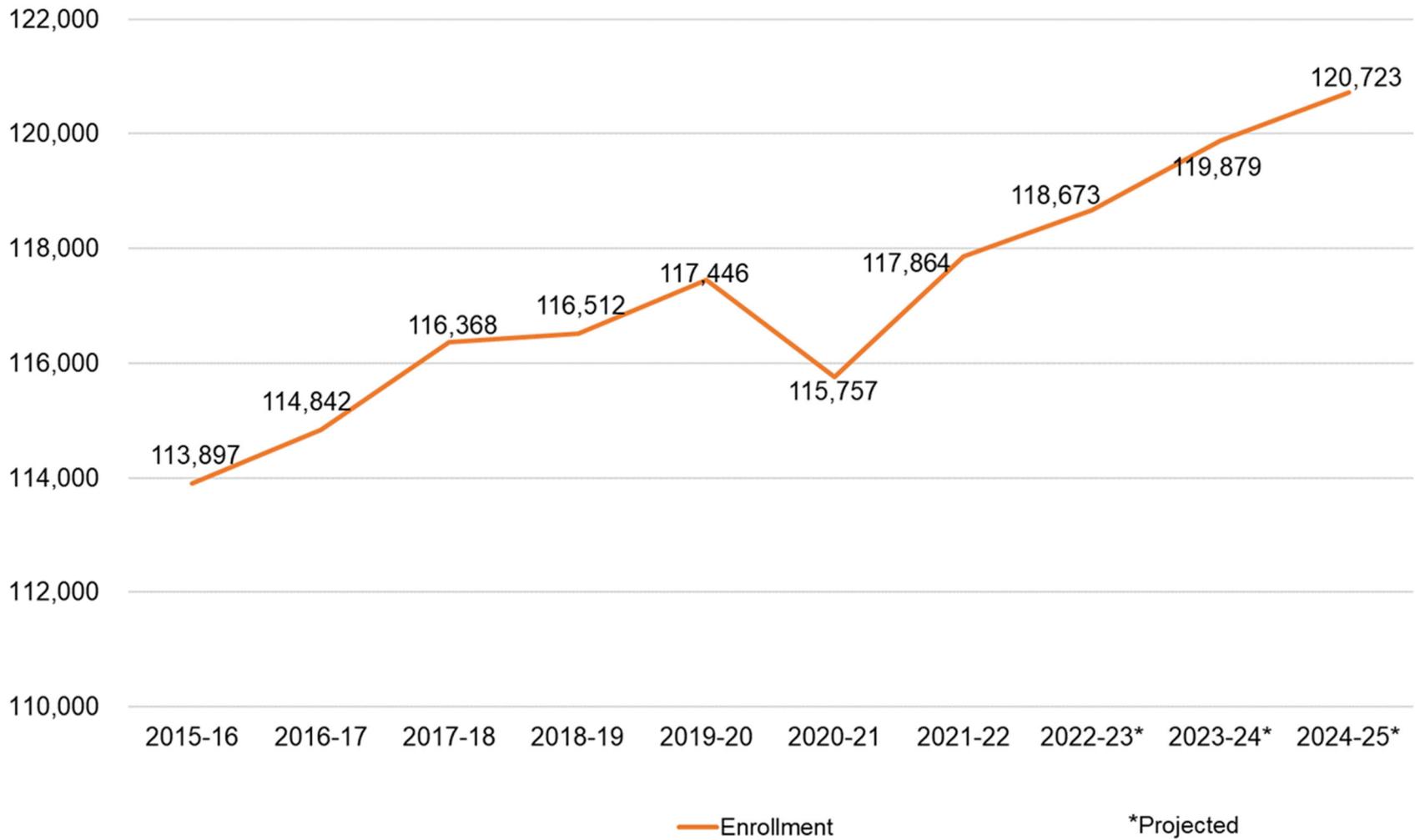
**INCREASE IN
PROPERTY
VALUES**

INFLATION

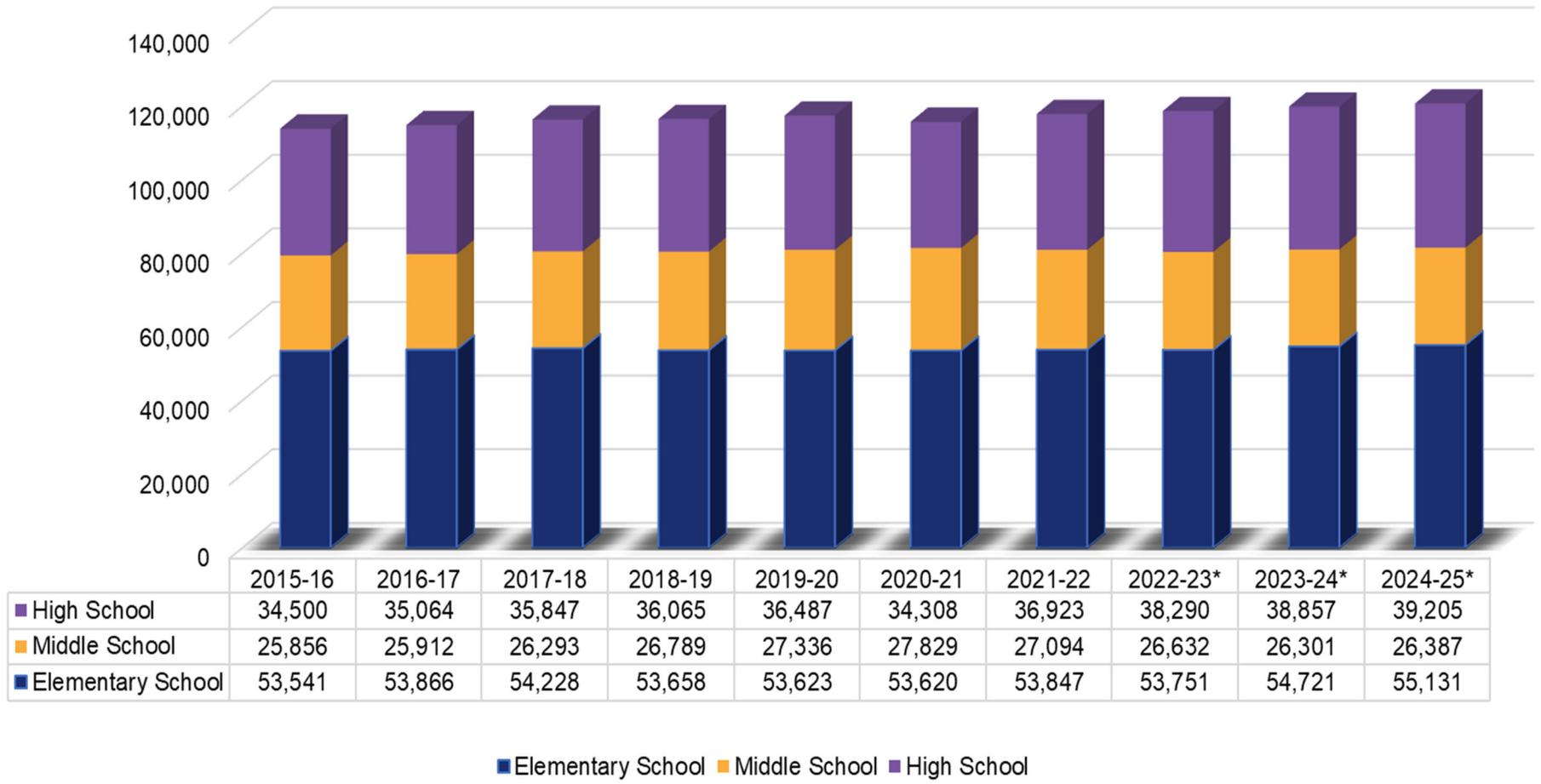
STUDENT GROWTH



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT 2015-2016 PROJECTED TO 2024-2025



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT PROJECTION BREAKDOWN BY LEVEL (2015-2016 TO 2024-2025)



*Projected

**ELEMENTARY SCHOOL LONG RANGE PLANNING
PROJECTED EE - 5TH GRADE STUDENTS
2022-2023 ELEMENTARY ATTENDANCE ZONES**

School	Projected Resident EE-5th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Adam	811	787	766	760	742	741	736	738	743	755
Andre	1,011	986	973	962	945	913	889	873	857	848
Ault	986	1,103	1,135	1,195	1,220	1,272	1,340	1,446	1,550	1,654
Bane	761	768	768	756	763	732	703	682	667	658
Bang	955	955	975	983	1,001	980	961	943	928	918
Birkes	1,077	1,003	1,003	991	973	949	928	908	890	879
Black	1,163	1,198	1,220	1,223	1,260	1,306	1,344	1,382	1,426	1,462
Copeland	923	839	814	772	720	683	654	630	609	593
Danish	978	1,012	1,035	1,048	1,066	1,053	1,038	1,026	1,017	1,012
Duryea	795	754	731	715	710	686	663	645	633	628
Emery	1,075	1,058	1,063	1,065	1,062	1,035	1,025	1,013	1,001	994
Emmott	675	667	656	637	592	560	529	503	485	474
Farney	912	928	906	863	814	772	738	707	684	671
Fiest	870	903	885	870	844	806	773	748	727	712
Francone	790	782	740	716	687	674	667	662	658	659
Frazier	607	612	591	559	536	531	525	521	518	518
Gleason	893	858	869	863	850	843	836	830	825	820
Hairgrove	745	774	779	787	812	809	802	798	790	784
Hamilton	1,103	1,093	1,119	1,128	1,129	1,142	1,150	1,160	1,173	1,192
Hancock	1,014	1,135	1,173	1,218	1,243	1,252	1,254	1,249	1,239	1,233
Hemmenway	1,142	1,201	1,226	1,237	1,252	1,246	1,226	1,203	1,184	1,172
Holbrook	944	1,001	1,036	1,054	1,072	1,090	1,089	1,080	1,070	1,068
Holmsley	851	845	854	831	811	780	753	730	712	700
Hoover	853	819	808	793	777	756	740	729	720	715
Horne	898	932	954	975	1,001	983	965	948	940	939
Jowell	639	680	672	655	637	612	595	579	566	558
Keith	1,135	1,091	1,096	1,068	1,013	982	957	933	912	900
Kirk	909	868	850	856	850	824	795	776	765	762
Lamkin	899	918	904	869	845	823	798	776	762	755
Lee	811	807	807	776	763	756	736	720	706	698
Lieder	855	796	794	774	726	695	659	631	610	596
Lowery	887	968	968	979	975	939	923	905	893	887
Matzke	1,008	1,047	1,041	1,046	1,042	1,015	994	973	962	954
McFee	997	1,008	974	971	957	924	898	872	850	834
McGown	1,019	1,149	1,247	1,332	1,370	1,377	1,372	1,364	1,360	1,360
Metcalf	658	654	647	614	586	559	539	518	504	494
Millsap	850	879	887	874	830	807	783	764	752	750
Moore	1,004	1,026	1,023	1,038	1,033	1,034	1,034	1,028	1,016	1,005
Owens	784	826	852	843	848	857	861	867	873	882
Pope	1,013	965	938	904	890	874	859	845	832	825
Post	876	848	839	838	835	837	850	863	872	882
Postma	1,210	1,237	1,253	1,249	1,228	1,210	1,198	1,187	1,180	1,176
Reed	823	799	738	683	625	573	535	504	479	461
Rennell	1,285	1,319	1,356	1,382	1,384	1,405	1,410	1,412	1,403	1,391
Robinson, M.	1,324	1,399	1,445	1,453	1,470	1,458	1,445	1,432	1,404	1,387
Robinson, A.	881	876	850	825	770	745	729	717	715	721
Sampson	854	808	788	760	730	710	689	672	656	643
Sheridan	1,314	1,335	1,348	1,313	1,288	1,281	1,274	1,265	1,258	1,259
Swenke	961	912	851	804	728	677	638	606	579	558
Tipps	980	1,001	984	947	908	866	842	820	805	796
Walker	1,074	1,364	1,648	1,934	2,235	2,567	2,838	3,076	3,275	3,429
Warner	1,165	1,185	1,167	1,141	1,096	1,069	1,045	1,024	1,004	988

School	Projected Resident EE-5th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Wells	1,163	1,355	1,568	1,801	1,992	2,106	2,195	2,256	2,317	2,373
Willbern	899	875	885	863	871	873	857	843	831	823
Wilson	712	779	759	754	725	685	660	644	639	641
Woodard	1,071	1,065	1,035	1,004	958	933	911	894	877	863
Yeager	859	869	838	834	814	798	790	783	778	782
Totals	53,751	54,721	55,131	55,185	54,904	54,465	54,037	53,703	53,481	53,491

**SECONDARY SCHOOL LONG RANGE PLANNING
PROJECTED 6TH - 12TH GRADE STUDENTS
2022-2023 SECONDARY ATTENDANCE ZONES**

School	Projected Resident 6th-8th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Anthony	1,348	1,331	1,362	1,439	1,502	1,539	1,536	1,509	1,491	1,458
Aragon	1,540	1,445	1,390	1,392	1,401	1,415	1,395	1,339	1,282	1,236
Arnold	1,433	1,371	1,384	1,361	1,398	1,410	1,417	1,404	1,379	1,329
Bleyl	1,505	1,585	1,602	1,557	1,599	1,622	1,656	1,669	1,633	1,599
Campbell	1,057	1,220	1,226	1,235	1,194	1,196	1,180	1,173	1,163	1,127
Cook	1,378	1,309	1,254	1,245	1,246	1,280	1,277	1,263	1,257	1,242
Dean	1,284	1,260	1,220	1,218	1,193	1,218	1,245	1,268	1,255	1,206
Goodson	1,411	1,307	1,259	1,295	1,331	1,386	1,350	1,353	1,347	1,332
Hamilton	1,511	1,477	1,498	1,517	1,563	1,571	1,597	1,580	1,585	1,565
Hopper	980	999	1,005	1,023	1,033	1,015	1,009	989	960	919
Kahla	1,250	1,303	1,306	1,322	1,314	1,332	1,318	1,301	1,235	1,177
Labay	1,208	1,147	1,109	1,117	1,141	1,177	1,185	1,200	1,189	1,162
Rowe	1,257	1,241	1,284	1,429	1,534	1,736	1,890	2,051	2,156	2,211
Salyards	1,482	1,413	1,444	1,384	1,455	1,444	1,486	1,438	1,440	1,433
Smith	2,035	2,147	2,357	2,534	2,689	2,721	2,768	2,792	2,825	2,818
Spillane	1,511	1,343	1,322	1,285	1,355	1,301	1,262	1,166	1,132	1,088
Thornton	1,515	1,540	1,537	1,568	1,572	1,588	1,592	1,596	1,558	1,503
Truitt	1,414	1,367	1,392	1,412	1,401	1,408	1,416	1,469	1,435	1,375
Watkins	1,513	1,496	1,436	1,366	1,375	1,425	1,450	1,440	1,416	1,368
Totals	26,632	26,301	26,387	26,699	27,296	27,784	28,029	28,000	27,738	27,148

School	Projected Resident 9th-12th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Bridgeland	3,574	3,725	3,858	4,027	4,212	4,380	4,519	4,702	4,856	4,920
Cy-Creek	3,358	3,637	3,681	3,711	3,602	3,706	3,666	3,630	3,689	3,635
Cy-Fair	3,448	3,226	3,195	3,141	3,059	3,009	3,080	3,134	3,188	3,234
Cy-Falls	2,847	2,847	2,828	2,748	2,662	2,588	2,602	2,547	2,640	2,673
Cy-Lakes	3,335	3,542	3,595	3,534	3,421	3,342	3,282	3,280	3,300	3,317
Cy-Park	3,020	3,077	3,251	3,288	3,459	3,504	3,642	3,769	3,925	4,129
Cy-Ranch	3,624	3,708	3,753	3,760	3,727	3,716	3,734	3,782	3,746	3,673
Cy-Ridge	2,940	2,925	2,927	2,870	2,939	2,874	2,949	2,958	2,984	3,088
Cy-Springs	2,748	3,048	3,049	2,958	2,946	2,933	2,925	2,975	3,016	3,003
Cy-Woods	3,216	3,158	3,116	3,058	2,905	2,798	2,838	2,853	2,899	2,903
Jersey Village	3,393	3,413	3,359	3,225	3,096	2,938	2,878	2,866	2,805	2,822
Langham Creek	2,787	2,551	2,593	2,468	2,418	2,351	2,313	2,341	2,364	2,361
Totals	38,290	38,857	39,205	38,788	38,446	38,139	38,428	38,837	39,412	39,758

	District Totals									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Elementary School	53,751	54,721	55,131	55,185	54,904	54,465	54,037	53,703	53,481	53,491
Middle School	26,632	26,301	26,387	26,699	27,296	27,784	28,029	28,000	27,738	27,148
High School	38,290	38,857	39,205	38,788	38,446	38,139	38,428	38,837	39,412	39,758
Totals	118,673	119,879	120,723	120,672	120,646	120,388	120,494	120,540	120,631	120,397

PROPERTY VALUE GROWTH



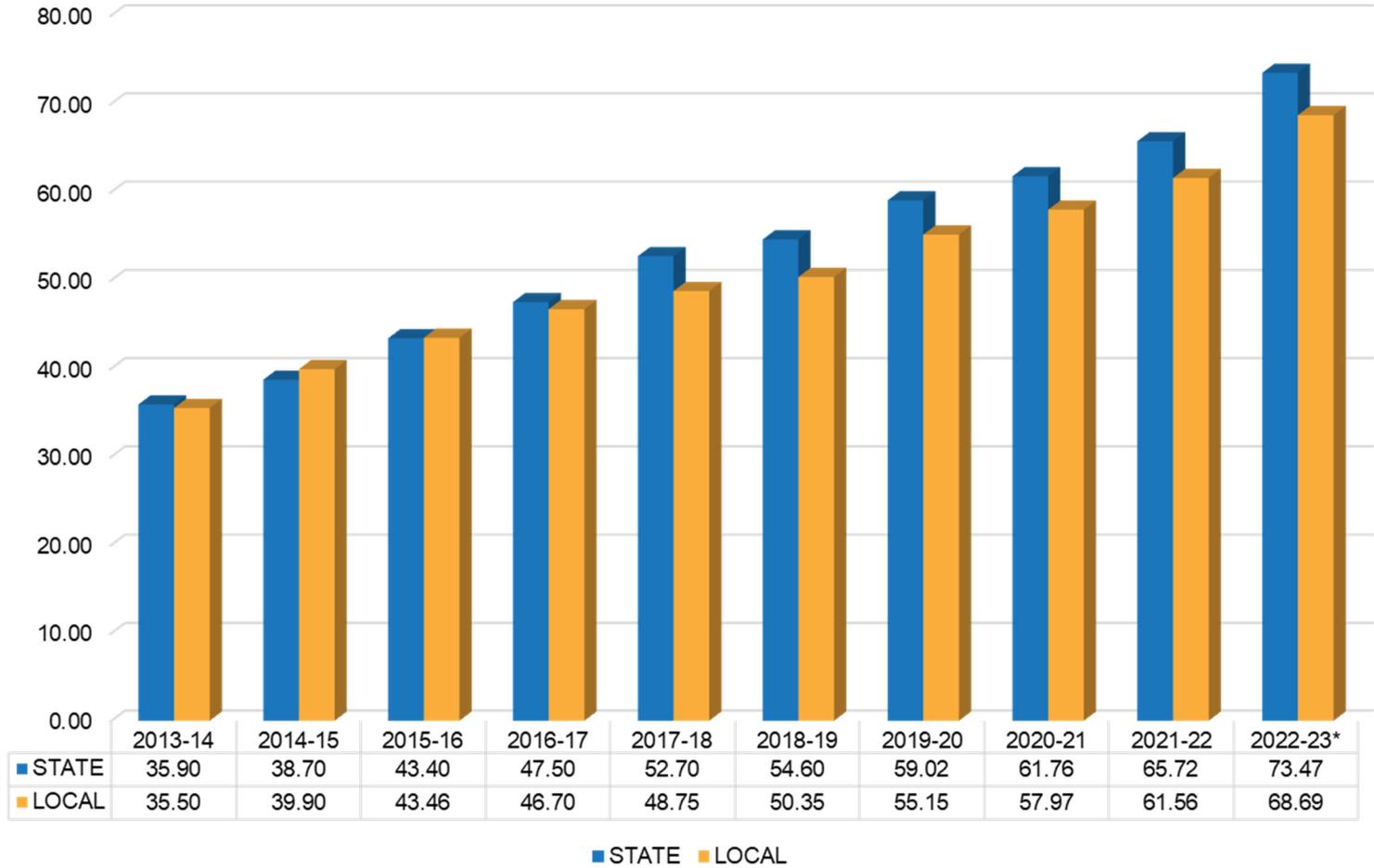
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NET TAXABLE VALUE
2013-2014 TO 2022-2023
(VALUE IN BILLIONS)**



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 2022-2023

Description	Tax Rate
Maintenance & Operations	\$0.8948
Interest & Sinking	0.4000
Total Tax Rate	<u>\$1.2948</u>

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Cypress-Fairbanks ISD

School District's Name: **10300 Jones RD, Houston, TX 77065** Phone (area code and number): _____

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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). ¹	\$ 55,249,869,338
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 4,874,810,317
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 50,375,059,021
4.	2021 total adopted tax rate.	\$ 1.339200 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 7,261,753,020	
	B. 2021 values resulting from final court decisions: - \$ 6,496,340,020	
	C. 2021 value loss. Subtract B from A. ³	\$ 765,413,000
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 5,340,319,619	
	B. 2021 disputed value: - \$ 560,733,560	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 4,779,586,059
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 5,544,999,059
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 55,920,058,080
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)
⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022 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 freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$ <u>13,628,211</u></p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>318,101,306</u></p> <p>C. Value loss. Add A and B. ⁶</p>	\$ <u>331,729,517</u>
11.	<p>2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value. \$ <u>0</u></p> <p>B. 2022 productivity or special appraised value: - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>331,729,517</u>
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ <u>55,588,328,563</u>
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>744,438,896</u>
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁸	\$ <u>14,286,939</u>
16.	<p>Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ⁹</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 2021 from the result.</p>	\$ <u>758,725,835</u>
17.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. 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. ¹⁰</p> <p>A. Certified values.¹¹ \$ <u>62,147,575,339</u></p> <p>B. Pollution control and energy storage system exemption: 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>C. Total 2022 value. Subtract B from A.</p>	\$ <u>62,147,575,339</u>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2022 taxable value of properties under protest. 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. ¹³ \$ <u>4,823,175,634</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. 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. ¹⁴ + \$ <u>1,719,813,441</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>6,542,989,075</u>
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ <u>5,688,903,640</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 63,001,660,774
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 51,687,228
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	\$ 1,452,674,360
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 1,504,361,588
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 61,497,299,186
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.233754/\$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.¹⁸

- 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.¹⁹
- Enrichment Tax Rate :**²⁰ 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.²¹
- 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.²²

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.²³ 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*.²⁴

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). 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. ²⁵	\$ 0.814800/\$100
27.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district’s 2021 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.	2022 maintenance and operations (M&O) tax rate. 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. ²⁷	\$ 0.864800/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p>Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district’s budget as M&O expenses. <p>A. Debt 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, 2021, verify if it meets the amended definition of debt before including it here.</p> <p>Enter debt amount: \$ <u>256,789,353</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. – \$ <u>0</u></p> <p>C. Subtract state aid 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. Adjust debt: Subtract B and C from A.</p>	\$ <u>256,789,353</u>
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ <u>256,789,353</u>
32.	<p>2022 anticipated collection rate. 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%.³⁰</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³¹ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate <u>98.45</u> %</p> <p>C. Enter the 2020 actual collection rate <u>98.29</u> %</p> <p>D. Enter the 2019 actual collection rate <u>99.48</u> %</p>	<u>100.00</u> %
33.	<p>2022 debt adjusted for collections. 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>256,789,353</u>
34.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>63,001,660,774</u>
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.407591</u> /\$100
36.	<p>2022 voter-approval tax rate. 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 35.³²</p>	\$ <u>1.272391</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
37.	<p>Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.³³ The school district shall provide its tax assessor with a copy of the letter.³⁴</p>	\$ <u>0</u>

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>63,001,660,774</u>
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ <u>0</u> /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ <u>1.272391</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.³⁵ 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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1.339200</u> /\$100
42.	2021 voter-approval tax rate. 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>0</u> /\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ <u>0</u> /\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ <u>1.272391</u> /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.233754 /\$100
 Enter the 2022 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.272391 /\$100
 As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

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.³⁶

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

sign here → *David J. Piwonka*
 School District Representative

September 22, 2022
 Date

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

Cypress-Fairbanks Independent School District

RESOLUTION OF THE BOARD TO SET TAX RATE

October 10, 2022

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 2022 AT A TOTAL TAX RATE OF \$1.2948, TO BE ASSESSED AND COLLECTED BY THE DULY SPECIFIED ASSESSOR AND COLLECTOR AS FOLLOWS:

- (a) \$0.8948 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.

Section 26.05(b) of the Texas Tax Code requires that the District include the following statements in this Resolution:

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.”

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.53 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-34.40.”

WHERE AS, THE BOARD WILL BE LEVYING AN ACTUAL TOTAL TAX RATE THAT IS \$0.0444 OR 4.44 CENTS LESS THAN THE ACTUAL TAX RATE LEVIED IN THE PRIOR YEAR.

WHERE AS, THE BOARD WILL BE LEVYING A MAINTENANCE AND OPERATIONS TAX RATE IN COMPLIANCE WITH TAX CODE 26.042(e) AND DR-4586 – TEXAS SEVERE WINTER STORM.

ADOPTED this 10th day of October, 2022, by the Board of Trustees.

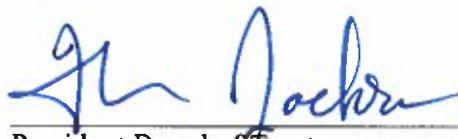
Voting for the Resolution:

Julie Hinaman
Dr. Natalie Blasingame
Scott Henry
Tom Jackson

Gilbert Sarabia
Lucas H. Scanlon

Absent: Debbie Blackshear

Voting against the Resolution:



President Board of Trustees
Cypress-Fairbanks Independent School District

ATTEST:



Secretary, Board of Trustees
Cypress-Fairbanks Independent School District

(District Seal)



BUDGET SUMMARY



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2022-2023 ADOPTED BUDGET**

General Fund

Revenues	\$ 1,057,997,339
Expenditures	<u>1,167,002,635</u>
Surplus/(Deficit)	<u><u>\$ (109,005,296)</u></u>

Debt Service Fund

Revenues	\$ 263,334,941
Expenditures	<u>263,334,941</u>
Surplus/(Deficit)	<u><u>\$ -</u></u>

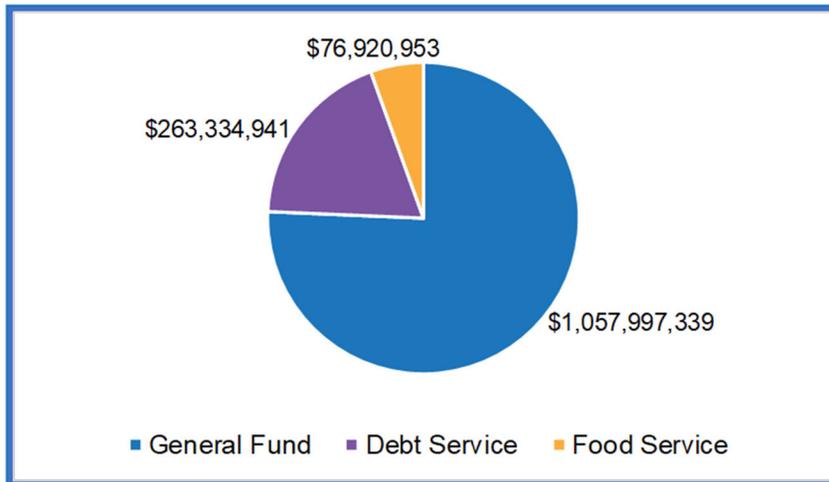
Food Service Fund

Revenues	\$ 76,920,953
Expenditures	<u>76,920,953</u>
Surplus/(Deficit)	<u><u>\$ -</u></u>

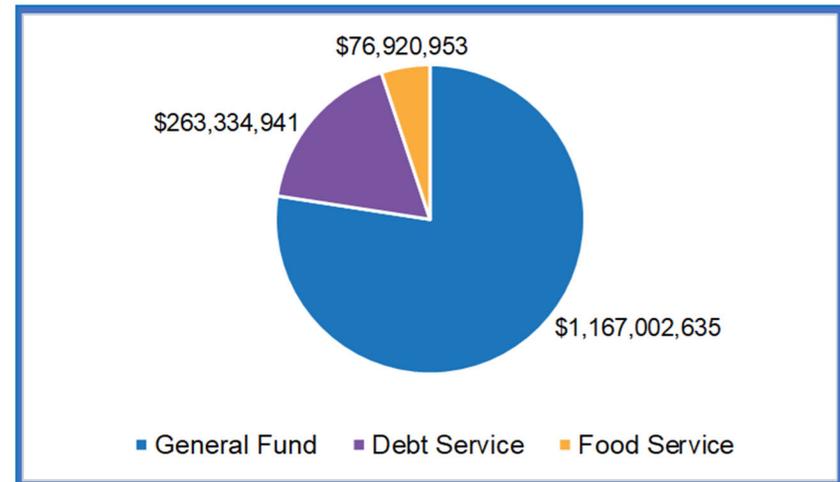
* Food Service is fully supported by federal reimbursements, paid meals and a la carte sales. No local tax dollars are used to support the food service operation.

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
REVENUES AND EXPENDITURES BY FUND
2022-2023 ADOPTED BUDGET**

REVENUES BY FUND



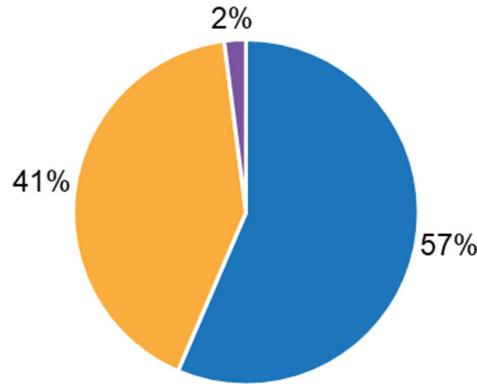
EXPENDITURES BY FUND



REVENUE



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2022-2023 REVENUE BY SOURCE GENERAL FUND



■ LOCAL REVENUE ■ STATE REVENUE ■ FEDERAL REVENUE/OTHER SOURCES

LOCAL REVENUE		% OF LOCAL REVENUE
Taxes	\$ 586,843,838	97.51%
Tuition	\$ 4,329,801	0.72%
Athletic Revenue	\$ 1,872,950	0.31%
Interest Income	\$ 1,800,000	0.30%
Property Rental (Other)	\$ 2,056,500	0.34%
Private Music Lessons	\$ 500,000	0.08%
Other Miscellaneous	\$ 4,447,250	0.74%

STATE REVENUE		% OF STATE REVENUE
Program Funding (Tier I)	\$ 313,433,374	72.73%
Tier II - Guaranteed Yield	\$ 50,810,586	11.79%
Other Program Funding	\$ 703,040	0.16%
TRS On-Behalf Match	\$ 66,000,000	15.32%

FEDERAL REVENUES/OTHER SOURCES		% OF FEDERAL REVENUE/OTH SOURCES
Federal Funding	\$ 25,000,000	99.21%
Other Sources	\$ 200,000	0.79%

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - REVENUE SOURCES
2021-2022 AND 2022-2023 ADOPTED BUDGET**

**2021-2022
Budget**

**2022-2023
Budget**

LOCAL REVENUES

Taxes	\$548,111,938	\$586,843,838
Tuition	4,562,900	4,329,801
Athletic Revenue	2,377,900	1,872,950
Interest Income	1,800,000	1,800,000
Property Rental (Other)	1,591,500	2,056,500
Private Music Lessons	500,000	500,000
Other Miscellaneous	4,307,353	4,447,250
	<hr/>	<hr/>
Total Local Revenues	\$563,251,591	\$601,850,339

STATE REVENUES

Program Funding (Tier I)	\$892,766,677	\$905,709,461
Less: Local Fund Assignment	(573,197,779)	(592,276,087)
Tier II - Guaranteed Yield	34,345,236	50,810,586
Other Program Funding	764,197	703,040
TRS On-Behalf Match	59,700,000	66,000,000
	<hr/>	<hr/>
Total State Revenues	\$414,378,331	\$430,947,000

FEDERAL REVENUES/OTHER SOURCES

Federal Funding	\$20,000,000	\$25,000,000
Other Sources	200,000	200,000
	<hr/>	<hr/>
Total Federal/Other Sources	\$20,200,000	\$25,200,000

TOTAL REVENUES

\$997,829,922

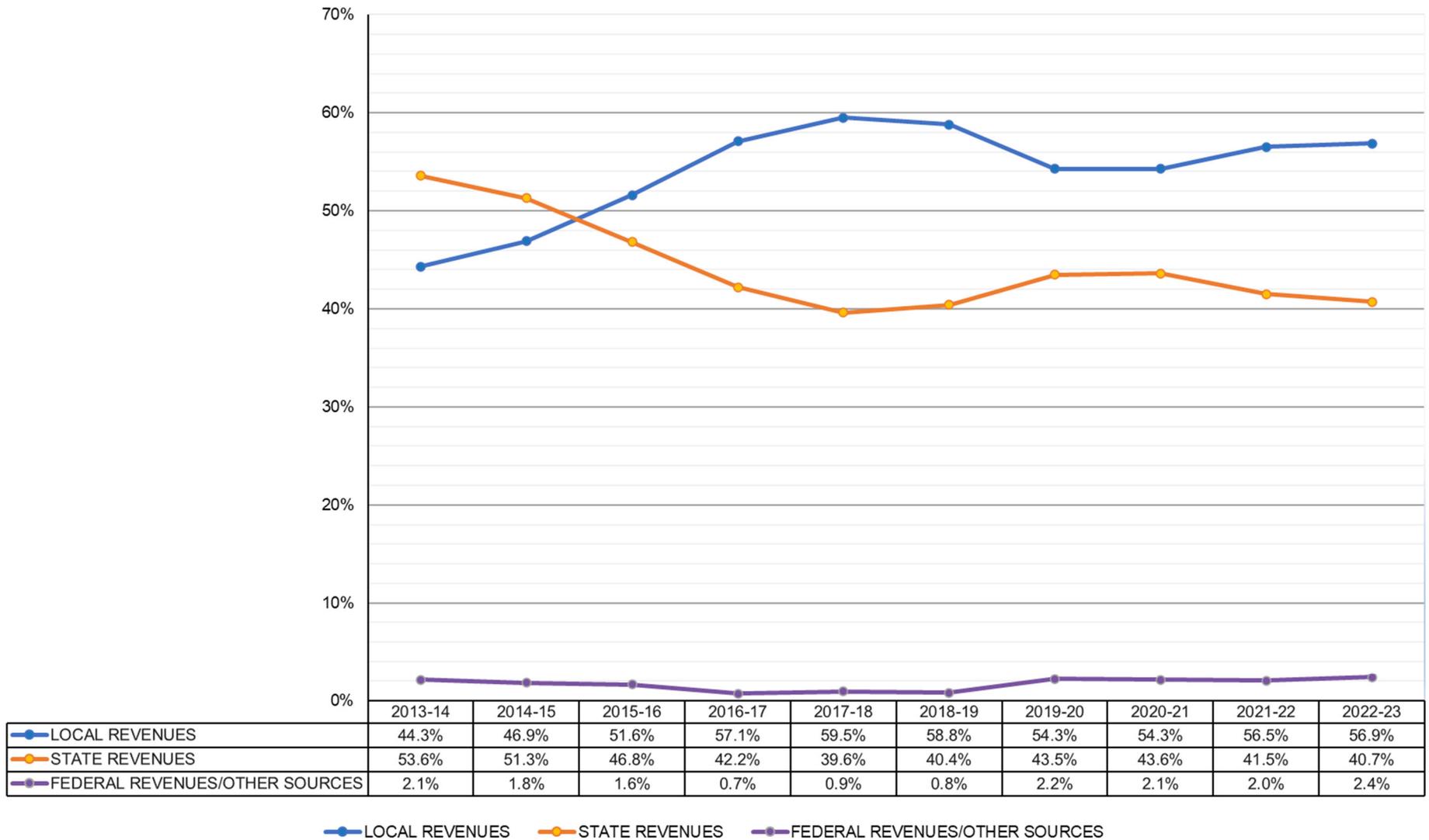
\$1,057,997,339

HCAD Value	\$61,453,390,410	\$68,693,666,179
Comptroller Property Tax Division	\$65,463,428,386	\$73,474,269,529

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - STATE FUNDING
2021-2022 AND 2022-2023 ADOPTED BUDGET**

	2021-2022 Budget	2022-2023 Budget
Enrollment	116,105	118,673
Total Refined ADA (Average Daily Attendance)	109,926	109,315
Special Ed. FTE (Full Time Equivalent)	2,473	2,776
Career & Technology FTE (Full Time Equivalent)	7,849	7,654
Regular ADA (Average Daily Attendance)	<u>99,604</u>	<u>98,885</u>
Weighted Average Daily Attendance	143,515	146,050
CPTD Index Value	\$65,463,428,386	\$73,474,269,529
Regular Block Grant	613,555,971	609,642,255
Special Education Allotment	75,161,818	85,924,485
Career & Technology Allotment	64,943,477	63,339,667
Gifted & Talented Allotment	2,369,998	2,016,133
Compensatory Education Allotment	94,134,128	99,980,556
Bilingual Education Allotment	8,931,088	10,721,645
Dyslexia Allotment	1,084,776	1,099,560
Early Education Allotment	15,062,001	15,536,816
School Safety Allotment	1,068,478	1,062,542
Fast Growth Allotment	-	3,528,140
Teacher Incentive Allotment	-	21,503
College, Career or Military Readiness	7,450,000	6,490,000
Transportation Allotment	9,004,942	6,346,159
Total Tier I	\$892,766,677	\$905,709,461
Less Local Share	(573,197,779)	(592,276,087)
Tier I State Aid	\$319,568,898	\$313,433,374
Tier II State Aid		
Tier II Aid First Level	<u>34,345,236</u>	<u>50,810,586</u>
Total Tier II State Aid	\$34,345,236	\$50,810,586
Other Programs:		
Other Program Funding	<u>764,197</u>	<u>703,040</u>
Total Other Programs	764,197	703,040
Total State Funding (General Fund)	354,678,331	364,947,000
TRS Match	59,700,000	66,000,000
Total State Funding	\$414,378,331	\$430,947,000

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
2022-2023 ADOPTED BUDGET**

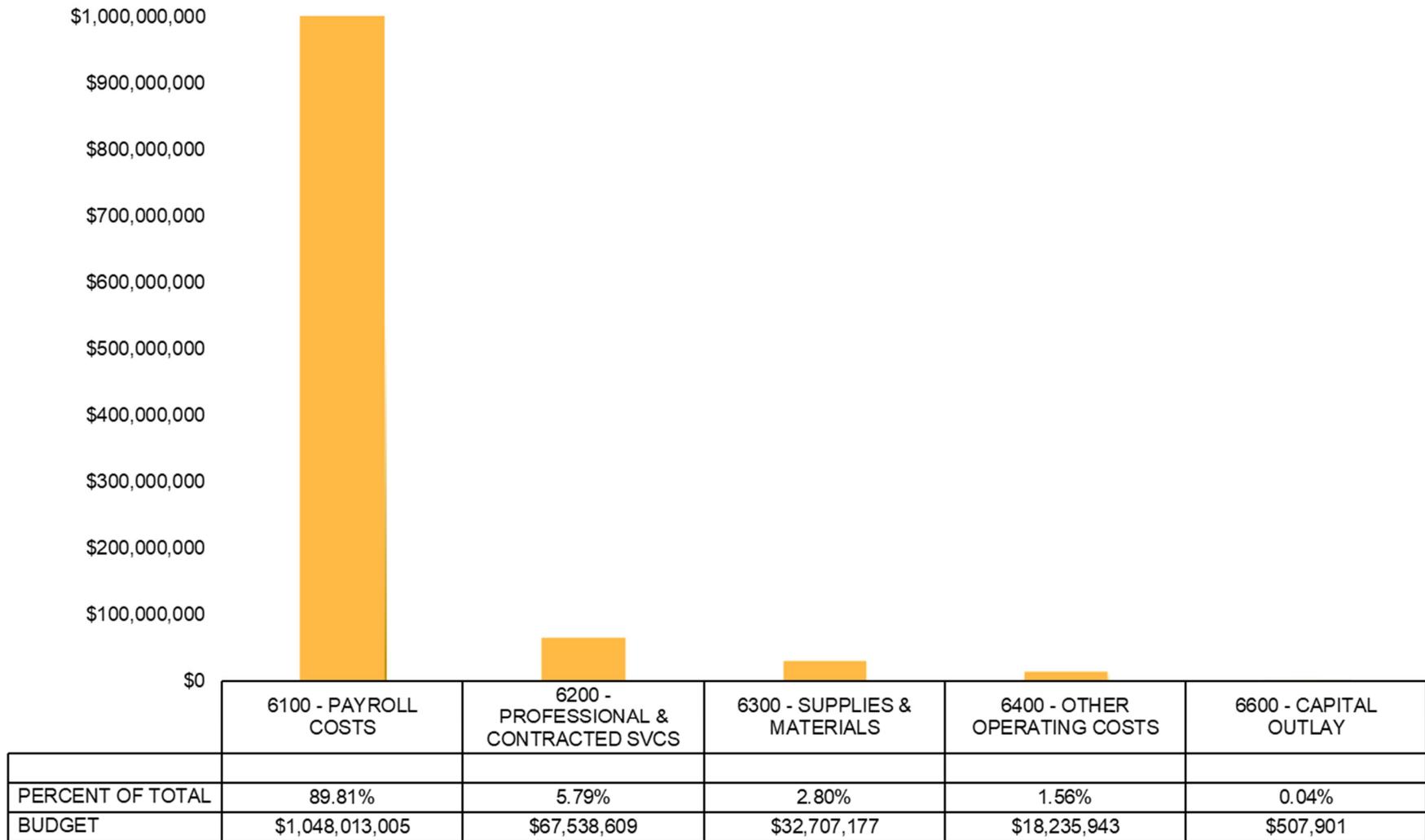
Debt Service		
	2021-22 Budget	2022-23 Budget
LOCAL REVENUES		
Taxes- Current Year	\$244,253,947	\$256,922,626
Taxes- Prior Year	500,000	375,000
Penalties	1,000,000	1,141,377
Other Local Revenues	-	200,000
Total Local Revenues	\$245,753,947	\$258,639,003
STATE REVENUES		
Additional Homestead Exemption Hold-Harmless	3,095,982	4,358,210
Total State Revenues	\$3,095,982	\$4,358,210
FEDERAL REVENUES		
Federal Subsidy	422,160	337,728
Total Federal Revenues	\$422,160	\$337,728
TOTAL REVENUES	\$249,272,089	\$263,334,941

Food Service		
	2021-22 Budget	2022-23 Budget
LOCAL REVENUES		
Food Service Activity	\$16,714,712	\$31,065,192
Total Local Revenues	\$16,714,712	\$31,065,192
STATE REVENUES		
State Matching Funds	274,677	281,140
Total State Revenues	\$274,677	\$281,140
FEDERAL REVENUES		
School Breakfast Program	11,512,302	8,854,699
National School Lunch Program	47,526,882	31,145,713
Commodities	5,508,556	5,574,209
Total Federal Revenues	\$64,547,740	\$45,574,621
TOTAL REVENUES	\$81,537,129	\$76,920,953

EXPENDITURES



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET – EXPENDITURES
GENERAL FUND**



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
ALL BUDGETED FUNDS
2021-2022 AND 2022-2023 ADOPTED BUDGET**

	2021-2022 Budget			2022-2023 Budget		
	Adopted Budget	Percent of Total	Cost Per Student	Adopted Budget	Percent of Total	Cost Per Student
General Fund						
By Function						
Instruction	\$707,951,346	65.2%	\$6,097	\$760,753,429	65.2%	\$6,412
Instructional Resources & Media Services	8,857,641	0.8%	76	9,182,529	0.8%	77
Curriculum/Staff Development	13,531,114	1.2%	117	13,570,777	1.2%	114
Instructional Leadership	9,050,174	0.8%	78	9,630,438	0.8%	81
School Leadership	54,109,379	5.0%	466	56,715,917	4.9%	478
Guidance and Counseling	43,566,394	4.0%	375	49,055,575	4.2%	413
Social Work Services	1,375,217	0.1%	12	1,453,894	0.1%	12
Health Services	12,748,445	1.2%	110	13,138,193	1.1%	111
Student (Pupil) Transportation	45,299,358	4.2%	390	51,565,005	4.4%	435
Co-Curricular Activities	22,831,061	2.1%	197	24,430,864	2.1%	206
General Administration	19,966,395	1.8%	172	20,876,624	1.8%	176
Plant Maintenance & Operations	92,122,512	8.5%	793	95,425,513	8.2%	804
Security & Monitoring Services	13,664,127	1.3%	118	14,999,597	1.3%	126
Data Processing Services	21,626,785	2.0%	186	24,358,564	2.1%	205
Distribution	2,797,599	0.3%	24	-	0.0%	-
Community Services	9,092,126	0.8%	79	10,630,591	0.9%	90
Debt Service	-	0.0%	0	2,894,726	0.2%	24
Facilities Acquisition and Construction	335,000	0.0%	3	335,000	0.0%	3
Payments to Fiscal Agent	1,666,600	0.2%	14	1,833,260	0.2%	16
Payments to JJAEP	55,000	0.0%	0	55,000	0.0%	0
Other Intergovernmental Charges	5,645,625	0.5%	49	6,097,139	0.5%	51
Total By Function	\$1,086,291,898	100.0%	\$9,356	\$1,167,002,635	100.0%	\$9,834
By Object						
Payroll Costs	\$972,834,399	89.6%	\$8,379	\$1,048,013,005	89.8%	\$8,831
Professional & Contracted Services	65,399,687	6.0%	563	67,538,609	5.8%	569
Supplies & Materials	30,952,023	2.8%	267	32,707,177	2.8%	276
Other Operating Costs	16,151,233	1.5%	139	18,235,943	1.6%	154
Capital Outlay	954,556	0.1%	8	507,901	0.0%	4
Total By Object	\$1,086,291,898	100.0%	\$9,356	\$1,167,002,635	100.0%	\$9,834
By Functional Groups						
Instruction	\$730,340,101	67.2%	\$6,290	\$783,506,735	67.1%	\$6,603
Instructional Support	143,680,670	13.2%	1,237	154,424,881	13.2%	1,301
Central Administration	19,966,395	1.8%	172	20,876,624	1.8%	176
District Operations	175,510,381	16.3%	1,512	186,348,679	16.0%	1,570
Debt Service	-	0.0%	-	2,894,726	0.3%	24
Other	16,794,351	1.5%	145	18,950,990	1.6%	160
Total By Functional Groups	\$1,086,291,898	100.0%	\$9,356	\$1,167,002,635	100.0%	\$9,834
Debt Service Fund						
Debt Service - By Object & Function	\$249,272,089	100.0%	\$2,147	\$263,334,941	100.0%	\$2,219
Food Service Fund						
By Function						
Food Service	\$80,519,844	98.8%	\$694	\$75,744,342	98.5%	\$638
Plant Maintenance & Operations	1,017,285	1.2%	8	1,146,611	1.5%	10
Debt Service	-	0.0%	-	30,000	0.0%	0
Total By Function	\$81,537,129	100.0%	\$702	\$76,920,953	100.0%	\$648
By Object						
Payroll Costs	\$27,837,037	34.1%	\$240	\$26,895,837	35.0%	\$226
Professional & Contracted Services	2,452,785	3.0%	21	2,461,485	3.2%	21
Supplies & Materials	48,167,715	59.1%	415	46,365,030	60.3%	391
Other Operating Costs	383,444	0.5%	3	398,601	0.5%	3
Capital Outlay	2,696,148	3.3%	23	800,000	1.0%	7
Total By Object	\$81,537,129	100.0%	\$702	\$76,920,953	100.0%	\$648

Cost per student in 2022-23 is based on projected enrollment of 118,673
 Cost per student in 2021-22 is based on enrollment of 116,105

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPENDITURE RECAP FOR ALL FUNDS
2022-2023 ADOPTED BUDGET**

	PAYROLL COSTS 6100	PROFESSIONAL & CONTRACTED SERVICES 6200	SUPPLIES & MATERIALS 6300	OTHER OPERATING COSTS 6400	DEBT SERVICE 6500	CAPITAL OUTLAY 6600	TOTAL 6100-6600
GENERAL FUND							
<i>10 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES</i>							
11 Instruction	\$ 747,320,927	\$ 680,220	\$ 11,294,429	\$ 1,434,684		\$ 23,169	\$ 760,753,429
12 Instructional Resource & Media Services	7,860,255	223,099	621,043	3,400		474,732	9,182,529
13 Curriculum & Staff Development	12,114,333	1,121,828	143,188	191,428			13,570,777
<i>20 INSTRUCTIONAL & SCHOOL LEADERSHIP</i>							
21 Instructional Leadership	8,621,494	117,233	555,503	336,208			9,630,438
23 School Leadership	56,239,081	2,418	343,425	130,993			56,715,917
<i>30 SUPPORT SERVICES - STUDENT (PUPIL)</i>							
31 Guidance & Counseling	47,648,171	778,670	480,376	148,358			49,055,575
32 Social Work Services	592,594	846,850	6,850	7,600			1,453,894
33 Health Services	9,393,342	3,523,851	189,400	31,600			13,138,193
34 Student (Pupil) Transportation	43,152,254	1,659,778	6,500,000	252,973			51,565,005
36 Co-Curricular/Extra-Curricular	13,935,876	2,648,310	3,025,667	4,821,011			24,430,864
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>							
41 General Administration	16,122,385	2,808,014	701,934	1,244,291			20,876,624
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>							
51 Plant Maintenance & Operations	52,589,183	30,645,923	5,224,921	6,965,486			95,425,513
52 Security & Monitoring Services	13,697,567	509,575	704,950	87,505			14,999,597
53 Data Processing Services	12,057,323	11,401,695	716,682	182,864			24,358,564
<i>60 ANCILLARY SERVICES</i>							
61 Community Services	6,668,220	1,189,280	2,198,809	564,282		10,000	10,630,591
<i>70 DEBT SERVICE</i>							
71 Debt Service		2,894,726					2,894,726
<i>80 CAPITAL OUTLAY</i>							
81 Facilities Acquisition and Construction		335,000					335,000
<i>90 INTERGOVERNMENTAL CHARGES</i>							
93 Payments to Fiscal Agent				1,833,260			1,833,260
95 Payments to JJAEP		55,000					55,000
99 Other Intergovernmental Charges		6,097,139					6,097,139
TOTAL GENERAL FUND	\$ 1,048,013,005	\$ 67,538,609	\$ 32,707,177	\$ 18,235,943	\$ -	\$ 507,901	\$ 1,167,002,635
OTHER FUNDS							
DEBT SERVICE FUND (599)					263,334,941		263,334,941
FOOD SERVICE FUND (240)	26,895,837	2,461,485	46,365,030	398,601		800,000	76,920,953
TOTAL OTHER FUNDS	\$ 26,895,837	\$ 2,461,485	\$ 46,365,030	\$ 398,601	\$ 263,334,941	\$ 800,000	\$ 340,255,894
TOTAL EXPENDITURES	\$ 1,074,908,842	\$ 70,000,094	\$ 79,072,207	\$ 18,634,544	\$ 263,334,941	\$ 1,307,901	\$ 1,507,258,529

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPENDITURE RECAP BY FUNCTION
2021-2022 AND 2022-2023 ADOPTED BUDGET**

	2021-2022 BUDGET	2022-2023 BUDGET
GENERAL FUND (199)		
<i>10 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES</i>		
11 Instruction	\$707,951,346	\$760,753,429
12 Instructional Resource & Media Services	8,857,641	9,182,529
13 Curriculum & Staff Development	13,531,114	13,570,777
<i>20 INSTRUCTIONAL & SCHOOL LEADERSHIP</i>		
21 Instructional Leadership	9,050,174	9,630,438
23 School Leadership	54,109,379	56,715,917
<i>30 SUPPORT SERVICES - STUDENT (PUPIL)</i>		
31 Guidance & Counseling	43,566,394	49,055,575
32 Social Work Services	1,375,217	1,453,894
33 Health Services	12,748,445	13,138,193
34 Student (Pupil) Transportation	45,299,358	51,565,005
36 Co-Curricular/Extra-Curricular	22,831,061	24,430,864
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>		
41 General Administration	19,966,395	20,876,624
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>		
51 Plant Maintenance & Operations	92,122,512	95,425,513
52 Security & Monitoring Services	13,664,127	14,999,597
53 Data Processing Services	21,626,785	24,358,564
54 Distribution	2,797,599	-
<i>60 ANCILLARY SERVICES</i>		
61 Community Services	9,092,126	10,630,591
<i>70 DEBT SERVICE</i>		
71 Debt Service	-	2,894,726
<i>80 CAPITAL OUTLAY</i>		
81 Facilities Acquisition and Construction	335,000	335,000
<i>90 INTERGOVERNMENTAL CHARGES</i>		
93 Payments to Fiscal Agent	1,666,600	1,833,260
95 Payments to JJAEP	55,000	55,000
99 Other Intergovernmental Charges	5,645,625	6,097,139
TOTAL GENERAL FUND	<u>\$1,086,291,898</u>	<u>\$1,167,002,635</u>
OTHER FUNDS		
DEBT SERVICE FUND (599)	249,272,089	263,334,941
FOOD SERVICE FUND (240)	81,537,129	76,920,953
TOTAL OTHER FUNDS	<u>\$330,809,218</u>	<u>\$340,255,894</u>
TOTAL EXPENDITURES	<u>\$1,417,101,116</u>	<u>\$1,507,258,529</u>

OTHER EXPENDITURE INFORMATION



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 CAMPUS BUDGETED SUPPLY ALLOCATIONS**

Elementary Schools

Supply Category	Regular Education Funding Per Pupil	20% At-Risk Funding Per Pupil	30% At-Risk Funding Per Pupil	50% At-Risk Funding Per Pupil
Block	\$14.65	\$22.29	\$23.64	\$25.00
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
Total	\$23.72	\$31.36	\$32.71	\$34.07
Per Campus Funding				
Maint/Repair-Library	\$1,650			
Periodicals	\$1,500			

Middle Schools

Supply Category	Regular Education Funding Per Pupil	20% At-Risk Funding Per Pupil	30% At-Risk Funding Per Pupil	50% At-Risk Funding Per Pupil
Block	\$5.54	\$8.69	\$9.98	\$11.28
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
Total	\$28.82	\$31.97	\$33.26	\$34.56
Per Campus Funding				
Maint/Repair-Library	\$1,650			
Periodicals	\$4,000			

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 CAMPUS BUDGETED SUPPLY ALLOCATIONS**

High Schools

Supply Category	Regular Education Funding Per Pupil	20% At-Risk Funding Per Pupil	30% At-Risk Funding Per Pupil	50% At-Risk Funding Per Pupil
Block	\$6.12	\$8.80	\$10.47	\$11.30
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
Total	\$34.43	\$37.11	\$38.78	\$39.61
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			

