

Cleburne ISD
Budget Summary
2024-2025 Proposed Maintenance and Operations Budget

	2023-2024 Adopted Budget	2024-2025 Proposed Budget	
		<i>3% Raise on Midpoint</i>	
Tax Revenue	33,669,725	27,334,186	37.65%
State Revenue	35,987,799	40,005,354	55.11%
TRS On Behalf	2,700,000	3,700,000	5.10%
Other (SHARS, P&I, Gate, Rental, etc)	1,556,000	1,556,000	2.14%
Total estimated revenue	73,913,524	72,595,540	
Payroll Detail	65,779,728	70,433,258	81.05%
Non-payroll expense	14,740,843	16,372,478	18.95%
Overall Contingency	100,000	100,000	
Total estimated budget expenses	80,620,571	86,905,736	
Positive/(Deficit) results of operations	(6,707,047)	(14,310,196)	

Revenue -

Based on the following assumptions:

Tax based, which is provided by CAD on 4/30 & 5/30. HB3 will use 2024 Comptroller Amount released in January 2025

State Revenue now based on current year property values. No longer a lag in regards to property values in the template

Based on no growth in ADA from 23-24 (using actual 23-24 ADA amounts)

Expenses:

Payroll - based on student ratios in the elementary grades; based on analysis on the secondary campuses

Position control determines the overall # of positions throughout the district; funding sources

Non-payroll - Formula driven & non-formula driven

Co-curricular/athletics/UIIL, etc.

PPA's:

Elementary - \$115

Middle and Intermediate - \$125

High School \$148

Will continue to evaluate adequacy based on availability of federal funds

Departmental

Zero-based budget based on a plan for the year

**Cleburne ISD
Revenue Analysis
2024-2025 Proposed Maintenance and Operations Budget**

	2023-2024 Adopted Budget	2024-2025 Proposed Budget
CURRENT TAX REVENUE	\$ 33,369,725	\$ 27,034,186
DELINQUENT PROPERTY TAXES	\$ 300,000	\$ 300,000
PENALTY & INTEREST	\$ 300,000	\$ 300,000
EARNINGS FROM INVESTMENTS	\$ 50,000	\$ 50,000
INDIRECT COST REVENUE	\$ 100,000	\$ 100,000
TRANSPORTATION FEES	\$ 120,000	\$ 120,000
GATE RECEIPTS	\$ 125,000	\$ 125,000
RIDGEWAY RENTAL REVENUE	\$ 75,000	\$ 75,000
TRS ON BEHALF	\$ 2,700,000	\$ 3,700,000
ROYALTY	\$ 30,000	\$ 30,000
MEDICAID/MAC/SHARS	\$ 650,000	\$ 650,000
MISCELLANEOUS	\$ 35,000	\$ 35,000
AFTER CARE PROGRAM/DRIVERS ED	\$ 71,000	\$ 71,000
FAST GROWTH ALLOTMENT	\$ -	\$ -
TOTAL LOCAL REVENUE	\$ 37,925,725	\$ 32,590,186
INITIAL ADDITIONAL ESTIMATED REVENUE		
PROJECTED STATE REVENUE	\$ 35,987,799	\$ 40,005,354
Combined total revenue	\$ 73,913,524	\$ (1,317,984) 72,595,540
difference		
ADA Revenue - state & local	\$ 69,657,524	\$ 67,339,540
Property tax calculations:		
Estimated taxable after protest	3,643,744,032	3,682,115,662
Maintenance & Operations Tax Rate	\$ 0.9429	\$ 0.7575
Estimated Gross	34,356,862	27,892,026
Historical Collection rate	98.0%	98.0%
Estimated tax collections	33,669,725	(6,335,539.23) 27,334,186
ADA assumptions:		
ADA	6,442	6,306
Sped	480	518
CTE	577	586

*State Funding Lag (Discussion required for FIRST rating) - Prior to HB 3, prior year property values were used in the formulas to calculate State revenues causing a one-year funding lag – if the local revenue decreased in the year of the property value decline, the State did not recognize that decline until the subsequent year.

Due to HB3, there is compression of the M&O tax rate if property values grow more than 2.5%
TEA will calculate M&O tax rate in August

Based on June 2024 estimates from Jim Hudspeth

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

SS#4 - R7
04/22/24

2024-25 Summary of Finances
CLEBURNE ISD
126-903

Funding Elements		SB 1
Students		From Date Entry
1.	Refined Average Daily Attendance (ADA)	6,306,000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	5,510,831
3.	Special Education FTEs (Link to Detail Report)	213,518
4.	Career & Technology FTEs	581,651
5.	Weighted ADA (WADA) (Link to Detail Report)	9,009,528
Property Values		
6.	2023 State Certified Property Value ("T2" value)	3,767,151,464
7.	2024 State Certified Property Value ("T2" value)	3,682,115,662
Tax Rates and Collections		
8.	2024-25 M&O Tax Rate	\$0.75750
9.	2024-25 Tier I M&O Tax Rate	\$0.61920
10.	2024-25 Maximum Compressed Tax Rate	\$0.61920
11.	2024-25 M&O Tax Collections (Link to Detail Report)	\$27,334,186
12.	2024-25 I&S Tax Rate	\$0.45440
13.	2024-25 I&S Tax Collections	\$16,731,534
14.	2024-25 Total Tax Collections	\$44,065,719
15.	2024-25 Total Tax Levy	N/A
Funding Components		
16.	District Basic Allotment	\$6,160
17.	ASF ADA (Prior-year ADA)	6,266,313
18.	Per Capita Rate	\$400,000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
19.	11-Regular Program Allotment 48.051	\$33,946,719
20.	Small and Mid-size Allotment 48.101	\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$6,264,494
22.	37-Dyslexia Allotment 48.103	\$320,936
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$7,588,853
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$1,029,607
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$4,904,248
26.	11-Public Education Grant 48.107	\$0
27.	36-Early Education Allotment 48.108	\$1,080,810
28.	21-Gifted & Talented Allotment 48.109	\$134,087
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$0
30.	Fast Growth Allotment 48.111 (Link to Detail Report)	\$0
31.	Teacher Incentive Allotment 48.112	\$0
32.	Mentor Program Allotment 48.114	\$0
33.	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)	\$228,060
Tier I Subchapter D Allotments		
34.	99-Total Transportation Allotment 48.151	\$580,904
35.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$0
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
38.	College Preparation Assessment Reimbursement 48.155	\$23,948
39.	Certification Examination Reimbursement 48.156	\$15,562
40.	Total Cost of Tier I (Link to Tier I Detail Report)	\$56,118,228
41.	Less: Local Fund Assignment	\$22,799,660
42.	Per Capita Distribution from the Available School Fund (ASF)	\$2,506,525
Foundation School Program (FSP) State Funding		
43.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)	\$30,812,042
44.	Tier II State Aid (Link to Tier II Detail Report)	\$6,694,520
45.	Other Programs (Link to Detail Report)	(\$7,733)
46.	Total FSP Operating Fund	\$37,498,829
State Aid by Fund Code / Object Code - Funding Source		
M&O State Aid		
47.	199/5812 - Foundation School Fund	\$37,498,829
48.	199/5811 - Available School Fund	\$2,506,525
I&S State Aid		
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2425-Calcs tab)	\$0
53.	TOTAL 2024-25 FSP/ASF STATE AID	\$40,005,354
Local Revenue in Excess of Entitlement		
54.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)	\$0

< includes ASAHE for M&O

[SOF2425-HB3](#) (link to SOF tab)

CENTRAL APPRAISAL DISTRICT
OF JOHNSON COUNTY



109 N Main St
Cleburne TX 76033
Metro (817) 648-3000
Fax (817) 645-3105
www.johnsoncad.com

Board of Directors
Duaine Goulding, Chairman
John Wood, Vice Chairman
Vance Castles, Secretary
Toby Ford
Amy Lingo
Scott Porter – Tax Assessor/Collector

Executive Director/Chief Appraiser
Jim Hudspeth, RPA, RTA, CTA, CSTA, CCA

June 7, 2024

**2024 APPRAISAL ROLL INFORMATION
VALUATION SUMMARY**

CLEBURNE ISD

Attached are preliminary estimates of the 2024 appraised values of the property in your district. These are gross figures that are yet subject to reductions resulting from:

Completion of staff discussions with taxpayers
Appraisal Review Board appeals
Rendition filing deadline
Partial exemption processing
Absolute exemption processing
Loss of mineral value
Special exemption processing (freeport, open-space, ag deferral, etc.)

This information is not the certified appraised values and should be used by your district as estimates only.

ESTIMATES ONLY

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Executive Director / Chief Appraiser

**JUNE 2024 ESTIMATED VALUES
CLEBURNE ISD**

TAXABLE VALUE	
Taxable Non-Frozen	3,946,266,929
Taxable Frozen	379,891,824
Taxable New HS Frozen	3,603,949
Est. Other Losses (+)	(129,892,881)
Total Taxable Value (=)	4,199,869,821

NEW VALUE
94,084,013

AVERAGE HOME VALUES	
AVG HOME MARKET	AVG HOME TAXABLE
230,453	141,016

FROZEN TAXABLE VALUE LOSS	
Tax Frozen Loss	(3,207,118)
2023 Tax Rate (÷)	0.01211900
Total Frozen Taxable Value Loss (=)	(264,635,507)

ESTIMATES ONLY

ESTIMATED TAXABLE VALUE LOSS FROM PROTESTS	
Net Taxable Value Under Protest	843,728,840
Estimated Minimum Taxable Value (-)	590,610,188
Total Estimated Loss (=)	(253,118,652)

ESTIMATED TAXABLE VALUE	
Total Taxable Value	4,199,869,821
Estimated Taxable Value Loss After Ceiling	(264,635,507)
Total Estimated Loss (+)	(253,118,652)
Total Estimated Taxable Value (=)	3,682,115,662

2024 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Cleburne ISD

817-202-1100

School District's Name

Phone (area code and number)

505 North Ridgeway Drive, Suite 100, Cleburne, TX 76033

https://www.c-isd.com

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 submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 3,934,470,448
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 320,456,497
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,614,013,951
4.	Prior year total adopted tax rate.	\$ 1.21190 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,614,013,951
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year 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>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ <u>4,077,239</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: . . . + \$ <u>22,869,333</u></p> <p>C. Value loss. Add A and B. ⁶</p>	<p>\$ <u>26,946,572</u></p>
11.	<p>Prior year 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 the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ <u>34,650</u></p> <p>B. Current year productivity or special appraised value:..... - \$ <u>118</u></p> <p>C. Value loss. Subtract B from A.</p>	<p>\$ <u>34,532</u></p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	<p>\$ <u>26,981,104</u></p>
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	<p>\$ <u>3,587,032,847</u></p>
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	<p>\$ <u>43,471,251</u></p>
15.	Taxes refunded for years preceding tax year prior year. Enter the amount of taxes refunded by the district for tax years preceding tax year the prior year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	<p>\$ <u>136,469</u></p>
16.	<p>Adjusted prior year 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 the prior year from the result.</p>	<p>\$ <u>43,607,720</u></p>
17.	<p>Total current year taxable value on the current year 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>4,251,537,595</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 current year value. Subtract B from A.</p>	<p>\$ <u>4,251,537,595</u></p>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. Current year 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>10,939,913</u></p> <p>B. Current year 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>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ <u>10,939,913</u></p>

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 and 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
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 380,385,035
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 3,882,092,473
21.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
22.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year, and be located in a new improvement.	\$ 96,068,067
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 96,068,067
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 3,786,024,406
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.15180 /\$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.	Current year 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	\$ 0.61920 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	\$ 0.13830 /\$100
	A. Enter the district’s prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.13830 /\$100
	B. \$0.05 per \$100 of taxable value	\$ 0.05000 /\$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(i) 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(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year 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	\$ <u>0.75750</u> /\$100
29.	Total current year debt to be paid with property tax revenue. 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. 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. ²⁸ Enter debt amount: \$ <u>19,651,415</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> 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> D. Adjust debt: Subtract B and C from A.	\$ <u>19,651,415</u>
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>423,565</u>
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ <u>19,227,850</u>
32.	Current year 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 A. Enter the current year anticipated collection rate certified by the collector. ³¹ <u>109.00</u> % B. Enter the 2023 actual collection rate <u>103.00</u> % C. Enter the 2022 actual collection rate <u>108.00</u> % D. Enter the 2021 actual collection rate <u>110.00</u> %	<u>109.00</u> %
33.	Current year debt adjusted for collections. 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 taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>17,640,229</u>
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,882,092,473</u>
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.45440</u> /\$100
36.	Current year voter-approval tax rate. Add 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. ³²	\$ <u>1.21190</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.

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
37.	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	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,882,092,473
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.00000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.21190 /\$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.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.21190 /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.00000 /\$100
44.	Current year 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).	\$ 1.21190 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.15180 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.21190 /\$100
 As applicable, enter the current year 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 → Scott Porter

 Printed Name of School District Representative

sign here → _____
 School District Representative

_____ Date

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

**Cleburne ISD
Payroll Analysis
2024-2025 Proposed Maintenance and Operations Budget**

	Adopted 2023-2024	Proposed 2024-2025	1 Year Increase (Reduction)
Total General Fund Budgeted Positions	62,032,768.00	66,661,298.00	4,628,530.00
Overtime, Extra Duty	1,416,960.00	1,416,960.00	-
Substitutes	700,000.00	700,000.00	-
Master Stipends	300,000.00	300,000.00	-
One Time Longevity Payment	975,000.00	1,000,000.00	25,000.00
Life Insurance	25,000.00	25,000.00	-
Unemployment	100,000.00	100,000.00	-
Insurance Contingency	230,000.00	230,000.00	-
	<u>65,779,728.00</u>	<u>70,433,258.00</u>	<u>4,653,530.00</u>

Supp/Extra Duty Pay (detail)

High School	75,500.00	75,500.00	-
AVID - HS	86,560.00	86,560.00	-
AVID - SMS	25,000.00	25,000.00	-
AVID - WMS	25,000.00	25,000.00	-
Testing Monitors	35,000.00	35,000.00	-
Athletic	80,000.00	80,000.00	-
Technology	40,000.00	40,000.00	-
Bus Drivers	18,000.00	18,000.00	-
ESY- Summer School	16,800.00	16,800.00	-
Transportation substitutes/overtime	60,000.00	60,000.00	-
Custodial substitutes/overtime	40,000.00	40,000.00	-
Payroll/HR/Finance Overtime	45,000.00	45,000.00	-
Maintenance Overtime	35,000.00	35,000.00	-
Curriculum overtime/contract/PD	121,100.00	121,100.00	-
Unallocated Stipends/conting	150,000.00	150,000.00	-
Campus Office Overtime	20,000.00	20,000.00	-
Summer School - SCE	500,000.00	500,000.00	-
Care/Care personnel/drivers ed	44,000.00	44,000.00	-
	<u>1,416,960.00</u>	<u>1,416,960.00</u>	<u>-</u>

Cleburne ISD
Nonpayroll Analysis
2024-2025 Proposed Maintenance and Operations Budget

<u>Campus</u>	<u>Administrator</u>	<u>Category</u>	2023-2024 Adopted Budget Allocations	2024-2025 Proposed Budget Allocations
Adams	Brandi Geltmeier	Elementary	38,755	36,990
Coleman	Will Barnes	Elementary	46,206	42,395
Marti	Janice Klink-Mueller	Elementary	44,646	46,305
Irving	Crystal Kampen	Elementary	46,220	40,095
Gerard	Rena Jones	Elementary	49,112	51,365
Cooke	Jacob Walker	Elementary	54,685	54,470
Santa Fe	Matt Ford	Elementary	36,982	37,795
Smith	Amber White	Intermediate	133,362	93,079
Wheat	Kimberly Gonzalez	Middle	144,005	111,095
High School	Karen Holweg	High School	551,083	382,201
Team	Suzi Keesee	TEAM	35,790	36,510
Phoenix	TBD	Phoenix/Elem DAEP	24,506	24,506
	Jimmy Hestand	Athletics	910,024	1,212,343
	Estelle Murr	Fine Arts	-	407,857
	Kristi Rhone	Instr/Curri	1,109,846	1,109,788
	Kristi Rhone	Dyslexia	18,553	19,657
	Kristi Rhone	Robotics/STEAM	210,050	115,000
	Mark McClure	Student Services	341,437	321,437
	Mark McClure	JJAEP	12,640	12,640
	Mark McClure	Homebound	4,000	4,000
	Michelle Smith	Gifted/Talented	25,140	24,938
	Rebecca Hering	Career and Technology	582,576	582,576
	Kimberly Tuggle	Special Ed	411,648	472,238
	Mark McClure	State Comp Ed	8,000	8,000
	Christy Burton	Bilingual	204,377	204,377
	Chad VanWinkle	Transportation	878,955	1,088,455
	Christi Gregory	Health	61,000	61,000
	Mike Wallace	Technology	1,250,000	1,398,195
	Mike Wallace	Marketing	102,250	102,250
	Sarah Taylor	Administration	1,313,050	1,339,050
	Shawn Shockler	Maintenance/Operations	5,599,945	6,434,871
	Shawn Shockler	Resource Officer	475,000	475,000
	Shawn Shockler	Drivers Ed/Care	17,000	22,000
			<u>14,740,843</u>	<u>16,372,478</u>

**Cleburne ISD
Administration Budget
2024-2025**

	Proposed Budget	Proposed Budget
Total for GA	283,050	283,050
Total for HR	42,350	42,350
Superintendent	166,800	166,800
School Board	49,700	49,700
Total for TX collections (99)	575,000	575,000
Total for Tax (TX)	50,000	50,000
Total for PR	15,000	15,000
Total for TB	5,650	5,650
Total for Software (53)	1,187,550	1,187,550

Software (53) 151,500

Combined central office 1,339,050

	Business Office	Human Resources	Total
6212 - Audit	<u>45,000</u>		<u>45,000</u>

6214 - Lobbying	<u>250</u>		<u>250</u>
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6239-ESCXI			
Purchasing CoOp	-		
Administrative Services CoOP	-		
Region XI		500	
	<u>-</u>	<u>500</u>	<u>500</u>

6249- R&M			
Computer/Printer Repairs			
Total	<u>-</u>	<u>1,250</u>	<u>1,250</u>

6269 - Leases			
Xerox	2,000	1,500	
Pitney Bowes	3,200		
	<u>5,200</u>	<u>1,500</u>	<u>6,700</u>

6299 - Misc contracted			
TASB	5,000		
Background checks		23,200	
Outsourced/ACA Reporting	5,000		
Skyward Training & Technical Support	1,000		
Property Tax Assistance - Disputes	3,000		
	<u>14,000</u>	<u>23,200</u>	<u>37,200</u>

6398 - Fixed Assets

Computers & Monitors	-	500	
Hardware/other		500	
	<u>-</u>	<u>1,000</u>	<u>1,000</u>
6399 - Office Supplies			
Basic Office Supplies	15,000	3,500	
Postage	1,600		
	<u>16,600</u>	<u>3,500</u>	<u>20,100</u>
6411 - Travel/Workshops			
Sarah Taylor	5,000		
TBD			
Business Office	5,000		
HR		4,800	
PEIMS			
	<u>10,000</u>	<u>4,800</u>	<u>14,800</u>
6429 - Insurance			
	<u>126,000</u>		<u>126,000</u>
6495 - Membership Dues			
TASB - Membership Dues	12,000		
School Related	4,500	800	
	<u>16,500</u>	<u>800</u>	<u>17,300</u>
6491 - Statutorily Required Public Notice Publications			
Bid Advertisements	<u>2,500</u>		<u>2,500</u>
6499 - Miscellaneous Operating			
Property Taxes - Ridgeway	25,000		
Retirement Recognition Awards	5,000		
Miscellaneous	17,000		
TASPA		5,800	
	<u>47,000</u>	<u>5,800</u>	<u>52,800</u>
Total Budget	<u>283,050</u>	<u>42,350</u>	<u>325,400</u>
Tax Collections			
6213 - Property Appraisal	575,000		575,000
	<u>575,000</u>		<u>575,000</u>
6213- Tax Collections CAD	<u>50,000</u>		<u>50,000</u>
Superintendent			
6211 - Legal Fees	130,000		
6239 - ESCXI (contract)	500		
6269 - Xerox	500		
6299 - Misc Contracted Services	12,500		
6329 - Reading materials	500		

6399 - General Supplies	2,000		
6411 - Travel & Subsistence	13,000		
6412 - Student Travel	-		
6495 - Dues	3,800		
6499 - Misc Operating Costs	4,000		
	<u>166,800</u>	<u>-</u>	<u>166,800</u>

Public Relations

6249 - R&M			
6269 - Audio / Visual Supplies	450		
6299 - Marketing Initiative	10,600		
6329 - CTR Yearly Subscription	250		
6398 - Computer			
6399 - General Supplies	100		
6411 - Travel & Subsistence	700		
6412 - Student Travel			
6495 - Dues - TSPRA Annual Dues	400		
6499 - Misc Operating Costs	2,500		
	<u>15,000</u>	<u>-</u>	<u>15,000</u>

Textbooks / Fixed Assets

6249 - Software Maint Agreement	4,200		
6299 - Training			
6398 - Fixed Assets			
6399 - General Supplies			
6399 - Supplies			
6411 - Travel	1,400		
6495 - Dues	50		
	<u>5,650</u>	<u>-</u>	<u>5,650</u>

School Board

6211 - Legal Fees (included above)			
6239 - ESCXI (contract)	1,000		
6329 - Reading Materials	200		
6299 - Misc Contract Services	1,000		
6399 - General Supplies	1,000		
6419 - Non-employee Travel	8,000		
6439 - Election Costs	30,000		
6499 - Miscellaneous Costs	8,500		
	<u>49,700</u>	<u>-</u>	<u>49,700</u>

Software (function 53), org 750

6299 - Software Programs:			
Frontline		47,200.00	
Application Consortium		4,300.00	
MUNIS	100,000.00		
TIPWEB - Assets			
Skyward - includes texting			
6239 - ESCXI		-	
6249 - Contracted Maintenance			
	<u>100,000.00</u>	<u>51,500.00</u>	<u>151,500.00</u>

Cleburne ISD
2024-2025 Proposed Maintenance and Operation Budget
by Functional Category

Function Description	2023-2024 Adopted Budget	2024-2025 Proposed Budget
11 Instruction	46,397,066	49,847,435
12 Instructional Resources and Media	574,949	571,262
13 Curriculum/Instructional Staff Development	2,000,526	2,045,854
21 Instructional Leadership	1,607,108	1,681,471
23 School Leadership	4,399,934	4,464,634
31 Guidance & Counseling Services	2,111,529	2,535,875
32 Social Work Services	-	127,831
33 Health Services	1,083,123	1,118,625
34 Transportation	3,021,772	3,360,515
35 Food Service	90,000	90,000
36 Extracurricular/Co-curricular Activity	2,699,504	3,023,571
41 General Administration	2,885,208	2,743,134
51 Facilities, Maintenance, and Operations	9,973,652	10,907,132
52 Security and Monitoring Services	902,586	1,356,527
53 Data Processing Services	2,137,474	2,285,730
81 Facilities, Acquisition, and Construction	8,500	8,500
93 Payments to Fiscal Agent/Member Districts	140,000	150,000
95 Payments to JJAEP	12,640	12,640
99 Other Intergovernmental Charges	575,000	575,000
Total General Fund Budget	80,620,571	86,905,736