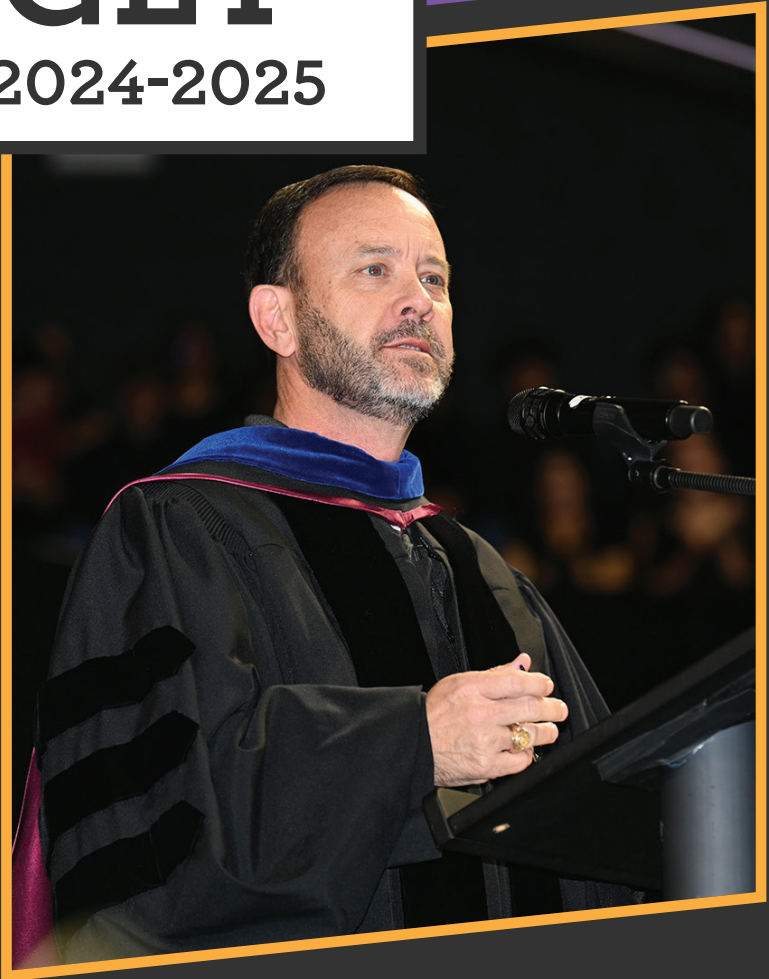




ADOPTED BUDGET

Fiscal Year 2024-2025



CYPRESS FAIRBANKS
INDEPENDENT SCHOOL DISTRICT

LEARN • EMPOWER • ACHIEVE • DREAM

11440 Matzke Road | Cypress, TX 77249

TABLE OF CONTENTS

2024-2025

GENERAL INFORMATION.....	1
STUDENT GROWTH.....	6
PROPERTY VALUE GROWTH.....	12
TAX RATE.....	14
BUDGET SUMMARY.....	24
REVENUE.....	27
EXPENDITURES.....	33
OTHER EXPENDITURE INFORMATION.....	38

GENERAL INFORMATION



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

2024-2025 BUDGET CALENDAR

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Staffing: Review staffing formula template and staffing options	Chief of Employee & Student Services	Jan/Feb 2024
Non-Staffing: Send out 2024-2025 budget packets to departments	Chief Financial Officer	1/19/2024
Staffing & Non-Staffing: Discuss budget calendar and other budget items	Cabinet	Feb 2024
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	2/5/2024
Submit 2023-2024 Quarterly Budget Amendments for Board approval	Chief Financial Officer	2/12/2024 (Board Meeting)
Non-Staffing: Departmental non-staffing budget forms completed and returned to Finance Office	Associates, Assistants, Directors, Coordinators & Managers	2/16/2024
Receive 2024-2025 enrollment projections	Chief of Staff	3/1/2024
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/4/2024
Review preliminary budget	Cabinet	3/18/2024
Staffing: Send out staffing allocations to schools	Chief of Employee & Student Services	3/22/2024
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/25/2024
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	4/1/2024
Staff contract recommendations approved by the Board	Chief of Employee & Student Services	4/4/2024 (Board Meeting)
Special-Called Board Budget Workshop	Chief Financial Officer & Chief of Staff	4/22/2024
Receive Harris County Appraisal District Estimated 2024 Tax Rolls	Tax Assessor/Collector	4/30/2024

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

2024-2025 BUDGET CALENDAR

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Review of Preliminary 2024-2025 Budget with Board of Trustees	Chief Financial Officer	5/6/2024 (Board Meeting)
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2024-2025	Chief Financial Officer	no later than 6/3/2024
Conduct Public Hearing on Proposed 2024-2025 Budget	Board of Trustees	6/13/2024 (Board Work Session)
Adoption of 2024-2025 Salary Schedule and/or Budget	Chief Financial Officer; Chief of Employee & Student Services	6/17/2024 (Board Meeting)
Submit 2023-2024 Quarterly Budget Amendments for Board approval	Chief Financial Officer	6/17/2024 (Board Meeting)
Receive Harris County Appraisal District Certified 2024 Tax Rolls	Tax Assessor/Collector	8/30/2024
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2024-2025 at least 10 days before hearing, if needed	Tax Assessor/Collector	9/20/2024
Conduct Public Hearing on 2024-2025 proposed tax rate, if needed	Board of Trustees	10/3/2024 (Board Work Session)
Adoption of 2024-2025 Tax Rate	Chief Financial Officer	10/7/2024 (Board Meeting)

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BUDGET GOALS 2024-2025**



**RETAIN AND RECRUIT
QUALITY STAFF**



**PRESERVE QUALITY OF
INSTRUCTION AND SERVICES**



**PRIORITIZE STUDENT AND
STAFF SAFETY**

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT CONSIDERATIONS FOR BUDGET 2024-2025



INCREASE REVENUES

Budget Reduction Advisory Committee formed to discuss efficiencies, sources of new revenue and potential budget cuts.

A 1% increase in ADA provides approximately \$7.4M



REDUCE EXPENDITURES

Budget Reduction Advisory Committee formed to discuss efficiencies, sources of new revenue and potential budget cuts.

Approximately 90% of budget is payroll



UTILIZE PORTION OF FUND BALANCE

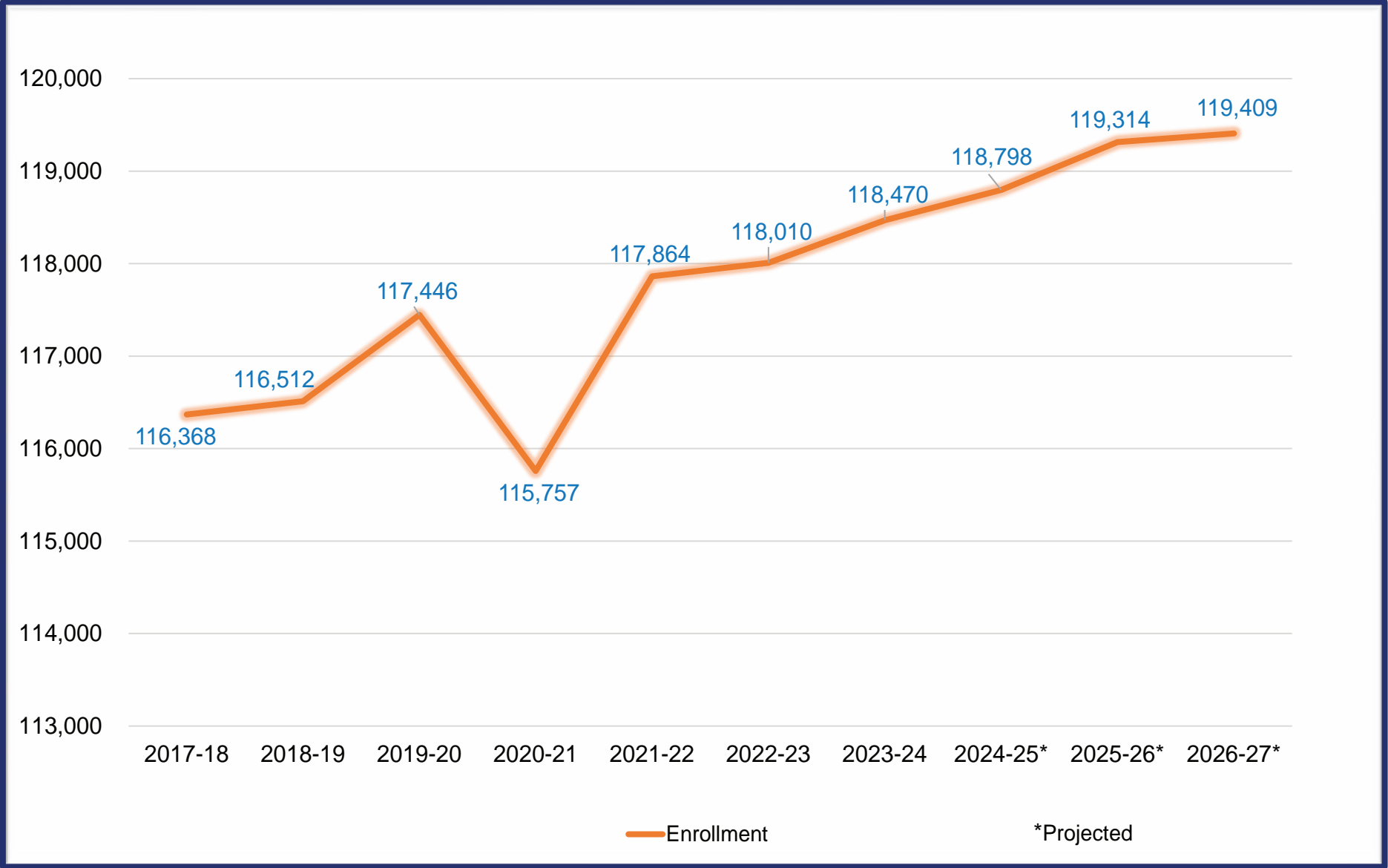
Requires Board of Trustees approval

Minimum of 4 months of expenditures in fund balance recommended

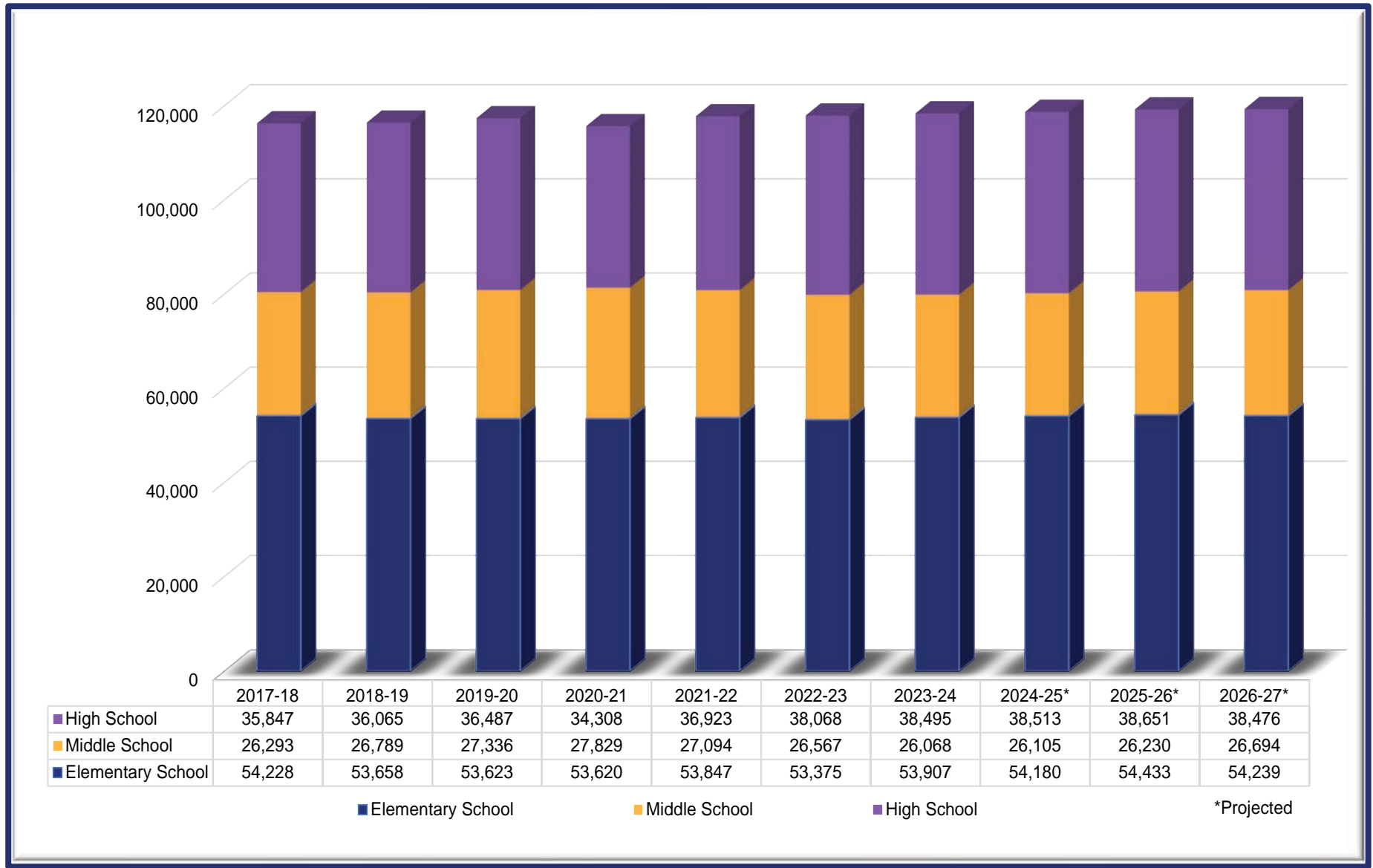
STUDENT GROWTH



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT 2017-2018 PROJECTED TO 2026-2027



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT PROJECTION BREAKDOWN BY LEVEL 2017-2018 TO 2026-2027



**ELEMENTARY SCHOOL LONG RANGE PLANNING
PROJECTED EE - 5TH GRADE STUDENTS
2024-2025 ELEMENTARY ATTENDANCE ZONES**

School	Projected Resident EE-5th Grade Students									
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Adam	1,002	986	946	950	939	926	917	916	926	927
Andre	1,042	1,135	1,158	1,167	1,176	1,166	1,150	1,141	1,137	1,133
Ault	941	982	951	938	922	913	900	893	891	888
Bane	896	888	897	884	921	921	928	938	945	946
Bang	963	961	976	977	997	994	1,008	1,019	1,029	1,033
Birkes	993	917	905	887	869	861	852	847	847	847
Black	1,175	1,241	1,293	1,349	1,410	1,458	1,492	1,526	1,548	1,571
Brosnahan	1,041	1,040	1,061	1,077	1,109	1,086	1,065	1,050	1,044	1,034
Byrd	885	1,151	1,383	1,522	1,583	1,601	1,609	1,621	1,634	1,640
Copeland	945	944	901	876	835	814	789	773	767	760
Danish	924	850	810	789	793	782	777	779	784	786
Duryea	1,093	1,127	1,076	1,051	1,017	983	962	950	947	945
Emery	988	996	980	949	925	899	880	873	872	871
Emmott	588	597	552	509	482	463	442	431	422	415
Farney	916	942	930	932	923	929	923	921	922	923
Fiest	883	928	922	905	912	909	904	900	901	904
Francone	717	707	698	675	662	647	633	618	608	597
Frazier	664	649	640	625	622	611	614	618	625	630
Gleason	932	925	949	987	1,020	1,046	1,057	1,064	1,068	1,070
Hairgrove	766	719	700	696	689	672	674	674	676	675
Hamilton	1,005	967	943	939	935	950	956	963	974	984
Hancock	765	829	831	830	840	851	853	855	861	857
Hemmenway	948	944	927	901	898	880	873	875	883	888
Holbrook	764	731	720	721	716	697	694	700	704	709
Holmsley	774	753	704	669	634	608	588	575	563	559
Hoover	693	643	598	570	545	534	527	524	522	519
Horne	921	901	912	888	874	849	845	843	847	845
Jowell	577	570	566	517	501	459	441	432	429	423
Keith	1,149	1,187	1,234	1,267	1,292	1,340	1,376	1,410	1,449	1,481
Kirk	783	791	773	750	740	739	747	754	760	764
Lamkin	898	876	868	883	872	882	879	877	877	878
Lee	804	776	776	791	789	789	783	780	778	776
Lieder	777	768	730	703	679	659	654	656	662	662
Lowery	664	713	714	692	699	682	664	652	647	644
Matzke	1,042	1,088	1,115	1,113	1,115	1,121	1,114	1,111	1,112	1,112
McFee	1,024	1,028	998	975	950	922	885	860	842	831
McGown	1,400	1,337	1,326	1,285	1,238	1,242	1,233	1,232	1,236	1,238
Metcalf	881	958	961	959	982	1,002	1,009	1,018	1,024	1,028
Millsap	947	929	908	901	889	892	894	896	903	908
Moore	956	1,057	1,070	1,083	1,128	1,139	1,136	1,134	1,135	1,133
Owens	843	913	941	981	1,025	1,018	1,016	1,013	1,015	1,012
Pope	999	807	757	689	612	594	569	551	542	534
Post	808	812	823	835	883	890	900	913	932	940
Postma	771	748	709	683	636	608	582	560	549	536
Reed	818	757	697	660	604	571	557	549	546	554
Rennell	1,268	1,276	1,269	1,248	1,193	1,200	1,194	1,195	1,200	1,202
Robinson, M.	848	926	928	907	886	887	891	887	887	886
Robison, A.	1,051	1,103	1,144	1,244	1,342	1,412	1,497	1,590	1,706	1,824
Sampson	865	697	669	632	592	571	547	533	522	516
Sheridan	955	991	1,011	1,008	1,014	1,022	1,017	1,018	1,021	1,021
Swenke	875	800	724	668	636	621	597	577	565	556

School	Projected Resident EE-5th Grade Students									
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Tipps	1,055	1,082	1,084	1,076	1,096	1,091	1,096	1,107	1,118	1,130
Walker	1,005	1,225	1,360	1,514	1,700	1,906	2,084	2,236	2,373	2,474
Warner	1,158	1,113	1,078	1,029	956	952	936	929	924	919
Wells	1,282	1,264	1,316	1,377	1,472	1,570	1,641	1,722	1,801	1,869
Willbern	890	839	816	804	783	780	773	769	766	766
Wilson	740	771	767	744	740	724	721	727	738	751
Woodard	1,051	988	947	902	868	838	804	779	763	751
Yeager	772	790	797	807	819	808	803	802	804	804
Totals	54,180	54,433	54,239	53,990	53,979	53,981	53,952	54,156	54,573	54,879

**SECONDARY SCHOOL LONG RANGE PLANNING
PROJECTED 6TH - 12TH GRADE STUDENTS
2024-2025 SECONDARY ATTENDANCE ZONES**

School	Projected Resident 6th-8th Grade Students									
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Anthony	1,439	1,467	1,486	1,529	1,578	1,518	1,473	1,359	1,328	1,302
Aragon	1,415	1,352	1,310	1,337	1,301	1,268	1,198	1,160	1,096	1,058
Arnold	1,381	1,387	1,462	1,432	1,437	1,382	1,377	1,356	1,313	1,292
Bleyl	1,370	1,338	1,371	1,386	1,417	1,453	1,463	1,478	1,470	1,456
Campbell	1,044	1,090	1,073	1,130	1,133	1,137	1,131	1,132	1,117	1,107
Cook	1,371	1,266	1,245	1,253	1,218	1,237	1,247	1,292	1,293	1,302
Dean	1,153	1,134	1,111	1,142	1,110	1,150	1,135	1,160	1,138	1,147
Goodson	1,391	1,385	1,399	1,472	1,469	1,462	1,460	1,453	1,461	1,475
Hamilton	1,460	1,539	1,606	1,619	1,589	1,557	1,555	1,560	1,551	1,533
Hopper	849	980	1,019	996	974	940	899	871	813	784
Kahla	1,115	1,195	1,163	1,177	1,161	1,171	1,180	1,211	1,211	1,195
Labay	1,078	1,053	1,105	1,143	1,134	1,180	1,195	1,246	1,210	1,191
Rowe	1,486	1,551	1,587	1,706	1,763	1,865	1,907	1,977	2,009	2,043
Salyards	1,405	1,331	1,349	1,297	1,295	1,224	1,203	1,195	1,174	1,158
Smith	1,039	1,039	1,153	1,234	1,250	1,199	1,145	1,091	1,089	1,080
Spillane	1,447	1,417	1,526	1,571	1,622	1,578	1,566	1,516	1,510	1,510
Sprague	1,575	1,579	1,589	1,618	1,677	1,688	1,664	1,639	1,658	1,673
Thornton	1,419	1,462	1,496	1,538	1,594	1,614	1,607	1,591	1,512	1,461
Truitt	1,350	1,374	1,364	1,395	1,395	1,449	1,439	1,447	1,419	1,422
Watkins	1,318	1,291	1,280	1,313	1,288	1,313	1,267	1,294	1,253	1,251
Totals	26,105	26,230	26,694	27,288	27,405	27,385	27,111	27,028	26,625	26,440

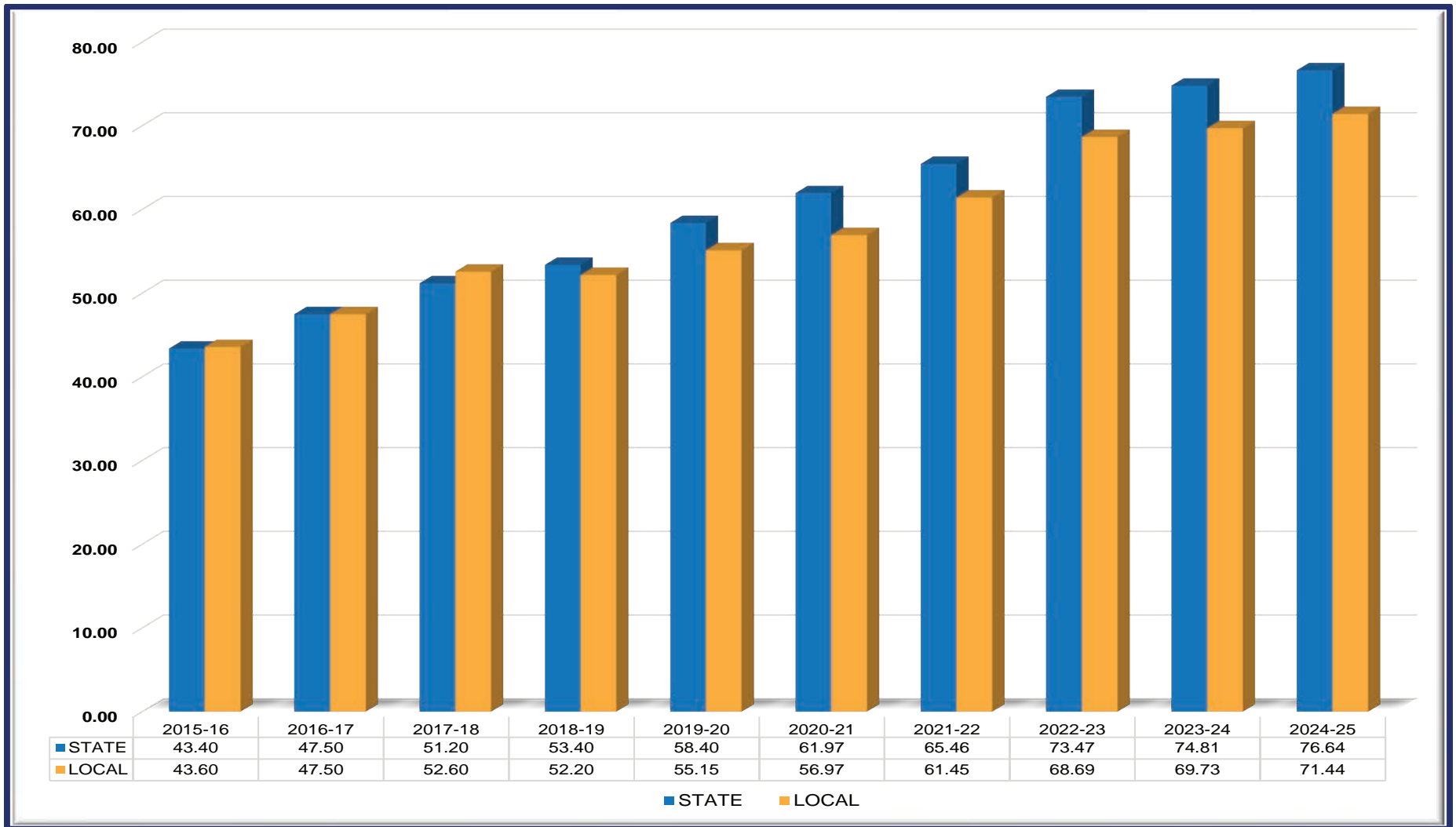
School	Projected Resident 9th-12th Grade Students									
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Bridgeland	3,664	3,502	3,347	3,423	3,459	3,460	3,511	3,503	3,497	3,488
Cy-Creek	3,217	3,353	3,255	3,367	3,336	3,323	3,418	3,376	3,420	3,451
Cy-Fair	3,252	3,156	3,093	3,090	3,156	3,231	3,241	3,234	3,173	3,071
Cy-Falls	2,983	3,045	3,042	2,906	2,888	2,835	2,940	2,948	3,039	3,083
Cy-Lakes	3,238	3,311	3,212	3,164	3,075	3,069	3,090	3,029	3,113	3,103
Cy-Park	3,214	3,231	3,326	3,402	3,522	3,649	3,853	3,954	4,089	4,198
Cy-Ranch	3,466	3,208	3,172	3,259	3,379	3,409	3,433	3,530	3,402	3,302
Cy-Ridge	2,805	2,798	2,830	2,709	2,715	2,749	2,798	2,832	2,883	2,920
Cy-Springs	2,853	3,085	3,052	3,068	3,014	3,008	3,034	3,018	3,027	3,008
Cy-Woods	3,525	3,739	3,899	3,931	4,098	4,202	4,265	4,384	4,348	4,350
Jersey Village	3,325	3,235	3,150	3,035	3,006	2,946	2,930	2,896	2,904	2,942
Langham Creek	2,971	2,988	3,098	2,964	2,906	2,909	2,874	2,829	2,787	2,739
Totals	38,513	38,651	38,476	38,318	38,554	38,790	39,387	39,533	39,682	39,655

	District Totals									
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Elementary School	54,180	54,433	54,239	53,990	53,979	53,981	53,952	54,156	54,573	54,879
Middle School	26,105	26,230	26,694	27,288	27,405	27,385	27,111	27,028	26,625	26,440
High School	38,513	38,651	38,476	38,318	38,554	38,790	39,387	39,533	39,682	39,655
Totals	118,798	119,314	119,409	119,596	119,938	120,156	120,450	120,717	120,880	120,974

PROPERTY VALUE GROWTH



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



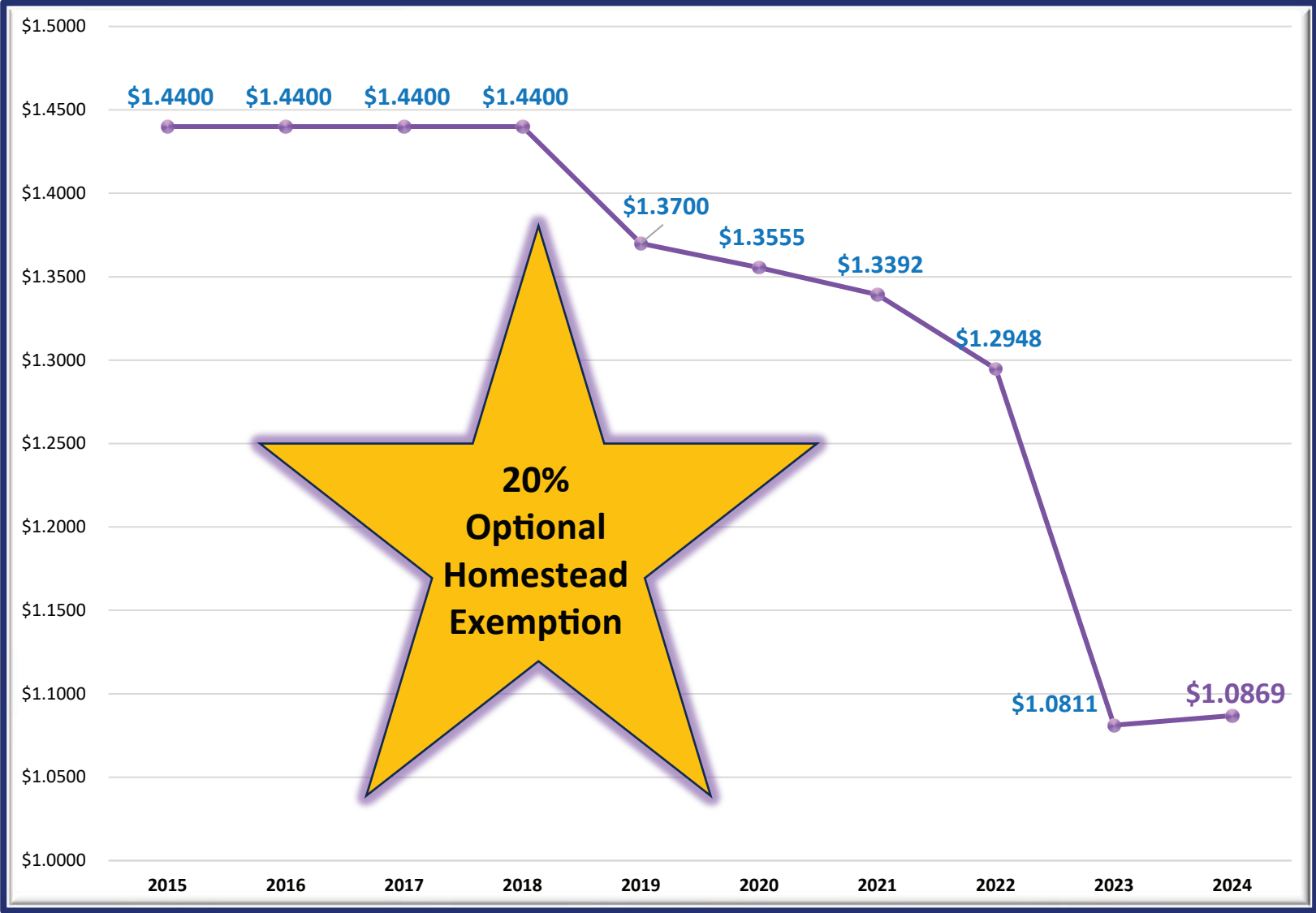
State values are used to determine state funding while local values are used to determine actual tax collections.



TAX RATE



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT HISTORY OF PROPERTY TAX RATES



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
ADOPTED TAX RATES 2024-2025

Description	Tax Rate
Maintenance & Operations	\$0.6869
Interest & Sinking	0.4000
Total Tax Rate	<u>\$1.0869</u>



2024 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

Cypress-Fairbanks ISD

(281)664-6300

School District's Name

Phone (area code and number)

10494 Jones Rd., Houston, TX 77065
District's Address, City, State, ZIP Code

cfisd.net
School District's Website Address

School

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	63,109,662,820 \$ _____
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	4,400,622,818 \$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	58,709,040,002 \$ _____
4.	Prior year total adopted tax rate.	1.081100 \$ _____ / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 13,273,693,902	
	B. Prior year values resulting from final court decisions: - \$ 11,638,943,593	
	C. Prior year value loss. Subtract B from A. ³	1,634,750,309 \$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 5,569,952,494	
	B. Prior year disputed value: - \$ 686,218,147	
	C. Prior year undisputed value. Subtract B from A. ⁴	4,883,734,347 \$ _____
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	6,518,484,656 \$ _____
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	65,227,524,658 \$ _____
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>85,512,162</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:.. + \$ <u>651,407,359</u></p> <p>C. Value loss. Add A and B. ⁶</p>	<p>\$ <u>736,919,521</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>11,469,022</u></p> <p>B. Current year productivity or special appraised value:..... - \$ <u>13,963</u></p> <p>C. Value loss. Subtract B from A.</p>	<p>\$ <u>11,455,059</u></p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	<p>\$ <u>748,374,580</u></p>
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	<p>\$ <u>64,479,150,078</u></p>
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	<p>\$ <u>697,084,091</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>25,207,714</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>722,291,805</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>67,504,082,785</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>67,504,082,785</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>3,584,840,578</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>3,739,482,541</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ <u>7,324,323,119</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	\$ 5,205,319,318
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 69,623,086,586
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.	\$ 48,164,973
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.	\$ 2,116,181,379
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 2,164,346,352
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 67,458,740,234
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.070716 /\$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	\$ 0.616900 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	\$ 0.050000 /\$100
	A. Enter the district’s prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.050000 /\$100
	B. \$0.05 per \$100 of taxable value	\$ 0.050000 /\$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	0.666900 \$ _____/\$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: <ol style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> Enter debt amount: \$ <u>298,188,866</u> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>0</u></p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ <u>298,188,866</u>
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	0 \$ _____
31.	Adjusted current year debt. Subtract line 30 from line 29D.	298,188,866 \$ _____
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 <p>A. Enter the current year anticipated collection rate certified by the collector.³¹ <u>100.00</u> %</p> <p>B. Enter the 2023 actual collection rate <u>98.06</u> %</p> <p>C. Enter the 2022 actual collection rate <u>98.00</u> %</p> <p>D. Enter the 2021 actual collection rate <u>99.64</u> %</p>	100.00 _____%
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.	298,188,866 \$ _____
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	69,623,086,586 \$ _____
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	0.428290 \$ _____/\$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	1.095190 \$ _____/\$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> .	\$ 69,623,086,586
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.000000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.095190 /\$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> .	\$ 1.081100 /\$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.	\$ 0.000000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.000000 /\$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).	\$ 1.095190 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.070716 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.095190 /\$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 → David J. Piwonka
 Printed Name of School District Representative

sign here →  _____ September 23, 2024
 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)

Cypress-Fairbanks Independent School District

RESOLUTION OF THE BOARD TO SET TAX RATE

October 7, 2024

ON THIS DATE, WE, THE BOARD OF TRUSTEES OF THE CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, HEREBY LEVY OR SET THE TAX RATE ON \$100 VALUATION FOR THE DISTRICT FOR THE TAX YEAR 2024 AT A TOTAL TAX RATE OF \$1.0869, TO BE ASSESSED AND COLLECTED BY THE DULY SPECIFIED ASSESSOR AND COLLECTOR AS FOLLOWS:

- (a) \$0.6869 for the purpose of maintenance and operations, and
- (b) \$0.4000 for the purpose of payment of principal and interest on debts.

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

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

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

WHERE AS, THE BOARD WILL BE LEVYING A MAINTENANCE AND OPERATIONS TAX RATE IN COMPLIANCE WITH TAX CODE 26.042(e) AND TEXAS DISASTER DECLARATION – JANUARY 2023 TORNADO.

ADOPTED this 7th day of October, 2024, by the Board of Trustees.

Voting for the Resolution:

Scott Henry
Justin Ray
Julie Hinaman
Lucas Scanlon

Todd LeCompte


Voting against the Resolution:

Dr. Natalie Blasingame
Christine Kalmbach



President, Board of Trustees
Cypress-Fairbanks Independent School District

ATTEST:



Secretary, Board of Trustees
Cypress-Fairbanks Independent School District

(District Seal)

BUDGET SUMMARY



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2024-2025 ADOPTED BUDGET**

General Fund

Revenues	\$ 1,086,803,756
Expenditures	1,164,278,145
Surplus/(Deficit)	<u>\$ (77,474,389)</u>

Debt Service Fund

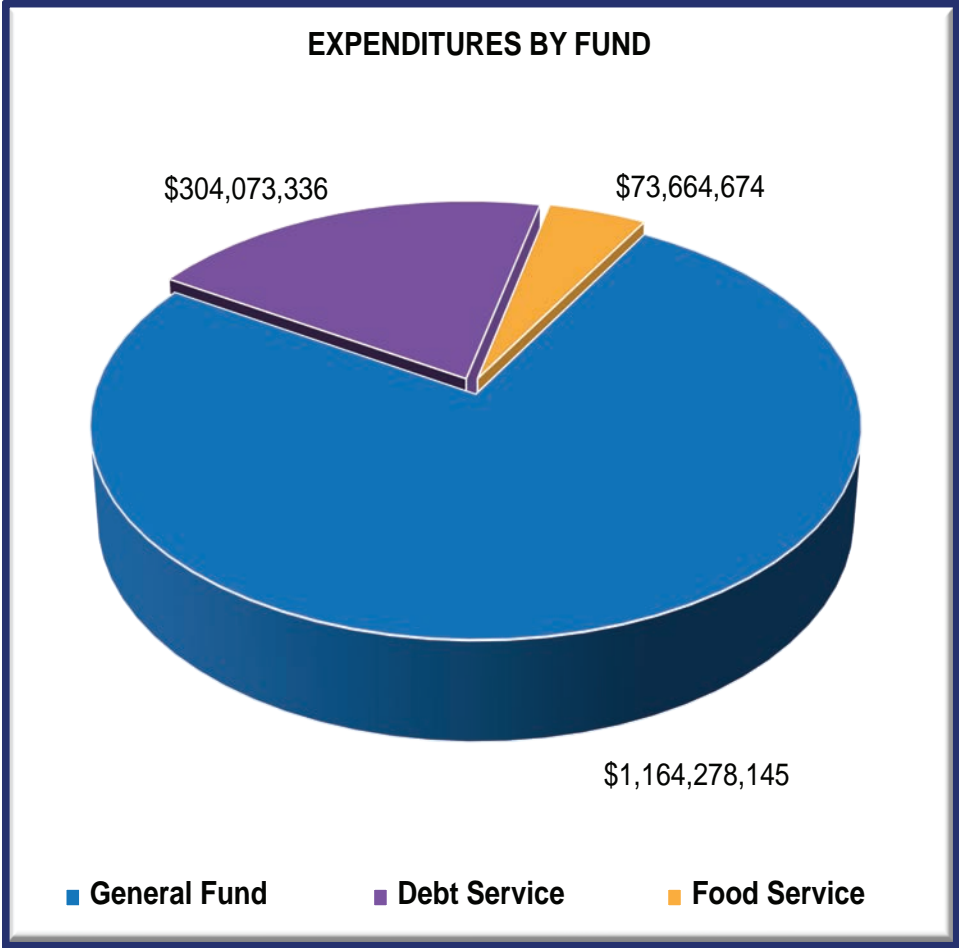
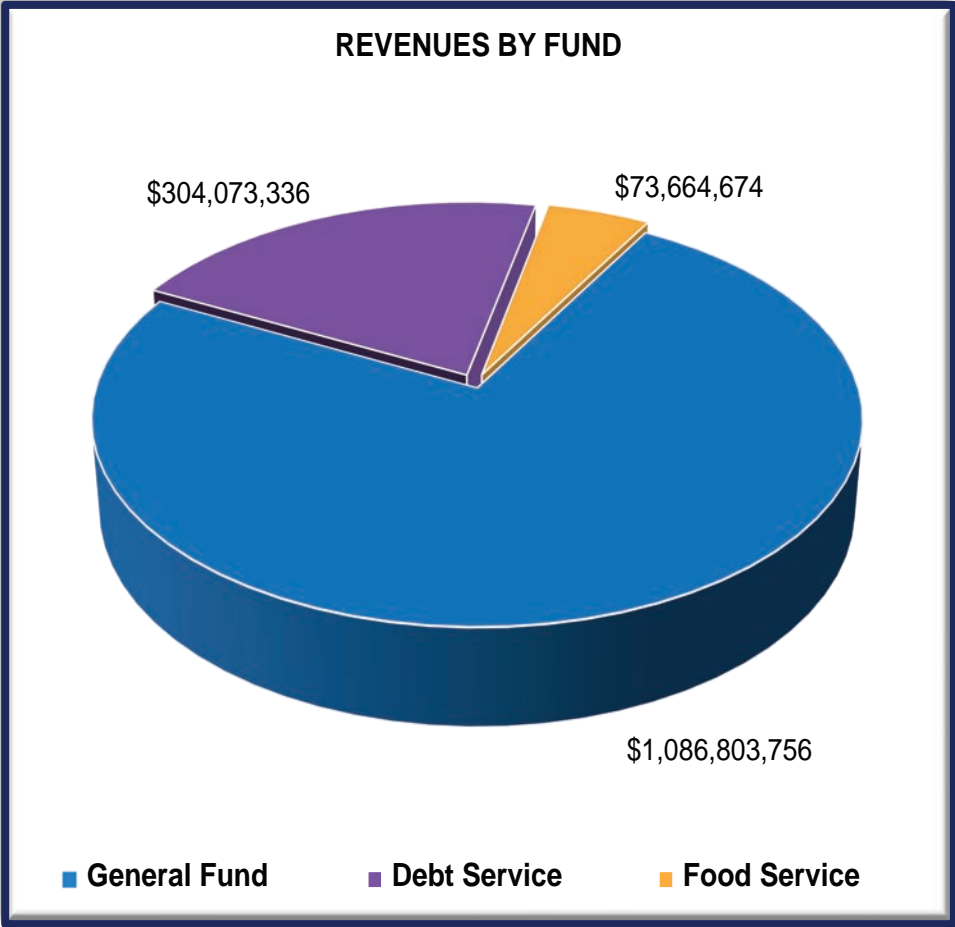
Revenues	\$ 304,073,336
Expenditures	304,073,336
Surplus/(Deficit)	<u>\$ -</u>

Food Service Fund

Revenues	\$ 73,664,674
Expenditures	73,664,674
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.

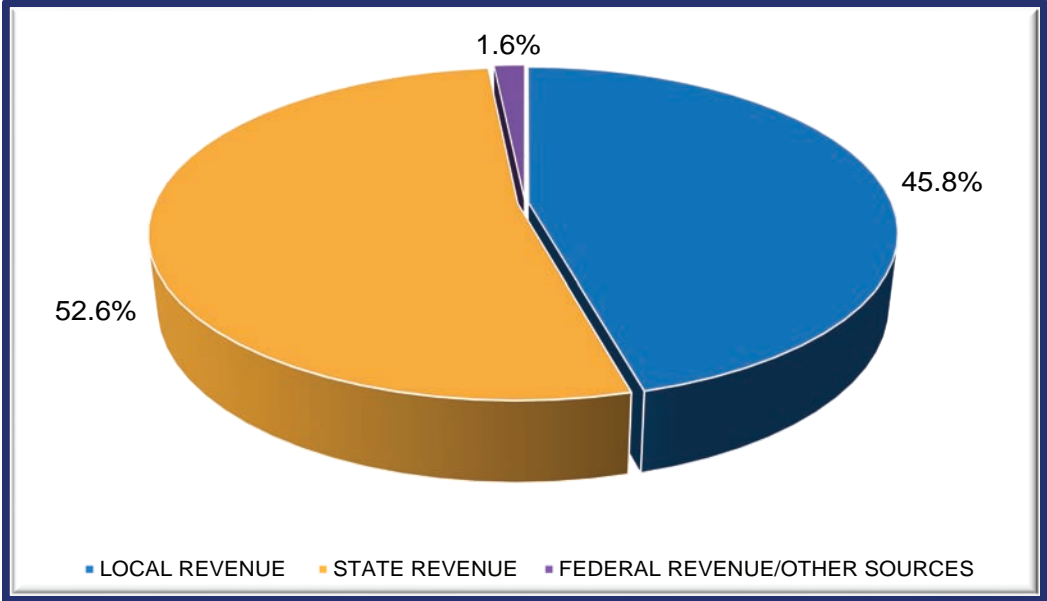
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
REVENUES AND EXPENDITURES BY FUND
2024-2025 ADOPTED BUDGET**



REVENUE



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2024-2025 REVENUE BY SOURCE GENERAL FUND



LOCAL REVENUE		% OF LOCAL REVENUE
Taxes	\$ 462,402,404	92.87%
Tuition	\$ 6,126,651	1.23%
Athletic Revenue	\$ 2,846,000	0.57%
Interest Income	\$ 21,856,805	4.39%
Property Rental (Other)	\$ 2,705,000	0.54%
Private Music Lessons	\$ 250,000	0.05%
Other Miscellaneous	\$ 1,715,544	0.35%
Total	\$ 497,902,404	100.00%

STATE REVENUE		% OF STATE REVENUE
Program Funding (Tier I)	\$ 449,087,435	78.53%
Tier II - Guaranteed Yield	\$ 52,054,004	9.10%
Other Program Funding	\$ 605,755	0.11%
TRS On-Behalf Match	\$ 70,154,158	12.26%
Total	\$ 571,901,352	100.00%

FEDERAL REVENUE/ OTHER SOURCES		% OF FEDERAL REVENUE/ OTHER SOURCES
Federal Funding	\$ 16,500,000	97.06%
Other Sources	\$ 500,000	2.94%
Total	\$ 17,000,000	100.00%



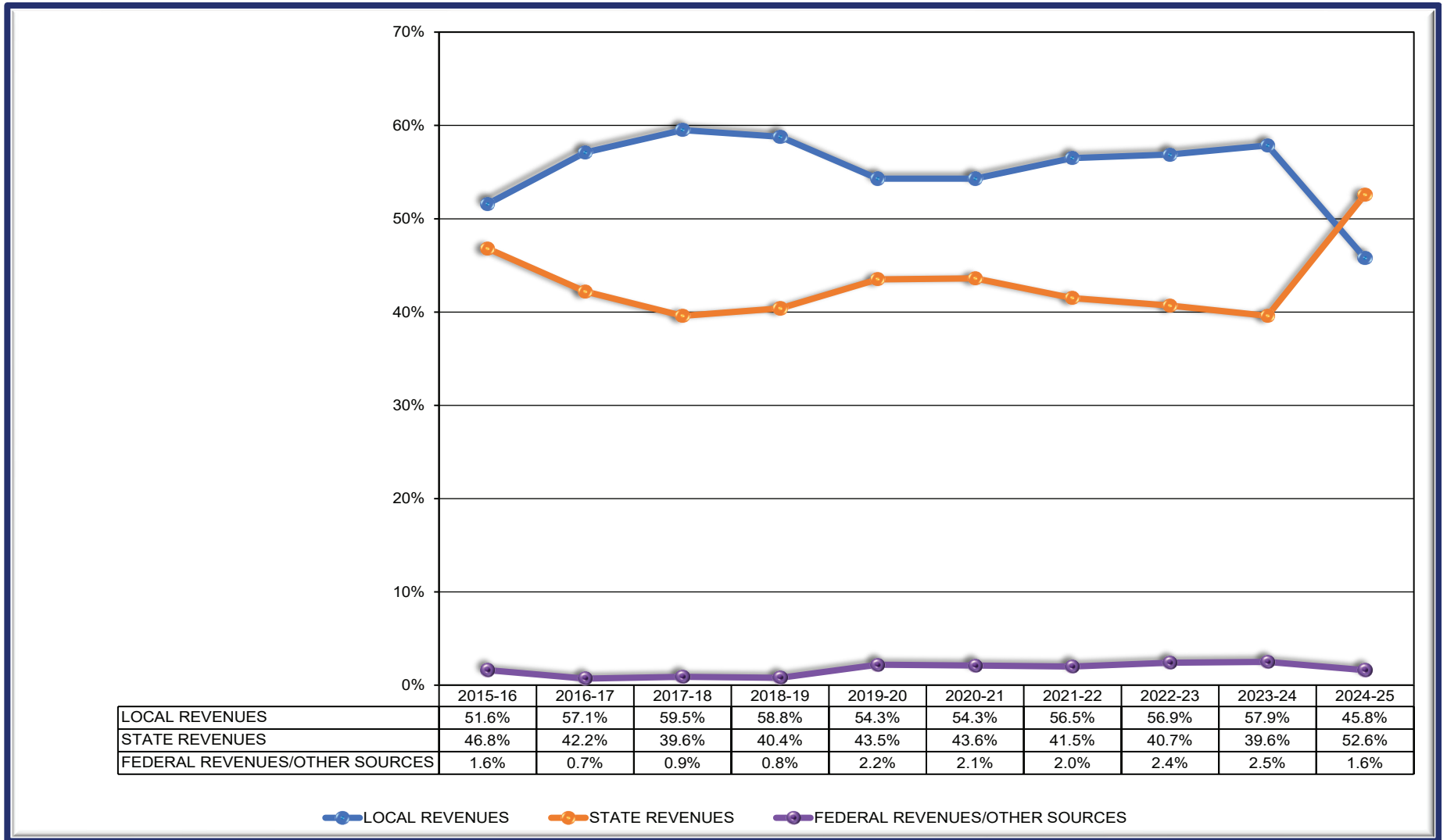
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - REVENUE SOURCES
2023-2024 AND 2024-2025 ADOPTED BUDGET**

	2023-2024 Budget	2024-2025 Budget
LOCAL REVENUES		
Taxes	\$589,570,494	\$462,402,404
Tuition	5,474,022	6,126,651
Athletic Revenue	2,535,000	2,846,000
Interest Income	16,000,000	21,856,805
Property Rental (Other)	2,235,000	2,705,000
Private Music Lessons	250,000	250,000
Other Miscellaneous	3,305,978	1,715,544
	<hr/>	<hr/>
Total Local Revenues	\$619,370,494	\$497,902,404
STATE REVENUES		
Program Funding (Tier I)	\$912,662,741	\$932,762,545
Less: Local Fund Assignment	(606,551,994)	(483,675,110)
Tier II - Guaranteed Yield	48,323,688	52,054,004
Other Program Funding	703,041	605,755
TRS On-Behalf Match	68,670,732	70,154,158
	<hr/>	<hr/>
Total State Revenues	\$423,808,208	\$571,901,352
FEDERAL REVENUES/OTHER SOURCES		
Federal Funding	\$27,141,180	\$16,500,000
Other Sources	200,000	500,000
	<hr/>	<hr/>
Total Federal/Other Sources	\$27,341,180	\$17,000,000
	<hr/>	<hr/>
TOTAL REVENUES	<u><u>\$1,070,519,882</u></u>	<u><u>\$1,086,803,756</u></u>
HCAD Value	\$74,713,539,030	\$71,435,456,546
Comptroller Property Tax Division	\$79,526,942,958	\$76,640,011,043

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - STATE FUNDING
2023-2024 AND 2024-2025 ADOPTED BUDGET**

	2023-2024 Budget	2024-2025 Budget
Enrollment	118,732	118,798
Total Refined ADA (Average Daily Attendance)	109,178	108,895
Special Ed. FTE (Full Time Equivalent)	2,965	3,390
Career & Technology FTE (Full Time Equivalent)	6,838	7,638
Regular ADA (Average Daily Attendance)	99,375	97,867
Weighted Average Daily Attendance	146,977	149,997
CPTD Index Value	\$79,526,942,958	\$76,640,011,043
Regular Block Grant	612,150,649	602,858,171
Special Education Allotment	93,421,640	105,335,894
Career & Technology Allotment	56,387,252	63,074,439
Gifted & Talented Allotment	2,353,878	2,333,151
Compensatory Education Allotment	103,725,434	107,362,582
Bilingual Education Allotment	12,256,267	14,603,348
Dyslexia Allotment	2,334,024	2,763,992
Early Education Allotment	15,163,019	16,667,003
School Safety Allotment	1,061,210	2,453,950
Fast Growth Allotment	0	1,493,709
Teacher Incentive Allotment	36,270	136,160
College, Career or Military Readiness	6,490,000	4,589,000
Transportation Allotment	7,283,098	8,129,146
Instructional Facilities Allotment	0	962,000
Total Tier I	\$912,662,741	\$932,762,545
Less Local Share	(606,551,994)	(483,675,110)
Tier I State Aid	\$306,110,747	\$449,087,435
Tier II State Aid		
Tier II Aid First Level	48,323,688	52,054,004
Total Tier II State Aid	\$48,323,688	\$52,054,004
Other Programs:		
Other Program Funding	703,041	605,755
Total Other Programs	703,041	605,755
Total State Funding (General Fund)	355,137,476	501,747,194
TRS Match	68,670,732	70,154,158
Total State Funding	\$423,808,208	\$571,901,352

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
2024-2025 ADOPTED BUDGET**

Debt Service		
	2023-2024 Budget	2024-2025 Budget
LOCAL REVENUES		
Taxes - Current Year	\$279,047,266	\$264,413,230
Taxes - Prior Year	100,000	100,000
Penalties	1,278,803	1,411,431
Other Local Revenues	<u>3,700,000</u>	<u>3,500,000</u>
Total Local Revenues	\$284,126,069	\$269,424,661
STATE REVENUES		
Additional Homestead Exemption Hold-Harmless	<u>9,364,504</u>	<u>34,479,811</u>
Total State Revenues	\$9,364,504	\$34,479,811
FEDERAL REVENUES		
Federal Subsidy	<u>253,296</u>	<u>168,864</u>
Total Federal Revenues	\$253,296	\$168,864
TOTAL REVENUES	<u><u>\$293,743,869</u></u>	<u><u>\$304,073,336</u></u>

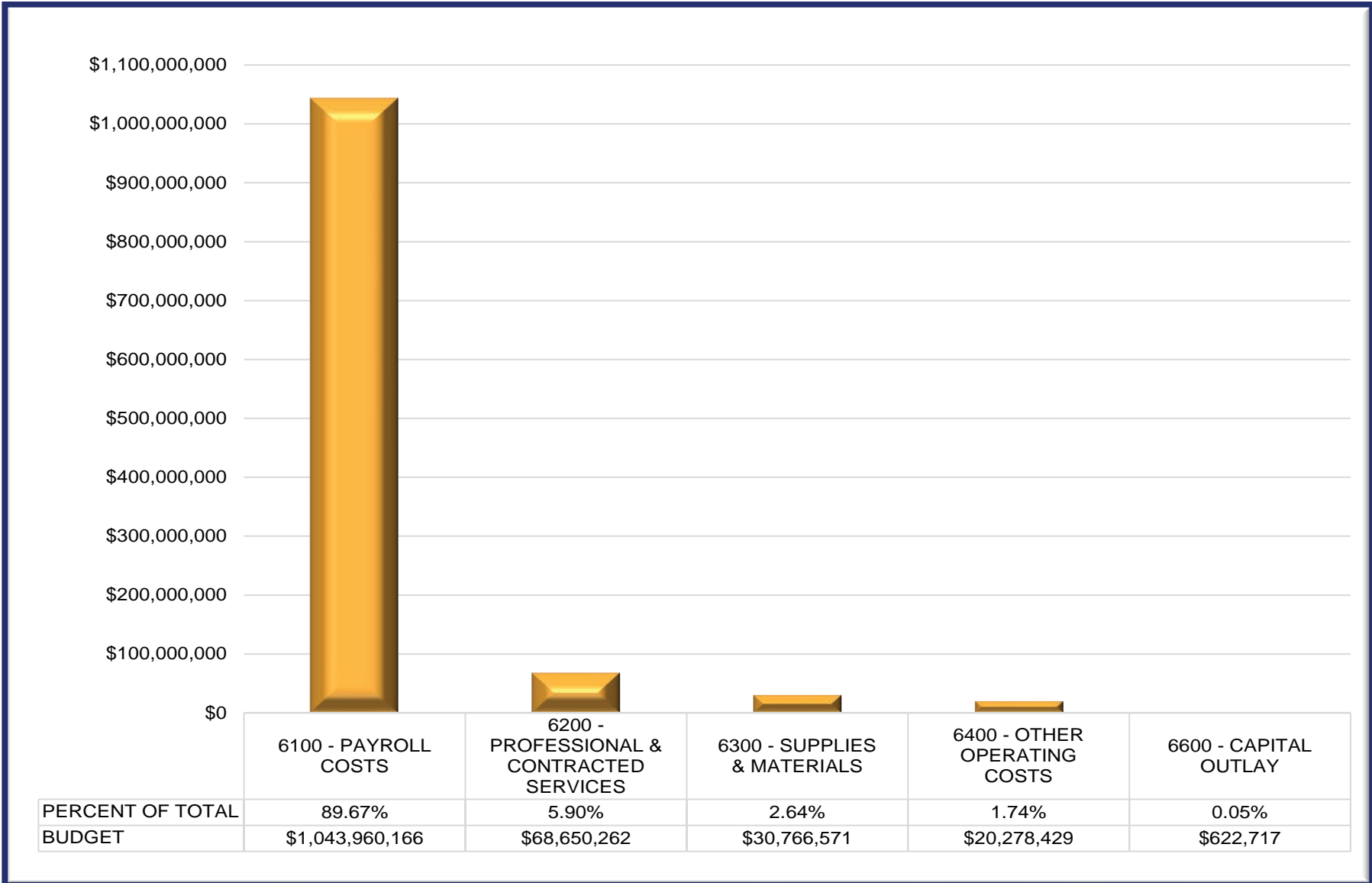
Food Service		
	2023-2024 Budget	2024-2025 Budget
LOCAL REVENUES		
Food Service Activity	\$19,105,545	\$14,418,966
Total Local Revenues	<u>\$19,105,545</u>	<u>\$14,418,966</u>
STATE REVENUES		
State Matching Funds	<u>297,647</u>	<u>332,696</u>
Total State Revenues	\$297,647	\$332,696
FEDERAL REVENUES		
School Breakfast Program	9,422,473	12,247,428
National School Lunch Program	35,788,915	40,026,239
Commodities	<u>6,075,780</u>	<u>6,639,345</u>
Total Federal Revenues	\$51,287,168	\$58,913,012
TOTAL REVENUES	<u><u>\$70,690,360</u></u>	<u><u>\$73,664,674</u></u>



EXPENDITURES



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2024-2025 ADOPTED BUDGET - EXPENDITURES GENERAL FUND



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

ALL BUDGETED FUNDS

2023-2024 AND 2024-2025 ADOPTED BUDGET

General Fund	2023-2024 Budget			2024-2025 Budget		
	Adopted	Percent	Cost Per	Adopted	Percent	Cost Per
	Budget	of Total	Student	Budget	of Total	Student
By Function						
Instruction	\$791,842,076	65.5%	\$6,669	\$764,214,912	65.6%	\$6,433
Instructional Resources & Media Services	9,379,341	0.8%	79	5,338,804	0.5%	45
Curriculum/Staff Development	13,797,655	1.2%	116	11,264,959	1.0%	95
Instructional Leadership	10,102,654	0.8%	85	9,059,411	0.8%	76
School Leadership	57,266,336	4.7%	482	64,262,743	5.5%	541
Guidance and Counseling	50,947,647	4.2%	429	48,445,444	4.2%	408
Social Work Services	1,318,356	0.1%	11	742,012	0.1%	6
Health Services	13,569,136	1.1%	114	13,557,683	1.2%	114
Student Transportation	49,751,539	4.1%	419	48,221,482	4.1%	406
Cocurricular/Extracurricular Activities	25,401,149	2.1%	214	24,255,093	2.1%	204
General Administration	21,378,784	1.8%	180	19,053,493	1.6%	160
Plant Maintenance & Operations	100,694,662	8.3%	848	92,695,713	8.0%	780
Security & Monitoring Services	15,040,779	1.3%	127	14,376,621	1.2%	121
Data Processing Services	24,632,721	2.0%	208	25,472,139	2.2%	215
Community Services	12,309,317	1.0%	104	11,051,055	0.9%	93
Debt Service	2,848,576	0.3%	24	2,627,821	0.2%	22
Facilities Acquisition and Construction	500,000	0.0%	4	487,500	0.0%	4
Payments to Fiscal Agents SSA	1,833,260	0.2%	16	1,833,260	0.2%	16
Payments to JJAEP	55,000	0.0%	0	55,000	0.0%	1
Other Intergovernmental Charges	6,462,967	0.5%	54	7,263,000	0.6%	61
Total By Function	\$1,209,131,955	100.0%	\$10,183	\$1,164,278,145	100.0%	\$9,801
By Object						
Payroll Costs	\$1,083,391,940	89.6%	\$9,125	\$1,043,960,166	89.7%	\$8,788
Professional & Contracted Services	70,032,870	5.8%	590	68,650,262	5.9%	578
Supplies & Materials	34,298,001	2.9%	289	30,766,571	2.6%	259
Other Operating Costs	20,936,412	1.7%	175	20,278,429	1.7%	171
Capital Outlay	472,732	0.0%	4	622,717	0.1%	5
Total By Object	\$1,209,131,955	100.0%	\$10,183	\$1,164,278,145	100.0%	\$9,801
By Functional Groups						
Instruction	\$815,019,072	67.4%	\$6,864	\$780,818,675	67.1%	\$6,573
Instructional Support	158,605,278	13.1%	1,336	160,322,386	13.8%	1,350
Central Administration	21,378,784	1.8%	180	19,053,493	1.6%	160
District Operations	190,119,701	15.7%	1,601	180,765,955	15.5%	1,522
Debt Service	2,848,576	0.2%	24	2,627,821	0.2%	22
Other	21,160,544	1.8%	178	20,689,815	1.8%	174
Total By Functional Groups	\$1,209,131,955	100.0%	\$10,183	\$1,164,278,145	100.0%	\$9,801
Debt Service Fund						
Debt Service - By Object & Function	\$293,743,869	100.0%	\$2,474	\$304,073,336	100.0%	\$2,560
Food Service Fund						
By Function						
Food Service	\$69,422,100	98.2%	\$585	\$72,354,589	98.2%	\$609
Plant Maintenance & Operations	1,238,260	1.8%	10	1,310,085	1.8%	11
Debt Service	30,000	0.0%	0	0	0.0%	0
Total By Function	\$70,690,360	100.0%	\$595	\$73,664,674	100.0%	\$620
By Object						
Payroll Costs	\$27,018,284	38.2%	\$227	\$26,625,844	36.2%	\$224
Professional & Contracted Services	2,518,262	3.6%	21	2,535,462	3.4%	21
Supplies & Materials	40,721,472	57.6%	343	41,431,691	56.3%	349
Other Operating Costs	432,342	0.6%	4	688,457	0.9%	6
Capital Outlay	0	0.0%	0	2,383,220	3.2%	20
Total By Object	\$70,690,360	100.0%	\$595	\$73,664,674	100.0%	\$620

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPENDITURE RECAP FOR GENERAL FUND
2024-2025 ADOPTED BUDGET**

	PAYROLL COSTS 6100	PROFESSIONAL & CONTRACTED SERVICES 6200	SUPPLIES & MATERIALS 6300	OTHER OPERATING COSTS 6400	DEBT SERVICE 6500	CAPITAL OUTLAY 6600	TOTAL 6100-6600
--	-------------------------------	--	--	---------------------------------------	------------------------------	--------------------------------	----------------------------

GENERAL FUND

10 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES

11 Instruction	\$ 751,048,626	\$ 771,198	\$ 11,229,751	\$ 1,115,337	\$ -	\$ 50,000	\$ 764,214,912
12 Instructional Resources & Media Services	4,015,034	227,746	616,756	3,500	-	475,768	5,338,804
13 Curriculum & Staff Development	9,962,706	905,704	277,066	119,483	-	-	11,264,959

20 INSTRUCTIONAL & SCHOOL LEADERSHIP

21 Instructional Leadership	8,304,526	88,638	397,078	269,169	-	-	9,059,411
23 School Leadership	63,782,754	2,418	343,197	134,374	-	-	64,262,743

30 SUPPORT SERVICES - STUDENT

31 Guidance & Counseling	46,406,907	1,655,171	287,225	96,141	-	-	48,445,444
32 Social Work Services	9,074	723,338	5,510	4,090	-	-	742,012
33 Health Services	9,629,902	3,732,112	165,072	30,597	-	-	13,557,683
34 Student Transportation	39,989,495	2,658,530	5,393,203	180,254	-	-	48,221,482
36 Cocurricular/Extracurricular Activities	13,873,751	2,598,645	3,496,160	4,286,537	-	-	24,255,093

40 ADMINISTRATIVE SUPPORT SERVICES

41 General Administration	15,468,926	1,923,661	453,215	1,207,691	-	-	19,053,493
---------------------------	------------	-----------	---------	-----------	---	---	------------

50 SUPPORT SERVICES NON-STUDENT BASED

51 Plant Maintenance & Operations	49,313,589	28,080,696	5,064,549	10,139,930	-	96,949	92,695,713
52 Security & Monitoring Services	13,149,274	469,595	666,183	91,569	-	-	14,376,621
53 Data Processing Services	12,189,966	12,823,331	355,482	103,360	-	-	25,472,139

60 ANCILLARY SERVICES

61 Community Services	6,815,636	1,556,158	2,016,124	663,137	-	-	11,051,055
-----------------------	-----------	-----------	-----------	---------	---	---	------------

70 DEBT SERVICE

71 Debt Service	-	2,627,821	-	-	-	-	2,627,821
-----------------	---	-----------	---	---	---	---	-----------

80 CAPITAL OUTLAY

81 Facilities Acquisition and Construction	-	487,500	-	-	-	-	487,500
--	---	---------	---	---	---	---	---------

90 INTERGOVERNMENTAL CHARGES

93 Payments to Fiscal Agents SSA	-	-	-	1,833,260	-	-	1,833,260
95 Payments to JJAEP	-	55,000	-	-	-	-	55,000
99 Other Intergovernmental Charges	-	7,263,000	-	-	-	-	7,263,000

TOTAL GENERAL FUND

	\$ 1,043,960,166	\$ 68,650,262	\$ 30,766,571	\$ 20,278,429	\$ -	\$ 622,717	\$ 1,164,278,145
--	------------------	---------------	---------------	---------------	------	------------	------------------

OTHER FUNDS

DEBT SERVICE FUND (599)	-	-	-	-	304,073,336	-	304,073,336
FOOD SERVICE FUND (240)	26,625,844	2,535,462	41,431,691	688,457	-	2,383,220	73,664,674

TOTAL OTHER FUNDS

	\$ 26,625,844	\$ 2,535,462	\$ 41,431,691	\$ 688,457	\$ 304,073,336	\$ 2,383,220	\$ 377,738,010
--	---------------	--------------	---------------	------------	----------------	--------------	----------------

TOTAL EXPENDITURES

	\$ 1,070,586,010	\$ 71,185,724	\$ 72,198,262	\$ 20,966,886	\$ 304,073,336	\$ 3,005,937	\$ 1,542,016,155
--	------------------	---------------	---------------	---------------	----------------	--------------	------------------

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPENDITURE RECAP BY FUNCTION
2023-2024 AND 2024-2025 ADOPTED BUDGET**

	2023-2024 BUDGET	2024-2025 BUDGET
GENERAL FUND (199)		
<i>10 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES</i>		
11 Instruction	\$791,842,076	\$764,214,912
12 Instructional Resources & Media Services	9,379,341	5,338,804
13 Curriculum & Staff Development	13,797,655	11,264,959
<i>20 INSTRUCTIONAL & SCHOOL LEADERSHIP</i>		
21 Instructional Leadership	10,102,654	9,059,411
23 School Leadership	57,266,336	64,262,743
<i>30 SUPPORT SERVICES - STUDENT</i>		
31 Guidance & Counseling	50,947,647	48,445,444
32 Social Work Services	1,318,356	742,012
33 Health Services	13,569,136	13,557,683
34 Student Transportation	49,751,539	48,221,482
36 Cocurricular/Extracurricular Activities	25,401,149	24,255,093
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>		
41 General Administration	21,378,784	19,053,493
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>		
51 Plant Maintenance & Operations	100,694,662	92,695,713
52 Security & Monitoring Services	15,040,779	14,376,621
53 Data Processing Services	24,632,721	25,472,139
<i>60 ANCILLARY SERVICES</i>		
61 Community Services	12,309,317	11,051,055
<i>70 DEBT SERVICE</i>		
71 Debt Service	2,848,576	2,627,821
<i>80 CAPITAL OUTLAY</i>		
81 Facilities Acquisition and Construction	500,000	487,500
<i>90 INTERGOVERNMENTAL CHARGES</i>		
93 Payments to Fiscal Agents SSA	1,833,260	1,833,260
95 Payments to JJAEP	55,000	55,000
99 Other Intergovernmental Charges	6,462,967	7,263,000
TOTAL GENERAL FUND	\$1,209,131,955	\$1,164,278,145
OTHER FUNDS		
DEBT SERVICE FUND (599)	293,743,869	304,073,336
FOOD SERVICE FUND (240)	70,690,360	73,664,674
TOTAL OTHER FUNDS	\$364,434,229	\$377,738,010
TOTAL EXPENDITURES	\$1,573,566,184	\$1,542,016,155

OTHER EXPENDITURE INFORMATION



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2024-2025 CAMPUS BUDGETED SUPPLY ALLOCATIONS

Elementary Schools

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

Middle Schools

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

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2024-2025 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	\$6.12	\$6.12	\$6.12
English/Language Arts	\$1.96	\$1.96	\$1.96	\$1.96
Speech/Debate	\$0.50	\$0.50	\$0.50	\$0.50
Reading/Study Skills	\$0.99	\$0.99	\$0.99	\$0.99
Foreign Language	\$0.99	\$0.99	\$0.99	\$0.99
Visual Arts	\$0.99	\$0.99	\$0.99	\$0.99
Social Studies	\$1.96	\$1.96	\$1.96	\$1.96
Math	\$1.96	\$1.96	\$1.96	\$1.96
Science	\$3.60	\$3.60	\$3.60	\$3.60
Physical Education	\$1.64	\$1.64	\$1.64	\$1.64
Business	\$1.31	\$1.31	\$1.31	\$1.31
Computer Supplies	\$5.24	\$5.24	\$5.24	\$5.24
Drama	\$0.66	\$0.66	\$0.66	\$0.66
Photography	\$0.99	\$0.99	\$0.99	\$0.99
Region IV Services	\$0.90	\$0.90	\$0.90	\$0.90
Resource Center Supplies	\$2.00	\$2.00	\$2.00	\$2.00
Administrative Supplies	\$2.62	\$2.62	\$2.62	\$2.62
At-Risk		\$1.60	\$3.27	\$4.10
Total	\$34.43	\$36.03	\$37.70	\$38.53
Per Campus Funding				
Cheerleaders	\$612			
Dance	\$328			
Health	\$328			
Journalism	\$982			
Maint/Repair-Library	\$1,650			
Newspaper	\$1,635			
Periodicals	\$11,500			
TV Production	\$913			

