

Cleburne ISD

Budget Workshop 2026-2027



2025-2026 Finance Update

Cleburne I.S.D.
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2025-2026 Budget Summary

Revenue Considerations

- HB2 Uncertainty

Expense Considerations

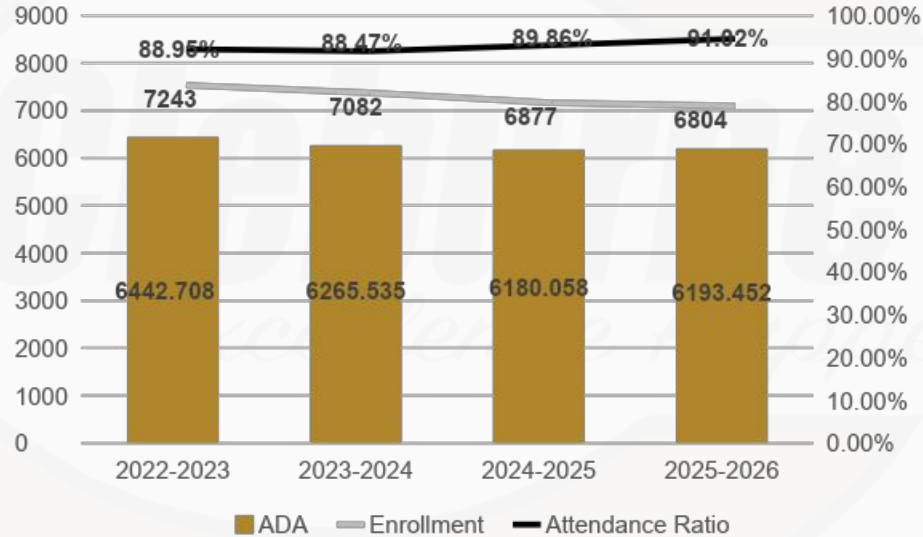
- 20% Departmental Budget Cuts
- Continuous Analysis of Positions

ADA & Enrollment History

Fiscal Year	October Snapshot Enrollment	Final ADA	ADA Attendance Ratio
2021-2022	7,068	6,243.995	88.34%
2022-2023	7,243	6,442.708	88.95%
2023-2024	7,082	6,265.535	88.47%
2024-2025	6,877	6,180.058	89.86%
2025-2026 Budget	6,870	6,252.491	91%
2025-2026 Update	6,804	6,193.542**	91.02%

**Estimate

ADA, Attendance, and Enrollment



General Fund – Revenue

	22-23 Audit Final	23-24 Audit Final	24-25 Audit Final	25-26 Amended Budget	25-26 <i>Estimate</i>
Property Taxes	\$33,224,358	\$28,190,226	\$29,605,426	\$30,602,352	\$29,926,625
Other Local	\$1,705,301	\$1,757,482	\$1,560,521	\$935,000	\$1,408,943
State Revenue	\$33,745,956	\$40,213,797	\$39,212,644	\$42,315,138	\$44,835,072
TRS On-Behalf	\$3,931,229	\$4,292,802	\$4,384,332	\$3,700,000	\$3,942,197
Federal Revenue	\$1,628,905	\$334,584	\$194,448	\$650,000	\$545,285
Subtotal	\$74,235,749	\$74,788,891	\$74,957,371	\$78,202,490	\$80,658,122
Other	\$795,935	(\$189,719)	\$4,597,125	-	\$1,934,384**
Total	\$75,031,684	\$74,599,172	\$79,554,496	\$78,202,490	\$82,592,506

**PVS Audit – Timing?

General Fund – Expenses

	22-23 Audit Final	23-24 Audit Final	24-25 Audit Final	25-26 Amended Budget	25-26 <i>Estimate</i>
Payroll	\$60,284,196	\$66,954,401	\$68,109,693	\$71,053,420	\$68,043,255
Non-payroll	\$13,133,858	\$14,043,384	\$18,493,408	\$17,425,361	\$15,270,395
Total Expenses	\$73,418,054	\$80,997,785	\$86,603,101	\$88,478,781	\$83,313,650

General Fund – Fund Balance

	22-23 Audit Final	23-24 Audit Final	24-25 Audit Final	25-26 Amended Budget	25-26 <i>Estimate</i>
Total Revenue	\$74,235,749	\$74,788,891	\$74,957,371	\$78,202,490	\$80,658,122
Total Expenses	\$73,418,054	\$80,997,785	\$86,603,101	\$88,478,781	\$83,313,650
Other Financing	\$795,935	(\$189,719)	\$4,597,125	-	\$1,934,384
Net Gain/(Loss)	\$1,613,630	(\$6,398,613)	(\$7,048,605)	(\$10,276,291)	(\$721,144)
<i>Beg Fund Balance</i>	\$34,147,490	\$35,761,120	\$29,362,507	\$22,313,902	\$22,313,902
End Fund Balance	\$35,761,120	\$29,362,507	\$22,313,902	\$12,037,611	\$21,592,758
<i>End Fund Balance w/o PVS Audit</i>					\$19,658,374

We are not alone...

SAISD proposes budget cut to trim \$19.3 million from 2026-2027 school year budget

Proposed cuts would eliminate more than 200 full-time equivalent positions, mostly affecting the district's central office

Facing \$24 million deficit, Mesquite ISD will cut staff and other budget items in coming year



Another North Texas school district announces deep budget cuts, citing lagging state funding

Keller ISD needs to reduce next year's budget by \$9.4 million while making room for a 1% pay increase for staff, the district said in a letter to parents.

KERA | By [Alexsis Jones](#), [Bill Zeeble](#)

Published December 17, 2025 at 8:47 AM CST

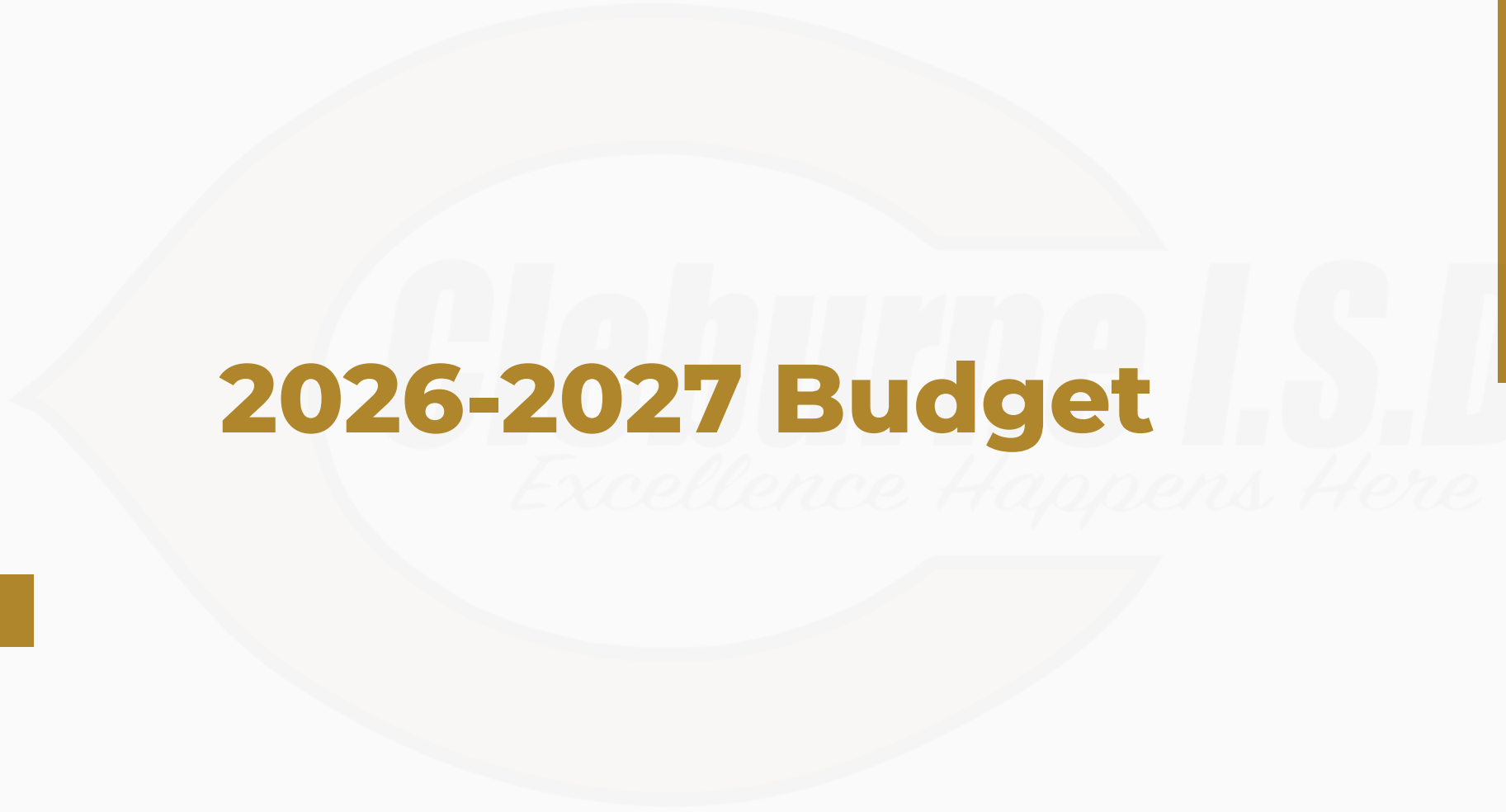


San Antonio Express-News

Facing budget shortfall, Judson ISD board eyes staff cuts, campus closures

The proposed cuts come after district voters rejected a tax rate increase that would have generated \$21 million in additional annual...

Dec 13, 2025

The background features a large, light-colored watermark of the Gleburne I.S.D. logo. The logo consists of a stylized 'G' shape that encloses the text 'Gleburne I.S.D.' and the tagline 'Excellence Happens Here'. The 'G' is composed of two main curved segments, one on the left and one on the right, meeting at the top and bottom. The text 'Gleburne I.S.D.' is in a bold, sans-serif font, and the tagline is in a smaller, italicized script font below it. The entire logo is centered on the page.

2026-2027 Budget

Budget Factors

FACTORS WE **CAN** CONTROL

- Staffing Levels
- Compensation Levels
- Campus and Department Budgets
- Property Tax Rates & Bonds
 - To an extent....

FACTORS WE **CANNOT** CONTROL

- Enrollment & Attendance
- School Funding & Legislation
- Inflation
- Insurance Premiums
- Property Tax Values

Salary & Benefits History

Fiscal Year	% Increase	Starting Teacher Salary	187 Day Teacher Increase	Other Employee Increase	Health Insurance Contribution
2021-2022	3% on midpoint	\$55,000	1,960	3% on midpoint	\$225
2022-2023	7% on midpoint	\$58,800	4,200	3% on midpoint	\$225
2023-2024	3% on midpoint	\$60,050	1,850	3% on midpoint	\$225
2024-2025	3% on midpoint	\$61,500	1,925	3% on midpoint	\$225
2025-2026	0-2 years \$1,000 3-4 years \$2,500 5+ years \$5,000	\$62,000	0-2 years \$1,000 3-4 years \$2,500 5+ years \$5,000	2% on midpoint	\$250

UEA's Comparison of Teacher Salaries in the DFW Metroplex

2026-2027 Salary Strategies

TEACHERS

- No Raises
- Step Increases Only
- % Raises
- Retention Stipends Only

ALL OTHER STAFF

- No Raises
- % Raises
- Retention Stipends Only

2026-2027 Salary Budget Proposal

TEACHERS

- Step Increases Only

Cleburne ISD
2025-2026 New Hire Guide for
Teachers
HB2 - \$62,000 starting

Years of Experience	New Hire Salary
0	\$62,000
1	\$62,500
2	\$62,975
3	\$65,075
4	\$65,475
5	\$68,375
6	\$68,675
7	\$69,075
8	\$69,611
9	\$69,911
10	\$70,211
11	\$70,511
12	\$70,811
13	\$71,111

Step 2 Teacher = \$2,100 Raise
Step 4 Teacher = \$2,900 Raise
Step 10 Teacher = \$300 Raise

ALL OTHER STAFF

- 1% Raise on Midpoint

Proposed General Fund Budget Summary

	25-26 Amended Budget	26-27 Proposed Budget	
Tax Revenue	\$30,602,352	\$28,901,455	37.20%
State Revenue	\$42,315,138	\$43,479,599	55.96%
TRS On Behalf	\$3,700,000	\$3,700,000	4.76%
Other	\$1,585,000	\$1,610,000	2.07%
Total Est. Revenue	\$78,202,490	\$77,691,054	
Payroll	\$70,953,420	\$69,902,080	80.91%
Nonpayroll	\$17,425,361	\$16,392,183	19.09%
Contingency	\$100,000	\$100,000	
Total Est. Expenditures	\$88,478,781	\$86,394,263	
Increase/(Decrease) to Fund Balance	(\$10,276,291)	(\$8,703,209)	

Assumptions:

- Tax estimates based, which is provided by CAD on 4/30. State will use Comptroller amounts that will be released in January 2027.
- State revenue is based on current year property values. No longer a lag in regards to property values used in the template to determine funding levels.
- The estimate of final ADA for 25-26 was used in determining funding for the proposed 26-27 budget.

Revenue Analysis

	25-26 Amended Budget	26-27 Proposed Budget
Tax Collections	\$30,902,352	\$29,201,455
Investment Interest	\$100,000	\$400,000
Indirect Costs	\$100,000	\$100,000
Transportation Fees	\$120,000	\$120,000
Gate Receipts	\$125,000	\$125,000
Rental	\$25,000	\$10,000
TRS On Behalf	\$3,700,000	\$3,700,000
Royalties	\$30,000	\$45,000
SHARS	\$650,000	\$350,000
Miscellaneous	\$35,000	\$50,000
After Care/Driver's Education	\$100,000	\$110,000
Total Local Revenue	\$35,887,352	\$34,211,455
Projected State Revenue	\$42,315,138	\$43,479,599
Combined State and Local Revenue	\$78,202,490	\$77,691,054
ADA Revenue	\$72,917,490	\$72,381,054
ADA Used	6,252	6,193

Property Tax Calculations

	26-27 Proposed Budget
April Estimates After Protest	\$4,005,334,931
Proposed M&O Tax Rate	\$.7363
Estimated Gross	\$29,491,281
Collection Rate	98%
Estimated Tax Collections	\$28,901,455

- State Funding Lag – Prior to HB3, the prior year property values were used in the formulas to calculate state revenues causing a one year funding lag.
- Due to HB3, there is compression of the M&O tax rate if the property values increase a certain percentage.
- M&O tax rate for 2026-2027 is an estimate calculated based on April 2026 values received from the Central Appraisal District (CAD). The District will provide data to TEA and they will calculate the actual rate in August once certified values are received from CAD in late July.

Payroll Analysis

	25-26 Amended Budget	26-27 Proposed Budget	1 Year Increase/(Reduction)
Total General Fund Budgeted Positions	\$68,181,460	\$67,130,120	(\$1,051,340)
Overtime, Extra Duty	\$1,416,960	\$1,416,960	
Substitutes	\$700,000	\$700,000	
Master Stipends	\$300,000	\$300,000	
Life Insurance	\$25,000	\$25,000	
Unemployment	\$100,000	\$100,000	
Insurance Contingency	\$230,000	\$230,000	
Total Payroll	\$70,953,420	\$69,902,080	

Includes step raises for all teachers and 1% on midpoint raises for all other employees.

Nonpayroll Analysis

1st Semester ADA 25-26 used for
campus PPA calculations

PPA:

Elementary \$115
Intermediate and Middle \$125
High School \$148

	25-26 Amended Budget	26-27 Proposed Budget
Adams Elementary	\$37,950	\$34,615
Coleman Elementary	\$43,470	\$38,985
Marti Elementary	\$43,700	\$45,195
Irving Elementary	\$41,515	\$41,745
Gerard Elementary	\$48,990	\$46,345
Cooke Elementary	\$49,680	\$46,460
Santa Fe Elementary	\$37,490	\$41,400
Smith Intermediate	\$112,750	\$117,250
Wheat Middle	\$115,625	\$112,625
Cleburne High	\$357,520	\$368,768
Team & DAEP	\$62,714	\$62,714
Athletics	\$979,875	\$979,875
Fine Arts	\$330,000	\$330,000
Curriculum and Instruction	\$1,195,700	\$1,195,700
Student Services	\$333,650	\$333,650
Special Education	\$478,933	\$547,913
CTE	\$466,100	\$466,100
Operations	\$10,041,905	\$7,895,846
Technology	\$1,246,304	\$2,226,304
Administration	\$1,401,490	\$1,460,693
Total Nonpayroll	\$17,425,361	\$16,392,183

Budget Considerations

- Property Value Study Implications
- Capital Needs
- Chromebooks

Proposed Debt Service Budget Summary

	26-27 Proposed Budget
Revenue:	
Estimated Taxable Value as of April	\$4,005,334,931
Proposed Debt Service Rate	.4544/\$100
Estimated Tax Collections	\$18,200,242
Tax Collections	\$18,200,242
Other Revenue	\$141,457
Total Estimated Revenue	\$18,341,699
Total Budgeted Expenses	(\$17,291,002)
Estimated Change in Fund Balance	\$1,050,696

Debt Service Expense Detail

Description	Function 71	Principal	Interest	Combined
\$45,655,000, Series 2026	71	\$12,280,000	\$1,996,453	\$14,276,453
\$108,975,000, Series 2016	71	-	\$1,207,150	\$1,207,150
\$63,600,000, Series 2021	71	\$150,000	\$1,651,400	\$1,801,400
Paying Agent Fees	71	-	-	\$6,000
Totals		\$12,430,000	\$4,855,003	\$17,291,003

Source: Debt Profile provided by Hilltop Securities

Proposed Child Nutrition Budget Summary

	26-27 Proposed Budget
Child Nutrition Revenue	\$4,613,250
Child Nutrition Expenses	\$5,513,316
Budgeted Increase/(Decrease)	(\$900,066)

Discussion or Comments

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