



ADOPTED BUDGET

FISCAL YEAR 2022-2023

**10300 Jones Road
Houston, Texas 77065**

TABLE OF CONTENTS

2022-2023

GENERAL INFORMATION.....	1
STUDENT GROWTH.....	6
PROPERTY VALUE GROWTH.....	12
BUDGET SUMMARY.....	15
REVENUE.....	18
EXPENDITURES.....	24
OTHER EXPENDITURE INFORMATION.....	29

GENERAL INFORMATION



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 BUDGET CALENDAR**

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Staffing: Review staffing formula template and staffing options	Chief of Employee & Student Services	Jan/Feb 2022
Non-Staffing: Send out 2022-2023 budget packets to departments	Chief Financial Officer	1/11/2022
Staffing & Non-Staffing: Discuss budget calendar and other budget items	Cabinet	Feb 2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	2/7/2022
Non-Staffing: Departmental non-staffing budget forms completed and returned to Finance Office	Associates, Assistants, Directors, Coordinators & Managers	2/11/2022
Submit 2021-2022 Quarterly Budget Amendments for Board approval	Chief Financial Officer	2/14/2022 (Board Meeting)
Receive 2022-2023 enrollment projections	Chief of Staff	3/2/2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/7/2022
Review preliminary budget	Cabinet	3/21/2022
Staffing: Send out staffing allocations to schools	Chief of Employee & Student Services	3/22/2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	3/28/2022
Staffing & Non-Staffing: Discuss revenue forecasts, overall financial condition, compensation and other budget items	Chief Financial Officer	4/11/2022
Receive Harris County Appraisal District Estimated 2022 Tax Rolls	Tax Assessor/Collector	4/29/2022
Review of preliminary budget with Board of Trustees	Chief Financial Officer	5/9/2022 (Board Meeting)
Staff contract recommendations approved by the Board	Chief of Employee & Student Services	5/9/2022 (Board Meeting)

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 BUDGET CALENDAR**

ACTIVITY	PERSON(S) RESPONSIBLE	COMPLETION DATE
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2022-2023	Chief Financial Officer	No later than 6/3/2022
Conduct Public Hearing on Proposed 2022-2023 Budget	Board of Trustees	6/13/2022 (Board Meeting)
Adoption of 2022-2023 Salary Schedule and/or Budget	Chief Financial Officer; Chief of Employee & Student Services	6/13/2022 (Board Meeting)
Submit 2021-2022 Quarterly Budget Amendments for Board approval	Chief Financial Officer	6/13/2022 (Board Meeting)
Receive Harris County Appraisal District Certified 2022 Tax Rolls	Tax Assessor/Collector	8/31/2022
Calculation of rollback tax rate; schedules of fund balances	Tax Assessor/Collector	9/1/2022
Publish "Notice of Meeting to Discuss Budget and Proposed Tax Rate" for 2022-2023 at least 10 days before hearing, if needed	Tax Assessor/Collector	9/22/2022
Conduct Public Hearing on 2022-2023 proposed tax rate, if needed	Board of Trustees	10/6/2022 (Board Committee of the Whole)
Adoption of 2022-2023 Tax Rate	Chief Financial Officer	10/10/2022 (Board Meeting)

BUDGET GOALS



PRESERVE
QUALITY OF
INSTRUCTION
AND SERVICES



RETAIN AND
RECRUIT
QUALITY STAFF



PRIORITIZE
STUDENT AND
STAFF SAFETY



PROTECT DISTRICT'S
OPERATIONAL
INFRASTRUCTURE

FACTORS INFLUENCING BUDGET PROCESS

**STUDENT
ENROLLMENT &
ATTENDANCE**

**COVID-19
PANDEMIC**

**AVAILABLE
FEDERAL
FUNDING**

**RECRUITMENT &
RETENTION**

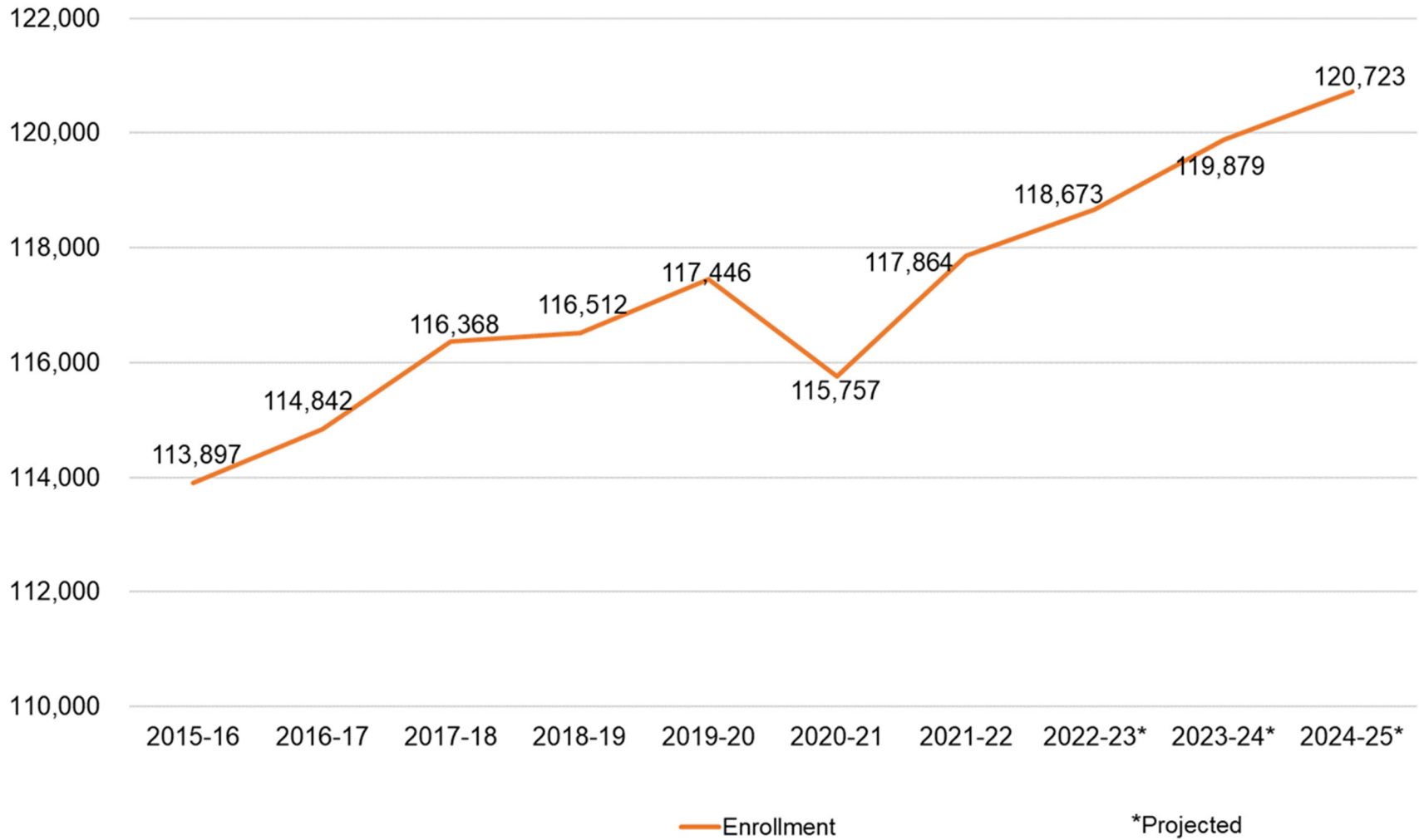
**INCREASE IN
PROPERTY
VALUES**

INFLATION

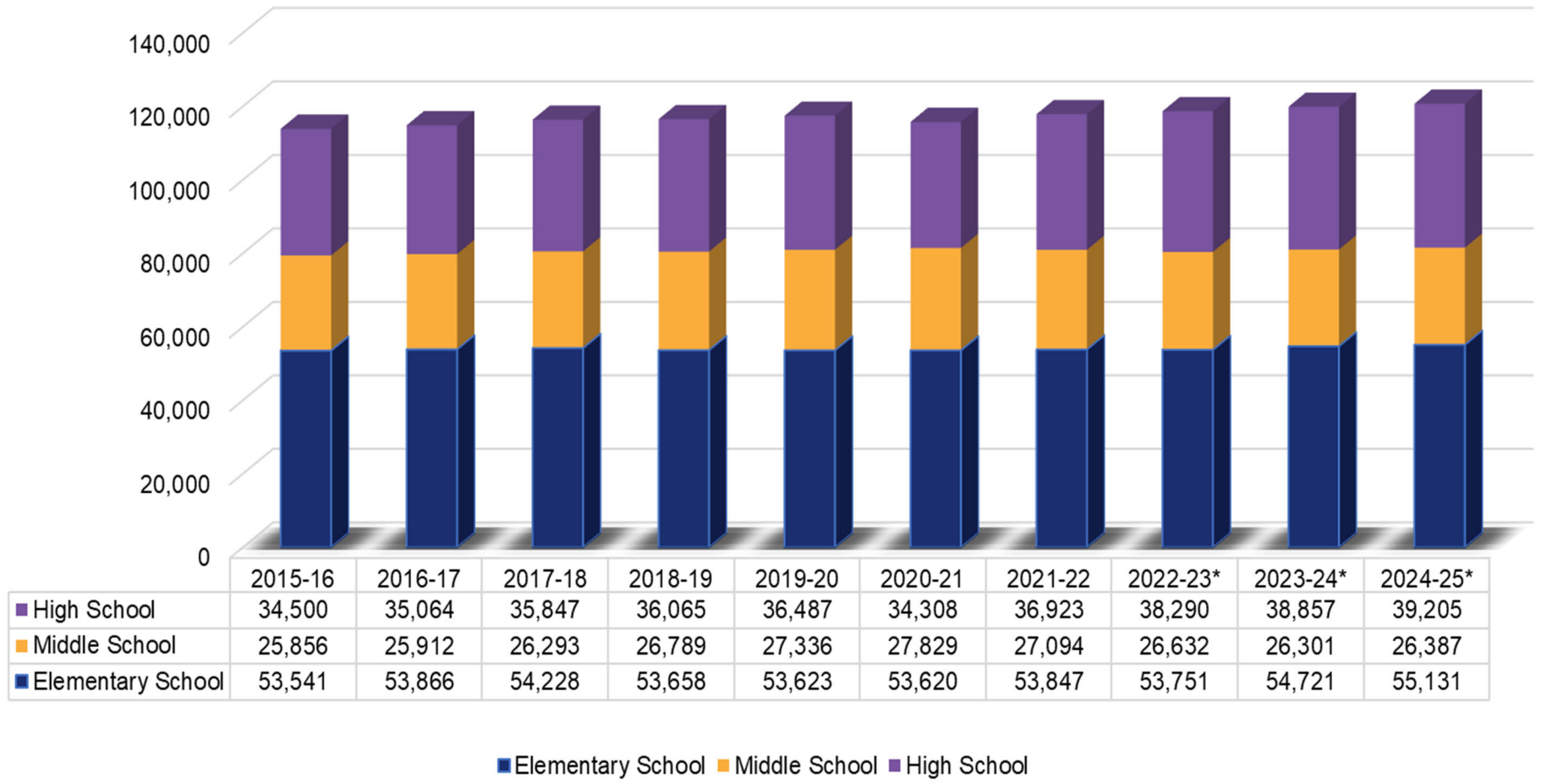
STUDENT GROWTH



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT 2015-2016 PROJECTED TO 2024-2025



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT ENROLLMENT PROJECTION BREAKDOWN BY LEVEL (2015-2016 TO 2024-2025)



*Projected

**ELEMENTARY SCHOOL LONG RANGE PLANNING
PROJECTED EE - 5TH GRADE STUDENTS
2022-2023 ELEMENTARY ATTENDANCE ZONES**

School	Projected Resident EE-5th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Adam	811	787	766	760	742	741	736	738	743	755
Andre	1,011	986	973	962	945	913	889	873	857	848
Ault	986	1,103	1,135	1,195	1,220	1,272	1,340	1,446	1,550	1,654
Bane	761	768	768	756	763	732	703	682	667	658
Bang	955	955	975	983	1,001	980	961	943	928	918
Birkes	1,077	1,003	1,003	991	973	949	928	908	890	879
Black	1,163	1,198	1,220	1,223	1,260	1,306	1,344	1,382	1,426	1,462
Copeland	923	839	814	772	720	683	654	630	609	593
Danish	978	1,012	1,035	1,048	1,066	1,053	1,038	1,026	1,017	1,012
Duryea	795	754	731	715	710	686	663	645	633	628
Emery	1,075	1,058	1,063	1,065	1,062	1,035	1,025	1,013	1,001	994
Emmott	675	667	656	637	592	560	529	503	485	474
Farney	912	928	906	863	814	772	738	707	684	671
Fiest	870	903	885	870	844	806	773	748	727	712
Francone	790	782	740	716	687	674	667	662	658	659
Frazier	607	612	591	559	536	531	525	521	518	518
Gleason	893	858	869	863	850	843	836	830	825	820
Hairgrove	745	774	779	787	812	809	802	798	790	784
Hamilton	1,103	1,093	1,119	1,128	1,129	1,142	1,150	1,160	1,173	1,192
Hancock	1,014	1,135	1,173	1,218	1,243	1,252	1,254	1,249	1,239	1,233
Hemmenway	1,142	1,201	1,226	1,237	1,252	1,246	1,226	1,203	1,184	1,172
Holbrook	944	1,001	1,036	1,054	1,072	1,090	1,089	1,080	1,070	1,068
Holmsley	851	845	854	831	811	780	753	730	712	700
Hoover	853	819	808	793	777	756	740	729	720	715
Horne	898	932	954	975	1,001	983	965	948	940	939
Jowell	639	680	672	655	637	612	595	579	566	558
Keith	1,135	1,091	1,096	1,068	1,013	982	957	933	912	900
Kirk	909	868	850	856	850	824	795	776	765	762
Lamkin	899	918	904	869	845	823	798	776	762	755
Lee	811	807	807	776	763	756	736	720	706	698
Lieder	855	796	794	774	726	695	659	631	610	596
Lowery	887	968	968	979	975	939	923	905	893	887
Matzke	1,008	1,047	1,041	1,046	1,042	1,015	994	973	962	954
McFee	997	1,008	974	971	957	924	898	872	850	834
McGown	1,019	1,149	1,247	1,332	1,370	1,377	1,372	1,364	1,360	1,360
Metcalf	658	654	647	614	586	559	539	518	504	494
Millsap	850	879	887	874	830	807	783	764	752	750
Moore	1,004	1,026	1,023	1,038	1,033	1,034	1,034	1,028	1,016	1,005
Owens	784	826	852	843	848	857	861	867	873	882
Pope	1,013	965	938	904	890	874	859	845	832	825
Post	876	848	839	838	835	837	850	863	872	882
Postma	1,210	1,237	1,253	1,249	1,228	1,210	1,198	1,187	1,180	1,176
Reed	823	799	738	683	625	573	535	504	479	461
Rennell	1,285	1,319	1,356	1,382	1,384	1,405	1,410	1,412	1,403	1,391
Robinson, M.	1,324	1,399	1,445	1,453	1,470	1,458	1,445	1,432	1,404	1,387
Robinson, A.	881	876	850	825	770	745	729	717	715	721
Sampson	854	808	788	760	730	710	689	672	656	643
Sheridan	1,314	1,335	1,348	1,313	1,288	1,281	1,274	1,265	1,258	1,259
Swenke	961	912	851	804	728	677	638	606	579	558
Tipps	980	1,001	984	947	908	866	842	820	805	796
Walker	1,074	1,364	1,648	1,934	2,235	2,567	2,838	3,076	3,275	3,429
Warner	1,165	1,185	1,167	1,141	1,096	1,069	1,045	1,024	1,004	988

School	Projected Resident EE-5th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Wells	1,163	1,355	1,568	1,801	1,992	2,106	2,195	2,256	2,317	2,373
Willbern	899	875	885	863	871	873	857	843	831	823
Wilson	712	779	759	754	725	685	660	644	639	641
Woodard	1,071	1,065	1,035	1,004	958	933	911	894	877	863
Yeager	859	869	838	834	814	798	790	783	778	782
Totals	53,751	54,721	55,131	55,185	54,904	54,465	54,037	53,703	53,481	53,491

**SECONDARY SCHOOL LONG RANGE PLANNING
PROJECTED 6TH - 12TH GRADE STUDENTS
2022-2023 SECONDARY ATTENDANCE ZONES**

School	Projected Resident 6th-8th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Anthony	1,348	1,331	1,362	1,439	1,502	1,539	1,536	1,509	1,491	1,458
Aragon	1,540	1,445	1,390	1,392	1,401	1,415	1,395	1,339	1,282	1,236
Arnold	1,433	1,371	1,384	1,361	1,398	1,410	1,417	1,404	1,379	1,329
Bleyl	1,505	1,585	1,602	1,557	1,599	1,622	1,656	1,669	1,633	1,599
Campbell	1,057	1,220	1,226	1,235	1,194	1,196	1,180	1,173	1,163	1,127
Cook	1,378	1,309	1,254	1,245	1,246	1,280	1,277	1,263	1,257	1,242
Dean	1,284	1,260	1,220	1,218	1,193	1,218	1,245	1,268	1,255	1,206
Goodson	1,411	1,307	1,259	1,295	1,331	1,386	1,350	1,353	1,347	1,332
Hamilton	1,511	1,477	1,498	1,517	1,563	1,571	1,597	1,580	1,585	1,565
Hopper	980	999	1,005	1,023	1,033	1,015	1,009	989	960	919
Kahla	1,250	1,303	1,306	1,322	1,314	1,332	1,318	1,301	1,235	1,177
Labay	1,208	1,147	1,109	1,117	1,141	1,177	1,185	1,200	1,189	1,162
Rowe	1,257	1,241	1,284	1,429	1,534	1,736	1,890	2,051	2,156	2,211
Salyards	1,482	1,413	1,444	1,384	1,455	1,444	1,486	1,438	1,440	1,433
Smith	2,035	2,147	2,357	2,534	2,689	2,721	2,768	2,792	2,825	2,818
Spillane	1,511	1,343	1,322	1,285	1,355	1,301	1,262	1,166	1,132	1,088
Thornton	1,515	1,540	1,537	1,568	1,572	1,588	1,592	1,596	1,558	1,503
Truitt	1,414	1,367	1,392	1,412	1,401	1,408	1,416	1,469	1,435	1,375
Watkins	1,513	1,496	1,436	1,366	1,375	1,425	1,450	1,440	1,416	1,368
Totals	26,632	26,301	26,387	26,699	27,296	27,784	28,029	28,000	27,738	27,148

School	Projected Resident 9th-12th Grade Students									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Bridgeland	3,574	3,725	3,858	4,027	4,212	4,380	4,519	4,702	4,856	4,920
Cy-Creek	3,358	3,637	3,681	3,711	3,602	3,706	3,666	3,630	3,689	3,635
Cy-Fair	3,448	3,226	3,195	3,141	3,059	3,009	3,080	3,134	3,188	3,234
Cy-Falls	2,847	2,847	2,828	2,748	2,662	2,588	2,602	2,547	2,640	2,673
Cy-Lakes	3,335	3,542	3,595	3,534	3,421	3,342	3,282	3,280	3,300	3,317
Cy-Park	3,020	3,077	3,251	3,288	3,459	3,504	3,642	3,769	3,925	4,129
Cy-Ranch	3,624	3,708	3,753	3,760	3,727	3,716	3,734	3,782	3,746	3,673
Cy-Ridge	2,940	2,925	2,927	2,870	2,939	2,874	2,949	2,958	2,984	3,088
Cy-Springs	2,748	3,048	3,049	2,958	2,946	2,933	2,925	2,975	3,016	3,003
Cy-Woods	3,216	3,158	3,116	3,058	2,905	2,798	2,838	2,853	2,899	2,903
Jersey Village	3,393	3,413	3,359	3,225	3,096	2,938	2,878	2,866	2,805	2,822
Langham Creek	2,787	2,551	2,593	2,468	2,418	2,351	2,313	2,341	2,364	2,361
Totals	38,290	38,857	39,205	38,788	38,446	38,139	38,428	38,837	39,412	39,758

	District Totals									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Elementary School	53,751	54,721	55,131	55,185	54,904	54,465	54,037	53,703	53,481	53,491
Middle School	26,632	26,301	26,387	26,699	27,296	27,784	28,029	28,000	27,738	27,148
High School	38,290	38,857	39,205	38,788	38,446	38,139	38,428	38,837	39,412	39,758
Totals	118,673	119,879	120,723	120,672	120,646	120,388	120,494	120,540	120,631	120,397

PROPERTY VALUE GROWTH



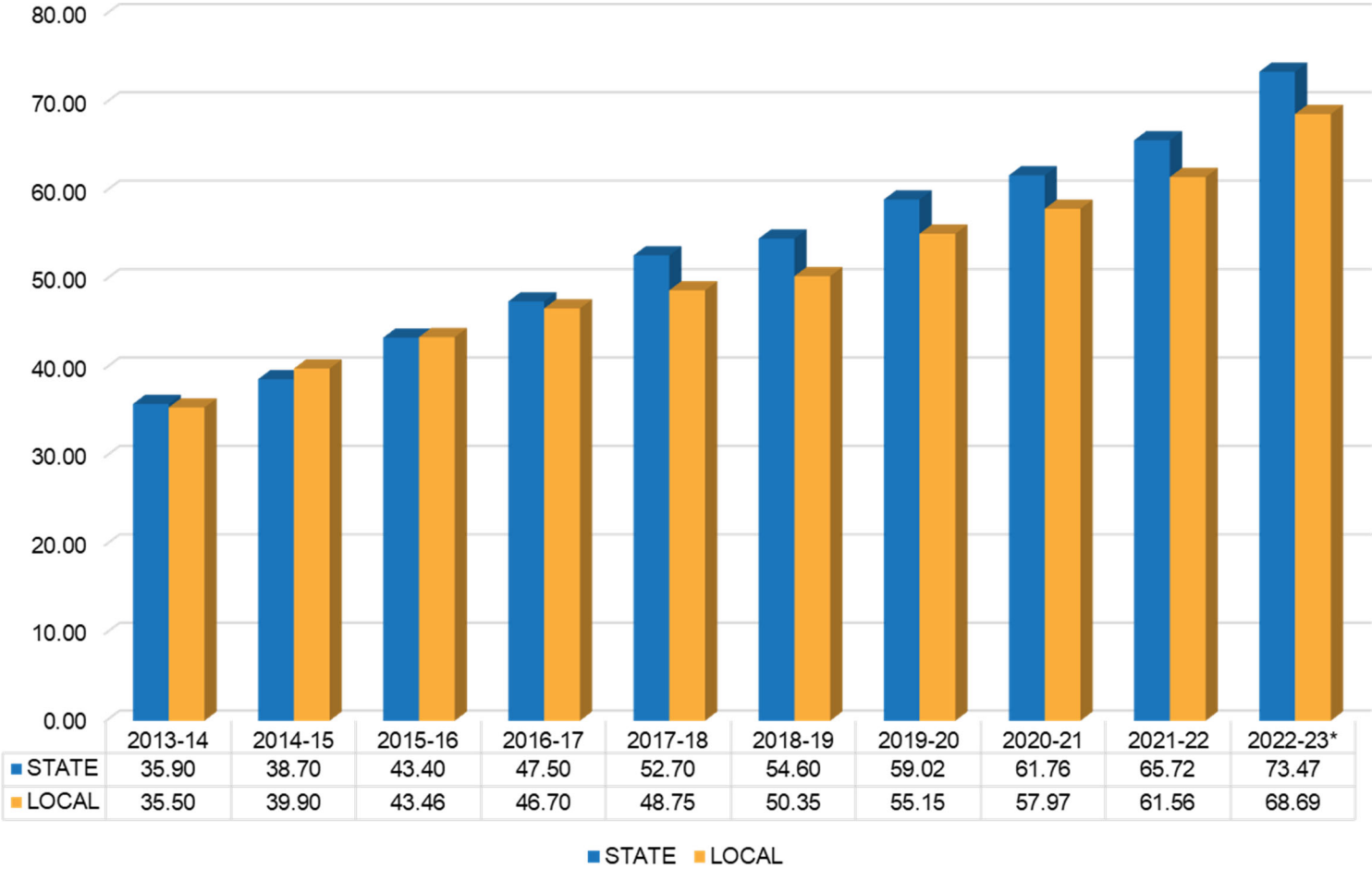
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
NET TAXABLE VALUE
2013-2014 TO 2022-2023
(VALUE IN BILLIONS)**



Growth in property values help to minimize the I&S tax rate; however, property growth reduces state funding in the General Fund proportionately.

*Projected

CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT HISTORICAL PROPERTY TAX VALUES 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.

*Projected

BUDGET SUMMARY



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
BUDGET SUMMARY BY FUND
2022-2023 ADOPTED BUDGET**

General Fund

Revenues	\$ 1,057,997,339
Expenditures	<u>1,167,002,635</u>
Surplus/(Deficit)	<u><u>\$ (109,005,296)</u></u>

Debt Service Fund

Revenues	\$ 263,334,941
Expenditures	<u>263,334,941</u>
Surplus/(Deficit)	<u><u>\$ -</u></u>

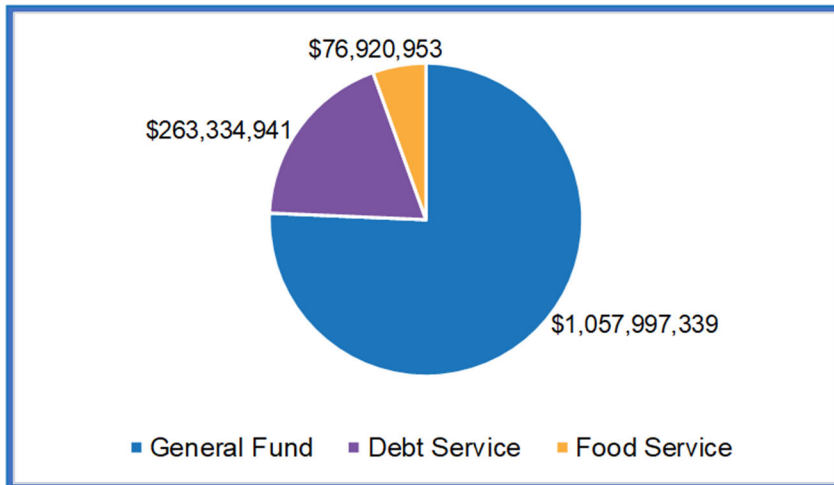
Food Service Fund

Revenues	\$ 76,920,953
Expenditures	<u>76,920,953</u>
Surplus/(Deficit)	<u><u>\$ -</u></u>

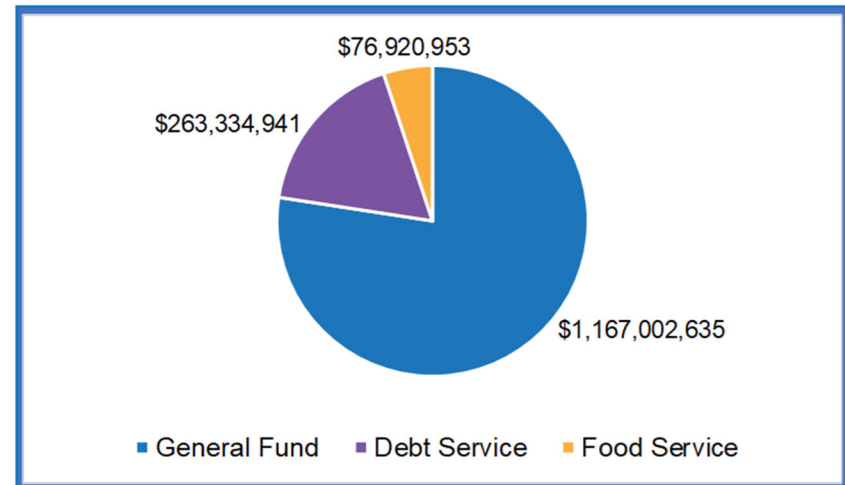
* Food Service is fully supported by federal reimbursements, paid meals and a la carte sales. No local tax dollars are used to support the food service operation.

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
REVENUES AND EXPENDITURES BY FUND
2022-2023 ADOPTED BUDGET**

REVENUES BY FUND



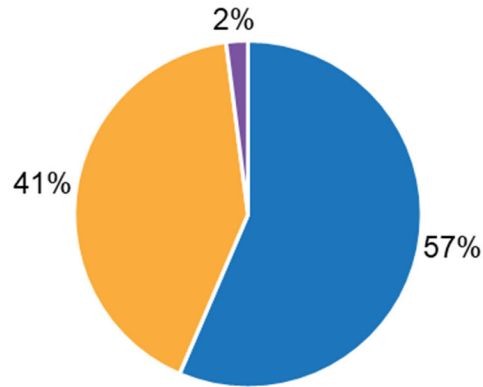
EXPENDITURES BY FUND



REVENUE



CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT 2022-2023 REVENUE BY SOURCE GENERAL FUND



■ LOCAL REVENUE ■ STATE REVENUE ■ FEDERAL REVENUE/OTHER SOURCES

LOCAL REVENUE		% OF LOCAL REVENUE
Taxes	\$ 586,843,838	97.51%
Tuition	\$ 4,329,801	0.72%
Athletic Revenue	\$ 1,872,950	0.31%
Interest Income	\$ 1,800,000	0.30%
Property Rental (Other)	\$ 2,056,500	0.34%
Private Music Lessons	\$ 500,000	0.08%
Other Miscellaneous	\$ 4,447,250	0.74%

STATE REVENUE		% OF STATE REVENUE
Program Funding (Tier I)	\$ 313,433,374	72.73%
Tier II - Guaranteed Yield	\$ 50,810,586	11.79%
Other Program Funding	\$ 703,040	0.16%
TRS On-Behalf Match	\$ 66,000,000	15.32%

FEDERAL REVENUES/OTHER SOURCES		% OF FEDERAL REVENUE/OTH SOURCES
Federal Funding	\$ 25,000,000	99.21%
Other Sources	\$ 200,000	0.79%

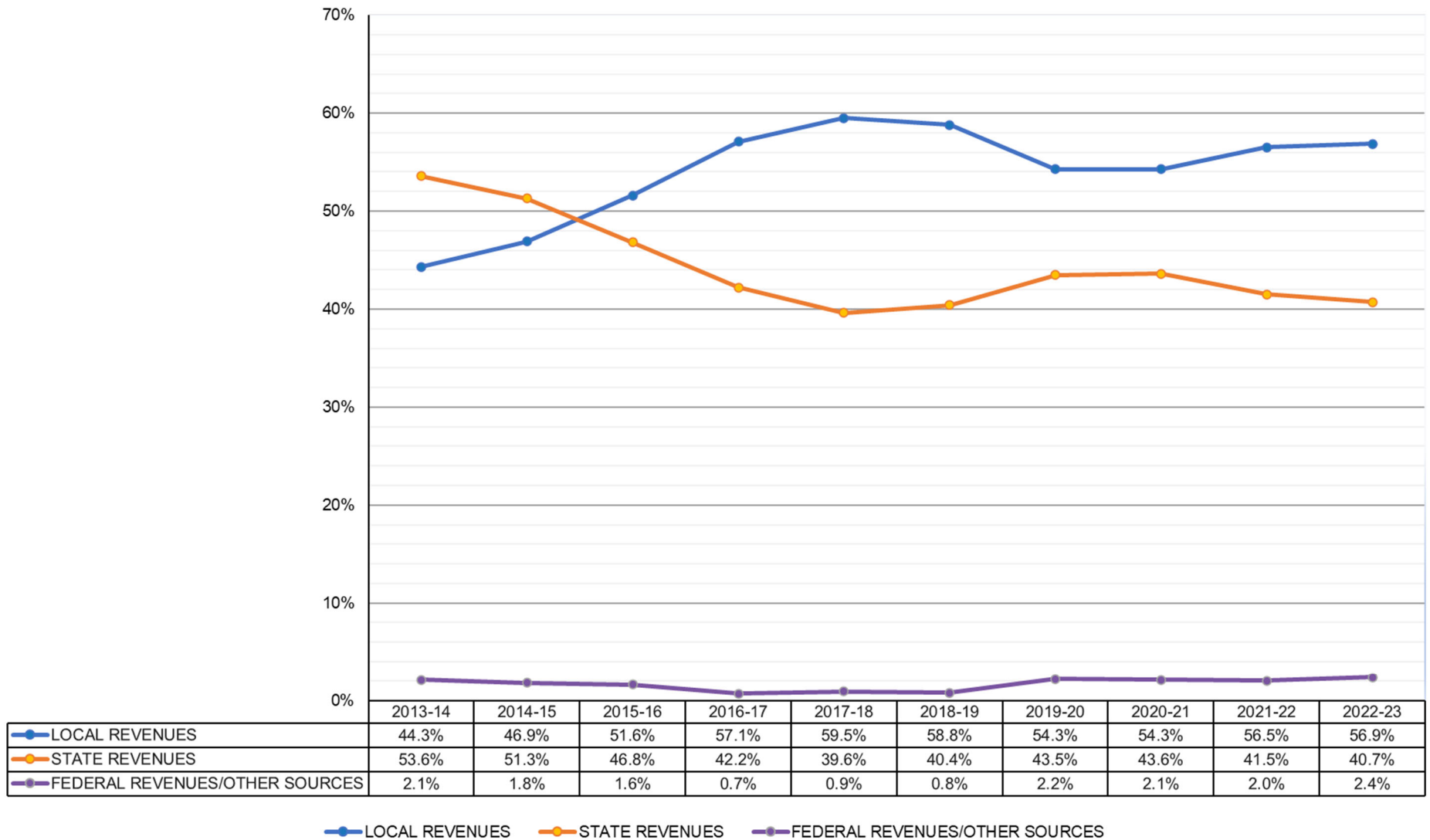
**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - REVENUE SOURCES
2021-2022 AND 2022-2023 ADOPTED BUDGET**

	2021-2022 Budget	2022-2023 Budget
LOCAL REVENUES		
Taxes	\$548,111,938	\$586,843,838
Tuition	4,562,900	4,329,801
Athletic Revenue	2,377,900	1,872,950
Interest Income	1,800,000	1,800,000
Property Rental (Other)	1,591,500	2,056,500
Private Music Lessons	500,000	500,000
Other Miscellaneous	4,307,353	4,447,250
	<hr/>	<hr/>
Total Local Revenues	\$563,251,591	\$601,850,339
STATE REVENUES		
Program Funding (Tier I)	\$892,766,677	\$905,709,461
Less: Local Fund Assignment	(573,197,779)	(592,276,087)
Tier II - Guaranteed Yield	34,345,236	50,810,586
Other Program Funding	764,197	703,040
TRS On-Behalf Match	59,700,000	66,000,000
	<hr/>	<hr/>
Total State Revenues	\$414,378,331	\$430,947,000
FEDERAL REVENUES/OTHER SOURCES		
Federal Funding	\$20,000,000	\$25,000,000
Other Sources	200,000	200,000
	<hr/>	<hr/>
Total Federal/Other Sources	\$20,200,000	\$25,200,000
TOTAL REVENUES	<u><u>\$997,829,922</u></u>	<u><u>\$1,057,997,339</u></u>
HCAD Value	\$61,453,390,410	\$68,693,666,179
Comptroller Property Tax Division	\$65,463,428,386	\$73,474,269,529

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
GENERAL FUND - STATE FUNDING
2021-2022 AND 2022-2023 ADOPTED BUDGET**

	2021-2022 Budget	2022-2023 Budget
Enrollment	116,105	118,673
Total Refined ADA (Average Daily Attendance)	109,926	109,315
Special Ed. FTE (Full Time Equivalent)	2,473	2,776
Career & Technology FTE (Full Time Equivalent)	7,849	7,654
Regular ADA (Average Daily Attendance)	<u>99,604</u>	<u>98,885</u>
Weighted Average Daily Attendance	143,515	146,050
CPTD Index Value	\$65,463,428,386	\$73,474,269,529
Regular Block Grant	613,555,971	609,642,255
Special Education Allotment	75,161,818	85,924,485
Career & Technology Allotment	64,943,477	63,339,667
Gifted & Talented Allotment	2,369,998	2,016,133
Compensatory Education Allotment	94,134,128	99,980,556
Bilingual Education Allotment	8,931,088	10,721,645
Dyslexia Allotment	1,084,776	1,099,560
Early Education Allotment	15,062,001	15,536,816
School Safety Allotment	1,068,478	1,062,542
Fast Growth Allotment	-	3,528,140
Teacher Incentive Allotment	-	21,503
College, Career or Military Readiness	7,450,000	6,490,000
Transportation Allotment	9,004,942	6,346,159
Total Tier I	\$892,766,677	\$905,709,461
Less Local Share	(573,197,779)	(592,276,087)
Tier I State Aid	\$319,568,898	\$313,433,374
Tier II State Aid		
Tier II Aid First Level	<u>34,345,236</u>	<u>50,810,586</u>
Total Tier II State Aid	\$34,345,236	\$50,810,586
Other Programs:		
Other Program Funding	<u>764,197</u>	<u>703,040</u>
Total Other Programs	764,197	703,040
Total State Funding (General Fund)	354,678,331	364,947,000
TRS Match	59,700,000	66,000,000
Total State Funding	\$414,378,331	\$430,947,000

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
2022-2023 ADOPTED BUDGET**

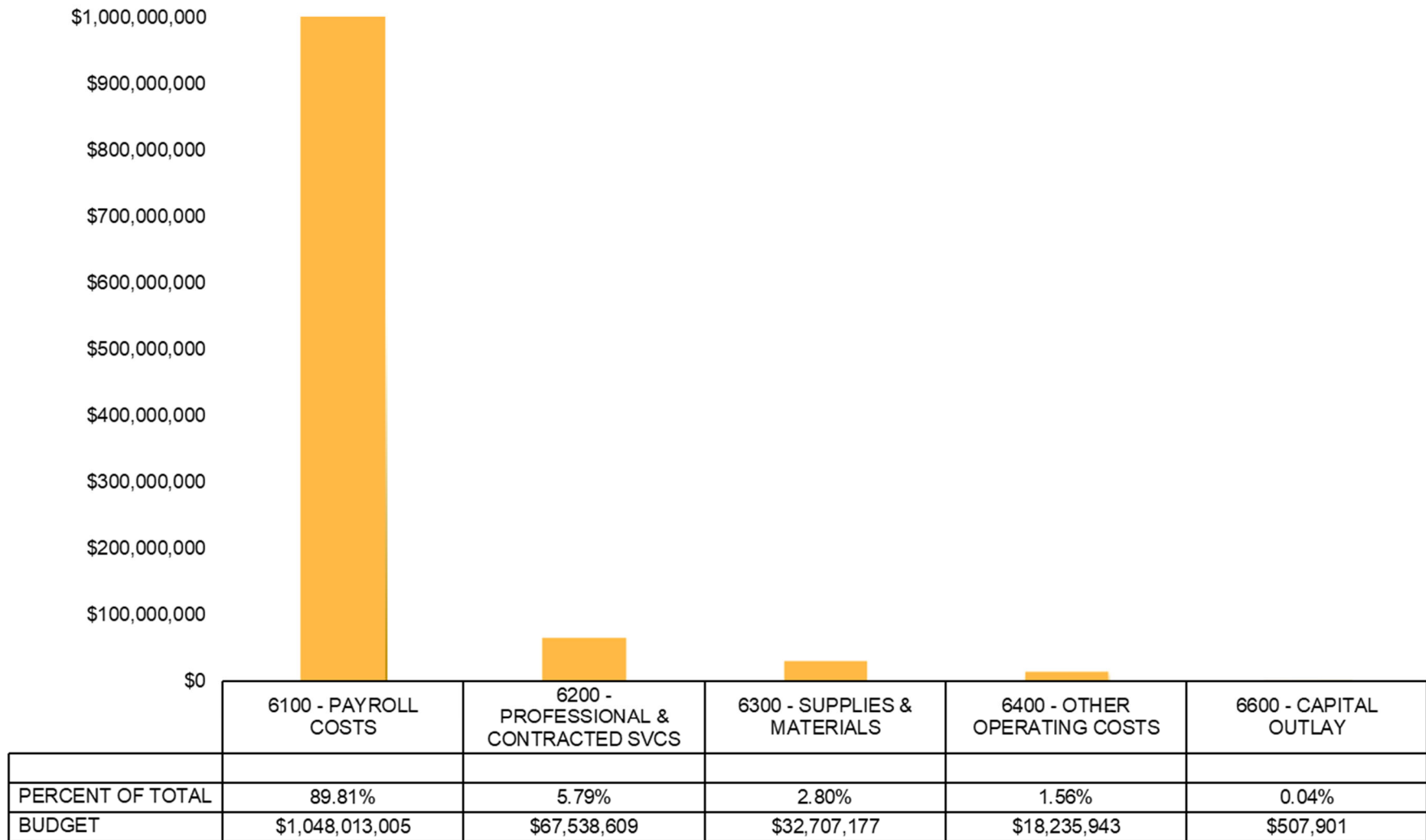
Debt Service		
	2021-22 Budget	2022-23 Budget
LOCAL REVENUES		
Taxes- Current Year	\$244,253,947	\$256,922,626
Taxes- Prior Year	500,000	375,000
Penalties	1,000,000	1,141,377
Other Local Revenues	-	200,000
Total Local Revenues	\$245,753,947	\$258,639,003
STATE REVENUES		
Additional Homestead Exemption Hold-Harmless	3,095,982	4,358,210
Total State Revenues	\$3,095,982	\$4,358,210
FEDERAL REVENUES		
Federal Subsidy	422,160	337,728
Total Federal Revenues	\$422,160	\$337,728
TOTAL REVENUES	\$249,272,089	\$263,334,941

Food Service		
	2021-22 Budget	2022-23 Budget
LOCAL REVENUES		
Food Service Activity	\$16,714,712	\$31,065,192
Total Local Revenues	\$16,714,712	\$31,065,192
STATE REVENUES		
State Matching Funds	274,677	281,140
Total State Revenues	\$274,677	\$281,140
FEDERAL REVENUES		
School Breakfast Program	11,512,302	8,854,699
National School Lunch Program	47,526,882	31,145,713
Commodities	5,508,556	5,574,209
Total Federal Revenues	\$64,547,740	\$45,574,621
TOTAL REVENUES	\$81,537,129	\$76,920,953

EXPENDITURES



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 ADOPTED BUDGET – EXPENDITURES
GENERAL FUND**



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
ALL BUDGETED FUNDS
2021-2022 AND 2022-2023 ADOPTED BUDGET**

	2021-2022 Budget			2022-2023 Budget		
	Adopted Budget	Percent of Total	Cost Per Student	Adopted Budget	Percent of Total	Cost Per Student
General Fund						
By Function						
Instruction	\$707,951,346	65.2%	\$6,097	\$760,753,429	65.2%	\$6,412
Instructional Resources & Media Services	8,857,641	0.8%	76	9,182,529	0.8%	77
Curriculum/Staff Development	13,531,114	1.2%	117	13,570,777	1.2%	114
Instructional Leadership	9,050,174	0.8%	78	9,630,438	0.8%	81
School Leadership	54,109,379	5.0%	466	56,715,917	4.9%	478
Guidance and Counseling	43,566,394	4.0%	375	49,055,575	4.2%	413
Social Work Services	1,375,217	0.1%	12	1,453,894	0.1%	12
Health Services	12,748,445	1.2%	110	13,138,193	1.1%	111
Student (Pupil) Transportation	45,299,358	4.2%	390	51,565,005	4.4%	435
Co-Curricular Activities	22,831,061	2.1%	197	24,430,864	2.1%	206
General Administration	19,966,395	1.8%	172	20,876,624	1.8%	176
Plant Maintenance & Operations	92,122,512	8.5%	793	95,425,513	8.2%	804
Security & Monitoring Services	13,664,127	1.3%	118	14,999,597	1.3%	126
Data Processing Services	21,626,785	2.0%	186	24,358,564	2.1%	205
Distribution	2,797,599	0.3%	24	-	0.0%	-
Community Services	9,092,126	0.8%	79	10,630,591	0.9%	90
Debt Service	-	0.0%	0	2,894,726	0.2%	24
Facilities Acquisition and Construction	335,000	0.0%	3	335,000	0.0%	3
Payments to Fiscal Agent	1,666,600	0.2%	14	1,833,260	0.2%	16
Payments to JJAEP	55,000	0.0%	0	55,000	0.0%	0
Other Intergovernmental Charges	5,645,625	0.5%	49	6,097,139	0.5%	51
Total By Function	\$1,086,291,898	100.0%	\$9,356	\$1,167,002,635	100.0%	\$9,834
By Object						
Payroll Costs	\$972,834,399	89.6%	\$8,379	\$1,048,013,005	89.8%	\$8,831
Professional & Contracted Services	65,399,687	6.0%	563	67,538,609	5.8%	569
Supplies & Materials	30,952,023	2.8%	267	32,707,177	2.8%	276
Other Operating Costs	16,151,233	1.5%	139	18,235,943	1.6%	154
Capital Outlay	954,556	0.1%	8	507,901	0.0%	4
Total By Object	\$1,086,291,898	100.0%	\$9,356	\$1,167,002,635	100.0%	\$9,834
By Functional Groups						
Instruction	\$730,340,101	67.2%	\$6,290	\$783,506,735	67.1%	\$6,603
Instructional Support	143,680,670	13.2%	1,237	154,424,881	13.2%	1,301
Central Administration	19,966,395	1.8%	172	20,876,624	1.8%	176
District Operations	175,510,381	16.3%	1,512	186,348,679	16.0%	1,570
Debt Service	-	0.0%	-	2,894,726	0.3%	24
Other	16,794,351	1.5%	145	18,950,990	1.6%	160
Total By Functional Groups	\$1,086,291,898	100.0%	\$9,356	\$1,167,002,635	100.0%	\$9,834
Debt Service Fund						
Debt Service - By Object & Function	\$249,272,089	100.0%	\$2,147	\$263,334,941	100.0%	\$2,219
Food Service Fund						
By Function						
Food Service	\$80,519,844	98.8%	\$694	\$75,744,342	98.5%	\$638
Plant Maintenance & Operations	1,017,285	1.2%	8	1,146,611	1.5%	10
Debt Service	-	0.0%	-	30,000	0.0%	0
Total By Function	\$81,537,129	100.0%	\$702	\$76,920,953	100.0%	\$648
By Object						
Payroll Costs	\$27,837,037	34.1%	\$240	\$26,895,837	35.0%	\$226
Professional & Contracted Services	2,452,785	3.0%	21	2,461,485	3.2%	21
Supplies & Materials	48,167,715	59.1%	415	46,365,030	60.3%	391
Other Operating Costs	383,444	0.5%	3	398,601	0.5%	3
Capital Outlay	2,696,148	3.3%	23	800,000	1.0%	7
Total By Object	\$81,537,129	100.0%	\$702	\$76,920,953	100.0%	\$648

Cost per student in 2022-23 is based on projected enrollment of 118,673
 Cost per student in 2021-22 is based on enrollment of 116,105

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPENDITURE RECAP FOR ALL FUNDS
2022-2023 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							
<i>10 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES</i>							
11 Instruction	\$ 747,320,927	\$ 680,220	\$ 11,294,429	\$ 1,434,684		\$ 23,169	\$ 760,753,429
12 Instructional Resource & Media Services	7,860,255	223,099	621,043	3,400		474,732	9,182,529
13 Curriculum & Staff Development	12,114,333	1,121,828	143,188	191,428			13,570,777
<i>20 INSTRUCTIONAL & SCHOOL LEADERSHIP</i>							
21 Instructional Leadership	8,621,494	117,233	555,503	336,208			9,630,438
23 School Leadership	56,239,081	2,418	343,425	130,993			56,715,917
<i>30 SUPPORT SERVICES - STUDENT (PUPIL)</i>							
31 Guidance & Counseling	47,648,171	778,670	480,376	148,358			49,055,575
32 Social Work Services	592,594	846,850	6,850	7,600			1,453,894
33 Health Services	9,393,342	3,523,851	189,400	31,600			13,138,193
34 Student (Pupil) Transportation	43,152,254	1,659,778	6,500,000	252,973			51,565,005
36 Co-Curricular/Extra-Curricular	13,935,876	2,648,310	3,025,667	4,821,011			24,430,864
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>							
41 General Administration	16,122,385	2,808,014	701,934	1,244,291			20,876,624
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>							
51 Plant Maintenance & Operations	52,589,183	30,645,923	5,224,921	6,965,486			95,425,513
52 Security & Monitoring Services	13,697,567	509,575	704,950	87,505			14,999,597
53 Data Processing Services	12,057,323	11,401,695	716,682	182,864			24,358,564
<i>60 ANCILLARY SERVICES</i>							
61 Community Services	6,668,220	1,189,280	2,198,809	564,282		10,000	10,630,591
<i>70 DEBT SERVICE</i>							
71 Debt Service		2,894,726					2,894,726
<i>80 CAPITAL OUTLAY</i>							
81 Facilities Acquisition and Construction		335,000					335,000
<i>90 INTERGOVERNMENTAL CHARGES</i>							
93 Payments to Fiscal Agent				1,833,260			1,833,260
95 Payments to JJAEP		55,000					55,000
99 Other Intergovernmental Charges		6,097,139					6,097,139
TOTAL GENERAL FUND	\$ 1,048,013,005	\$ 67,538,609	\$ 32,707,177	\$ 18,235,943	\$ -	\$ 507,901	\$ 1,167,002,635
OTHER FUNDS							
DEBT SERVICE FUND (599)					263,334,941		263,334,941
FOOD SERVICE FUND (240)	26,895,837	2,461,485	46,365,030	398,601		800,000	76,920,953
TOTAL OTHER FUNDS	\$ 26,895,837	\$ 2,461,485	\$ 46,365,030	\$ 398,601	\$ 263,334,941	\$ 800,000	\$ 340,255,894
TOTAL EXPENDITURES	\$ 1,074,908,842	\$ 70,000,094	\$ 79,072,207	\$ 18,634,544	\$ 263,334,941	\$ 1,307,901	\$ 1,507,258,529

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
EXPENDITURE RECAP BY FUNCTION
2021-2022 AND 2022-2023 ADOPTED BUDGET**

	2021-2022 BUDGET	2022-2023 BUDGET
GENERAL FUND (199)		
<i>10 INSTRUCTION & INSTRUCTIONAL RELATED SERVICES</i>		
11 Instruction	\$707,951,346	\$760,753,429
12 Instructional Resource & Media Services	8,857,641	9,182,529
13 Curriculum & Staff Development	13,531,114	13,570,777
<i>20 INSTRUCTIONAL & SCHOOL LEADERSHIP</i>		
21 Instructional Leadership	9,050,174	9,630,438
23 School Leadership	54,109,379	56,715,917
<i>30 SUPPORT SERVICES - STUDENT (PUPIL)</i>		
31 Guidance & Counseling	43,566,394	49,055,575
32 Social Work Services	1,375,217	1,453,894
33 Health Services	12,748,445	13,138,193
34 Student (Pupil) Transportation	45,299,358	51,565,005
36 Co-Curricular/Extra-Curricular	22,831,061	24,430,864
<i>40 ADMINISTRATIVE SUPPORT SERVICES</i>		
41 General Administration	19,966,395	20,876,624
<i>50 SUPPORT SERVICES NON-STUDENT BASED</i>		
51 Plant Maintenance & Operations	92,122,512	95,425,513
52 Security & Monitoring Services	13,664,127	14,999,597
53 Data Processing Services	21,626,785	24,358,564
54 Distribution	2,797,599	-
<i>60 ANCILLARY SERVICES</i>		
61 Community Services	9,092,126	10,630,591
<i>70 DEBT SERVICE</i>		
71 Debt Service	-	2,894,726
<i>80 CAPITAL OUTLAY</i>		
81 Facilities Acquisition and Construction	335,000	335,000
<i>90 INTERGOVERNMENTAL CHARGES</i>		
93 Payments to Fiscal Agent	1,666,600	1,833,260
95 Payments to JJAEP	55,000	55,000
99 Other Intergovernmental Charges	5,645,625	6,097,139
TOTAL GENERAL FUND	<u>\$1,086,291,898</u>	<u>\$1,167,002,635</u>
OTHER FUNDS		
DEBT SERVICE FUND (599)	249,272,089	263,334,941
FOOD SERVICE FUND (240)	81,537,129	76,920,953
TOTAL OTHER FUNDS	<u>\$330,809,218</u>	<u>\$340,255,894</u>
TOTAL EXPENDITURES	<u>\$1,417,101,116</u>	<u>\$1,507,258,529</u>

OTHER EXPENDITURE INFORMATION



**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 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	\$14.65	\$22.29	\$23.64	\$25.00
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
Total	\$23.72	\$31.36	\$32.71	\$34.07
Per Campus Funding				
Maint/Repair-Library	\$1,650			
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	\$8.69	\$9.98	\$11.28
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
Total	\$28.82	\$31.97	\$33.26	\$34.56
Per Campus Funding				
Maint/Repair-Library	\$1,650			
Periodicals	\$4,000			

**CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT
2022-2023 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	\$8.80	\$10.47	\$11.30
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
Total	\$34.43	\$37.11	\$38.78	\$39.61
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			

