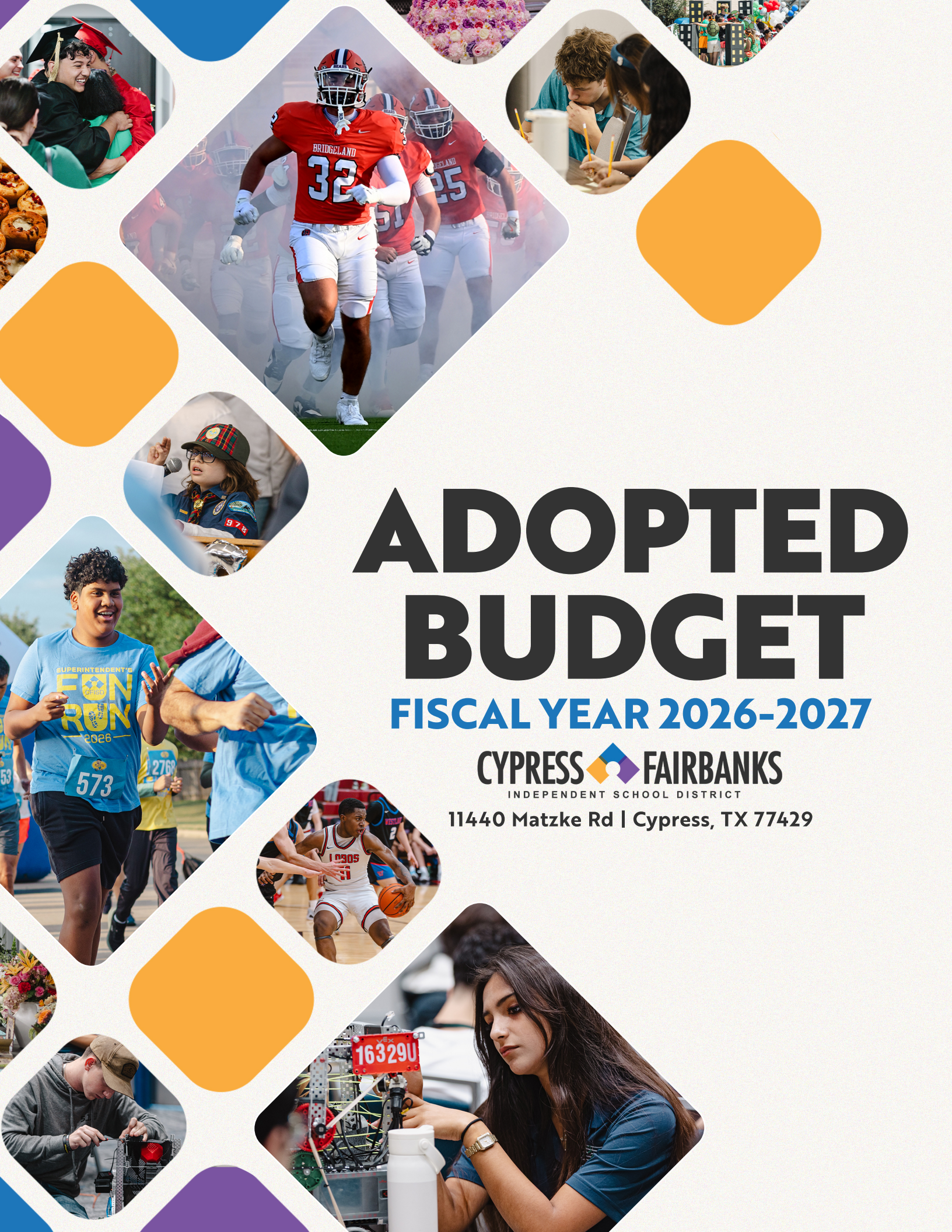




ADOPTED BUDGET

FISCAL YEAR 2026-2027

CYPRESS FAIRBANKS
INDEPENDENT SCHOOL DISTRICT

11440 Matzke Rd | Cypress, TX 77429

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GENERAL INFORMATION



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

2026-2027 BUDGET CALENDAR

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Staffing: Review staffing formula template and staffing options	Chief of Employee & Student Services	Jan/Feb 2026
Non-Staffing: Send out 2026-2027 budget packets to departments	Chief Financial Officer	1/16/2026
Staffing & Non-Staffing: Discuss budget calendar and other budget items	Cabinet	Feb 2026
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	2/9/2026
PASA provide 2026-2027 enrollment projections	Chief of Staff	2/9/2026
Submit 2025-2026 Quarterly Budget Amendments for Board approval	Chief Financial Officer	2/9/2026 (Board Meeting)
Non-Staffing: Departmental non-staffing budget forms completed and returned to Finance Office	Associates, Assistants, Directors, Coordinators & Managers	2/13/2026
Campuses receive 2026-2027 enrollment projections	Chief of Staff	2/16/2026
Budget Update with Board of Trustees	Chief Financial Officer	March, April, May (Board Work Session/Meeting)
Receive updated 2026-2027 enrollment projections	Chief of Staff	3/2/2026
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/2/2026
Staffing: Send out staffing allocations to schools	Chief of Employee & Student Services	3/6/2026
Determine tuition-based pre-K availability	Chief of Staff	3/6/2026
Review preliminary budget	Cabinet	3/16/2026
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/23/2026

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

2026-2027 BUDGET CALENDAR

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/30/2026
Staff contract recommendations approved by the Board	Chief of Employee & Student Services	4/13/2026 (Board Meeting)
Receive Harris County Appraisal District Estimated 2026 Tax Rolls	Tax Assessor/Collector	4/30/2026
Review of Preliminary 2026-2027 Budget with Board of Trustees	Chief Financial Officer	5/7/2026 (Board Work Session)
Board Budget Workshop	Superintendent, Chief Financial Officer	5/21/2026 (Special Called Board Workshop)
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2026-2027	Chief Financial Officer	no later than 6/5/2026
Conduct Public Hearing on Proposed 2026-2027 Budget	Board of Trustees	6/18/2026 (Board Work Session)
Adoption of 2026-2027 Salary Schedule and Budget	Chief Financial Officer; Chief of Employee & Student Services	6/22/2026 (Board Meeting)
Submit 2025-2026 Quarterly Budget Amendments for Board approval	Chief Financial Officer	6/22/2026 (Board Meeting)
Receive Harris County Appraisal District Certified 2026 Tax Rolls	Tax Assessor/Collector	8/31/2026
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2026-2027 at least 10 days before hearing, if needed	Tax Assessor/Collector	9/4/2026
Conduct Public Hearing on 2026-2027 proposed tax rate, if needed	Board of Trustees	9/14/2026 (Board Meeting)
Adoption of 2026-2027 Tax Rate	Chief Financial Officer	9/14/2026 (Board Meeting)

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT BUDGET GOALS 2026-2027



RETAIN AND RECRUIT
QUALITY STAFF



PRESERVE QUALITY
OF INSTRUCTION AND
SERVICES



PRIORITIZE STUDENT
AND STAFF SAFETY

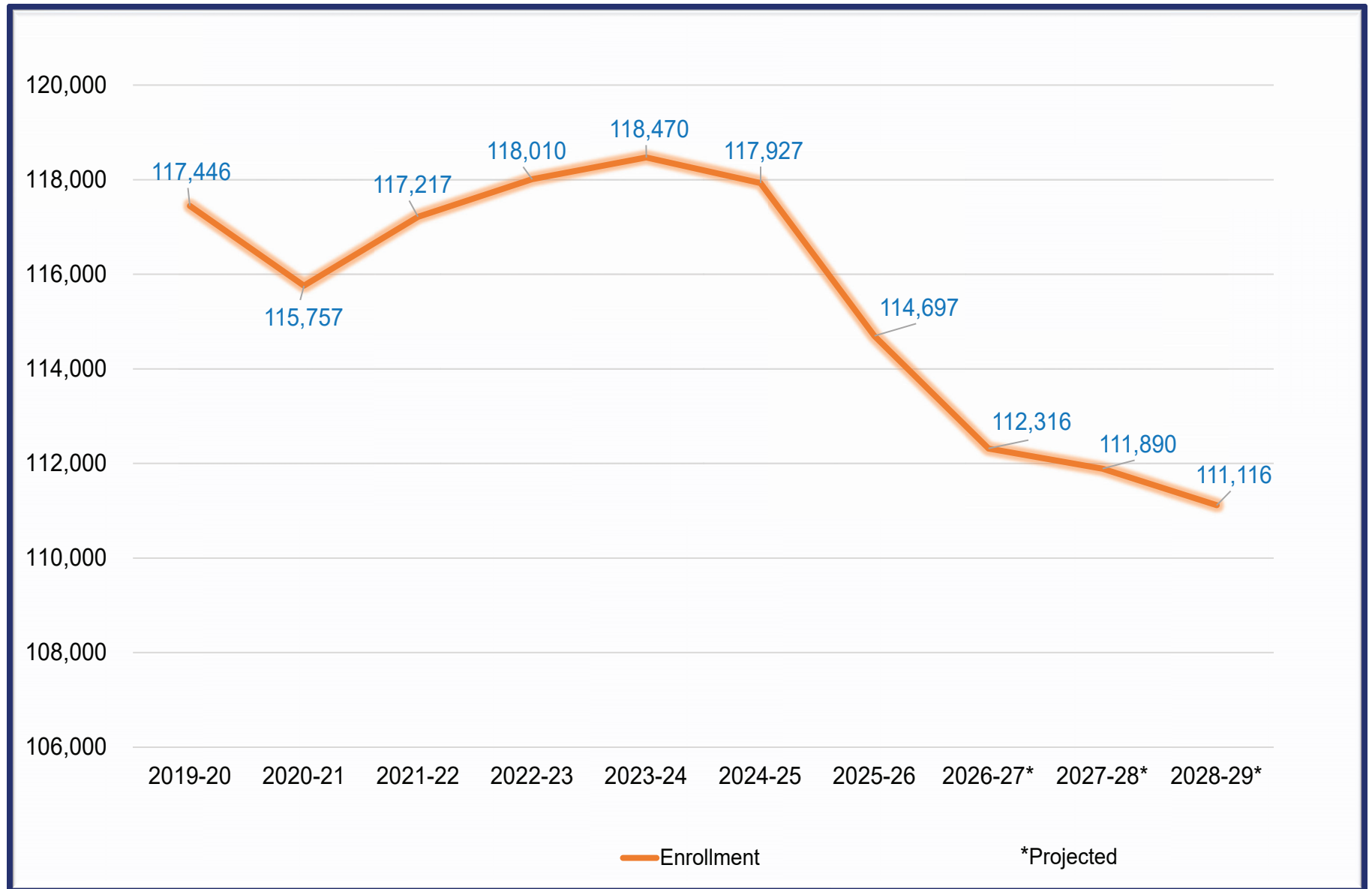


PRESERVE FINANCIAL
POSITION

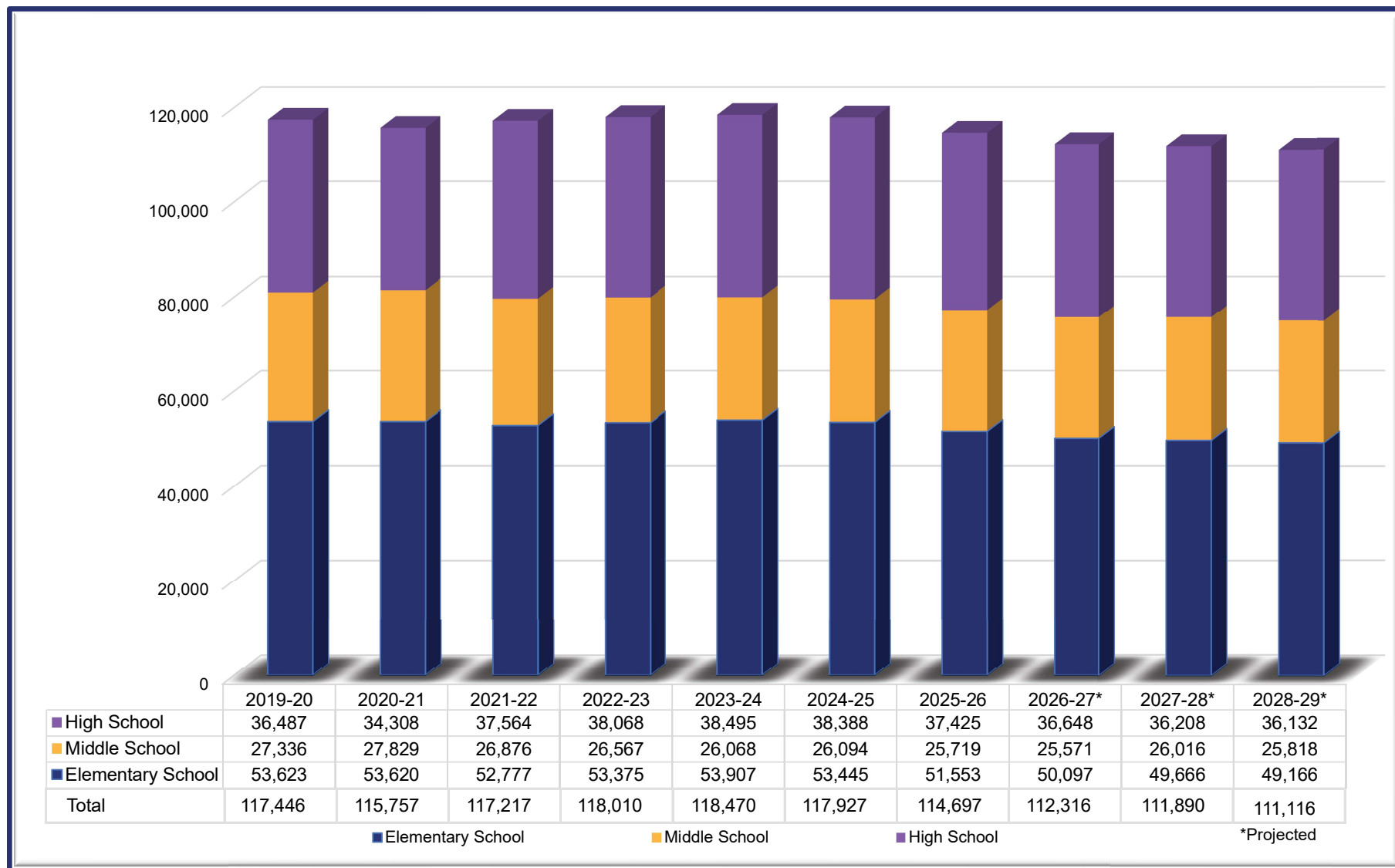
STUDENT GROWTH



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT 2019-2020 PROJECTED TO 2028-2029



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT PROJECTION BREAKDOWN BY LEVEL 2019-2020 TO 2028-2029



**ELEMENTARY SCHOOL LONG RANGE PLANNING
PROJECTED EE - 5TH GRADE STUDENTS
2026-2027 ELEMENTARY ATTENDANCE ZONES**

School	Projected Resident EE-5th Grade Students									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Adam	879	869	840	819	814	804	796	778	769	766
Andre	898	1,033	1,019	1,012	1,018	1,010	1,011	997	992	978
Ault	865	889	858	831	826	821	815	802	795	784
Bane	755	745	735	709	701	686	686	684	680	675
Bang	925	902	884	873	880	902	922	926	930	933
Birkes	884	742	710	683	658	643	641	630	622	613
Black	980	1,077	1,127	1,164	1,192	1,239	1,281	1,310	1,357	1,409
Brosnahan	1,018	966	996	977	984	978	981	975	972	963
Byrd	1,325	1,570	1,744	1,883	1,927	1,933	1,939	1,920	1,907	1,893
Copeland	897	875	853	852	822	807	798	783	774	767
Danish	813	812	803	804	807	814	819	818	817	815
Duryea	951	972	929	889	890	877	876	865	862	859
Emery	859	868	862	848	864	864	867	863	862	861
Emmott	636	554	534	526	517	524	527	524	523	520
Farney	881	882	842	831	840	835	828	813	811	810
Fiest	779	837	830	810	793	783	778	766	761	759
Francone	702	670	640	628	641	632	633	619	612	609
Frazier	537	512	490	452	430	415	418	413	406	403
Gleason	899	788	769	760	768	765	770	768	767	768
Hairgrove	834	763	763	746	739	724	737	741	743	746
Hamilton	926	813	789	795	785	790	797	792	799	818
Hancock	701	729	715	715	708	720	731	739	742	748
Hemmenway	904	930	928	919	916	918	919	904	898	892
Holbrook	693	695	701	699	711	725	736	742	743	745
Holmsley	725	728	721	734	751	746	749	745	748	752
Hoover	648	617	613	615	604	601	597	593	590	590
Horne	844	876	899	926	982	984	994	998	1,006	1,008
Jowell	510	465	442	419	439	435	449	451	457	454
Keith	966	1,050	1,093	1,091	1,103	1,145	1,195	1,231	1,251	1,251
Kirk	671	621	587	570	564	552	547	543	539	537
Lamkin	741	805	798	795	796	803	806	800	804	804
Lee	718	656	630	611	609	607	609	606	602	601
Lieder	753	749	744	751	735	725	728	724	727	727
Lowery	628	608	613	610	613	616	621	619	616	613
Matzke	921	940	937	942	956	953	961	963	961	960
McFee	832	820	782	759	747	764	769	761	759	755
McGown	1,391	1,368	1,327	1,319	1,307	1,319	1,324	1,313	1,309	1,297
Metcalf	801	826	803	784	777	791	800	802	806	805
Millsap	811	888	885	918	931	953	979	985	995	1,008
Moore	795	876	858	853	842	848	851	846	838	828
Owens	700	747	758	760	774	790	809	823	835	844
Pope	926	663	603	576	563	554	547	532	521	508
Post	693	731	711	682	663	671	674	676	683	692
Postma	876	719	707	700	701	697	700	701	708	712
Reed	755	757	747	758	736	715	710	700	694	693
Rennell	1,194	1,193	1,161	1,164	1,136	1,140	1,145	1,138	1,135	1,129
Robinson, M.	846	911	895	887	883	902	914	908	903	895
Robison, A.	1,095	1,160	1,185	1,274	1,362	1,424	1,496	1,571	1,668	1,797
Sampson	890	686	645	610	573	557	546	529	524	518
Sheridan	890	941	931	906	909	909	906	891	878	873
Swenke	759	640	609	579	551	551	549	538	533	525

School	Projected Resident EE-5th Grade Students									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Tipps	890	907	916	881	859	844	844	837	837	835
Walker	1,009	1,141	1,217	1,313	1,449	1,602	1,760	1,906	2,028	2,129
Warner	1,049	985	950	965	955	948	943	933	929	920
Wells	1,120	1,146	1,165	1,217	1,302	1,401	1,510	1,615	1,716	1,744
Willbern	785	762	715	699	689	697	703	699	702	705
Wilson	701	675	674	666	665	691	708	719	731	764
Woodard	904	825	797	768	739	742	745	740	739	741
Yeager	719	691	687	679	677	683	689	693	699	702
Totals	50,097	49,666	49,166	49,006	49,173	49,569	50,183	50,301	50,615	50,850

**SECONDARY SCHOOL LONG RANGE PLANNING
PROJECTED 6TH - 12TH GRADE STUDENTS
2026-2027 SECONDARY ATTENDANCE ZONES**

School	Projected Resident 6th-8th Grade Students									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Anthony	1,425	1,418	1,444	1,385	1,340	1,274	1,268	1,269	1,276	1,303
Aragon	1,338	1,311	1,260	1,228	1,101	1,088	1,053	1,058	1,020	1,026
Arnold	1,369	1,343	1,333	1,281	1,276	1,254	1,239	1,255	1,257	1,274
Bleyl	1,258	1,296	1,291	1,270	1,241	1,220	1,201	1,211	1,230	1,258
Campbell	974	1,143	1,201	1,184	1,094	999	950	973	1,002	1,025
Cook	1,323	1,215	1,191	1,178	1,132	1,079	985	975	979	1,005
Dean	1,144	1,223	1,247	1,207	1,166	1,135	1,083	1,055	1,047	1,062
Goodson	1,309	1,386	1,334	1,300	1,262	1,257	1,275	1,317	1,324	1,350
Hamilton	1,490	1,461	1,404	1,328	1,344	1,312	1,317	1,297	1,294	1,297
Hopper	830	901	903	874	801	761	703	711	703	726
Kahla	1,051	1,147	1,147	1,114	1,066	1,016	1,006	1,022	1,065	1,097
Labay	1,030	1,068	1,017	1,064	1,071	1,090	1,021	994	987	1,018
Rowe	1,482	1,586	1,626	1,671	1,658	1,672	1,672	1,751	1,821	1,895
Salyards	1,349	1,348	1,331	1,251	1,171	1,080	988	954	959	983
Smith	1,286	1,253	1,259	1,254	1,181	1,130	1,113	1,110	1,115	1,127
Spillane	1,480	1,418	1,373	1,294	1,291	1,223	1,218	1,199	1,240	1,298
Sprague	1,633	1,683	1,694	1,702	1,638	1,536	1,522	1,553	1,640	1,700
Thornton	1,424	1,420	1,422	1,432	1,352	1,330	1,282	1,340	1,386	1,423
Truitt	1,215	1,229	1,214	1,256	1,218	1,198	1,127	1,149	1,143	1,173
Watkins	1,161	1,167	1,127	1,136	1,146	1,157	1,127	1,130	1,165	1,217
Totals	25,571	26,016	25,818	25,409	24,549	23,811	23,150	23,323	23,653	24,257

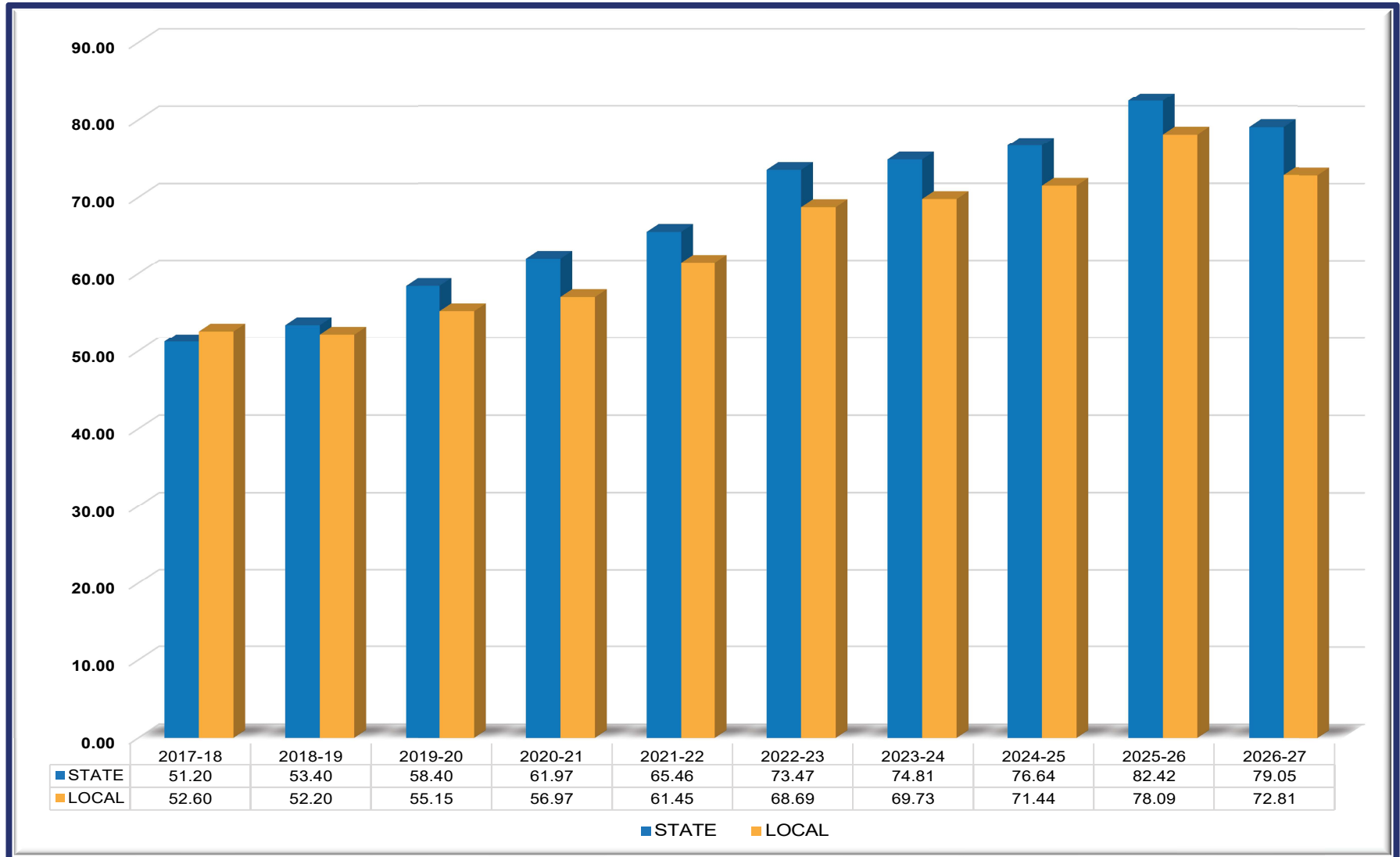
School	Projected Resident 9th-12th Grade Students									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Bridgeland	3,688	3,657	3,702	3,690	3,784	3,805	3,757	3,702	3,483	3,338
Cy-Creek	3,004	3,071	2,984	2,961	2,953	2,954	2,913	2,882	2,807	2,713
Cy-Fair	3,083	2,960	2,996	3,009	2,953	2,902	2,810	2,741	2,740	2,707
Cy-Falls	2,870	2,709	2,711	2,611	2,646	2,612	2,611	2,609	2,592	2,535
Cy-Lakes	2,911	2,791	2,666	2,606	2,547	2,474	2,488	2,439	2,375	2,386
Cy-Park	3,083	3,134	3,165	3,260	3,422	3,452	3,609	3,631	3,612	3,621
Cy-Ranch	3,318	3,422	3,594	3,632	3,645	3,615	3,427	3,337	3,153	3,009
Cy-Ridge	2,663	2,573	2,546	2,646	2,674	2,720	2,723	2,579	2,478	2,384
Cy-Springs	2,496	2,766	2,643	2,621	2,648	2,593	2,579	2,478	2,370	2,285
Cy-Woods	3,529	3,576	3,675	3,726	3,789	3,821	3,751	3,706	3,685	3,661
Jersey Village	3,005	2,828	2,795	2,805	2,780	2,815	2,791	2,694	2,587	2,465
Langham Creek	2,998	2,721	2,655	2,644	2,644	2,568	2,496	2,385	2,279	2,223
Totals	36,648	36,208	36,132	36,211	36,485	36,331	35,955	35,183	34,161	33,327

	District Totals									
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Elementary School	50,097	49,666	49,166	49,006	49,173	49,569	50,183	50,301	50,615	50,850
Middle School	25,571	26,016	25,818	25,409	24,549	23,811	23,150	23,323	23,653	24,257
High School	36,648	36,208	36,132	36,211	36,485	36,331	35,955	35,183	34,161	33,327
Totals	112,316	111,890	111,116	110,626	110,207	109,711	109,288	108,807	108,429	108,434

PROPERTY VALUE GROWTH



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

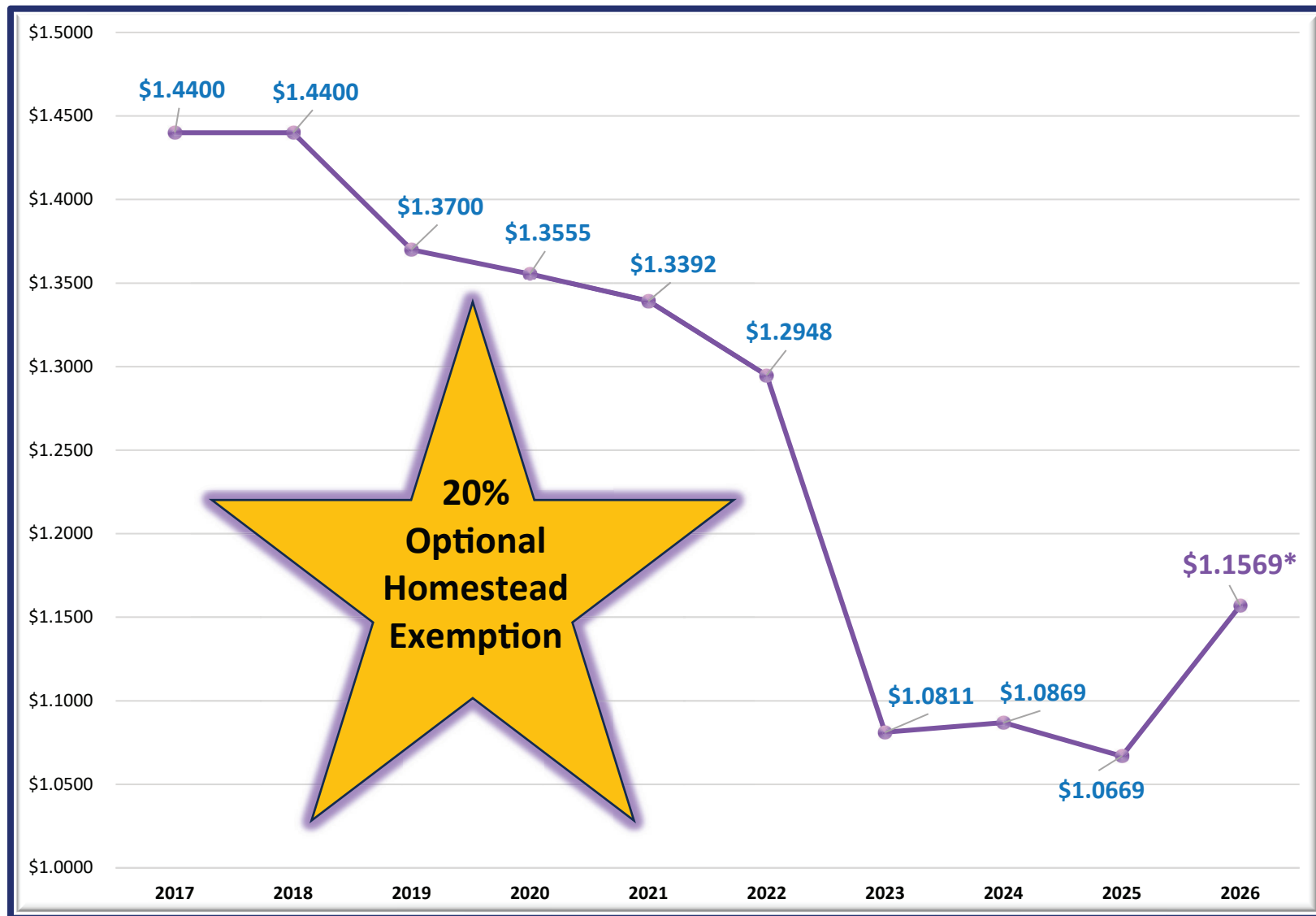


State values are used to determine state funding while local values are used to determine actual tax collections.

TAX RATE



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT HISTORY OF PROPERTY TAX RATES



* Proposed - The maximum tax rate CFISD can adopt without an election is \$1.043996. The adoption of a \$1.1569 tax rate will require a Voter Approval Tax Rate Election; thus, the Board approved an order calling an election on November 3, 2026.

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
ADOPTED TAX RATES 2026-2027**

Description	Tax Rate
Maintenance & Operations	\$0.7869
Interest & Sinking	0.3700
Total Tax Rate	<u>\$1.1569</u>

The maximum tax rate CFISD can adopt without an election is \$1.043996. The adoption of a \$1.1569 tax rate will require a Voter Approval Tax Rate Election; thus, the Board approved an order calling an election on November 3, 2026.

2026 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

Cypress-Fairbanks Independent School District

School District's Name

11440 Matzke Rd. Cypress, TX 77429

School District's Address, City, State, ZIP Code

281-664-6300

Phone (area code and number)

cfisd.net

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 with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) should 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*.

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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹

Source materials must contain data for all worksheets used.

Insert hyperlink:

Tax Rate Calculation Worksheet Support

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.

Chapter 313 and JETI agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 or JETI agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total I&S 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 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ² This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 61,325,943,225
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. ³	\$ 2,684,633,341
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 58,641,309,884
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313. A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement: \$ 0 B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement: - \$ 0 C. Subtract B from A.	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement \$ 0	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ⁴ - \$ 0	
	C. Subtract B from A.	\$ 0
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 58,641,309,884
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.	
	A. Prior year M&O tax rate: \$ 0.666900 /\$100	
	B. Prior year I&S or debt rate: \$ 0.400000 /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.	
	A. Original prior year ARB values: \$ 11,331,015,929	
	B. Prior year values resulting from final court decisions: - \$ 10,238,012,858	
	C. Prior year value loss. Subtract B from A. ⁵	\$ 1,093,003,071
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 9,308,030,293	
	B. Prior year disputed value: - \$ 2,024,766,645	
	C. Prior year undisputed value. Subtract B from A. ⁶	\$ 7,283,263,648
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 8,376,266,719
10.	Prior year M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 67,017,576,603
11.	Prior year I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 67,017,576,603
12.	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. ⁷	\$ 0
13.	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 freeport or goods-in-transit, 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.	
	A. Absolute exemptions. Use the prior year market value: \$ 42,738,622	
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ 1,579,659,207	
	C. Value loss. Add A and B. ⁸	\$ 1,622,397,829
14.	Prior year taxable value lost because the 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.	
	A. Prior year market value: \$ 6,046,990	
	B. Current year productivity or special appraised value: - \$ 614,790	
	C. Value loss. Subtract B from A. ⁹	\$ 5,432,200

⁴ Tex. Gov. Code §403.605⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 1,627,830,029
16.	Adjusted prior year M&O taxable value. Subtract Line 15 from Line 10. 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 65,389,746,574
17.	Adjusted prior year I&S taxable value. Subtract Line 15 from Line 11. 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 M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 65,389,746,574
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 436,084,219
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 261,558,986
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax 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. ¹⁰ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 11,886,453 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 6,870,334	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹¹	\$ 447,970,672
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹²	\$ 268,429,320
23.	Total current year I&S 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 25). These homesteads include homeowners age 65 or older or disabled. ¹³ A. Certified values: ¹⁴ \$ 73,474,368,253 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 - \$ 45,454,442 C. Total current year value. Subtract B from A.	\$ 73,428,913,811
24.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ 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. ¹⁶ \$ 0 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. ¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0

¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13)¹² Tex. Tax Code §26.012(13)¹³ Tex. Tax Code §§26.012 and 26.04(c-2)¹⁴ Tex. Tax Code §26.012(6)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Current year tax ceilings and new property value for Chapter 313 and JETI limitations.	
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁸	\$ 2,704,100,139
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁹	+ \$ 0
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. ²⁰	+ \$ 122,409,500
	D. Add A, B and C.	\$ 2,826,509,639
26.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ²¹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²² If completing this section, the taxing unit must include supporting documentation in Section 6. ²³ Taxing units that are not affected, enter 0.	\$ 0
27.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26. ²⁴	\$ 70,602,404,172
28a.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement.	\$ 0
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement.	- \$ 0
	C. Subtract B from A.	\$ 0
28b.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Current year I&S value of property subject to the JETI agreement. Enter the total current year appraised value of property subject to a JETI agreement.	\$ 0
	B. Current year M&O value of property subject to the JETI agreement. Enter the total current year limited value of property subject to the JETI agreement. ²⁵	- \$ 0
	C. Subtract B from A.	\$ 0
29.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	\$ 70,602,404,172
30.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 33,481,971
31.	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 tax year and be located in a new improvement.	\$ 1,456,042,864
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31.	\$ 1,489,524,835
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	\$ 69,112,879,337
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27.	\$ 69,112,879,337
35.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ 0.648172 /\$100
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	\$ 0.388392 /\$100
37.	Current year NNR total tax rate. Add Line 35 and Line 36.	\$ 1.036564 /\$100

¹⁸ Tex. Tax Code §26.012(6)(A)(i)¹⁹ Tex. Tax Code §26.012(6)(A)(iii)²⁰ Tex. Tax Code §26.012(6)(A)(iii)²¹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²² Tex. Tax Code §26.012(1-a)²³ Tex. Tax Code §26.04(d-3)²⁴ Tex. Tax Code §26.012(6)²⁵ Tex. Gov. Code §403.605

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.²⁶

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

This section calculates three components of the voter-approval tax rate:

- 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.²⁷
- Enrichment Tax Rate:**²⁸ 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 the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression.²⁹
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.³⁰ 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.³¹

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.³² 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.³³

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
38.	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. ³⁴	\$ 0.616900 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ³⁵	
	A. The district's prior year enrichment tax rate \$ 0.000000 /\$100	
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.050000 /\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³⁶	\$ 0.666900 /\$100
41.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁷ Enter debt amount: \$ 321,865,974 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 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 debt - \$ 60,898,349 D. Adjust debt: Subtract B and C from A.	\$ 260,967,625

²⁶ Tex. Tax Code §26.08(n)

²⁷ Tex. Edu. Code §48.2551(a)(3)

²⁸ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁹ Tex. Edu. Code §948.202(a-1)(2)

³⁰ Tex. Tax Code §26.012(3)

³¹ Tex. Edu. Code §45.0021(a)

³² Tex. Edu. Code §11.184(b)

³³ Tex. Edu. Code §11.184(b-1)

³⁴ Tex. Edu. Code §948.255 and 48.2551(b)(1) and (b)(2)

³⁵ Tex. Tax Code §26.08(n)(2)

³⁶ Tex. Edu. Code §45.003(d)

³⁷ Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate												
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁸	\$ 0												
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 260,967,625												
44.	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%. ³⁹ <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">A. Enter the current year anticipated collection rate certified by the collector.⁴⁰</td> <td style="width: 20%; text-align: right;">98.02</td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>B. Enter the prior year actual collection rates.</td> <td style="text-align: right;">97.87</td> <td style="text-align: right;">%</td> </tr> <tr> <td>C. Enter the 2024 actual collection rate</td> <td style="text-align: right;">97.74</td> <td style="text-align: right;">%</td> </tr> <tr> <td>D. Enter the 2023 actual collection rate.</td> <td style="text-align: right;">98.06</td> <td style="text-align: right;">%</td> </tr> </table>	A. Enter the current year anticipated collection rate certified by the collector. ⁴⁰	98.02	%	B. Enter the prior year actual collection rates.	97.87	%	C. Enter the 2024 actual collection rate	97.74	%	D. Enter the 2023 actual collection rate.	98.06	%	98.02 %
A. Enter the current year anticipated collection rate certified by the collector. ⁴⁰	98.02	%												
B. Enter the prior year actual collection rates.	97.87	%												
C. Enter the 2024 actual collection rate	97.74	%												
D. Enter the 2023 actual collection rate.	98.06	%												
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 266,239,160												
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 70,602,404,172												
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.377096 /\$100												
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. ⁴¹	\$ 1.043996 /\$100												

SECTION 3: 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.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴² The school district shall provide its tax assessor with a copy of the letter. ⁴³	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 70,602,404,172
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.000000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 1.043996 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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.⁴⁴ 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
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.066900 /\$100
54.	Prior year 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

³⁸ Tex. Tax Code §26.012(10) and 26.04(b)

³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

⁴⁰ Tex. Tax Code §26.04(b)

⁴¹ Tex. Tax Code §26.08(g)

⁴² Tex. Tax Code §26.045(d)

⁴³ Tex. Tax Code §26.045(i)

⁴⁴ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.000000 / \$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 1.043996 / \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.036564 / \$100
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. \$ 1.043996 / \$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: _____

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: 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.⁴⁵

**print
here** ➡

David Piwonka

Printed Name of School District Representative

**sign
here** ➡



School District Representative

7/28/2026

Date

The maximum tax rate CFISD can adopt without an election is \$1.043996. The adoption of a \$1.1569 tax rate will require a Voter Approval Tax Rate Election; thus, the Board approved an order calling an election on November 3, 2026.

⁴⁵ Tex. Tax Code §26.04(c)

BUDGET SUMMARY



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2026-2027 ADOPTED BUDGET**

General Fund

Revenues	\$ 1,166,074,979
Expenditures	1,246,972,629
Surplus/(Deficit)	<u>\$ (80,897,650)</u>

Debt Service Fund

Revenues	\$ 326,346,499
Expenditures	326,346,499
Surplus/(Deficit)	<u>\$ -</u>

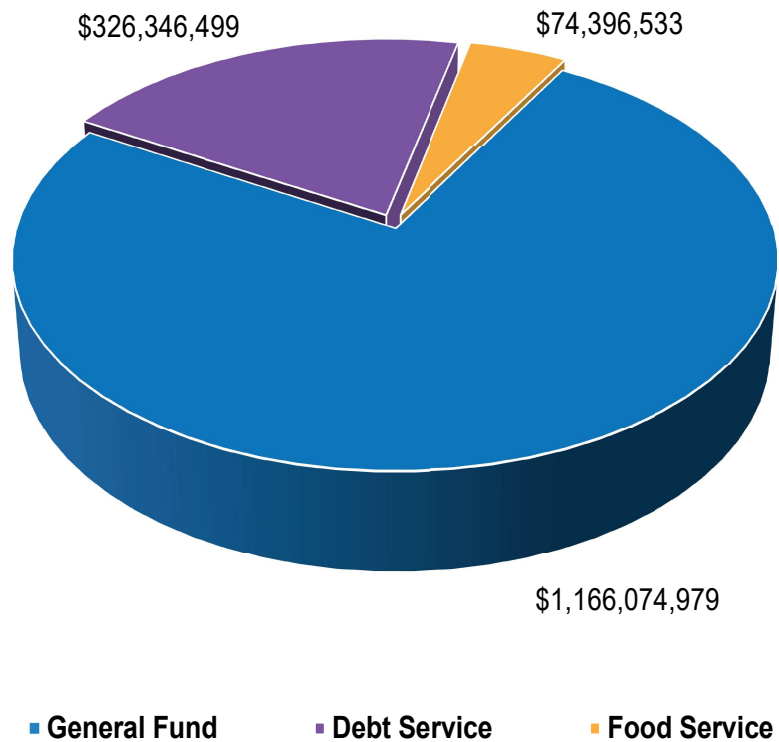
Food Service Fund

Revenues	\$ 74,396,533
Expenditures	76,947,123
Surplus/(Deficit)	<u>\$ (2,550,590)</u>

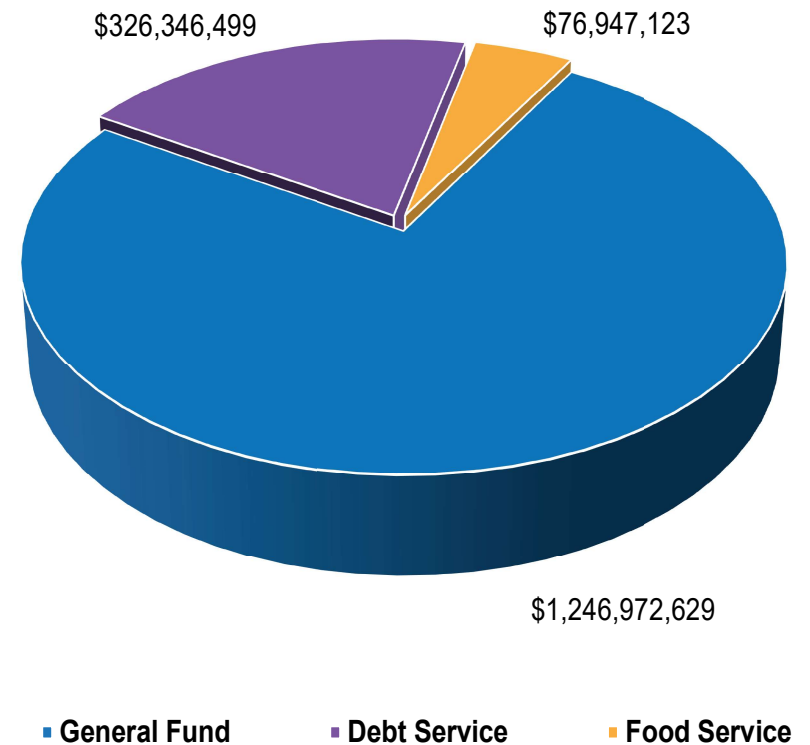
* Food Service is fully supported by federal reimbursements, paid meals and a la carte sales. No local tax dollars are used to support the food service operation.

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
REVENUES AND EXPENDITURES BY FUND
2026-2027 ADOPTED BUDGET**

REVENUES BY FUND



EXPENDITURES BY FUND



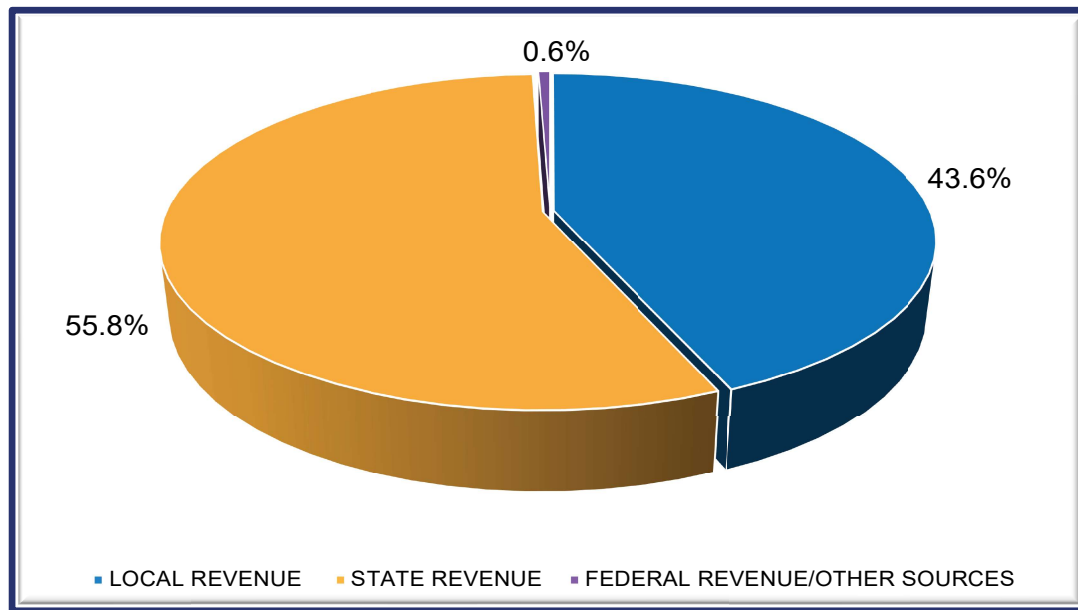
REVENUE



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

2026-2027 REVENUE BY SOURCE

GENERAL FUND



LOCAL REVENUE		% OF LOCAL REVENUE
Taxes	\$ 465,701,826	91.62%
Tuition	\$ 8,089,132	1.59%
Athletic Revenue	\$ 2,704,650	0.53%
Interest Income	\$ 24,350,000	4.79%
Property Rental (Other)	\$ 3,341,000	0.66%
Private Music Lessons	\$ 800,000	0.16%
Other Miscellaneous	\$ 3,308,277	0.65%
Total	\$ 508,294,885	100.00%

STATE REVENUE		% OF STATE REVENUE
Program Funding (Tier I)	\$ 487,138,239	74.82%
Tier II - Guaranteed Yield	\$ 49,125,370	7.55%
Other Program Funding	\$ 15,705,964	2.41%
TRS On-Behalf Match	\$ 74,110,521	11.38%
Other State Revenue	\$ 25,000,000	3.84%
Total	\$ 651,080,094	100.00%

FEDERAL REVENUE/ OTHER SOURCES		% OF FEDERAL REVENUE/OTHER SOURCES
Federal Funding	\$ 6,200,000	92.54%
Other Sources	\$ 500,000	7.46%
Total	\$ 6,700,000	100.00%

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

GENERAL FUND - REVENUE SOURCES

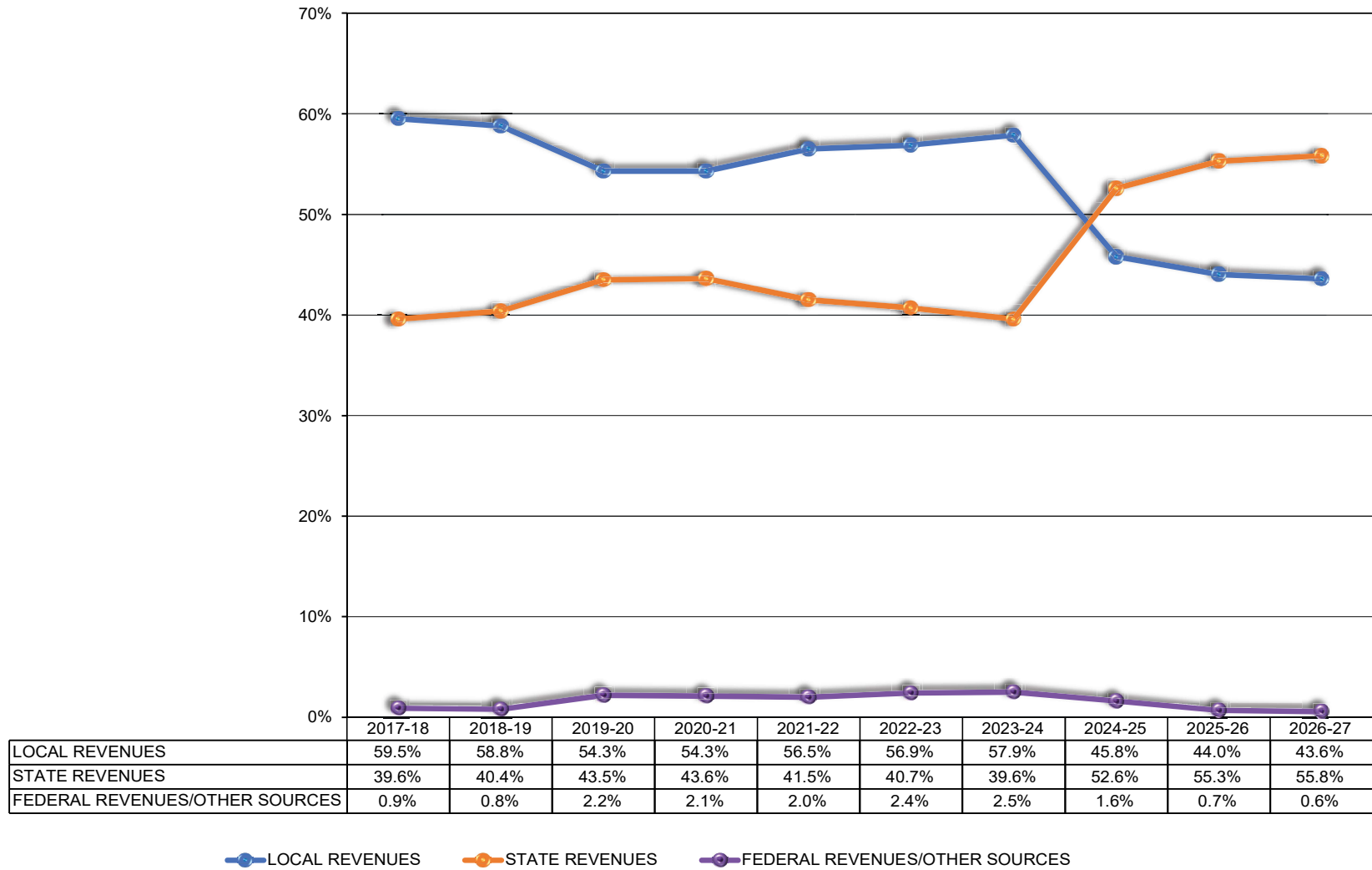
2025-2026 AND 2026-2027 ADOPTED BUDGET

	2025-2026 Budget	2026-2027 Budget
LOCAL REVENUES		
Taxes	\$480,884,490	\$465,701,826
Tuition	6,660,421	8,089,132
Athletic Revenue	2,688,500	2,704,650
Interest Income	20,350,000	24,350,000
Property Rental (Other)	3,052,500	3,341,000
Private Music Lessons	450,000	800,000
Other Miscellaneous	5,810,393	3,308,277
Total Local Revenues	\$519,896,304	\$508,294,885
STATE REVENUES		
Program Funding (Tier I)	\$990,422,944	\$974,780,812
Less: Local Fund Assignment	(497,547,072)	(487,642,573)
Tier II - Guaranteed Yield	49,565,441	49,125,370
Other Program Funding	16,698,035	15,705,964
TRS On-Behalf Match	74,911,139	74,110,521
Other State Revenue	19,000,000	25,000,000
Total State Revenues	\$653,050,487	\$651,080,094
FEDERAL REVENUES/OTHER SOURCES		
Federal Funding	\$7,500,000	\$6,200,000
Other Sources	500,000	500,000
Total Federal/Other Sources	\$8,000,000	\$6,700,000
TOTAL REVENUES	<u>\$1,180,946,791</u>	<u>\$1,166,074,979</u>
HCAD Value	\$78,094,654,558	\$72,809,719,714
Comptroller Property Tax Division	\$82,416,278,363	\$79,047,264,220

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - STATE FUNDING
2025-2026 AND 2026-2027 ADOPTED BUDGET**

	2025-2026 Budget	2026-2027 Budget
Enrollment	116,806	112,316
Total Refined ADA (Average Daily Attendance)	107,173	103,093
Special Ed. FTE (Full Time Equivalent)	4,086	4,428
Career & Technology FTE (Full Time Equivalent)	7,871	7,860
Regular ADA (Average Daily Attendance)	95,216	90,805
Weighted Average Daily Attendance	149,436	146,843
CPTD Index Value (State Certified Property Value)	\$82,416,278,363	\$79,047,264,220
Regular Block Grant	591,768,476	564,353,144
Special Education Allotment	122,705,166	130,889,811
Career & Technology Allotment	65,758,636	65,446,904
Gifted & Talented Allotment	2,258,947	2,170,991
Compensatory Education Allotment	104,167,606	99,379,133
Bilingual Education Allotment	13,521,377	13,276,066
Dyslexia Allotment	3,420,686	3,594,135
Early Education Allotment	19,450,658	17,852,157
School Safety Allotment	5,195,600	5,227,402
Fast Growth Allotment	215,006	-
Teacher Incentive Allotment	265,756	12,481,343
College, Career or Military Readiness	5,702,000	6,276,000
Transportation Allotment	8,232,774	8,124,943
Instructional Facilities Allotment	388,000	-
College Preparatory Exam Reimbursement Allotment	406,686	406,686
Industry Certification Exam Reimbursement Allotment	436,344	305,376
Teacher Retention Allotment	29,680,000	29,005,000
Support Staff Retention Allotment	4,284,728	4,086,225
Allotment for Basic Costs	12,564,498	11,905,496
Tier I	\$990,422,944	\$974,780,812
Less Local Share	(497,547,072)	(487,642,573)
Total Tier I State Aid	\$492,875,872	\$487,138,239
Tier II Aid First Level	49,565,441	49,125,370
Other Program Funding	16,698,035	15,705,964
Total State Funding (General Fund)	\$559,139,348	\$551,969,573
TRS On-Behalf Match	74,911,139	74,110,521
Other State Revenue	19,000,000	25,000,000
Total State Funding	\$653,050,487	\$651,080,094

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
2025-2026 AND 2026-2027 ADOPTED BUDGET**

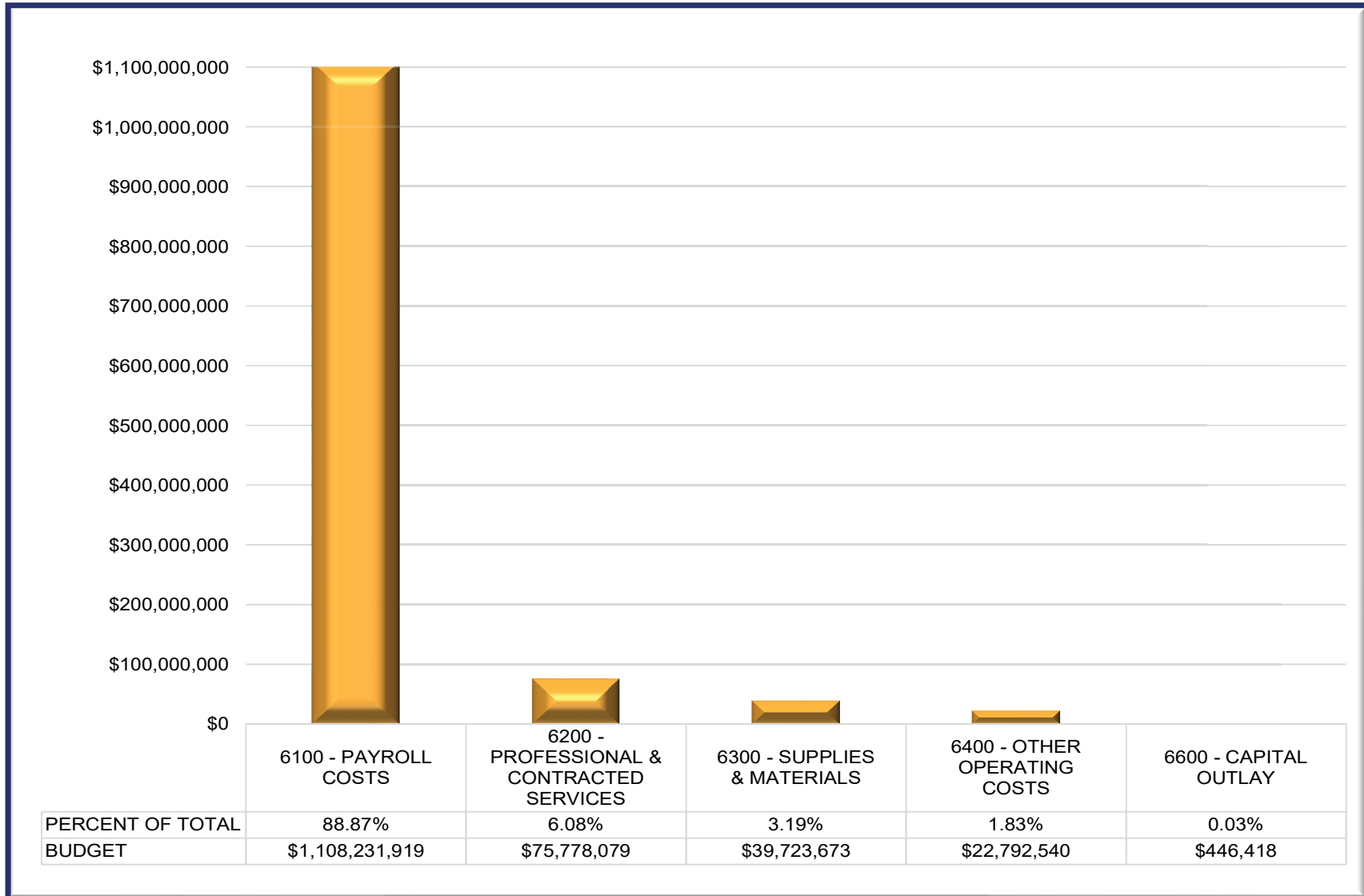
Debt Service		
	2025-2026 Budget	2026-2027 Budget
LOCAL REVENUES		
Taxes - Current Year	\$278,767,182	\$258,374,083
Taxes - Prior Year	100,000	100,000
Penalties	1,507,970	2,000,000
Other Local Revenues	3,500,000	4,910,571
Total Local Revenues	\$283,875,152	\$265,384,654
STATE REVENUES		
Additional Homestead Exemption Hold-Harmless	35,017,931	60,961,845
Total State Revenues	\$35,017,931	\$60,961,845
FEDERAL REVENUES		
Federal Subsidy	84,432	0
Total Federal Revenues	\$84,432	\$0
TOTAL REVENUES	\$318,977,515	\$326,346,499

Food Service		
	2025-2026 Budget	2026-2027 Budget
LOCAL REVENUES		
Food Service Activity	\$13,810,363	\$13,383,014
Total Local Revenues	\$13,810,363	\$13,383,014
STATE REVENUES		
State Matching Funds	337,062	321,096
Total State Revenues	\$337,062	\$321,096
FEDERAL REVENUES		
School Breakfast Program	13,340,365	13,057,283
National School Lunch Program	41,703,412	40,472,959
Commodities	6,660,414	7,162,181
Total Federal Revenues	\$61,704,191	\$60,692,423
TOTAL REVENUES	\$75,851,616	\$74,396,533

EXPENDITURES



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2026-2027 ADOPTED BUDGET - EXPENDITURES GENERAL FUND



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

ALL BUDGETED FUNDS

2025-2026 AND 2026-2027 ADOPTED BUDGET

	2025-2026 Budget			2026-2027 Budget		
	Adopted Budget	Percent of Total	Cost Per Student	Adopted Budget	Percent of Total	Cost Per Student
General Fund						
By Function						
Instruction	\$804,501,291	65.6%	\$6,888	\$814,154,657	65.3%	\$7,249
Instructional Resources & Media Services	5,270,044	0.4%	45	5,193,319	0.4%	46
Curriculum/Staff Development	10,083,466	0.8%	86	10,636,784	0.9%	95
Instructional Leadership	9,709,630	0.8%	83	12,632,552	1.0%	113
School Leadership	63,520,078	5.2%	544	69,652,258	5.6%	620
Guidance and Counseling	51,290,775	4.2%	439	42,068,750	3.4%	375
Social Work Services	788,361	0.1%	7	805,681	0.1%	7
Health Services	14,128,271	1.2%	121	14,288,302	1.1%	127
Student Transportation	58,894,837	4.8%	504	60,293,877	4.8%	537
Cocurricular/Extracurricular Activities	24,388,767	2.0%	209	27,412,934	2.2%	244
General Administration	20,485,124	1.7%	175	21,837,566	1.8%	194
Plant Maintenance & Operations	94,711,374	7.7%	811	97,938,606	7.9%	872
Security & Monitoring Services	15,433,559	1.3%	132	16,205,058	1.3%	144
Data Processing Services	29,745,307	2.4%	255	30,209,688	2.4%	269
Community Services	10,927,379	0.9%	94	11,203,422	0.9%	100
Debt Service	2,627,821	0.2%	22	2,601,543	0.2%	23
Facilities Acquisition and Construction	487,500	0.0%	4	487,500	0.0%	4
Payments to Fiscal Agents SSA	1,833,260	0.1%	16	1,833,260	0.1%	16
Payments to JJAEP	64,800	0.0%	1	64,152	0.0%	1
Other Intergovernmental Charges	7,528,000	0.6%	64	7,452,720	0.6%	66
Total By Function	\$1,226,419,644	100.0%	\$10,500	\$1,246,972,629	100.0%	\$11,102
By Object						
Payroll Costs	\$1,094,553,464	89.2%	\$9,371	\$1,108,231,919	88.9%	\$9,867
Professional & Contracted Services	73,522,327	6.0%	629	75,778,079	6.1%	675
Supplies & Materials	38,410,058	3.1%	329	39,723,673	3.2%	353
Other Operating Costs	19,410,963	1.6%	166	22,792,540	1.8%	203
Capital Outlay	522,832	0.1%	5	446,418	0.0%	4
Total By Object	\$1,226,419,644	100.0%	\$10,500	\$1,246,972,629	100.0%	\$11,102
By Functional Groups						
Instruction	\$819,854,801	66.8%	\$7,019	\$829,984,760	66.6%	\$7,390
Instructional Support	163,825,882	13.4%	1,403	166,860,477	13.4%	1,486
Central Administration	20,485,124	1.7%	175	21,837,566	1.8%	194
District Operations	198,785,077	16.2%	1,702	204,647,229	16.4%	1,822
Debt Service	2,627,821	0.2%	23	2,601,543	0.2%	23
Other	20,840,939	1.7%	178	21,041,054	1.6%	187
Total By Functional Groups	\$1,226,419,644	100.0%	\$10,500	\$1,246,972,629	100.0%	\$11,102
Debt Service Fund						
Debt Service - By Object & Function	\$318,977,515	100.0%	\$2,731	\$326,346,499	100.0%	\$2,906
Food Service Fund						
By Function						
Food Service	\$77,906,172	98.4%	\$667	\$75,615,198	98.3%	\$673
Plant Maintenance & Operations	1,266,279	1.6%	\$11	1,331,925	1.7%	12
Total By Function	\$79,172,451	100.0%	\$678	\$76,947,123	100.0%	\$685
By Object						
Payroll Costs	\$34,910,956	44.1%	\$299	\$33,520,364	43.6%	\$299
Professional & Contracted Services	2,543,962	3.2%	22	2,579,854	3.4%	23
Supplies & Materials	38,573,839	48.7%	330	37,863,016	49.2%	337
Other Operating Costs	643,694	0.8%	6	483,889	0.6%	4
Capital Outlay	2,500,000	3.2%	21	2,500,000	3.2%	22
Total By Object	\$79,172,451	100.0%	\$678	\$76,947,123	100.0%	\$685

Cost per student in 2026-27 is based on projected enrollment of 112,316
Cost per student in 2025-26 is based on projected enrollment of 116,806

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT

EXPENDITURE RECAP FOR GENERAL FUND

2026-2027 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	\$ 793,065,224	\$ 1,030,101	\$ 18,755,752	\$ 1,303,580	\$ -	\$ -	\$ 814,154,657
12 Instructional Resources & Media Services	3,927,201	224,166	591,502	4,032	-	446,418	5,193,319
13 Curriculum & Staff Development	9,325,458	922,596	263,790	124,940	-	-	10,636,784
20 INSTRUCTIONAL & SCHOOL LEADERSHIP							
21 Instructional Leadership	11,495,637	278,352	544,667	313,896	-	-	12,632,552
23 School Leadership	69,157,453	2,418	344,383	148,004	-	-	69,652,258
30 SUPPORT SERVICES - STUDENT							
31 Guidance & Counseling	40,003,639	1,631,353	268,216	165,542	-	-	42,068,750
32 Social Work Services	14,366	781,891	5,085	4,339	-	-	805,681
33 Health Services	10,379,001	3,691,864	185,365	32,072	-	-	14,288,302
34 Student Transportation	51,364,727	2,430,707	6,357,526	140,917	-	-	60,293,877
36 Cocurricular/Extracurricular Activities	14,287,321	2,916,124	4,100,689	6,108,800	-	-	27,412,934
40 ADMINISTRATIVE SUPPORT SERVICES							
41 General Administration	16,684,136	2,018,632	474,911	2,659,887	-	-	21,837,566
50 SUPPORT SERVICES NON-STUDENT BASED							
51 Plant Maintenance & Operations	53,909,873	30,230,092	4,722,363	9,076,278	-	-	97,938,606
52 Security & Monitoring Services	14,662,877	711,274	724,585	106,322	-	-	16,205,058
53 Data Processing Services	12,766,594	16,942,958	378,082	122,054	-	-	30,209,688
60 ANCILLARY SERVICES							
61 Community Services	7,188,412	1,359,636	2,006,757	648,617	-	-	11,203,422
70 DEBT SERVICE							
71 Debt Service	-	2,601,543	-	-	-	-	2,601,543
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	-	64,152	-	-	-	-	64,152
99 Other Intergovernmental Charges	-	7,452,720	-	-	-	-	7,452,720
TOTAL GENERAL FUND	\$ 1,108,231,919	\$ 75,778,079	\$ 39,723,673	\$ 22,792,540	\$ -	\$ 446,418	\$ 1,246,972,629
OTHER FUNDS							
DEBT SERVICE FUND (599)	-	-	-	-	326,346,499	-	326,346,499
FOOD SERVICE FUND (240)	33,520,364	2,579,854	37,863,016	483,889	-	2,500,000	76,947,123
TOTAL OTHER FUNDS	\$ 33,520,364	\$ 2,579,854	\$ 37,863,016	\$ 483,889	\$ 326,346,499	\$ 2,500,000	\$ 403,293,622
TOTAL EXPENDITURES	\$ 1,141,752,283	\$ 78,357,933	\$ 77,586,689	\$ 23,276,429	\$ 326,346,499	\$ 2,946,418	\$ 1,650,266,251

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPENDITURE RECAP BY FUNCTION
2025-2026 AND 2026-2027 ADOPTED BUDGET**

	2025-2026 BUDGET	2026-2027 BUDGET
GENERAL FUND (199)		
10 <i>INSTRUCTION & INSTRUCTIONAL RELATED SERVICES</i>		
11 Instruction	\$804,501,291	\$814,154,657
12 Instructional Resources & Media Services	5,270,044	5,193,319
13 Curriculum & Staff Development	10,083,466	10,636,784
20 <i>INSTRUCTIONAL & SCHOOL LEADERSHIP</i>		
21 Instructional Leadership	9,709,630	12,632,552
23 School Leadership	63,520,078	69,652,258
30 <i>SUPPORT SERVICES - STUDENT</i>		
31 Guidance & Counseling	51,290,775	42,068,750
32 Social Work Services	788,361	805,681
33 Health Services	14,128,271	14,288,302
34 Student Transportation	58,894,837	60,293,877
36 Cocurricular/Extracurricular Activities	24,388,767	27,412,934
40 <i>ADMINISTRATIVE SUPPORT SERVICES</i>		
41 General Administration	20,485,124	21,837,566
50 <i>SUPPORT SERVICES NON-STUDENT BASED</i>		
51 Plant Maintenance & Operations	94,711,374	97,938,606
52 Security & Monitoring Services	15,433,559	16,205,058
53 Data Processing Services	29,745,307	30,209,688
60 <i>ANCILLARY SERVICES</i>		
61 Community Services	10,927,379	11,203,422
70 <i>DEBT SERVICE</i>		
71 Debt Service	2,627,821	2,601,543
80 <i>CAPITAL OUTLAY</i>		
81 Facilities Acquisition and Construction	487,500	487,500
90 <i>INTERGOVERNMENTAL CHARGES</i>		
93 Payments to Fiscal Agents SSA	1,833,260	1,833,260
95 Payments to JJAEP	64,800	64,152
99 Other Intergovernmental Charges	7,528,000	7,452,720
TOTAL GENERAL FUND	\$1,226,419,644	\$1,246,972,629
OTHER FUNDS		
DEBT SERVICE FUND (599)	318,977,515	326,346,499
FOOD SERVICE FUND (240)	79,172,451	76,947,123
TOTAL OTHER FUNDS	\$398,149,966	\$403,293,622
TOTAL EXPENDITURES	\$1,624,569,610	\$1,650,266,251

OTHER EXPENDITURE INFORMATION



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2026-2027 CAMPUS BUDGETED SUPPLY ALLOCATIONS

Elementary Schools

Supply Category	Regular Education Funding Per Pupil	20% At-Risk Funding Per Pupil	30% At-Risk Funding Per Pupil	50% At-Risk Funding Per Pupil
Block	\$17.42	\$17.42	\$17.42	\$17.42
Computer Supplies	\$4.11	\$4.11	\$4.11	\$4.11
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	\$26.24	\$27.60	\$28.95	\$30.31
Per Campus Funding				
Maint/Repair-Library	\$2,400			
Periodicals	\$1,500			

Middle Schools

Supply Category	Regular Education Funding Per Pupil	20% At-Risk Funding Per Pupil	30% At-Risk Funding Per Pupil	50% At-Risk Funding Per Pupil
Block	\$5.54	\$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
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	\$27.92	\$29.22	\$30.51	\$31.81
Per Campus Funding				
Maint/Repair-Library	\$2,400			
Periodicals	\$4,000			

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2026-2027 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
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	\$33.53	\$35.13	\$36.80	\$37.63
Per Campus Funding				
Cheerleaders	\$612			
Dance	\$328			
Health	\$328			
Journalism	\$982			
Maint/Repair-Library	\$2,400			
Newspaper	\$1,635			
Periodicals	\$11,500			
TV Production	\$913			

