



# **ADOPTED BUDGET**

# **FISCAL YEAR 2021-2022**

**10300 Jones Road  
Houston, Texas 77065**

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**2021-2022**

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# GENERAL INFORMATION



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
2021-2022 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 2021
<b>Non-Staffing:</b> Send out 2021-2022 budget packets to departments	Chief Financial Officer	1/15/2021
<b>Staffing &amp; Non-Staffing:</b> Discuss budget calendar and other budget items	Cabinet	Feb 2021
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	2/1/2021
Submit 2020-2021 Quarterly Budget Amendments for Board approval	Chief Financial Officer	2/8/2021 (Board Meeting)
<b>Non-Staffing:</b> Departmental non-staffing budget forms completed and returned to Finance Office	Associates, Assistants, Directors, Coordinators & Managers	2/12/2021
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/8/2021
Review preliminary budget	Cabinet	3/22/2021
<b>Staffing:</b> Send out staffing allocations to schools	Chief of Employee & Student Services	3/23/2021
Receive 2021-2022 enrollment projections	Chief of Staff	3/26/2021
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/29/2021
<b>Staffing &amp; Non-Staffing:</b> Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	4/12/2021
Receive Harris County Appraisal District Estimated 2021 Tax Rolls	Tax Assessor/Collector	4/30/2021
Review of Preliminary budget with Board of Trustees	Chief Financial Officer	5/10/2021 (Board Meeting)
Staff contract recommendations approved by the Board	Chief of Employee & Student Services	5/10/2021 (Board Meeting)
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2021-2022	Chief Financial Officer	no later than 6/8/2021

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
2021-2022 BUDGET CALENDAR**

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Conduct Public Hearing on Proposed 2021-2022 Budget	Board of Trustees	6/21/2021 (Board Committee of the Whole)
Adoption of 2021-2022 Salary Schedule and/or Budget	Chief Financial Officer; Chief of Employee & Student Services	6/24/2021 (Board Meeting)
Submit 2020-2021 Quarterly Budget Amendments for Board approval	Chief Financial Officer	6/24/2021 (Board Meeting)
Receive Harris County Appraisal District Certified 2021 Tax Rolls	Tax Assessor/Collector	8/31/2021
Calculation of rollback tax rate; schedules of fund balances	Tax Assessor/Collector	9/3/2021
Adoption of 2021-2022 Tax Rate	Chief Financial Officer	9/13/2021 (Board Meeting)

# BUDGET GOALS



**Preserve Quality of  
Instruction and  
Services**



**Retain and Recruit  
Quality Staff**

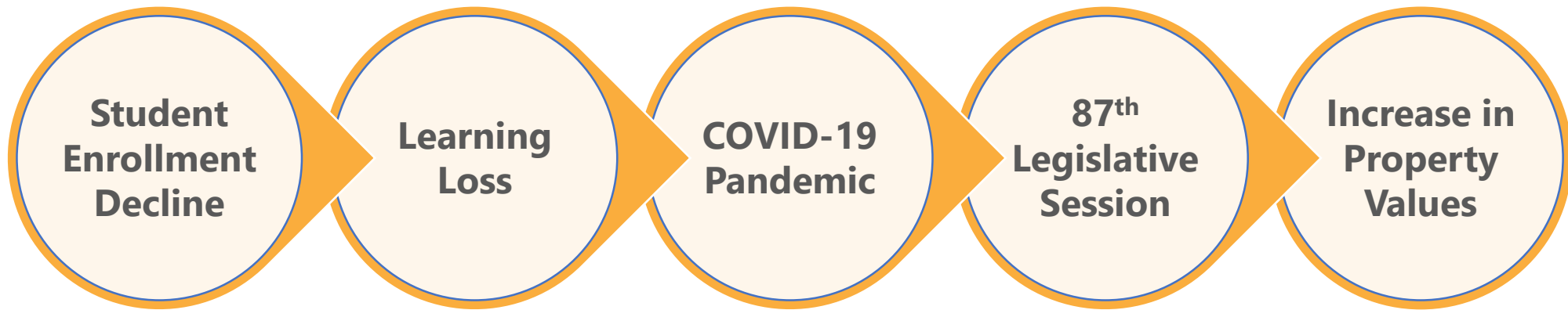


**Prioritize Student and  
Staff Safety**



**Protect District's  
Operational  
Infrastructure**

# FACTORS INFLUENCING BUDGET PROCESS

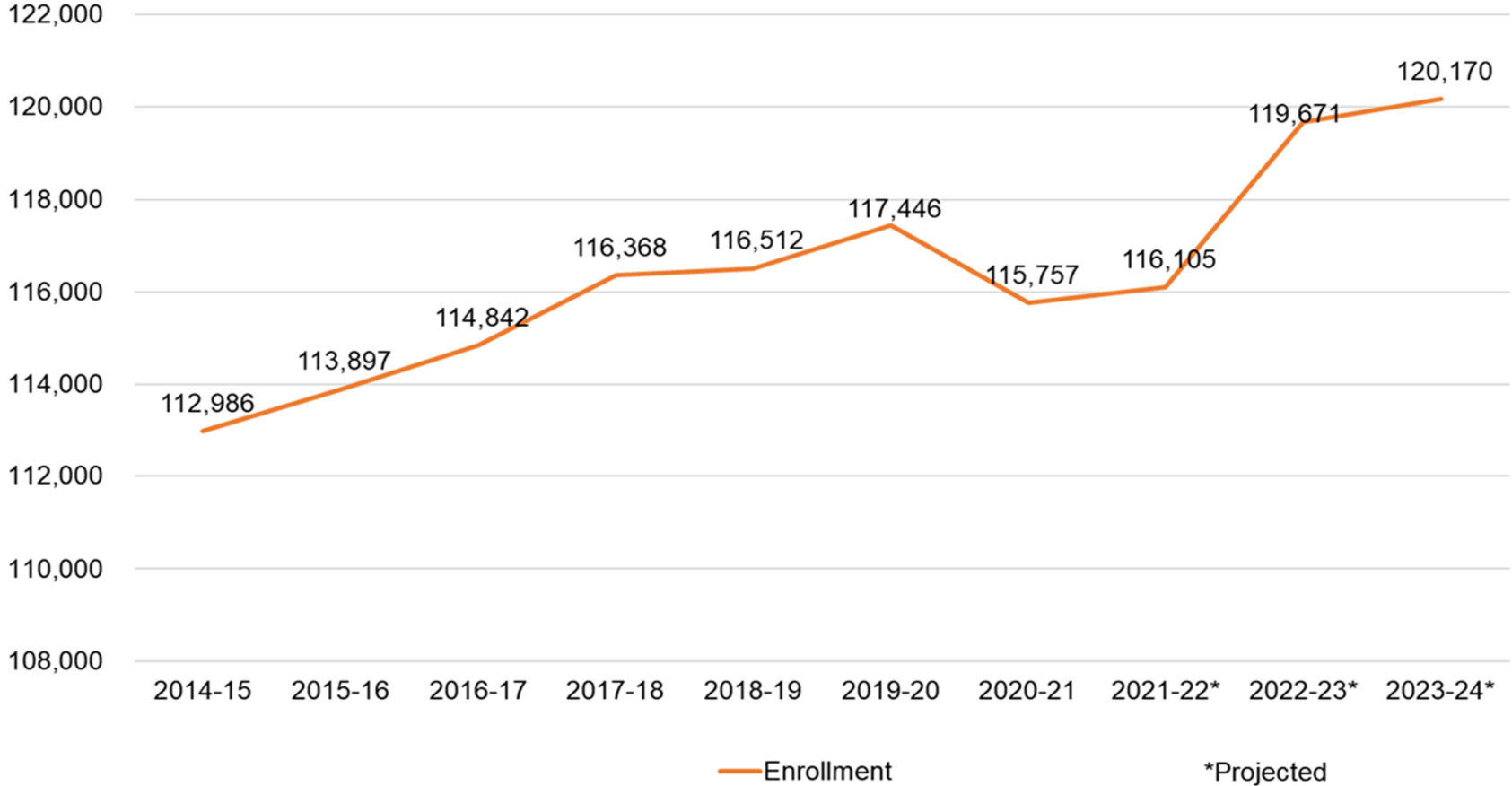


# STUDENT GROWTH

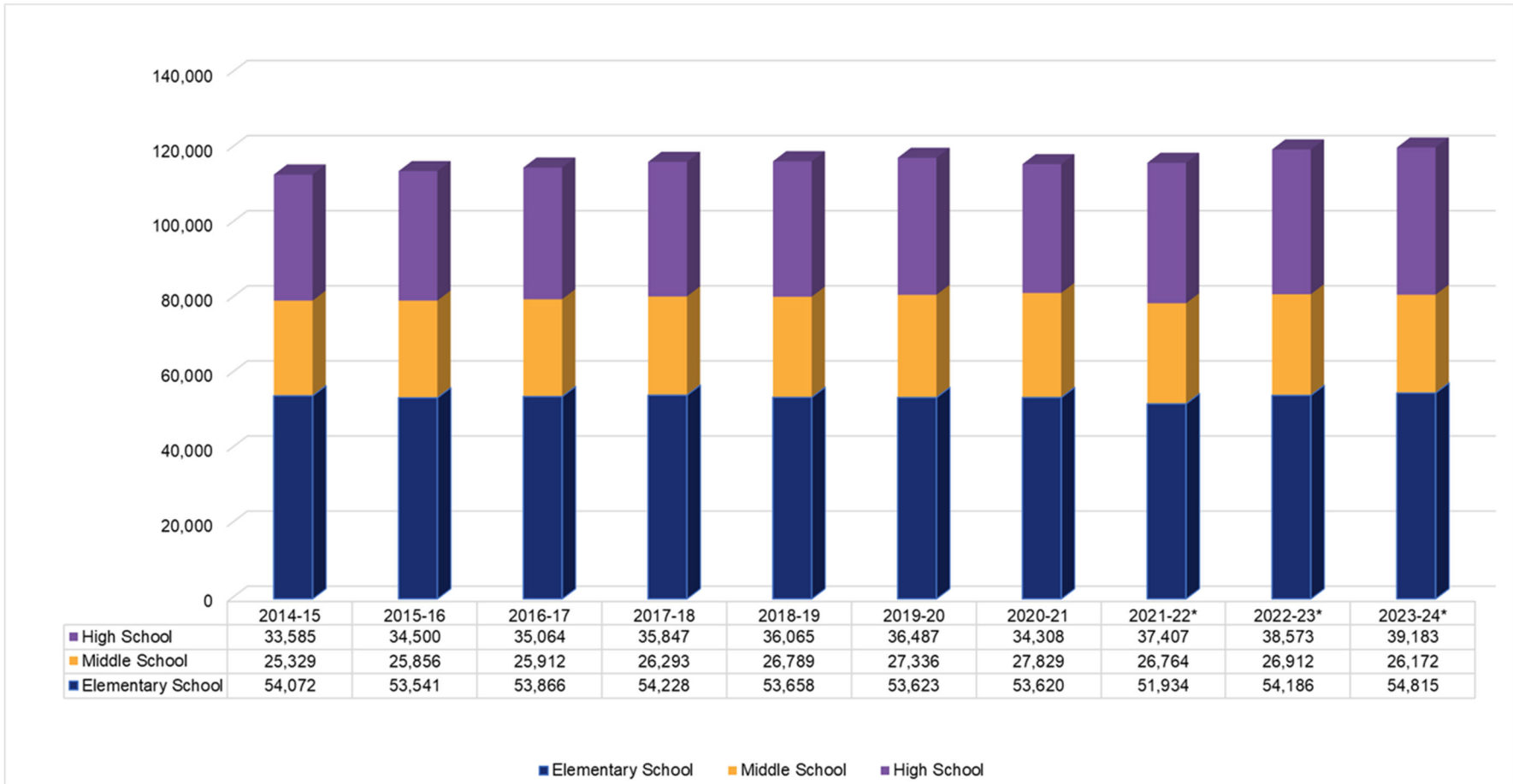




# CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT 2014-2015 PROJECTED TO 2023-2024



## CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT PROJECTION BREAKDOWN BY LEVEL (2014-2015 TO 2023-2024)



\*PROJECTED

**ELEMENTARY SCHOOL LONG RANGE PLANNING  
PROJECTED EE - 5TH GRADE STUDENTS  
2021-2022 ELEMENTARY ATTENDANCE ZONES**

School	Projected Resident EE-5th Grade Students									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Adam	855	856	864	874	877	876	880	886	887	887
Andre	878	940	929	910	901	886	876	864	851	834
Ault	972	1,045	1,057	1,092	1,158	1,234	1,351	1,493	1,671	1,872
Bane	790	844	832	801	795	785	780	776	768	758
Bang	915	962	954	950	929	899	880	865	857	845
Birkes	1,064	1,031	1,045	1,077	1,085	1,085	1,086	1,080	1,062	1,041
Black	1,161	1,211	1,243	1,275	1,274	1,297	1,333	1,363	1,388	1,409
Copeland	945	941	917	920	905	886	878	867	854	838
Danish	931	979	1,003	1,034	1,046	1,063	1,086	1,102	1,096	1,085
Duryea	788	803	799	773	769	751	742	730	711	687
Emery	1,015	1,113	1,131	1,142	1,141	1,137	1,138	1,131	1,119	1,103
Emmott	668	699	665	645	624	603	590	577	571	564
Farney	930	935	926	926	910	887	873	855	838	816
Fiest	903	917	908	895	889	873	863	850	838	821
Francone	855	930	919	903	897	882	874	866	854	837
Frazier	591	636	649	677	681	683	686	685	674	660
Gleason	878	848	865	884	894	894	900	904	899	892
Hairgrove	735	786	809	815	817	828	841	848	847	844
Hamilton	975	1,000	998	1,015	1,024	1,038	1,056	1,067	1,079	1,096
Hancock	898	1,051	1,117	1,138	1,170	1,197	1,222	1,239	1,241	1,242
Hemmenway	1,076	1,136	1,158	1,143	1,123	1,106	1,096	1,082	1,061	1,037
Holbrook	879	948	971	985	975	983	993	997	993	987
Holmsley	801	805	792	784	768	755	746	737	729	716
Hoover	828	831	830	827	818	807	804	797	787	774
Horne	913	934	916	878	859	842	835	828	824	818
Jowell	640	686	685	680	668	652	642	628	611	590
Keith	1,134	1,108	1,091	1,111	1,115	1,110	1,110	1,100	1,085	1,066
Kirk	838	807	802	770	754	738	728	718	711	699
Lamkin	874	906	927	918	914	901	894	886	881	873
Lee	844	866	863	878	869	866	864	858	848	834
Lieder	841	850	843	858	863	851	846	836	823	808
Lowery	840	956	937	929	920	899	892	886	878	863
Matzke	1,035	1,011	1,023	1,009	1,018	1,020	1,024	1,024	1,018	1,006
McFee	1,042	1,041	1,026	1,007	999	980	968	956	943	925
Metcalf	675	719	702	710	703	691	683	678	668	652
Millsap	812	855	852	854	864	870	880	885	887	888
Moore	919	885	878	865	852	833	823	817	815	814
Owens	747	843	867	914	922	929	938	944	946	947
Pope	1,051	1,028	1,033	1,028	1,036	1,042	1,053	1,061	1,068	1,071
Post	877	926	948	958	961	977	991	1,001	1,004	1,001
Postma	1,126	1,253	1,264	1,288	1,286	1,281	1,281	1,272	1,254	1,233
Reed	852	870	844	832	827	813	807	795	782	764
Rennell	1,181	1,291	1,357	1,416	1,444	1,453	1,463	1,473	1,471	1,463
Robinson, M.	1,199	1,365	1,406	1,437	1,459	1,474	1,479	1,470	1,453	1,428
Robison, A.	878	904	899	893	896	885	895	903	912	922

School	Projected Resident EE-5th Grade Students									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Sampson	885	847	872	889	893	893	894	889	877	861
Sheridan	1,308	1,340	1,339	1,362	1,364	1,343	1,338	1,330	1,324	1,308
Swenke	999	919	895	872	859	837	823	808	793	774
Tipps	1,006	1,078	1,117	1,127	1,129	1,119	1,113	1,102	1,089	1,075
Walker	1,000	1,180	1,324	1,530	1,761	1,973	2,194	2,412	2,628	2,827
Warner	1,150	1,132	1,120	1,111	1,111	1,087	1,069	1,052	1,039	1,021
Wells	1,504	1,862	2,159	2,322	2,487	2,630	2,754	2,876	2,998	3,113
Willbern	842	860	843	853	837	821	816	810	803	792
Wilson	723	758	726	689	674	653	640	631	624	611
Woodard	1,075	1,069	1,086	1,083	1,096	1,103	1,110	1,110	1,095	1,076
Yeager	793	790	790	791	801	804	814	823	822	818
Totals	51,934	54,186	54,815	55,347	55,711	55,805	56,235	56,523	56,649	56,586

**SECONDARY SCHOOL LONG RANGE PLANNING  
PROJECTED 6TH - 12TH GRADE STUDENTS  
2021-2022 SECONDARY ATTENDANCE ZONES**

School	Projected Resident 6th-8th Grade Students									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Anthony	1,241	1,239	1,297	1,354	1,404	1,431	1,447	1,450	1,425	1,422
Aragon	1,620	1,488	1,457	1,398	1,409	1,364	1,359	1,317	1,282	1,273
Arnold	1,383	1,474	1,427	1,423	1,387	1,424	1,439	1,430	1,420	1,427
Bleyl	1,518	1,615	1,564	1,582	1,548	1,637	1,629	1,664	1,652	1,653
Campbell	1,209	1,334	1,307	1,303	1,296	1,274	1,252	1,216	1,192	1,183
Cook	1,417	1,350	1,306	1,262	1,298	1,352	1,415	1,415	1,389	1,384
Dean	1,334	1,361	1,311	1,321	1,356	1,351	1,317	1,284	1,259	1,251
Goodson	1,405	1,326	1,258	1,212	1,202	1,203	1,247	1,229	1,216	1,227
Hamilton	1,462	1,455	1,421	1,401	1,400	1,443	1,468	1,473	1,467	1,484
Hopper	1,074	1,041	984	988	994	1,021	998	981	950	941
Kahla	1,340	1,336	1,316	1,286	1,264	1,261	1,275	1,271	1,232	1,215
Labay	1,256	1,261	1,184	1,136	1,166	1,217	1,253	1,250	1,223	1,216
Rowe	1,176	1,102	1,127	1,202	1,314	1,427	1,530	1,617	1,691	1,781
Salyards	1,504	1,455	1,403	1,408	1,340	1,354	1,384	1,444	1,493	1,582
Smith	1,782	1,982	2,036	2,187	2,249	2,356	2,387	2,440	2,469	2,523
Spillane	1,552	1,406	1,278	1,229	1,186	1,245	1,254	1,280	1,242	1,230
Thornton	1,542	1,574	1,534	1,528	1,512	1,550	1,535	1,528	1,486	1,467
Truitt	1,416	1,531	1,442	1,444	1,410	1,436	1,392	1,357	1,325	1,314
Watkins	1,533	1,582	1,520	1,457	1,388	1,374	1,364	1,355	1,325	1,315
Totals	26,764	26,912	26,172	26,121	26,123	26,720	26,945	27,001	26,738	26,888

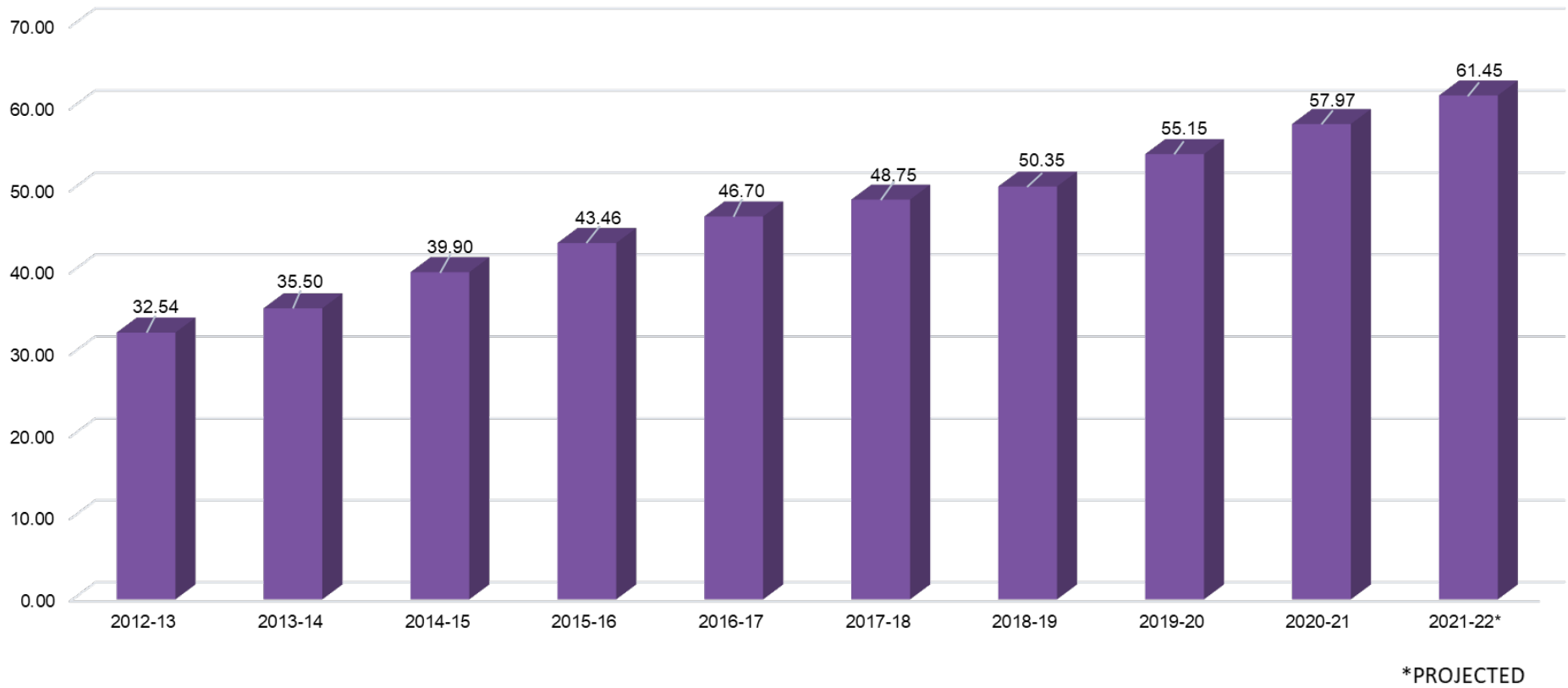
School	Projected Resident 9th-12th Grade Students									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Bridgeland	3,482	3,622	3,808	3,778	3,863	3,940	4,003	4,143	4,319	4,498
Cy-Creek	3,236	3,484	3,513	3,506	3,489	3,352	3,403	3,346	3,355	3,350
Cy-Fair	3,322	3,228	3,260	3,187	3,162	3,053	2,988	3,019	3,042	3,054
Cy-Falls	2,853	2,787	2,843	2,831	2,751	2,662	2,573	2,585	2,583	2,565
Cy-Lakes	3,268	3,412	3,495	3,530	3,456	3,336	3,208	3,107	3,115	3,104
Cy-Park	2,839	2,860	2,921	2,971	3,006	3,063	3,098	3,208	3,331	3,434
Cy-Ranch	3,567	3,740	3,823	3,780	3,709	3,594	3,519	3,509	3,517	3,517
Cy-Ridge	3,013	3,080	3,134	3,150	3,200	3,233	3,189	3,231	3,237	3,221
Cy-Springs	2,555	3,166	3,230	3,242	3,158	3,102	3,066	3,036	3,032	3,017
Cy-Woods	3,149	3,163	3,150	3,035	2,942	2,779	2,615	2,599	2,625	2,638
Jersey Village	3,320	3,366	3,332	3,268	3,172	3,030	2,861	2,868	2,863	2,839
Langham Creek	2,803	2,665	2,674	2,642	2,543	2,490	2,313	2,295	2,292	2,277
Totals	37,407	38,573	39,183	38,920	38,451	37,634	36,836	36,946	37,311	37,514

	District Totals									
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Elementary School	51,934	54,186	54,815	55,347	55,711	55,805	56,235	56,523	56,649	56,586
Middle School	26,764	26,912	26,172	26,121	26,123	26,720	26,945	27,001	26,738	26,888
High School	37,407	38,573	39,183	38,920	38,451	37,634	36,836	36,946	37,311	37,514
Totals	116,105	119,671	120,170	120,388	120,285	120,159	120,016	120,470	120,698	120,988

# PROPERTY VALUE GROWTH

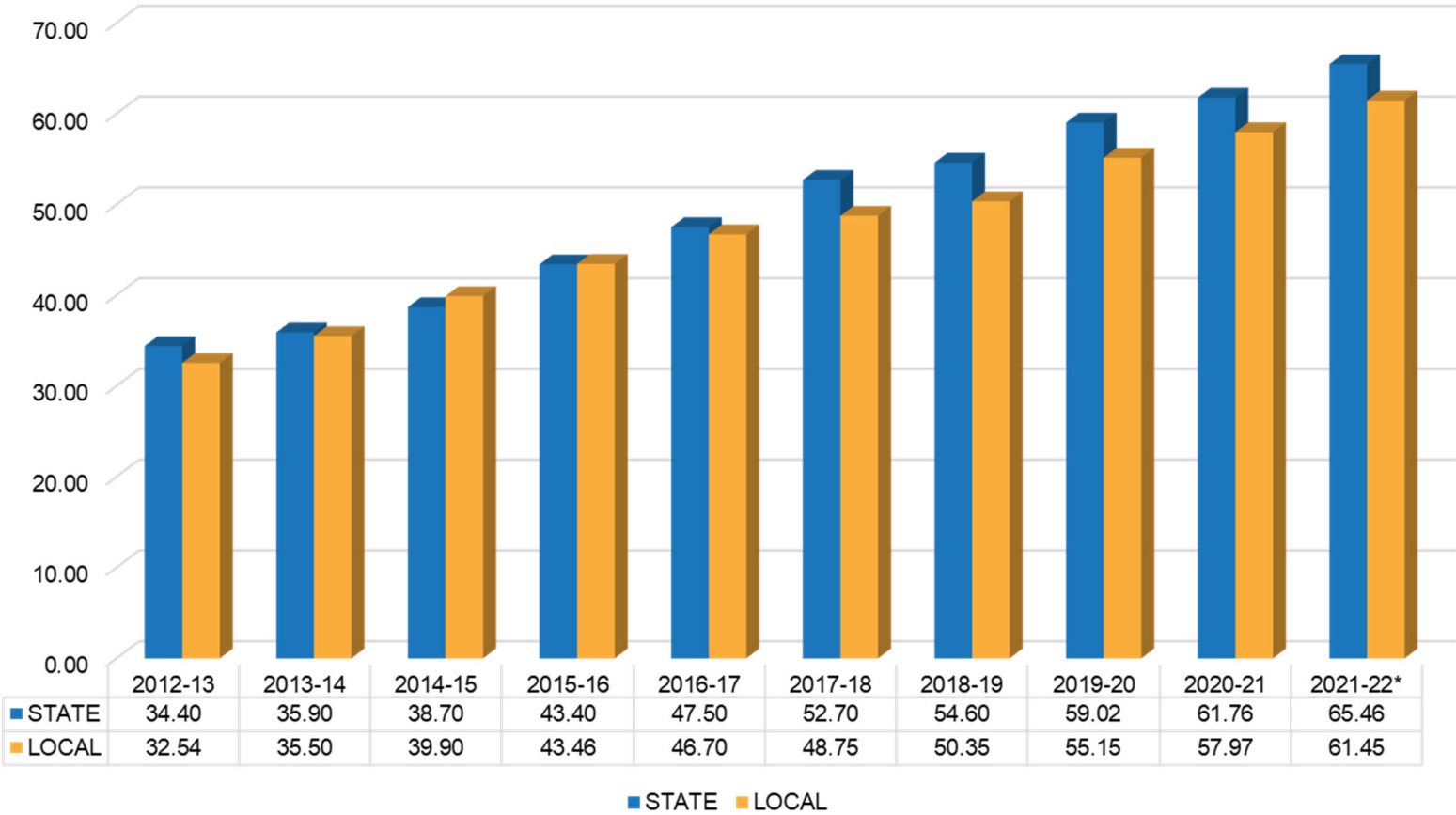


**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
NET TAXABLE VALUE  
2012-2013 TO 2021-2022  
(VALUE IN BILLIONS)**



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

**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.

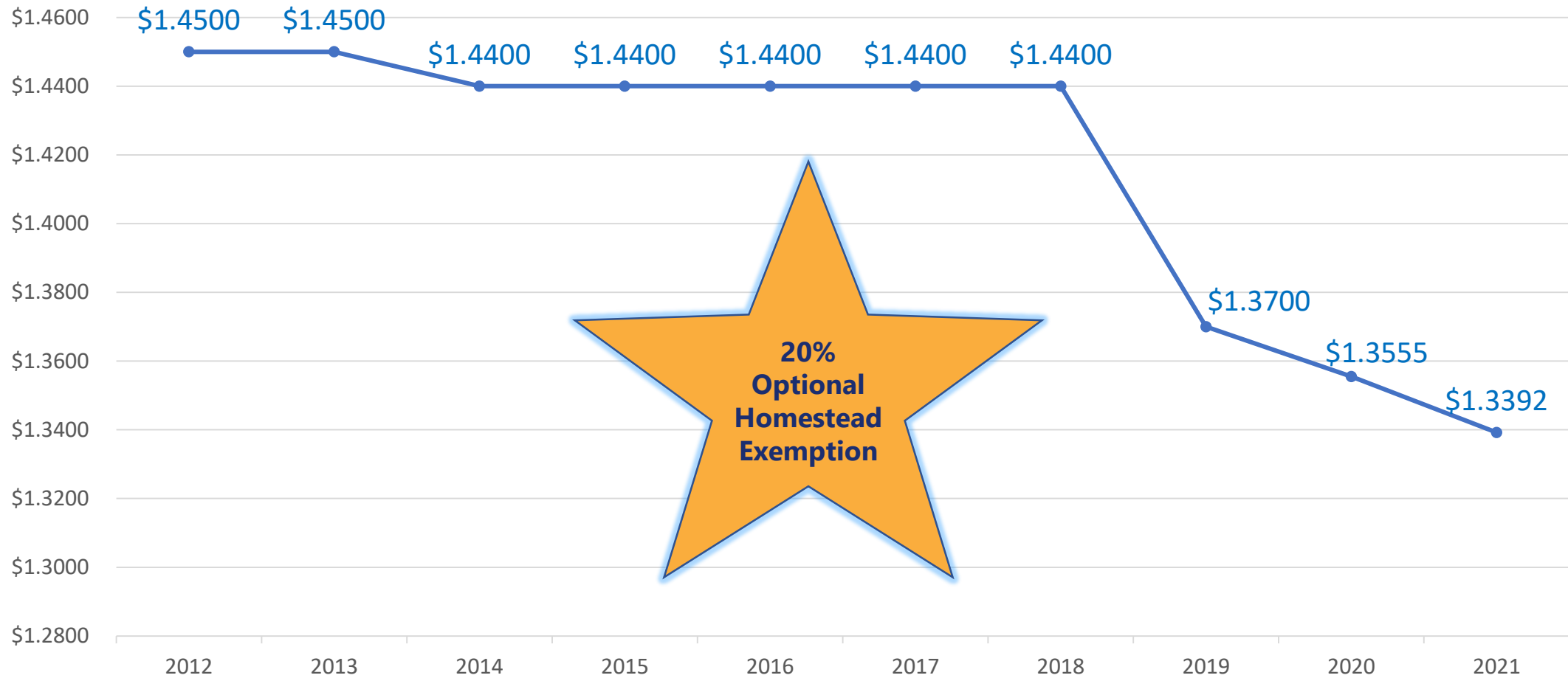
\*PROJECTED



# TAX RATE



# HISTORY OF PROPERTY TAX RATES



# ADOPTED TAX RATES 2021-2022

DESCRIPTION	TAX RATE
Maintenance & Operations	\$0.9292
Interest & Sinking	0.4100
<b>Total*</b>	<b>\$1.3392</b>

\*Decrease of \$0.0163 in the total tax rate from the prior year

**2021 Tax Rate Calculation Worksheet**  
**School Districts without Chapter 313 Agreements**  
Cypress-Fairbanks ISD

Date: 09/02/2021 11:51 AM

10300 Jones RD, Houston, TX 77065

(281) 897-4000

www.cfishd.net

**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.

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.

<b>SECTION 1: No-New-Revenue Tax Rate</b>	
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.	
<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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).	\$49,933,763,972
<b>2. 2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$4,177,464,647
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$45,756,299,325
<b>4. 2020 total adopted tax rate .</b>	\$1.355500/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:</b>	
<b>A. Original 2020 ARB Values:</b>	\$5,510,048,375
<b>B. 2020 values resulting from final court decisions:</b>	\$4,952,941,262
<b>C. 2020 value loss.</b> Subtract B from A.	\$557,107,113

<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:</b>	
<b>A. 2020 ARB certified value:</b>	\$7,636,025,452
<b>B. 2020 disputed value:</b>	\$772,055,625
<b>C. 2020 undisputed value.</b> Subtract B from A.	\$6,863,969,827
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5 and 6.	\$7,421,076,940
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$53,177,376,265
<b>9. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory.	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</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 freeport or goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$9,382,227
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$244,935,121
<b>C. Value loss.</b> Add A and B.	\$254,317,348
<b>11. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$627,503
<b>B. 2021 productivity or special appraised value:</b>	\$4,517
<b>C. Value loss.</b> Subtract B from A.	\$622,986
<b>12. Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$254,940,334
<b>13. Adjusted 2020 taxable value.</b> Subtract Line 12 from Line 8.	\$52,922,435,931
<b>14. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$717,363,619
<b>15. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020.	\$12,531,514
<b>16. Adjusted 2020 levy with refunds.</b> Add Lines 14 and 15. Note: If the governing body of the school district governs a junior college district in a county	\$729,895,133

with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2020 from the result.	
<p><b>17. Total 2021 taxable value on the 2021 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.</p> <p><b>A. Certified values only:</b><sup>3</sup></p> <p><b>B. Pollution control and energy storage 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:</p> <p><b>C. Total 2021 value.</b> Subtract B from A.</p>	<p>\$53,205,855,605</p> <p>\$-0</p> <p>\$53,205,855,605</p>
<p><b>18. Total value of properties under protest or not included on certified appraisal roll.</b></p> <p><b>A. 2021 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.</p> <p><b>B. 2021 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.</p> <p><b>C. Total value under protest or not certified:</b> Add A and B.</p>	<p>\$6,394,642,615</p> <p>\$1,957,872,020</p> <p>\$8,352,514,635</p>
<p><b>19. 2021 tax ceilings</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.<sup>4</sup></p>	\$4,716,357,587
<p><b>20. 2021 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.</p>	\$56,842,012,653
<p><b>21. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.</p>	\$73,904,501
<p><b>22. Total 2021 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 2020. 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, 2020, and be located in a new improvement.</p>	\$1,286,265,242
<p><b>23. Total adjustments to the 2021 taxable value.</b> Add Lines 21 and 22.</p>	\$1,360,169,743

<b>24. Adjusted 2021 taxable value.</b> Subtract Line 23 from Line 20.	\$55,481,842,910
<b>25. 2021 NNR tax rate.</b> Divide Line 16 by Line 24 and multiply by \$100.	\$1.315556/\$100

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

<sup>2</sup>Tex. Tax Code Section 26.012(6)

<sup>3</sup>Tex. Tax Code Section 26.012(6)

<sup>4</sup>Tex. Tax Code Section 26.012(6)(A)(i)

<sup>5</sup>Tex. Tax Code Section 26.012(6)(A)(ii)

## 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.

1. **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.
2. **Enrichment Tax Rate (DTR):** 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.
3. **Debt Rate:** The debt tax 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 DTR 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.

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. 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*.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>26. 2021 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	\$0.879200/\$100
<b>27. 2021 enrichment tax rate (DTR).</b> Enter the greater of A and B. A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f )  B. \$0.05 per \$100 of taxable value.	\$0.050000  \$0
<b>28. 2021 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.929200/\$100
<b>29. Total 2021 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (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.  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, 2021, verify if it meets the amended definition of debt before including it here:	



Enter debt amount:	\$242,257,176
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
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.	\$3,095,982
D. <b>Adjust debt:</b> Subtract B and C from A.	\$239,161,194
<b>30. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>31. Adjusted 2021 debt.</b> Subtract line 30 from line 29D.	\$239,161,194
<b>32. 2021 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%	100.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	98.29%
C. Enter the 2019 actual collection rate	99.48%
D. Enter the 2018 actual collection rate	99.67%
<b>33. 2021 debt adjusted for collections.</b> Divide line 31 by line 32. 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 tax the governing body proposes to dedicate to the junior college district in 2021 to the result.	\$239,161,194
<b>34. 2021 total taxable value.</b> Enter amount on line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$56,842,012,653
<b>35. 2021 debt tax rate.</b> Divide line 33 by line 34 and multiply by \$100.	\$0.420747/\$100
<b>36. 2021 voter-approval tax rate.</b> Adds lines 28 and 35. 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.	\$1.349947/\$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.

<b>Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet</b>	<b>Amount/Rate</b>
<b>37. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$0
<b>38. 2021 total taxable value.</b> Enter the amount from line 20 of the No-New-Revenue Tax Rate Worksheet.	\$56,842,012,653
<b>39. Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$0/\$100
<b>40. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$1.349947/\$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.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to 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).

Prior Year Disaster Adjustment Worksheet	Amount/Rate
41. <b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
42. <b>2020 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
43. <b>Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	N/A
44. <b>2021 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).	N/A

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate Enter the 2021 NNR tax rate from Line 25.	\$1.315556
Voter-Approval Tax Rate As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: <u>36</u>	\$1.349947

**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>35</sup>

print here David J. Piwonka

Printed Name of School District Representative

sign here David Piwonka  
School District Representative

September 2, 2021

Date

# BUDGET SUMMARY



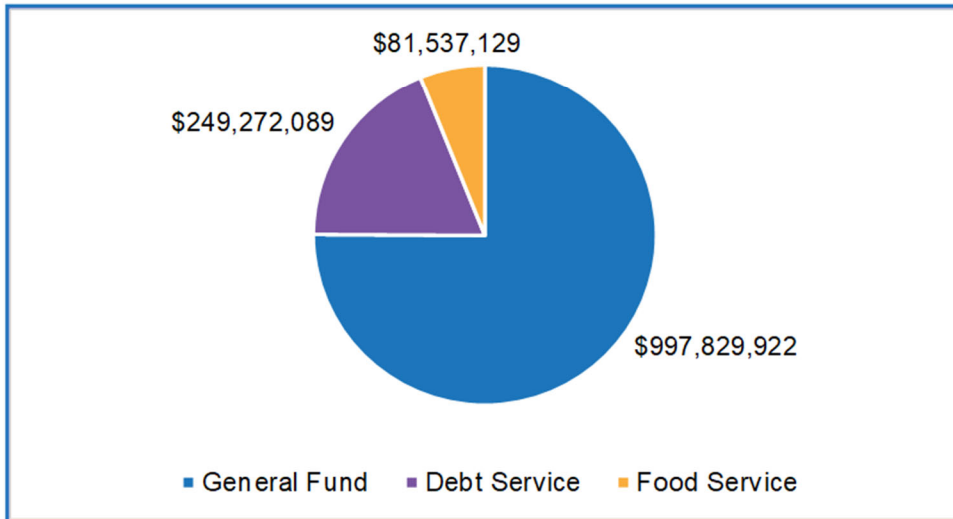
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
BUDGET SUMMARY BY FUND  
2021-2022 ADOPTED BUDGET**

General Fund	
Revenues	\$ 997,829,922
Expenditures	1,086,291,898
Surplus/(Deficit)	<u>\$ (88,461,976)</u>
Debt Service Fund	
Revenues	\$ 249,272,089
Expenditures	249,272,089
Surplus/(Deficit)	<u>\$ -</u>
Food Service Fund	
Revenues	\$ 81,537,129
Expenditures	81,537,129
Surplus/(Deficit)	<u>\$ -</u>

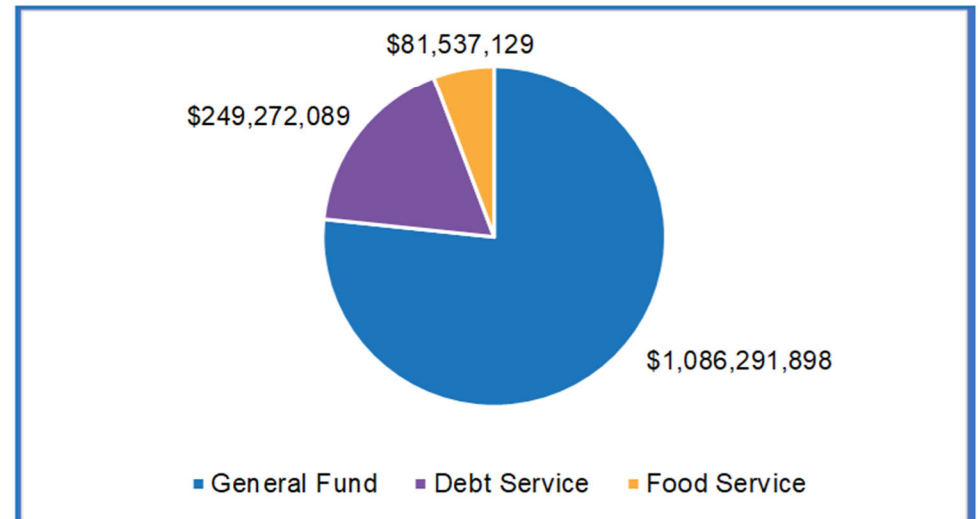
\* Food Service is fully supported by federal reimbursements, paid meals and a la carte sales. No local tax dollars are used to support the food service operation.

## CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT REVENUES AND EXPENDITURES BY FUND 2021-2022 ADOPTED BUDGET

REVENUES BY FUND



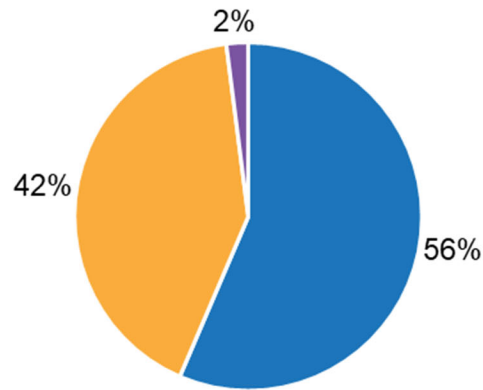
EXPENDITURES BY FUND



# REVENUE



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
2021-2022 REVENUE BY SOURCE  
GENERAL FUND**



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

LOCAL REVENUE		% OF LOCAL REVENUE
Taxes	\$ 548,111,938	97.31%
Summer School/Tuition	\$ 4,562,900	0.81%
Athletic Revenue	\$ 2,377,900	0.42%
Interest Income	\$ 1,800,000	0.32%
Property Rental(Other)	\$ 1,591,500	0.28%
Private Music Lessons	\$ 500,000	0.09%
Other Miscellaneous	\$ 4,307,353	0.77%

STATE REVENUE		% OF STATE REVENUE
Program Funding (Tier I)	\$ 319,568,898	77.12%
Tier II - Guaranteed Yield	\$ 34,345,236	8.29%
Other Program Funding	\$ 764,197	0.18%
TRS on-behalf Match	\$ 59,700,000	14.41%

FEDERAL REVENUES/OTHER SOURCES		% OF FEDERAL REVENUE/OTH SOURCES
Federal Funding	\$ 20,000,000	99.01%
Other Sources	\$ 200,000	0.99%



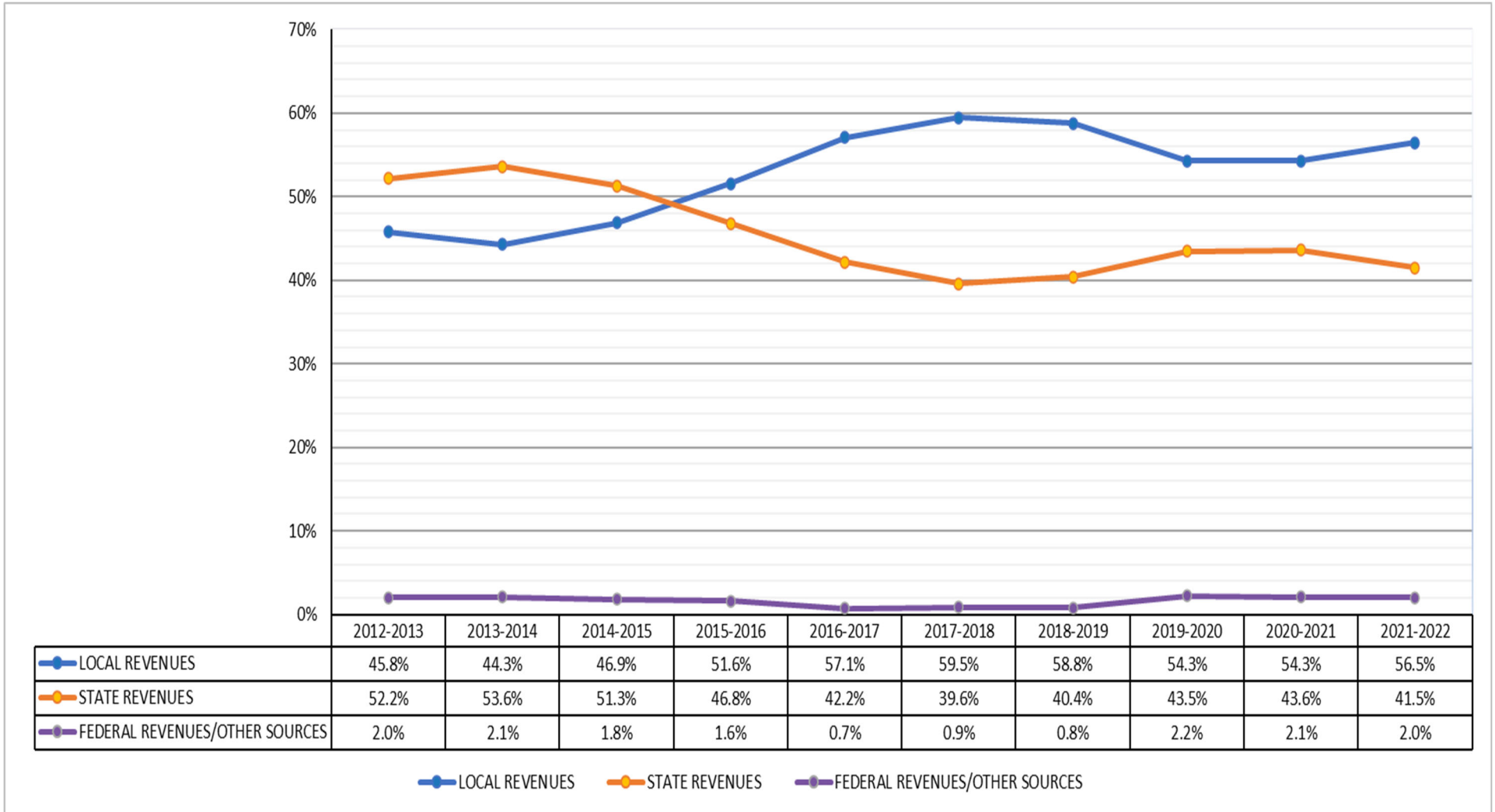
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND - REVENUE SOURCES  
2020-2021 AND 2021-2022 ADOPTED BUDGET**

	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>
<b>LOCAL REVENUES</b>		
Taxes	\$526,169,826	\$548,111,938
Summer School/Tuition	3,998,300	4,562,900
Athletic Revenue	1,829,475	2,377,900
Interest Income	2,267,724	1,800,000
Property Rental (Other)	2,021,300	1,591,500
Private Music Lessons	750,000	500,000
Other Miscellaneous	6,272,854	4,307,353
<b>Total Local Revenues</b>	<b>\$543,309,479</b>	<b>\$563,251,591</b>
<b>STATE REVENUES</b>		
Program Funding (Tier I)	\$897,506,254	\$892,766,677
Less: Local Fund Assignment	(562,570,185)	(573,197,779)
Tier II - Guaranteed Yield	35,485,916	34,345,236
Other Program Funding	11,956,098	764,197
TRS On-behalf Match	54,000,000	59,700,000
<b>Total State Revenues</b>	<b>\$436,378,083</b>	<b>\$414,378,331</b>
<b>FEDERAL REVENUES/OTHER SOURCES</b>		
Federal Funding	\$21,000,000	\$20,000,000
Other Sources	200,000	200,000
<b>Total Federal/Other Sources</b>	<b>21,200,000</b>	<b>20,200,000</b>
<b>TOTAL REVENUES</b>	<b>\$1,000,887,562</b>	<b>\$997,829,922</b>
<b>HCAD Value</b>	<b>\$56,967,016,247</b>	<b>\$61,453,390,410</b>
<b>Comptroller Property Tax Division</b>	<b>\$61,970,718,775</b>	<b>\$65,463,428,386</b>

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND - STATE FUNDING  
2020-2021 AND 2021-2022 ADOPTED BUDGET**

	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>
<b>Enrollment</b>	<b>118,498</b>	<b>116,105</b>
Total Refined ADA (Average Daily Attendance)	110,919	99,603
Special Ed. FTE (Full Time Equivalent)	2,516	2,473
Career & Technology FTE (Full Time Equivalent)	7,199	7,849
Regular ADA (Average Daily Attendance)	<u>101,204</u>	<u>89,281</u>
<b>Weighted Average Daily Attendance</b>	<b>144,150</b>	<b>143,515</b>
CPTD Index Value	\$61,970,718,775	\$65,463,428,386
Regular Block Grant	623,411,195	613,555,971
Special Education Allotment	76,160,555	75,161,818
Career & Technology Allotment	59,868,121	64,943,477
Gifted & Talented Allotment	0	2,369,998
Compensatory Education Allotment	94,697,808	94,134,128
Bilingual Education Allotment	8,752,808	8,931,088
Dyslexia Allotment	1,334,680	1,084,776
Early Education Allotment	15,211,495	15,062,001
School Safety Allotment	1,078,128	1,068,478
College, Career or Military Readiness	7,450,000	7,450,000
Transportation Allotment	9,541,464	9,004,942
<b>Total Tier I</b>	<b><u>\$897,506,254</u></b>	<b><u>\$892,766,677</u></b>
<b>Less Local Share</b>	<b><u>(562,570,185)</u></b>	<b><u>(573,197,779)</u></b>
<b>Tier I State Aid</b>	<b>\$334,936,069</b>	<b>\$319,568,898</b>
<b>Tier II State Aid</b>		
Tier II Aid First Level	<b>35,485,916</b>	<b>34,345,236</b>
<b>Total Tier II State Aid</b>	<b><u>\$35,485,916</u></b>	<b><u>\$34,345,236</u></b>
<b>Other Programs:</b>		
Other Program Funding	11,956,098	764,197
Total Other Programs	<u>11,956,098</u>	<u>764,197</u>
<b>Total State Funding (General Fund)</b>	<b>382,378,083</b>	<b>354,678,331</b>
<b>TRS Match</b>	<b><u>54,000,000</u></b>	<b><u>59,700,000</u></b>
<b>Total State Funding</b>	<b><u><u>\$436,378,083</u></u></b>	<b><u><u>\$414,378,331</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  
2021-2022 ADOPTED BUDGET**

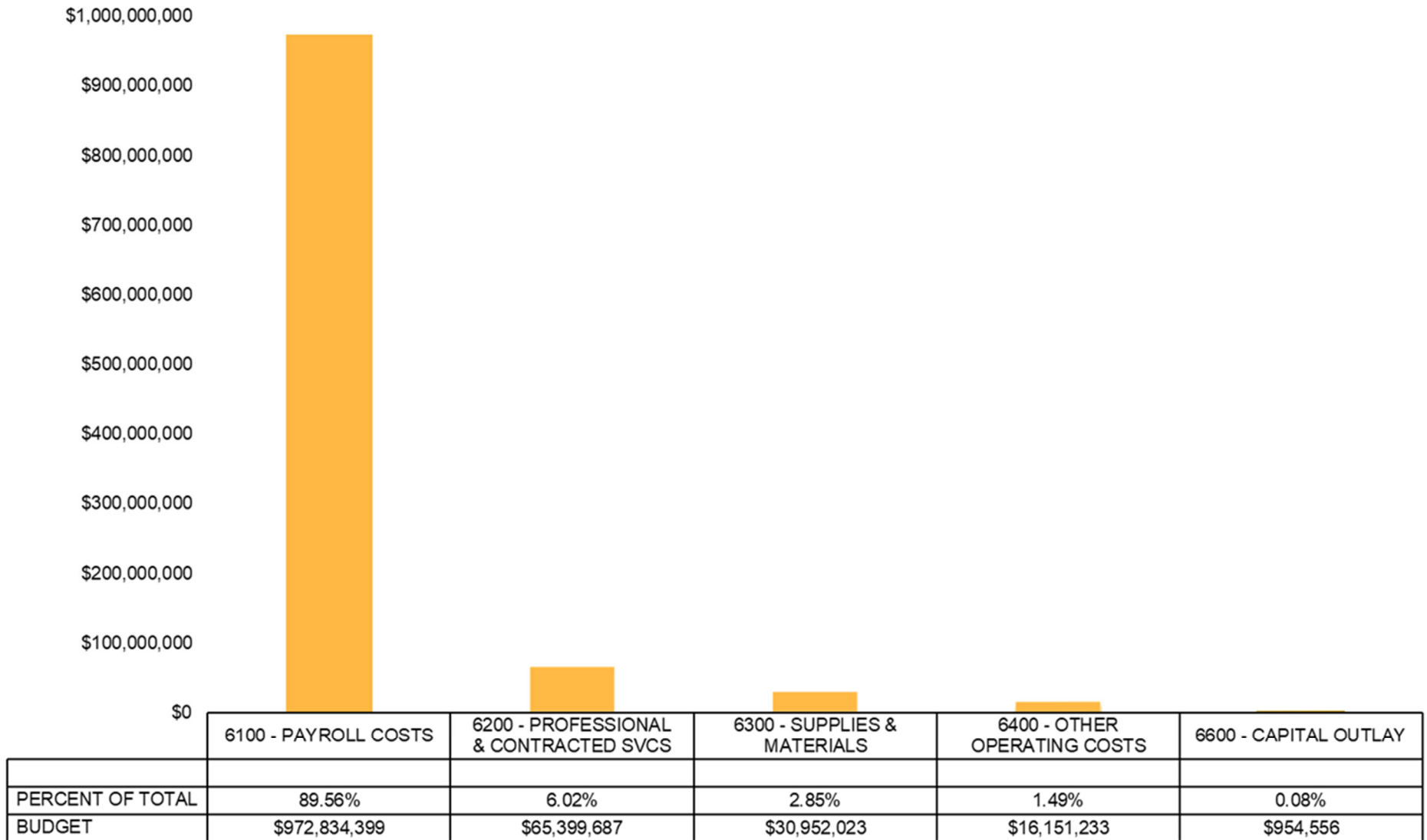
Debt Service		
	2020-21 Budget	2021-22 Budget
<b>LOCAL REVENUES</b>		
Taxes- Current Year	\$219,478,439	\$244,253,947
Taxes- Prior Year	500,000	500,000
Penalties	1,000,000	1,000,000
Other Local Revenues	\$432,000	-
<b>Total Local Revenues</b>	<b>\$221,410,439</b>	<b>\$245,753,947</b>
<b>STATE REVENUES</b>		
Additional Homestead Exemption Hold-Harmless	3,332,227	3,095,982
<b>Total State Revenues</b>	<b>\$3,332,227</b>	<b>\$3,095,982</b>
<b>FEDERAL REVENUES</b>		
Federal Subsidy	505,517	422,160
<b>Total Federal Revenues</b>	<b>\$505,517</b>	<b>\$422,160</b>
<b>TOTAL REVENUES</b>	<b>\$225,248,183</b>	<b>\$249,272,089</b>

Food Service		
	2020-21 Budget	2021-22 Budget
<b>LOCAL REVENUES</b>		
Food Service Activity	\$17,587,432	\$16,714,712
<b>Total Local Revenues</b>	<b>\$17,587,432</b>	<b>\$16,714,712</b>
<b>STATE REVENUES</b>		
State Matching Funds	312,783	274,677
<b>Total State Revenues</b>	<b>\$312,783</b>	<b>\$274,677</b>
<b>FEDERAL REVENUES</b>		
School Breakfast Program	43,137,525	11,512,302
National School Lunch Program	-	47,526,882
Commodities	4,737,689	5,508,556
<b>Total Federal Revenues</b>	<b>\$47,875,214</b>	<b>\$64,547,740</b>
<b>TOTAL REVENUES</b>	<b>\$65,775,429</b>	<b>\$81,537,129</b>

# EXPENDITURES



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
2021-2022 ADOPTED BUDGET – EXPENDITURES  
GENERAL FUND**



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
ALL BUDGETED FUNDS  
2020-2021 AND 2021-2022 ADOPTED BUDGET**

	2020-2021 Budget			2021-2022 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	\$675,209,832	64.9%	\$5,833	\$707,951,346	65.2%	\$6,097
Instructional Resources & Media Services	8,532,990	0.8%	74	8,857,641	0.8%	76
Curriculum/Staff Development	12,517,474	1.2%	108	13,531,114	1.2%	117
Instructional Leadership	8,961,528	0.9%	77	9,050,174	0.8%	78
School Leadership	51,878,157	5.0%	448	54,109,379	5.0%	466
Guidance and Counseling	40,245,636	3.9%	348	43,566,394	4.0%	375
Social Work Services	1,363,632	0.1%	12	1,375,217	0.1%	12
Health Services	12,107,224	1.2%	105	12,748,445	1.2%	110
Student (Pupil) Transportation	50,637,185	4.9%	437	45,299,358	4.2%	390
Co-Curricular Activities	23,123,246	2.2%	200	22,831,061	2.1%	197
General Administration	18,716,555	1.8%	162	19,966,395	1.8%	172
Plant Maintenance & Operations	86,515,223	8.3%	747	92,122,512	8.5%	793
Security & Monitoring Services	13,106,497	1.3%	113	13,664,127	1.3%	118
Data Processing Services	17,886,126	1.7%	155	21,626,785	2.0%	186
Distribution	2,828,138	0.3%	24	2,797,599	0.3%	24
Community Services	9,557,144	0.9%	83	9,092,126	0.8%	79
Facilities Acquisition and Construction	335,000	0.0%	3	335,000	0.0%	3
Payments to Fiscal Agent	1,515,100	0.1%	13	1,666,600	0.2%	14
Payments to JJAEP	55,000	0.0%	0	55,000	0.0%	0
Other Intergovernmental Charges	5,634,984	0.5%	49	5,645,625	0.5%	49
<b>Total By Function</b>	<b>\$1,040,726,671</b>	<b>100.0%</b>	<b>\$8,991</b>	<b>\$1,086,291,898</b>	<b>100.0%</b>	<b>\$9,356</b>
<b>By Object</b>						
Payroll Costs	\$926,996,724	89.1%	\$8,009	\$972,834,399	89.6%	\$8,379
Professional & Contracted Services	60,500,500	5.8%	523	65,399,687	6.0%	563
Supplies & Materials	31,504,435	3.1%	272	30,952,023	2.8%	267
Other Operating Costs	21,225,520	2.0%	183	16,151,233	1.5%	139
Capital Outlay	499,492	0.0%	4	954,556	0.1%	8
<b>Total By Object</b>	<b>\$1,040,726,671</b>	<b>100.0%</b>	<b>\$8,991</b>	<b>\$1,086,291,898</b>	<b>100.0%</b>	<b>\$9,356</b>
<b>By Functional Groups</b>						
Instruction	\$696,260,296	66.9%	\$6,015	\$730,340,101	67.2%	\$6,290
Instructional Support	137,679,423	13.2%	1,189	143,680,670	13.2%	1,237
Central Administration	18,716,555	1.8%	162	19,966,395	1.8%	172
District Operations	170,973,169	16.5%	1,477	175,510,381	16.3%	1,512
Other	17,097,228	1.6%	148	16,794,351	1.5%	145
<b>Total By Functional Groups</b>	<b>\$1,040,726,671</b>	<b>100.0%</b>	<b>\$8,991</b>	<b>\$1,086,291,898</b>	<b>100.0%</b>	<b>\$9,356</b>
<b>Debt Service Fund</b>						
Debt Service - By Object & Function	\$227,568,734	100.0%	\$1,966	\$249,272,089	100.0%	\$2,147
<b>Food Service Fund</b>						
<b>By Function</b>						
Food Service	\$64,758,144	98.5%	\$559	\$80,519,844	98.8%	\$694
Plant Maintenance & Operations	1,017,285	1.5%	9	1,017,285	1.2%	8
<b>Total By Function</b>	<b>\$65,775,429</b>	<b>100.0%</b>	<b>\$568</b>	<b>\$81,537,129</b>	<b>100.0%</b>	<b>\$702</b>
<b>By Object</b>						
Payroll Costs	\$24,825,600	37.7%	\$215	\$27,837,037	34.1%	\$240
Professional & Contracted Services	2,477,785	3.8%	21	2,452,785	3.0%	21
Supplies & Materials	36,857,096	56.0%	318	48,167,715	59.1%	415
Other Operating Costs	364,948	0.6%	3	383,444	0.5%	3
Capital Outlay	1,250,000	1.9%	11	2,696,148	3.3%	23
<b>Total By Object</b>	<b>\$65,775,429</b>	<b>100.0%</b>	<b>\$568</b>	<b>\$81,537,129</b>	<b>100.0%</b>	<b>\$702</b>

Cost per student in 2021-22 is based on projected enrollment of 116,105  
 Cost per student in 2020-21 is based on enrollment of 115,757

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
EXPENDITURE RECAP FOR ALL FUNDS  
2021-2022 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>
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**GENERAL FUND**

*10 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES*

11 Instruction	\$ 692,445,549	\$ 2,631,024	\$ 11,553,491	\$ 1,321,282			\$ 707,951,346
12 Instructional Resource & Media Services	7,568,767	219,614	599,704			469,556	8,857,641
13 Curriculum & Staff Development	11,648,492	1,135,676	598,858	148,088			13,531,114

*20 INSTRUCTIONAL & SCHOOL LEADERSHIP*

21 Instructional Leadership	7,958,760	186,596	576,780	328,038			9,050,174
23 School Leadership	53,643,342	2,418	333,093	130,526			54,109,379

*30 SUPPORT SERVICES - STUDENT (PUPIL)*

31 Guidance & Counseling	42,080,859	759,220	480,254	246,061			43,566,394
32 Social Work Services	593,445	763,240	8,121	10,411			1,375,217
33 Health Services	9,036,444	3,523,801	163,700	24,500			12,748,445
34 Student (Pupil) Transportation	39,305,490	1,174,278	4,622,552	197,038			45,299,358
36 Co-Curricular/Extra-Curricular	12,885,566	2,468,160	3,233,917	4,243,418			22,831,061

*40 ADMINISTRATIVE SUPPORT SERVICES*

41 General Administration	14,954,484	2,830,301	670,541	1,511,069			19,966,395
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*50 SUPPORT SERVICES NON-STUDENT BASED*

51 Plant Maintenance & Operations	49,154,663	31,670,194	5,944,918	5,352,737			92,122,512
52 Security & Monitoring Services	12,555,824	505,775	514,850	87,678			13,664,127
53 Data Processing Services	10,976,336	9,926,743	539,082	184,624			21,626,785
54 Distribution	2,179,341	847,450	(562,950)	333,758			2,797,599

*60 ANCILLARY SERVICES*

61 Community Services	5,847,037	719,572	1,675,112	365,405		485,000	9,092,126
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*80 CAPITAL OUTLAY*

81 Facilities Acquisition and Construction		335,000					335,000
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*90 INTERGOVERNMENTAL CHARGES*

93 Payments to Fiscal Agent				1,666,600			1,666,600
95 Payments to JJAEP		55,000					55,000
99 Other Intergovernmental Charges		5,645,625					5,645,625

**TOTAL GENERAL FUND**

	\$ 972,834,399	\$ 65,399,687	\$ 30,952,023	\$ 16,151,233	\$ -	\$ 954,556	\$ 1,086,291,898
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**OTHER FUNDS**

DEBT SERVICE FUND (599)					249,272,089		249,272,089
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FOOD SERVICE FUND (240)	27,837,037	2,452,785	48,167,715	383,444		2,696,148	81,537,129
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**TOTAL OTHER FUNDS**

	\$ 27,837,037	\$ 2,452,785	\$ 48,167,715	\$ 383,444	\$ 249,272,089	\$ 2,696,148	\$ 330,809,218
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**TOTAL EXPENDITURES**

	\$ 1,000,671,436	\$ 67,852,472	\$ 79,119,738	\$ 16,534,677	\$ 249,272,089	\$ 3,650,704	\$ 1,417,101,116
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**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
EXPENDITURE RECAP BY FUNCTION  
2020-2021 AND 2021-2022 ADOPTED BUDGET**

	<b>2020-2021 BUDGET</b>	<b>2021-2022 BUDGET</b>
<b>GENERAL FUND (199)</b>		
<i>10 INSTRUCTION &amp; INSTRUCTIONAL RELATED SERVICES</i>		
11 Instruction	\$675,209,832	\$707,951,346
12 Instructional Resource & Media Services	8,532,990	8,857,641
13 Curriculum & Staff Development	12,517,474	13,531,114
<i>20 INSTRUCTIONAL &amp; SCHOOL LEADERSHIP</i>		
21 Instructional Leadership	8,961,528	9,050,174
23 School Leadership	51,878,157	54,109,379
<i>30 SUPPORT SERVICES - STUDENT (PUPIL)</i>		
31 Guidance & Counseling	40,245,636	43,566,394
32 Social Work Services	1,363,632	1,375,217
33 Health Services	12,107,224	12,748,445
34 Student (Pupil) Transportation	50,637,185	45,299,358
36 Co-Curricular/Extra-Curricular	23,123,246	22,831,061
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>		
41 General Administration	18,716,555	19,966,395
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>		
51 Plant Maintenance & Operations	86,515,223	92,122,512
52 Security & Monitoring Services	13,106,497	13,664,127
53 Data Processing Services	17,886,126	21,626,785
54 Distribution	2,828,138	2,797,599
<i>60 ANCILLARY SERVICES</i>		
61 Community Services	9,557,144	9,092,126
<i>80 CAPITAL OUTLAY</i>		
81 Facilities Acquisition and Construction	335,000	335,000
<i>90 INTERGOVERNMENTAL CHARGES</i>		
93 Payments to Fiscal Agent	1,515,100	1,666,600
95 Payments to JJAEP	55,000	55,000
99 Other Intergovernmental Charges	5,634,984	5,645,625
<b>TOTAL GENERAL FUND</b>	<b>\$1,040,726,671</b>	<b>\$1,086,291,898</b>
<b>OTHER FUNDS</b>		
DEBT SERVICE FUND (599)	227,568,734	249,272,089
FOOD SERVICE (240)	65,775,429	81,537,129
<b>TOTAL OTHER FUNDS</b>	<b>\$293,344,163</b>	<b>\$330,809,218</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,334,070,834</b>	<b>\$1,417,101,116</b>

# OTHER EXPENDITURE INFORMATION



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
2021-2022 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	<b>\$22.29</b>	<b>\$23.64</b>	<b>\$25.00</b>
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
<b>Total</b>	\$23.72	<b>\$31.36</b>	<b>\$32.71</b>	<b>\$34.07</b>
<b>Per Campus Funding</b>				
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	<b>\$8.69</b>	<b>\$9.98</b>	<b>\$11.28</b>
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
<b>Total</b>	\$28.82	<b>\$31.97</b>	<b>\$33.26</b>	<b>\$34.56</b>
<b>Per Campus Funding</b>				
Maint/Repair-Library	\$1,650			
Periodicals	\$4,000			

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT  
2021-2022 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	<b>\$8.80</b>	<b>\$10.47</b>	<b>\$11.30</b>
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
<b>Total</b>	\$34.43	<b>\$37.11</b>	<b>\$38.78</b>	<b>\$39.61</b>
<b>Per Campus Funding</b>				
Cheerleaders	\$612			
Dance	\$328			
Health	\$328			
Journalism	\$982			
Maint/Repair-Library	\$1,650			
Newspaper	\$1,635			
Periodicals	\$11,500			
TV Production	\$913			

