

**Cleburne ISD  
Budget Summary  
2025-2026 Proposed Maintenance and Operations Budget**

	<b>2024-2025 Adopted Budget</b>	<b>2025-2026 Proposed Budget <i>Current Law</i></b>	
<b>Tax Revenue</b>	27,334,186	30,602,352	41.82%
<b>State Revenue</b>	40,005,354	37,284,520	50.95%
<b>TRS On Behalf</b>	3,700,000	3,700,000	5.06%
<b>Other (SHARS, P&amp;I, Gate, Rental, etc)</b>	1,556,000	1,585,000	2.17%
Total estimated revenue	72,595,540	73,171,872	
Payroll Detail	70,433,258	67,594,630	81.48%
Non-payroll expense	16,372,478	15,261,111	18.52%
<b>Overall Contingency</b>	100,000	100,000	
Total estimated budget expenses	86,905,736	82,955,741	
Positive/(Deficit) results of operations	(14,310,196)	(9,783,869)	

**Revenue -**

Based on the following assumptions:

Tax based, which is provided by CAD on 4/30. HB3 will use 2025 Comptroller Amount released in January 2026

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 24-25 (using actual 24-25 ADA amounts)

*Does not include any allotment updates from the 89th legislative session*

**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

*Does not include any required spending from the 89th legislative session*

**Cleburne ISD**  
**Revenue Analysis**  
**2025-2026 Proposed Maintenance and Operations Budget**

	<b>2024-2025 Adopted Budget</b>	<b>2025-2026 Proposed Budget</b>	
CURRENT TAX REVENUE	\$ 27,034,186	\$ 30,302,352	
DELINQUENT PROPERTY TAXES	\$ 300,000	\$ 300,000	
PENALTY & INTEREST	\$ 300,000	\$ 300,000	
EARNINGS FROM INVESTMENTS	\$ 50,000	\$ 100,000	
INDIRECT COST REVENUE	\$ 100,000	\$ 100,000	
TRANSPORTATION FEES	\$ 120,000	\$ 120,000	
GATE RECEIPTS	\$ 125,000	\$ 125,000	
RIDGEWAY RENTAL REVENUE	\$ 75,000	\$ 25,000	
TRS ON BEHALF	\$ 3,700,000	\$ 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	\$ 100,000	
FAST GROWTH ALLOTMENT	\$ -	\$ -	
TOTAL LOCAL REVENUE	\$ 32,590,186	\$ 35,887,352	
INITIAL ADDITIONAL ESTIMATED REVENUE			
PROJECTED STATE REVENUE	<u>\$ 40,005,354</u>	<u>\$ 37,284,520</u>	
Combined total revenue	<u>\$ 72,595,540</u>	<u>\$ 73,171,872</u>	\$ 73,171,872.00
difference		<b>\$ 576,332</b>	
ADA Revenue - state & local	<u>\$ 67,339,540</u>	<u>\$ 67,886,872</u>	
Property tax calculations:			
Estimated taxable after protest	3,682,115,662	4,414,942,664 **April 2025 estimate	
<b>Maintenance &amp; Operations Tax Rate</b>	\$ 0.7575	<u>\$ 0.7073</u>	
Estimated Gross	27,892,026	31,226,889	
Historical Collection rate	98.0%	98.0%	
Estimated tax collections	<u>27,334,186</u>	3,268,166.38 <u>30,602,352</u>	
<b>ADA assumptions:</b>			
ADA	6,306	6,252	
Sped	518	554	
CTE	586	566	

\*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 April 2025 estimates from CAD

*Based on current law - no allotments from HB2 are included*

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.

CL Release 2  
05/01/25

2025-26 Summary of Finances  
CLEBURNE ISD  
126-903

Funding Elements		HB 2
Students		From Date Entry
1.	Refined Average Daily Attendance (ADA)	6,252,491
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	5,417,958
3.	Special Education FTEs (Link to Detail Report)	268,416
4.	Career & Technology FTEs	566,117
5.	Weighted ADA (WADA) (Link to Detail Report)	9,036,277
6.	PEIMS ADA	7,082
<b>Property Values</b>		
7.	2024 State Certified Property Value ("T2" value)	3,862,120,589
8.	2025 State Certified Property Value ("T2" value)	4,414,942,664
<b>Tax Rates and Collections</b>		
9.	2025-26 M&O Tax Rate	\$0.70730
10.	2025-26 Tier I M&O Tax Rate	\$0.56900
11.	2025-26 Maximum Compressed Tax Rate	\$0.56900
12.	2025-26 M&O Tax Collections (Link to Detail Report)	\$30,602,352
13.	2025-26 I&S Tax Rate	\$0.45440
14.	2025-26 I&S Tax Collections	\$20,061,499
15.	2025-26 Total Tax Collections	\$50,663,851
16.	2025-26 Total Tax Levy	N/A
<b>Funding Components</b>		
17.	District Basic Allotment	\$6,160
18.	School Safety Allotment (SSA) ADA	0.000
19.	ASF ADA (Prior-year ADA)	6,252,491
20.	Per Capita Rate	\$400,000
<b>Program Intent Codes - Allotments</b>		
<b>Tier I Subchapter B &amp; C Allotments</b>		
21.	11-Regular Program Allotment 48.051	\$33,374,621
22.	Small and Mid-size Allotment 48.101	\$0
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$7,152,507
24.	37-Dyslexia Allotment 48.103	\$329,560
25.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$7,510,812
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$1,001,073
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$4,796,728
28.	11-Public Education Grant 48.107	\$0
29.	36-Early Education Allotment 48.108	\$1,111,889
30.	21-Gifted & Talented Allotment 48.109	\$133,953
31.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$0
32.	Fast Growth Allotment 48.111 (Link to Detail Report)	\$0
33.	Teacher Incentive Allotment 48.112	\$5,310
34.	Mentor Program Allotment 48.114	\$0
35.	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)	\$227,647
36.	Rural Pathways Excellence Partnership (R-PEP) Allotment & Outcomes Bonus 48.118	\$0
<b>Tier I Subchapter D Allotments</b>		
37.	99-Total Transportation Allotment 48.151	\$675,964
38.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
39.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$0
40.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
41.	College Preparation Assessment Reimbursement 48.155	\$23,948
42.	Certification Examination Reimbursement 48.156	\$18,400
43.	Total Cost of Tier I (Link to Tier I Detail Report)	\$56,362,412
44.	Less: Local Fund Assignment	\$25,121,024
45.	Per Capita Distribution from the Available School Fund (ASF)	\$2,500,996
<b>Foundation School Program (FSP) State Funding</b>		
46.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)	\$28,740,392
47.	Tier II State Aid (Link to Tier II Detail Report)	\$5,940,260
48.	Other Programs (Link to Detail Report)	\$386,152
49.	Total FSP Operating Fund	\$35,066,804
<b>State Aid by Fund Code / Object Code - Funding Source</b>		
<b>M&amp;O State Aid</b>		
50.	199/5812 - Foundation School Fund	\$34,783,524
51.	199/5811 - Available School Fund	\$2,500,996
52.	410/5829 - Instructional Materials & Technology Fund	\$0
<b>I&amp;S State Aid</b>		
53.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
54.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
55.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
56.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2526-Calcs tab)	\$0
57.	<b>TOTAL 2025-26 FSP/ASF STATE AID</b>	<b>\$37,284,521</b>
<b>Local Revenue in Excess of Entitlement</b>		
58.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)	\$0
FSP Allocations and Adjustments Report (Link to Detail Report)		

<= 23-24 for now - will ultimately be 25-26 PEIMS enrollment when available

< includes ASAHE for M&O

< excludes Line 20 on Other Programs Detail Report

SOF2526-HB3 (link to SOF tab)

ADDITIONAL INFO: (Not on TEA's Summary of Finances)		
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:		
59.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)	\$37,284,521
60.	Gross M&O Rev From Local Taxes	\$30,602,352
61.	Tier 1 Recapture	\$0
62.	Recapture - Copper Penny Level	\$0
63.	Chapter 48 Funding Credit Against Recapture	\$0
64.	Net M&O Revenue From Local Taxes	\$30,602,352
65.	Less: Credit Balance Due State (only if Line 59 is less than zero)	\$0
66.	<b>Net 2025-26 TOTAL STATE/LOCAL M&amp;O REVENUE</b>	<b>\$67,886,872</b>
<b>SUMMARY OF TOTAL RECAPTURE:</b>		
67.	Tier I Recapture	\$0
68.	Recapture - Copper Penny Tier II Level	\$0
69.	<b>Total 2025-26 Recapture</b>	<b>\$0</b>
70.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)	\$0
71.	<b>Total 2025-26 Recapture Payments Due TEA</b>	<b>\$0</b>

**CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY**



109 N. Main Street, Cleburne TX 76033  
Main: 817-648-3000  
jcad@johnsoncad.net

**2025 PRELIMINARY VALUE SUMMARY**

*\* With updated 2024 Tax Rates \**

<b>2025 PRELIMINARY VALUES</b>
<b>CLEBURNE ISD</b>

April 29,2025

Attached are the 2025 estimates of taxable value based on the uncertified 2025 appraised values for your district. The values below are subject to reduction due to the following:

- Informal discussions of value between appraisers and taxpayers or agents.
- Appraisal Review Board determination of protests.
- The rendition filing deadline.
- Partial and total exemption applications.
- Agriculture applications.
- Potential loss of mineral value.

This information is not the certified appraised value and should be used as estimates only.

<b>ESTIMATES ONLY</b>
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TAXABLE VALUE	
Taxable Non-Frozen	4,047,424,453
Taxable Frozen	441,269,036
Taxable New HS Frozen	3,830,704
Est. Other Losses ( + )	224,626,210
<b>Total Taxable Value ( = )</b>	<b>4,717,150,403</b>

NEW VALUE
159,544,437

FROZEN TAXABLE VALUE LOSS	
Tax Frozen Loss	(3,641,802.53)
2024 Tax Rate ( ÷ )	0.01211900
<b>Total Frozen Taxable Value Loss ( = )</b>	<b>(300,503,550.62)</b>

ESTIMATED TAXABLE VALUE LOSS FROM PROTESTS	
Net Taxable Value Under Protest	5,680,628
Estimated Minimum Taxable Value ( - )	3,976,440
<b>Total Estimated Loss ( = )</b>	<b>(1,704,188)</b>

ESTIMATED TAXABLE VALUE	
Total Taxable Value	4,717,150,403
Estimated Taxable Value Loss After Ceiling	(300,503,551)
Total Estimated Loss ( + )	(1,704,188)
<b>Total Estimated Taxable Value ( = )</b>	<b>4,414,942,664</b>

# 2025 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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	4,140,821,828 \$ _____
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	387,366,913 \$ _____
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	3,753,454,915 \$ _____
4.	<b>Prior year total adopted tax rate.</b>	1.21190 \$ _____ / \$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 14,099,549	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 11,120,855	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	2,978,694 \$ _____
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 0	
	<b>B. Prior year disputed value:</b> ..... - \$ 0	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	0 \$ _____
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	2,978,694 \$ _____
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	3,756,433,609 \$ _____
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	0 \$ _____

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</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 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><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ <u>0</u></p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: . . . + \$ <u>12,389,167</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	<p>\$ <u>12,389,167</u></p>
11.	<p><b>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.</b> 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><b>A. Prior year market value.</b> ..... \$ <u>0</u></p> <p><b>B. Current year productivity or special appraised value:</b>..... - \$ <u>0</u></p> <p><b>C. Value loss.</b> Subtract B from A.</p>	<p>\$ <u>0</u></p>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	<p>\$ <u>12,389,167</u></p>
13.	<b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.	<p>\$ <u>3,744,044,442</u></p>
14.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	<p>\$ <u>45,374,074</u></p>
15.	<b>Taxes refunded for years preceding tax year prior year.</b> 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. <sup>8</sup>	<p>\$ <u>362,171</u></p>
16.	<p><b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.</p>	<p>\$ <u>45,736,245</u></p>
17.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>4,486,843,565</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>C. Total current year value.</b> Subtract B from A.</p>	<p>\$ <u>4,486,843,565</u></p>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup> ..... \$ <u>3,976,440</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$ <u>3,976,440</u></p>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	441,269,036 \$ _____
20.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	4,049,550,969 \$ _____
21.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	0 \$ _____
22.	<b>Total current year 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 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.	159,544,437 \$ _____
23.	<b>Total adjustments to the current year taxable value.</b> Add lines 21 and 22.	159,544,437 \$ _____
24.	<b>Adjusted current year taxable value.</b> Subtract line 23 from line 20.	3,890,006,532 \$ _____
25.	<b>Current year NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	1.17573 \$ _____/\$100

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

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

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

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>Current year maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. <sup>25</sup>	0.61920 \$ _____/\$100
27.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>	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

<sup>16</sup> [Reserved for expansion]

<sup>17</sup> [Reserved for expansion]

<sup>18</sup> Tex. Tax Code §26.08(n)

<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>20</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

<sup>22</sup> Tex. Edu. Code §45.0021(a)

<sup>23</sup> Tex. Edu. Code §11.184(b)

<sup>24</sup> Tex. Edu. Code §11.184(b-1)

<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>26</sup> Tex. Tax Code §26.08(n)(2)

<sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ <u>0.75750</u> /\$100
29.	<b>Total current year debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ol style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ol> <p>A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> Enter debt amount: ..... \$ <u>19,336,293</u>  B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u>  C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>0</u>  D. <b>Adjust debt:</b> Subtract B and C from A.	\$ <u>19,336,293</u>
30.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>199,086</u>
31.	<b>Adjusted current year debt.</b> Subtract line 30 from line 29D.	\$ <u>19,137,207</u>
32.	<b>Current year anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup> <ol style="list-style-type: none"> <li>A. Enter the current year anticipated collection rate certified by the collector.<sup>31</sup> <u>104.00</u> %</li> <li>B. Enter the 2024 actual collection rate <u>101.00</u> %</li> <li>C. Enter the 2023 actual collection rate <u>103.00</u> %</li> <li>D. Enter the 2022 actual collection rate <u>108.00</u> %</li> </ol>	<u>104.00</u> %
33.	<b>Current year 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 taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ <u>18,401,160</u>
34.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>4,049,550,969</u>
35.	<b>Current year debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.45440</u> /\$100
36.	<b>Current year voter-approval tax rate.</b> 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. <sup>32</sup>	\$ <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.

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ 0
38.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,049,550,969
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0.00000 /\$100
40.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.21190 /\$100
42.	<b>Prior voter-approval tax rate.</b> 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.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0.00000 /\$100
44.	<b>Current year 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).	\$ 1.21190 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 1.17573 /\$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.<sup>36</sup>

**print here** → Scott Porter  
 \_\_\_\_\_  
 Printed Name of School District Representative

**sign here** → \_\_\_\_\_  
 School District Representative

\_\_\_\_\_ Date

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

**Cleburne ISD  
Payroll Analysis  
2025-2026 Proposed Maintenance and Operations Budget**

	<b>Adopted 2024-2025</b>	<b>Current Law Proposed 2025-2026</b>	<b>1 Year Increase (Reduction)</b>
Total General Fund Budgeted Positions	66,661,298.00	64,822,670.00	(1,838,628.00)
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	1,000,000.00	-	(1,000,000.00)
Life Insurance	25,000.00	25,000.00	-
Unemployment	100,000.00	100,000.00	-
Insurance Contingency	230,000.00	230,000.00	-
	<u>70,433,258.00</u>	<u>67,594,630.00</u>	<u>(2,838,628.00)</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>

The salary ranges in this 2025-2026 proposed budget do not reflect any statutorily required salary allotments enacted by

the Texas Legislature in the 89th Session. The District reserves the right to adjust salary amounts for the 2025-2026 school year in response to legislative changes.

**Cleburne ISD  
Nonpayroll Analysis  
2025-2026 Proposed Maintenance and Operations Budget**

<u>Campus</u>	<u>Administrator</u>	<u>Category</u>	<b>2024-2025 Adopted Budget Allocations</b>	<b>2025-2026 Proposed Budget Allocations</b>
Adams	Brandi Geltmeier	Elementary	36,990	37,950
Coleman	Rachael Geesaman	Elementary	42,395	43,470
Marti	Will Barnes	Elementary	46,305	43,700
Irving	Crystal Kampen	Elementary	40,095	41,515
Gerard	Rena Jones	Elementary	51,365	48,990
Cooke	Jacob Walker	Elementary	54,470	49,680
Santa Fe	Matt Ford	Elementary	37,795	37,490
Smith	Amber White	Intermediate	93,079	112,750
Wheat	Kimberly Gonzalez	Middle	111,095	115,625
High School	Karen Holweg	High School	382,201	357,520
Team	TBD	TEAM	36,510	36,214
Phoenix	Michelle Parsons	Phoenix/Elem DAEP	24,506	26,500
	Jimmy Hestand	Athletics	1,212,343	979,875
	Estelle Murr	Fine Arts	407,857	330,000
	Chris Jackson	Instr/Curri	1,109,788	900,000
	Chris Jackson	Dyslexia	19,657.00	15,750
	Chris Jackson	Robotics/STEAM	115,000	95,000
	Mark McClure	Student Services	321,437	257,150
	Mark McClure	JJAEP	12,640	10,000
	Mark McClure	Homebound	4,000	3,500
	Tracy Shea	Gifted/Talented	24,938	19,950
	Jason Cooper	Career and Technology	582,576	466,100
	Kimberly Tuggle	Special Ed	472,238	478,933
	Mark McClure	State Comp Ed	8,000	8,000
	Christy Burton	Bilingual	204,377	165,000
	Chad VanWinkle	Transportation	1,088,455	974,755
	Christi Gregory	Health	61,000	55,000
	Mike Wallace	Technology	1,398,195	1,246,304
	Kristi Rhone	Marketing	102,250	-
	Sarah Taylor	Administration	1,339,050	1,401,490
	Shawn Shockler	Maintenance/Operations	6,434,871	6,227,300
	Shawn Shockler	Resource Officer	475,000	658,000
	Shawn Shockler	Drivers Ed/Care	22,000	17,600
			<u>16,372,478</u>	<u>15,261,111</u>

**Cleburne ISD**  
**Business / District Operations / Human Resources Budget**  
**2025-2026**

	Proposed Budget	Proposed Budget
Total for GA	291,800	291,800
Total for HR	42,350	42,350
Superintendent	167,000	167,000
School Board	52,700	52,700
Total for TX collections (99)	562,000	562,000
Total for Tax (TX)	50,000	50,000
Total for PR	74,390	74,390
Total for TB	750	750
Total for Software (53)	1,240,990	1,240,990

Software (53)	160,500	
Combined central office	1,401,490	

	Business Office	Human Resources	Total
<b>6212 - Audit</b>	45,000		45,000
<b>6214 - Lobbying</b>	250		250
<b>6239-ESCXI</b>			
Purchasing CoOp	-		
Administrative Services CoOP	-		
Region XI		500	
	-	500	500
<b>6249- R&amp;M</b>			
Computer/Printer Repairs	750	1,250	
Total	750	1,250	2,000
<b>6269 - Leases</b>			
Xerox	3,200	1,500	
Pitney Bowes	3,300		
	6,500	1,500	8,000
<b>6299 - Misc contracted</b>			
TASB	5,000		
Background checks		23,200	

Outsourced/ACA Reporting	5,000		
Training & Technical Support	1,000		
Property Tax Assistance - Disputes	3,000		
Misc	9,300		
	<u>23,300</u>	<u>23,200</u>	<u>46,500</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	8,400	3,500	
Postage	1,600		
	<u>10,000</u>	<u>3,500</u>	<u>13,500</u>

**6411 - Travel/Workshops**

Sarah Taylor	4,000		
TBD			
Business Office	4,000		
HR		4,800	
PEIMS			
	<u>8,000</u>	<u>4,800</u>	<u>12,800</u>

**6429 - Insurance**

	<u>130,000</u>		<u>130,000</u>
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**6495 - Membership Dues**

TASB - Membership Dues	12,000		
School Related	6,000	800	
	<u>18,000</u>	<u>800</u>	<u>18,800</u>

**6491 - Statutorily Required Public Notice Publications**

Bid Advertisements	<u>3,000</u>		<u>3,000</u>
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**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	291,800	42,350	334,150
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**Tax Collections**

6213 - Property Appraisal	562,000		562,000
	562,000		562,000
6213- Tax Collections CAD	50,000		50,000

**Superintendent**

6211 - Legal Fees	130,000		
6239 - ESCXI (contract)	500		
6269 - Xerox	700		
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		
	167,000	-	167,000

**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	1,240		
6411 - Travel & Subsistence	3,300		
6412 - Student Travel			
6495 - Dues - TSPRA Annual Dues	1,400		
6499 - Misc Operating Costs	57,150		
	74,390	-	74,390

**Textbooks / Fixed Assets**

6249 - Software Maint Agreement	-		
6299 - Training			
6398 - Fixed Assets			
6399 - General Supplies			
6399 - Supplies			
6411 - Travel	750		
6495 - Dues	-		
	750	-	750

**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	10,000		
6439 - Election Costs	30,000		
6499 - Miscellaneous Costs	9,500		
	<u>52,700</u>	<u>-</u>	<u>52,700</u>

**Software (function 53), org 750**

6299 - Software Programs:			
Frontline		47,200.00	
Application Consortium		4,300.00	
MUNIS	109,000.00		
TIPWEB - Assets			
Skyward - includes texting			
6239 - ESCXI	-		
6249 - Contracted Maintenance			
	<u>109,000.00</u>	<u>51,500.00</u>	<u>160,500.00</u>

**Cleburne ISD**  
**2025-2026 Proposed Maintenance and Operation Budget**  
**by Functional Category**

<b>Function Description</b>	<b>2024-2025 Adopted Budget</b>	<b>2025-2026 Proposed Budget</b>
11 Instruction	49,847,435	46,529,056
12 Instructional Resources and Media	571,262	557,737
13 Curriculum/Instructional Staff Development	2,045,854	1,831,119
21 Instructional Leadership	1,681,471	1,596,713
23 School Leadership	4,464,634	4,504,292
31 Guidance & Counseling Services	2,535,875	2,650,527
32 Social Work Services	127,831	11,600
33 Health Services	1,118,625	1,145,243
34 Transportation	3,360,515	3,448,565
35 Food Service	90,000	90,000
36 Extracurricular/Co-curricular Activity	3,023,571	2,957,568
41 General Administration	2,743,134	2,641,758
51 Facilities, Maintenance, and Operations	10,907,132	10,788,550
52 Security and Monitoring Services	1,356,527	1,649,354
53 Data Processing Services	2,285,730	1,861,659
81 Facilities, Acquisition, and Construction	8,500	-
93 Payments to Fiscal Agent/Member Districts	150,000	120,000
95 Payments to JJAEP	12,640	10,000
99 Other Intergovernmental Charges	575,000	562,000
Total General Fund Budget	<u>86,905,736</u>	<u>82,955,741</u>