

Called Board Meeting
Monday, June 26, 2023 5:00 PM

Cleburne ISD Boardroom
505 N. Ridgeway Dr., suite 100
Cleburne, TX 76033

Agenda

1. **CALL TO ORDER**
 - 1.A. Pledge of Allegiance
 - 1.B. Invocation
2. **PUBLIC COMMENT**
 - 2.A. Addressing the School Board: A public speaker must sign up by 4:55pm. A speaker will be limited to three (3) minutes to make comments regarding items on the agenda. Speakers must address the Board from the podium and state their name before speaking. The Board shall not answer questions and shall not deliberate or decide regarding any subject. Board policy prohibits the discussion of complaints against district employees and/or students during public comment.
3. **HUMAN RESOURCES DEPARTMENT**

Presenter: Allen Roberts

 - 3.A. Consider and approve chapter 21 contracts for the 2023-2024 school year
4. **2023-2024 BUDGET PRESENTATION**

Presenter: Sarah Taylor
5. Cleburne ISD Budget Public Hearing
Presenter: Elizabeth Childress
6. Consider Approval for 2022-2023 Cleburne ISD Budget, M&O, I&S and Food Service
7. **CLOSED MEETING (TEXAS GOVERNMENT CODE 551)**
 - 7.A. Pursuant to Texas Government Code Section 551.074, to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, including Superintendent candidate interviews.
8. **RECONVENE**
 - 8.A. Action, if any, from closed session
9. **ADJOURNMENT**



BOARD OF TRUSTEES ACTION ITEM

TITLE: Personnel Action - Contractual Personnel - Board Approval for New Hires Replacing Resigned or Retired Personnel

FROM: Harry Allen Roberts, Interim-Assistant Superintendent of Human Resources

DATE: June 26, 2023

Contractual Hires:

Name:	Tracy Cupp
Assignment:	Band Director / Smith Intermediate School
Experience: *	23 Years' Experience
Degree:	Bachelor's Degree / University of Texas, Arlington
Previous District:	Ennis ISD
Effective:	2023-2024 School Year
Name:	Christine Sheppard Jobe
Assignment:	6 th Grade Science Teacher / Smith Intermediate School
Experience: *	10 Years' Experience
Degree:	Bachelor's Degree / Texas Woman's University
Previous District:	Crowley ISD
Effective:	2023-2024 School Year

*Years of experience are self-reported and verified upon receipt of service records.

Cleburne ISD
2023-2024 Proposed Food Service Budget

		<u>2023-2024</u> <u>Proposed</u> <u>Budget</u>	<u>2022-2023</u> <u>Adopted</u> <u>Budget</u>
Food Service Activity		5751	824,544
State Revenue		5829	20,300
State Retirement contribution		5831	-
Federal Breakfast Reimbursement		5921	798,000
Federal Lunch Reimbursement		5922	2,845,000
USDA Commodity Revenue		5923	352,838
Surplus Sale		7912	-
Budgeted Revenue		<u>4,840,682</u>	<u>3,865,908</u>
	functional category		
Payroll costs	35	6100	2,432,874
Educational Service Center	35	6239	1,500
Professional Services	35	6219	10,000
Repairs and maintenance	35	6249	125,000
Lease Expense	35	6269	-
Management Fee	35	6299	2,500
Food Costs	35	6341	1,942,000
Non-food Costs	35	6342	93,500
USDA Donated Commodities	35	6344	352,838
Uniforms/Non-food costs	35	6349	9,000
Supplies and Materials	35	6395	1,000
Fixed Assets	35	6398	95,000
Office Supplies	35	6399	12,000
Employee Travel	35	6411	2,000
Statutorily Required Notices	35	6491	-
Miscellaneous	35	6499	8,750
Capital Expenditures	35	6639	1,715,000
Building Cost	81	6639	-
Utilities	51	6259	25,000
Repairs and maintenance	51	6249	370,000
		-	-
Total Budgeted Expenses		<u>7,197,962</u>	<u>5,679,283</u>
Budgeted Increase/(Decrease) in Fund Balance		<u>(2,357,280)</u>	<u>(1,813,375)</u>

**Cleburne ISD
Budget Summary
2023-2024 Proposed Maintenance and Operations Budget**

	2022-2023 Adopted Budget	2023-2024 Proposed Budget <i>3% Raise on Midpoint</i>	
Tax Revenue	32,619,066	33,669,725	45.55%
State Revenue	31,953,074	35,987,799	48.69%
TRS On Behalf	2,700,000	2,700,000	3.65%
Other (SHARS, P&I, Gate, Rental, etc)	1,226,000	1,556,000	2.11%
Total estimated revenue	68,498,140	73,913,524	
Payroll Detail	62,368,481	65,779,728	81.59%
Non-payroll expense	13,901,248	14,740,843	18.41%
Overall Contingency	100,000	100,000	
Total estimated budget expenses	76,369,729	80,620,571	
Positive/(Deficit) results of operations	(7,871,589)	(6,707,047)	

Revenue -

Based on the following assumptions:

Tax based, which is provided by CAD on 4/30 & 5/30. HB3 will use 2023 Comptroller Amount released in January 2024

State Revenue now based on current year property values. No longer a lag in regards to property values in the template

Based on no growth in ADA from 22-23 (using actual 22-23 ADA amounts)

Expenses:

Payroll - based on student ratios in the elementary grades; based on analysis on the secondary campuses

Position control determines the overall # of positions throughout the district; funding sources

Non-payroll - Formula driven & non-formula driven

PPA for the campuses instructional budget

Co-curricular/athletics/UII, etc.

PPA's:

Elementary - \$115, plus \$1,575 for district-wide software

Middle and Intermediate - \$125, plus \$1,575 for district-wide software

High School \$148

Will continue to evaluate adequacy based on availability of federal funds

Departmental

Zero-based budget based on a plan for the year

CISD
2023-2024 Proposed Maintenance and Operations Revenue Budget
Compared to 2022-2023 original budget

	22-23 Adopted Budget	23-24 Proposed Budget	
CURRENT TAX REVENUE	\$ 32,319,066	\$ 33,369,725	
DELINQUENT PROPERTY TAXES	\$ 300,000	\$ 300,000	
PENALTY & INTEREST	\$ 300,000	\$ 300,000	
EARNINGS FROM INVESTMENTS	\$ 50,000	\$ 50,000	
INDIRECT COST REVENUE	\$ 45,000	\$ 100,000	
TRANSPORTATION FEES	\$ 120,000	\$ 120,000	
GATE RECEIPTS	\$ 100,000	\$ 125,000	
RIDGEWAY RENTAL REVENUE	\$ 75,000	\$ 75,000	
TRS ON BEHALF	\$ 2,700,000	\$ 2,700,000	
ROYALTY	\$ 30,000	\$ 30,000	
MEDICAID/MAC/SHARS	\$ 400,000	\$ 650,000	
MISCELLANEOUS	\$ 35,000	\$ 35,000	
AFTER CARE PROGRAM/DRIVERS ED	\$ 71,000	\$ 71,000	
FAST GROWTH ALLOTMENT	\$ -	\$ -	
TOTAL LOCAL REVENUE	<u>\$ 36,545,066</u>	<u>\$ 37,925,725</u>	
INITIAL ADDITIONAL ESTIMATED REVENUE			
PROJECTED STATE REVENUE	<u>\$ 31,953,074</u>	<u>\$ 35,987,799</u>	
Combined total revenue	<u>\$ 68,498,140</u>	<u>\$ 73,913,524</u>	\$ 73,913,524.00
difference		\$ 5,415,384	
ADA Revenue - state & local	<u>\$ 64,572,140</u>	<u>\$ 69,657,524</u>	
Property tax calculations:			
Estimated taxable after protest	3,380,536,398	3,643,744,032	**May 2023 Estimate
Maintenance & Operations Tax Rate	\$ 0.9846	<u>\$ 0.9429</u>	
Estimated Gross	33,284,761	34,356,862	
Historical Collection rate	98.0%	98.0%	
Estimated tax collections	<u>32,619,066</u>	1,050,658.85 <u>33,669,725</u>	
ADA assumptions:			
ADA	6,400	6,442	
Sped	400	480	
CTE	562	577	

**State Funding Lag (Discussion required for FIRST rating) - Prior to HB 3, prior year property values were used in the formulas to calculate State revenues causing a one-year funding lag – if the local revenue decreased in the year of the property value decline, the State did not recognize that decline until the subsequent year.

Due to HB3, there is compression of the M&O tax rate if property values grow more than 2.5% TEA will calculate M&O tax rate in August

2023-24 Summary of Finances
CLEBURNE ISD
126-903

		SB 1
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	6,442,000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	5,687,689
3.	Special Education FTEs (Link to Detail Report)	176,974
4.	Career & Technology FTEs	577,337
5.	Weighted ADA (WADA) (Link to Detail Report)	9,153,557
Property Values		
6.	2022 State Certified Property Value ("T2" value)	3,538,445,340
7.	2023 State Certified Property Value ("T2" value)	3,538,445,340
Tax Rates and Collections		
8.	2023-24 M&O Tax Rate	\$0.94290
9.	2023-24 Tier I M&O Tax Rate	\$0.80460
10.	2023-24 Maximum Compressed Tax Rate	\$0.80460
11.	2023-24 M&O Tax Collections (Link to Detail Report)	\$33,767,957
12.	2023-24 I&S Tax Rate	\$0.45440
13.	2023-24 I&S Tax Collections	\$16,605,479
14.	2023-24 Total Tax Collections	\$50,373,435
15.	2023-24 Total Tax Levy	N/A
Funding Components		
16.	District Basic Allotment	\$6,210
17.	ASF ADA (Prior-year ADA)	6,442,000
18.	Per Capita Rate	\$400,000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
19.	11-Regular Program Allotment 48.051	\$35,320,549
20.	Small and Mid-size Allotment 48.101	\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$5,671,461
22.	37-Dyslexia Allotment 48.103	\$340,929
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$8,090,450
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$1,087,663
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$4,917,797
26.	11-Public Education Grant 48.107	\$0
27.	36-Early Education Allotment 48.108	\$1,167,104
28.	21-Gifted & Talented Allotment 48.109	\$140,017
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$45,000
30.	Fast Growth Allotment 48.111	\$0
31.	Teacher Incentive Allotment 48.112	\$0
32.	Mentor Program Allotment 48.114	\$0
33.	School Safety Allotment 42.168	\$62,616
Tier I Subchapter D Allotments		
34.	99-Total Transportation Allotment 48.151	\$468,945
35.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$7,941
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
38.	College Preparation Assessment Reimbursement 48.155	\$23,948
39.	Certification Examination Reimbursement 48.156	\$15,562
40.	Total Cost of Tier I (Link to Tier I Detail Report)	\$57,359,982
41.	Less: Local Fund Assignment	\$28,470,331
42.	Per Capita Distribution from the Available School Fund (ASF)	\$2,576,800
Foundation School Program (FSP) State Funding		
43.	FSP State Share of Tier I (Line 40 - Line 41 - Line 42)	\$26,312,851
44.	Tier II State Aid (Link to Tier II Detail Report)	\$7,086,884
45.	Other Programs (Link to Detail Report)	\$11,264
46.	Total FSP Operating Fund	\$33,410,999
State Aid by Fund Code / Object Code - Funding Source		
M&O State Aid		
47.	199/5812 - Foundation School Fund	\$33,410,999
48.	199/5811 - Available School Fund	\$2,576,800
I&S State Aid		
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2324-Calcs tab)	\$48,764
53.	TOTAL 2023-24 FSP/ASF STATE AID	\$36,036,563
Local Revenue in Excess of Entitlement		
54.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)	\$0
FSP Allocations and Adjustments Report (Link to Detail Report)		

ADDITIONAL INFO: (Not on TEA's Summary of Finances)		
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:		
55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)	\$35,987,799
56.	Gross M&O Rev From Local Taxes	\$33,767,957
57.	Tier 1 Recapture	\$0
58.	Recapture - Copper Penny Level	\$0
59.	Net M&O Revenue From Local Taxes	\$33,767,957
60.	Less: Credit Balance Due State (only if Line 55 is less than zero)	\$0
61.	Net 2023-24 TOTAL STATE/LOCAL M&O REVENUE	\$69,755,756

SUMMARY OF TOTAL RECAPTURE:		
62.	Tier I Recapture	\$0
63.	Recapture - Copper Penny Tier II Level	\$0
64.	Total 2023-24 Recapture	\$0
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)	\$0
66.	Total 2023-24 Recapture Payments Due TEA	\$0

CENTRAL APPRAISAL DISTRICT OF JOHNSON COUNTY



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Cleburne TX 76033
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Fax (817) 645-3105
www.johnsoncad.com

Executive Director/Chief Appraiser
Jim Hudspeth, RPA, RTA, CTA, CSTA, CCA

Board of Directors
Toby Ford, Chairman
Don Beeson, Vice Chairman
Brenda Webb, Secretary
Byron Black
Vance Castles
Scott Porter - Tax Assessor/Collector

June 7, 2023

2023 APPRAISAL ROLL INFORMATION VALUATION SUMMARY

CLEBURNE ISD

Attached are preliminary estimates of the 2023 appraised values of the property in your district. These are gross figures that are yet subject to reductions resulting from:

- Completion of staff discussions with taxpayers
- Appraisal Review Board appeals
- Rendition filing deadline
- Partial exemption processing
- Absolute exemption processing
- Loss of mineral value
- Special exemption processing (freeport, open-space, ag deferral, etc.)

This information is not the certified appraised values and should be used by your district as estimates only.

ESTIMATES ONLY

Cleburne ISD			
2023 Estimates			
Taxable Non-Frozen	Tax Frozen Loss	Tax Rate	4,092,670,235
Taxable Frozen			493,999,338
Taxable New HS Frozen			4,647,482
Est.Other Losses			(507,953,060)
Total Taxable			4,083,363,995
Taxable Value Frozen Loss	(2,820,512.05)	0.01397300	(201,854,437)
Est. Total Taxable			3,881,509,558
Under Protest Loss			(237,765,526)
Est. Total Taxable			3,643,744,032
New Value			119,782,792
Average Home Value			221,215
Average Home Value Taxable			161,593
Net taxable value of properties under protest	792,551,753		
Estimated minimum taxable value for the same properties	554,786,227		
Loss	(237,765,526)		

**Cleburne ISD
Payroll Analysis
2023-2024 Proposed Maintenance and Operations Budget**

	Adopted 20-21	Adopted 21-22	Adopted 22-23	Proposed 23-24	1 Year Increase (Reduction)
Total General Fund Budgeted Positions	52,789,990	55,858,463.00	58,696,521.00	62,032,768.00	3,336,247.00
Optional Teacher 10 Day Stipend - ADSY	1,473,450.00				-
Overtime, Extra Duty	1,341,960.00	1,366,960.00	1,366,960.00	1,416,960.00	50,000.00
Substitutes	700,000.00	700,000.00	700,000.00	700,000.00	-
Master Stipends	290,000.00	300,000.00	300,000.00	300,000.00	-
One Time Longevity Payment	750,000.00	750,000.00	950,000.00	975,000.00	25,000.00
Enrollment One Time Stipend					-
Workers Comp Contingency					-
Life Insurance	25,000.00	25,000.00	25,000.00	25,000.00	-
Unemployment	100,000.00	100,000.00	100,000.00	100,000.00	-
Insurance Contingency	230,000.00	230,000.00	230,000.00	230,000.00	-
	<u>57,700,400</u>	<u>59,330,423.00</u>	<u>62,368,481.00</u>	<u>65,779,728.00</u>	<u>3,411,247.00</u>

Supp/Extra Duty Pay (detail)

High School	75,500	75,500.00	75,500.00	75,500.00	-
AVID - HS	86,560	86,560.00	86,560.00	86,560.00	-
AVID - SMS	25,000	25,000.00	25,000.00	25,000.00	-
AVID - WMS	25,000	25,000.00	25,000.00	25,000.00	-
Testing Monitors	35,000	35,000.00	35,000.00	35,000.00	-
Athletic	55,000	80,000.00	80,000.00	80,000.00	-
Technology	40,000	40,000.00	40,000.00	40,000.00	-
Bus Drivers	18,000	18,000.00	18,000.00	18,000.00	-
ESY- Summer School	16,800	16,800.00	16,800.00	16,800.00	-
Transportation substitutes/overtime	60,000	60,000.00	60,000.00	60,000.00	-
Custodial substitutes/overtime	40,000	40,000.00	40,000.00	40,000.00	-
Payroll/HR/Finance Overtime	45,000	45,000.00	45,000.00	45,000.00	-
Maintenance Overtime	35,000	35,000.00	35,000.00	35,000.00	-
Curriculum overtime/contract/PD	121,100	121,100.00	121,100.00	121,100.00	-
Unallocated Stipends/conting	150,000	150,000.00	150,000.00	150,000.00	-
Campus Office Overtime	20,000	20,000.00	20,000.00	20,000.00	-
Summer School - SCE	450,000	450,000.00	450,000.00	500,000.00	50,000.00
Care/Care personnel/drivers ed	44,000	44,000.00	44,000.00	44,000.00	-
	<u>1,341,960</u>	<u>1,366,960.00</u>	<u>1,366,960.00</u>	<u>1,416,960.00</u>	<u>50,000.00</u>

The salary ranges in this 2023-2024 proposed budget do not reflect any statutorily required salary allotments enacted by the Texas Legislature in the 88th Session. The District reserves the right to adjust salary amounts for the 2023-2024 school year in response to legislative changes.

**Cleburne ISD
2023-2024 Proposed Nonpayroll Budget**

<u>Campus</u>	<u>Administrator</u>	<u>Category</u>	22-23 Adopted Budget Allocations	23-24 Initial Budget Allocations
Adams	Brandi Geltmeier	Elementary	44,240	38,755
Coleman	Will Barnes	Elementary	55,165	46,206
Marti	Janice Klink-Mueller	Elementary	50,105	44,646
Irving	Crystal Kampen	Elementary	50,565	46,220
Gerard	Rena Jones	Elementary	54,475	49,112
Cooke	Jacob Walker	Elementary	62,180	54,685
Santa Fe	Matt Ford	Elementary	39,985	36,982
Smith	Amber White	Intermediate	116,433	133,362
Wheat	Kimberly Gonzalez	Middle	99,649	144,005
High School	Karen Holweg	High School	545,607	551,083
Team	Suzi Keesee	TEAM	34,438	35,790
Phoenix	Loyd Smith	Phoenix/Elem DAEP	24,506	24,506
	Jeri Larrison-Hall	Athletics	729,329	910,024
	Kristi Rhone	Instr/Curri	987,001	1,109,846
	Kristi Rhone	Dyslexia	16,093	18,553
	Kristi Rhone	Robotics/STEAM	209,450	210,050
	Mark McClure	Student Services	296,437	341,437
	Mark McClure	JJAEP	12,640	12,640
	Mark McClure	Homebound & BT	4,000	4,000
	Michelle Smith	Gifted/Talented	25,140	25,140
	Mark McClure	Career and Technology	567,576	582,576
	Cory Borden	Special Ed	393,507	411,648
	Mark McClure	State Comp Ed	8,000	8,000
	Christy Burton	Bilingual	176,677	204,377
	Chad VanWinkle	Transportation	878,955	878,955
	Christi Gregory	Health	61,000	61,000
	Mike Wallace	Technology	990,265	1,250,000
	Mike Wallace	Marketing	102,250	102,250
	Sarah Taylor	Administration	1,131,900	1,142,850
	Sarah Taylor	Administration	164,700	170,200
	Shawn Shockler	Maintenance/Custodial	5,476,980	5,599,945
	Shawn Shockler	Resource officer	475,000	475,000
	Sally Nolen	Drivers Ed/Care	17,000	17,000
			<u>13,901,248</u>	<u>14,740,843</u>

Cleburne ISD
Campus allocations - Per Pupil & Co-Curricular Proposed Budgets
2023-2024 Budget Year

		ADA for first sem	Per Pupil	Per Pupil Budget	Other Budget Amounts	Total Budget
1	Cleburne High School	1,794	\$ 148	\$ 265,512	285,571	\$ 551,083
2	Team School	44	\$ 148	\$ 6,532	29,258	35,790
4	JJAEP	1	\$ 148	\$ -	-	-
41	Lowell Smith Intermediate School	976	\$ 125	\$ 122,054	11,308	133,362
107	A.D. Wheat Middle School	1,008	\$ 125	\$ 125,981	18,024	144,005
101	Adams Elementary	323	\$ 115	\$ 37,180	1,575	38,755
102	Coleman Elementary	388	\$ 115	\$ 44,631	1,575	46,206
103	Marti Elementary	375	\$ 115	\$ 43,071	1,575	44,646
104	Irving Elementary	388	\$ 115	\$ 44,645	1,575	46,220
108	Gerard Elementary	413	\$ 115	\$ 47,537	1,575	49,112
109	Cooke Elementary	462	\$ 115	\$ 53,110	1,575	54,685
111	Santa Fe Elementary	308	\$ 115	\$ 35,407	1,575	36,982
First semester ADA/Totals		6,481		\$ 825,660	\$ 355,186	\$ 1,180,846
-actual 2022-2023						

**Cleburne ISD
Business / District Operations / Human Resources Budget
2023-2024**

	Proposed Budget	Proposed Budget
Total for GA	261,350	261,350
Total for HR	45,350	45,350
Superintendent	156,800	156,800
School Board	38,700	38,700
Total for TX collections (99)	575,000	575,000
Total for Tax (TX)	45,000	45,000
Total for PR	15,000	15,000
Total for TB	5,650	5,650
Total for Software (53)	<u>1,142,850</u>	<u>1,142,850</u>

Software (53) 170,200

Combined central office 1,313,050

	Business Office	Human Resources	Total
6212 - Audit	<u>45,000</u>		<u>45,000</u>
6214 - Lobbying	<u>250</u>		<u>250</u>
6239-ESCXI			
Purchasing CoOp	400		
Administrative Services CoOP	-		
Region XI		2,150	
	<u>400</u>	<u>2,150</u>	<u>2,550</u>
6249- R&M			
Computer/Printer Repairs			
Total	<u>1,000</u>	<u>600</u>	<u>1,600</u>
6269 - Leases			
Xerox	3,500	1,500	
Pitney Bowes	3,200		
	<u>6,700</u>	<u>1,500</u>	<u>8,200</u>
6299 - Misc contracted			
TASB	5,000		
Background checks		14,000	

Outsourced/ACA Reporting	5,000		
Skyward Training & Technical Support	1,000		
Property Tax Assistance - Disputes	3,000		
	<u>14,000</u>	<u>14,000</u>	<u>28,000</u>

6398 - Fixed Assets

Computers & Monitors	1,000	1,500	
Hardware/other		1,500	
	<u>1,000</u>	<u>3,000</u>	<u>4,000</u>

6399 - Office Supplies

Basic Office Supplies	15,000	8,500	
Postage	4,500		
	<u>19,500</u>	<u>8,500</u>	<u>28,000</u>

6411 - Travel/Workshops

Sarah Taylor	4,000		
TBD		8,500	
Business Office	1,500		
HR		2,500	
PEIMS			
Recruiting Trips		1,000	
	<u>5,500</u>	<u>12,000</u>	<u>17,500</u>

6429 - Insurance

	<u>125,000</u>		<u>125,000</u>
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6495 - Membership Dues

TASB - Membership Dues	12,000		
School Related	4,000	800	
	<u>16,000</u>	<u>800</u>	<u>16,800</u>

6491 - Statutorily Required Public Notice Publications

Bid Advertisements	<u>5,000</u>		<u>5,000</u>
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6499 - Miscellaneous Operating

Property Taxes - Ridgeway	17,000		
Retirement Recognition Awards	5,000		
TASPA		2,800	
	<u>22,000</u>	<u>2,800</u>	<u>24,800</u>

Total Budget	<u>261,350</u>	<u>45,350</u>	<u>306,700</u>
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Tax Collections

6213 - Property Appraisal 575,000 575,000

575,000 575,000

6213- Tax Collections CAD

45,000 45,000

Superintendent

6211 - Legal Fees 130,000

6239 - ESCXI (contract) 500

6269 - Xerox 1,000

6299 - Misc Contracted Services 2,500

6329 - Reading materials 1,000

6399 - General Supplies 2,000

6411 - Travel & Subsistence 10,000

6412 - Student Travel 300

6495 - Dues 1,500

6499 - Misc Operating Costs 8,000

156,800 - 156,800

Public Relations

6249 - R&M

6269 - Audio / Visual Supplies

6299 - Marketing Initiative 10,000

6329 - CTR Yearly Subscription 400

6398 - Computer

6399 - General Supplies 1,000

6411 - Travel & Subsistence 700

6412 - Student Travel

6495 - Dues - TSPRA Annual Dues 300

6499 - Misc Operating Costs 2,600

15,000 - 15,000

Textbooks / Fixed Assets

6249 - Software Maint Agreement 4,200

6299 - Training

6398 - Fixed Assets

6399 - General Supplies

6399 - Supplies

6411 - Travel 1,400

6495 - Dues 50

5,650 - 5,650

School Board

6211 - Legal Fees (included above)

6239 - ESCXI (contract)	1,000		
6329 - Reading Materials	700		
6299 - Misc Contract Services	1,000		
6399 - General Supplies	1,500		
6419 - Non-employee Travel	8,000		
6439 - Election Costs	18,500		
6499 - Miscellaneous Costs	8,000		
	<u>38,700</u>	<u>-</u>	<u>38,700</u>

Software (function 53), org 750

6299 - Software Programs:			
Frontline		44,200.00	
Application Consortium		4,300.00	
MUNIS	100,000.00		
TIPWEB - Assets	20,000.00		
Skyward - includes texting			
6239 - ESCXI	1,700.00		
6249 - Contracted Maintenance			
	<u>121,700.00</u>	<u>48,500.00</u>	<u>170,200.00</u>

Cleburne ISD
 2023-2024 Proposed Maintenance and Operation Budget
 by Functional Category

Function	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget
11	Instruction	44,446,145.00	46,397,066.00
12	Instructional Resources and Media	569,052.00	574,949.00
13	Curriculum/Instructional Staff Development	1,918,355.00	2,000,526.00
21	Instructional Leadership	1,535,432.00	1,607,108.00
23	School Leadership	4,425,783.00	4,399,934.00
31	Guidance & Counseling Services	1,805,291.00	2,111,529.00
33	Health Services	1,023,610.00	1,083,123.00
34	Transportation	2,949,782.00	3,021,772.00
35	Food Service	90,000.00	90,000.00
36	Extracurricular/Co-curricular Activity	2,485,902.00	2,699,504.00
41	General Administration	2,415,942.00	2,885,208.00
51	Facilities, Maintenance, and Operations	9,592,049.00	9,973,652.00
52	Security and Monitoring Services	553,506.00	902,586.00
53	Data Processing Services	1,783,381.00	2,137,474.00
81	Facilities, Acquisition, and Construction	40,859.00	8,500.00
93	Payments to Fiscal Agent/Member Districts	147,000.00	140,000.00
95	Payments to JJAEP	12,640.00	12,640.00
99	Other Intergovernmental Charges	575,000.00	575,000.00
Total General Fund Budget		76,369,729.00	80,620,571.00

Cleburne ISD
2023-2024 Proposed Debt Service Budget

Revenue:

Estimated Taxable Value (April 30, 2023)	3,654,374,677
Interest & Sinking Fund Tax Rate/\$100 value	0.004544
Total Tax Levy	16,605,479
Current	16,273,369
Delinquent	332,110
Estimated P&I	15,000
State Aid	97,916
Pecan Plantation payment	28,541
Total Budgeted Revenue	16,746,936
Total Budgeted Expense (see detail below)	(20,489,194)
Estimated Increase in Fund Balance	(3,742,258)

Expense:

Description	Function 71 Debt Service	Obect 6500 Debt service	Principal	Interest	2023-2024 Combined
\$8,622,083, Series 2014	71	6500	-	9,362.50	
			535,000.00	9,362.50	553,725.00
\$8,659,995, Series 2012	71	6500	-	21,000.00	
			-	21,000.00	42,000.00
\$12,740,000, Series 2015	71	6500	-	256,125.00	
			1,420,000.00	256,125.00	1,932,250.00
\$108,975,000 Series 2016	71	6500	-	2,318,825.00	
			1,955,000.00	2,318,825.00	6,592,650.00
\$63,600,000 Series 2021	71	6500	-	835,500.00	
			190,000.00	835,500.00	1,861,000.00
Paying Agent Fees	71	6500			6,000.00
Potential Early Pay Off	71	6500			9,501,569.00
			4,100,000.00	6,881,625.00	20,489,194.00



BOARD OF TRUSTEES ACTION ITEM

TITLE: Budget Public Hearing memo

FROM: Sarah Taylor

DATE: June 26, 2023

BACKGROUND

A Budget Workshop was held during the Regular Board Meeting on June 19, 2023. The required publication of this public meeting, the "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" was published in the Cleburne Times Review on June in compliance with State law requiring the notice be published not less than 10 nor more than 30 days before the public meeting. In addition to the publication of the notice, the budget is required to be posted on the District's web site. The Texas Education Agency requires the Board of Trustees to adopt the budget for the General Fund, School Nutrition, and Debt Service Funds. The purpose of the public meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in discussion of the 2023-2024 budget is encouraged.

CONSIDERATION

*Open the hearing for input from the public.

*Close the hearing after receiving input from the public.



BOARD OF TRUSTEES ACTION ITEM

TITLE: Annual Adoption of Budgets for General Fund, Debt Service, and Child Nutrition

FROM: Sarah Taylor, Chief Financial Officer

DATE: June 26, 2023

CONSIDERATION

Annually, the Board of Trustees is required to adopt operating budgets for General Fund, Debt Service, and Child Nutrition. The budget must be prepared and adopted prior to the first day of the next fiscal year. Proposed budgeted expenditures are as follows for the 2023-2024 fiscal year:

- General Fund \$80,620,571
- Debt Service \$20,489,194
- Child Nutrition \$7,197,962

The general fund budgeted revenue is primarily based on conservative assumptions for ADA, other student counts, estimated property values, and the M&O tax rate. With the passage of HB3, the tax rate is now calculated by the Texas Education Agency (TEA) in early to mid-August and provided to school districts for adoption prior to October 1. HB3 also changed the state funding formula to include current year property tax values that are released in January of the fiscal year. Because of these two changes, the board should expect to see a change in both the tax rate and property values from what is used in the budget adoption to actual revenue received throughout the year.

The general fund budget provides for a 3% raise on midpoint for all staff and other adjustments as recommended by TASB to ensure that CISD remains competitive with pay in order to retain and recruit valuable employees. With these increases, the payroll expenditures remain below 82% of overall expenditures.

The debt service budget can only be used for bond payments and is based on payment schedules. This budget is based on an I&S tax rate of \$.4544.

The child nutrition budget is primarily prepared by the Director of Child Nutrition. The budget includes one-time expenditures to spend down excess fund balance in the child nutrition program as well as conservative increases to cover the rise in the cost of goods. The revenue is based on conservative assumptions and trends.

RECOMMENDATION

We request the board approve the General Fund, Debt Service, and Child Nutrition budgets for the 2023-2024 fiscal year.