

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

# 2021-2022 BUDGET

**AUGUST 23, 2021**



2425 EAST MAIN STREET | LEAGUE CITY, TX 77573  
GALVESTON & HARRIS COUNTY | VISIT US AT [WWW.CCISD.NET](http://WWW.CCISD.NET)



August 23, 2021

Board of Trustees  
Clear Creek Independent School District  
Galveston County, Texas

The 2020-21 fiscal year was by far one of the most challenging years we have faced both educationally and financially. Throughout the year we constantly had to change and adapt in order to maintain the highest level of instruction while carefully monitoring financial ramifications. Although our initial budget anticipated a \$10 million dollar transfer from our Capital & Contingency Fund, we are pleased that we expect to need a transfer of \$2 million or less. This was not an easy feat to accomplish but one that required continual monitoring and sound fiscal management. The 2021-22 budget process has been equally challenging.

Through collaboration and taking a fresh look at the way we budget we are happy to present the enclosed budgets for adoption. The proposed General Fund budget is a balanced budget without any anticipated transfer from the Capital & Contingency Fund while reducing the maintenance and operations tax rate \$.046 cents. We are also excited that although we issued \$107.5 million in new debt as part of the 2017 bond referendum that due to property value growth, taking advantage of debt refinancing opportunities, and analyzing fund balance reserves that we were able to reduce the interest and sinking tax rate in the Debt Service Fund \$.04 cents. Combined, our total tax rate will decrease \$.086 cents saving our taxpayers \$24.7 million. Furthermore, the proposed Food Service Fund budget anticipates a \$1.8 million surplus which will replenish its reserves after taking a \$1.5 million hit in the 2019-20 fiscal year due to the COVID19 closure.

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. Budgets for the General Fund, Debt Service Fund and Food Service Fund must be prepared and approved at least at the fund and function levels to comply with the State's legal level of control mandates. The District's fiscal year begins September 1<sup>st</sup> and therefore a budget must be approved no later than August 31<sup>st</sup>. Through much time and hard work, the attached budgets for the General Fund, Debt Service Fund and Food Service Fund have been prepared based upon the school finance provisions adopted through the 87<sup>th</sup> Legislature, Regular Session.

We appreciate the support of all stakeholders who work cooperatively to ensure the best education for its students and the prudent development of the District. This cooperation is indicative of the strong support for the attainment of excellence in the District's educational programs.

Respectfully Submitted,

Eric Williams, Ed.D.  
Superintendent

**ACHIEVE, CONTRIBUTE & LEAD WITH INTEGRITY**

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# **EXECUTIVE SUMMARY**

## **General Fund Revenues**

(See summary on page 15 and detail on page 19)

Local revenues increase a net of \$10.9M due to:

- Increased tax collections of \$5.6M due to property value growth of 8.25%. Due to the 2.5% growth limit imposed by HB 3, and the resulting tax rate compression, the General Fund tax rate will be reduced from \$0.9359 to \$0.8897 for 2021-2022.
- Increases of \$4.0M to account for under-estimated revenue or one-time revenue based on historical trend analysis.
- Summer school tuition, facility rental, and athletic gate receipt increases of \$0.8M due to a return to normal operations after the COVID pandemic.
- Payments in lieu of taxes increase \$0.5M due to a Chapter 313 agreement with Bayport Polymers, LLC.

State revenues decrease \$2.9M due to:

- Increased State funding of \$1.6M due to increased TRS on-behalf payments (offset with an expenditure increase mentioned below).
- Decreased State funding of \$4.5M resulting from increased property values.

Federal revenues increase \$2.8M due:

- Increased indirect cost revenue of \$2.1M primarily from ESSER II & ESSER III funding.
- Increased SHARS revenue of \$0.7M.

Other resources decrease \$10.0M due to:

- Decreased operating transfer from the Capital & Contingency Fund. The 2021-2022 operating budget is a balanced budget without an anticipated need for a transfer from the Capital & Contingency Fund.



## **General Fund Expenditures**

(See summary on page 15 and detail on page 23)

Expenditures are budgeted to increase \$0.8M due to:

- Salary increases of 3.0% for all employees totaling approximately \$9.0M.
- Increases of \$1.6M due to increased TRS on-behalf payments (offset with revenue increase mentioned above).
- Increases of \$0.6M due to an increase in the district contribution toward employee health plan costs.
- Increases of \$0.6M for property and casualty insurance premiums.
- Increases of \$0.4M due to a state mandated increase in employer contributions to TRS.
- Increases of \$0.3M for additional special education staffing (4.4 FTE's).
- Decreases of \$6.5M for expenditures being moved to the ESSER II and III grants for the next 3 fiscal years.
- Decreases of \$3.0M for laptop replacement funding being moved to the ESSER III grant and the Capital & Contingency Fund for the next 3 fiscal years.
- Decreases of \$1.4M in payroll budget realignments.
- Decreases of \$0.5M for the reclassification of 6 FTE's (counselors, social workers, & instructional coaches) to the ESSER III grant for the next 3 fiscal years.
- Decreases of \$0.3M in various operational budgets.

As of August 31, 2021 the projected unassigned fund balance in the General Fund will be approximately \$70.5M. This amount represents 18.9% of the annual General Fund budget and satisfies our goal to maintain two months (16.7%) unassigned fund balance. Total fund balance will be approximately \$74.9M.

## **Debt Service Fund**

(See summary on page 16 and detail on pages 20 & 29)

Revenues are projected to decrease \$4.3M due to:

- Property value growth of 8.25% being offset with a reduction in the interest and sinking tax rate from \$0.33 to \$0.29 for 2021-2022.

Expenditures are projected to increase \$4.1M due to:

- Increased principal and interest payments of \$6.9M resulting from the third sale of bonds in the amount of \$107.5M from the 2017 bond referendum.
- Decreased principal and interest payments of \$2.8M resulting from the refunding (refinance) of \$160.0M of fixed rate debt and a remarketing of \$49.3M of variable rate debt to lower interest rates.

When voters approved the \$487M bond referendum on May 6, 2017 to address enrollment growth, aging facilities and repairs, safety improvements, student programs, and technology the tax rate for 2021-2022 was projected to be \$0.395. However, due to higher than projected value increases and various bond refinance opportunities the District has been able to reduce the tax rate from the 2016-2017 rate of \$0.36 to \$0.29.

As of August 31, 2021 the projected fund balance in the Debt Service Fund will be approximately \$40.0M. This amount represents 48.3% of projected annual debt service payments and exceeds our goal to maintain a fund balance of 10% of estimated annual payments. This surplus will be used to help offset increases related to the final issuance from the 2017 bond referendum, as well as allow us to reduce and maintain the tax rate from \$0.33 to \$0.29.

## **Food Service Fund**

(See summary on page 17 and detail on pages 21 & 30)

Revenues are budgeted to increase \$3.5M over 2020-2021 due to the Texas Department of Agriculture extending the Seamless Summer Feeding Program through 2021-2022 which provides a higher meal reimbursement rate than the traditional National School Breakfast and Lunch Program (NSBLP). The Seamless Summer Program reimburses all meals at the free meal rate of \$4.32 which is \$0.75 more than the NSBLP free rate and almost \$1.65 more than the paid meal amount.

Expenditures are budgeted to increase \$1.7M over 2020-2021 due to increased food costs and a 3.0% salary increase for all food service employees.

The \$1.8M budgeted surplus will help replenish the fund balance which decreased \$1.5M in 2019-2020 resulting from the COVID19 closure.

As of August 31, 2021 the projected fund balance in the Food Service Fund will be approximately \$3.6M.

# **STATISTICAL INFORMATION**

# CLEAR CREEK INDEPENDENT SCHOOL DISTRICT BUDGET STATISTICS

## GENERAL FUND

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	67.8%	67.7%
PERCENT OF REVENUE FROM STATE SOURCES	29.6%	30.5%
PERCENT OF REVENUE FROM FEDERAL SOURCES	2.6%	1.9%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
SALARIES AND BENEFITS	89.9%	87.3%
INSTRUCTION AND RELATED SERVICES	68.7%	66.7%
GROUNDS AND FACILITY MAINTENANCE AND UPKEEP	6.4%	8.0%
CAMPUS ADMINISTRATION	6.4%	6.2%
STUDENT TRANSPORTATION	3.4%	3.5%
GUIDANCE AND COUNSELING SERVICES	3.9%	3.9%
EXTRACURRICULAR AND COCURRICULAR	2.1%	2.1%
DATA SERVICES	2.2%	2.1%
GENERAL ADMINISTRATION	2.2%	2.1%
SECURITY	1.5%	1.5%
HEALTH SERVICES	1.1%	1.0%
INSTRUCTIONAL ADMINISTRATION	0.9%	0.9%
OTHER	1.1%	1.1%



## CLEAR CREEK INDEPENDENT SCHOOL DISTRICT AVERAGE DAILY ATTENDANCE AND ENROLLMENT

School Year	Average Daily Attendance	TAPR / PEIMS Enrollment	ADA as a % of TAPR / PEIMS Enrollment	TAPR Attendance Rate	Growth in ADA from Prior Year	% Growth	Growth in Enrollment from Prior Year	% Growth	Comments
2021 - 2022	39,716	42,251	94.0%	N/A	1,218	3.2%	1,725	4.3%	Based on Budgeted Data
2020 - 2021	38,498 A	40,526	95.0%	N/A	(1,255)	-3.2%	(1,708)	-4.0%	COVID-19
2019 - 2020	39,753 B	42,234	94.1%	N/A	325	0.8%	192	0.5%	COVID-19
2018 - 2019	39,428	42,042	93.8%	95.6%	151	0.4%	34	0.1%	
2017 - 2018	39,277 C	42,008	93.5%	95.5%	88	0.2%	329	0.8%	Hurricane Harvey
2016 - 2017	39,189	41,679	94.0%	95.8%	519	1.3%	618	1.5%	
2015 - 2016	38,670	41,061	94.2%	95.9%	442	1.2%	421	1.0%	
2014 - 2015	38,228	40,640	94.1%	95.9%	688	1.8%	832	2.1%	
2013 - 2014	37,540	39,808	94.3%	96.0%	342	0.9%	328	0.8%	
2012 - 2013	37,198	39,480	94.2%	96.0%	375	1.0%	443	1.1%	
2011 - 2012	36,823	39,037	94.3%	96.2%	599	1.7%	787	2.1%	
2010 - 2011	36,224	38,250	94.7%	96.1%	863	2.4%	778	2.1%	
2009 - 2010	35,361	37,472	94.4%	95.9%	457	1.3%	427	1.2%	
2008 - 2009	34,904	37,045	94.2%	95.8%	936	2.8%	892	2.5%	Hurricane Ike
2007 - 2008	33,967	36,153	94.0%	95.7%	749	2.3%	775	2.2%	
2006 - 2007	33,218	35,378	93.9%	95.6%	393	1.2%	235	0.7%	
2005 - 2006	32,825	35,143	93.4%	95.8%	1,229	3.9%	1,664	5.0%	Hurricanes Katrina & Rita
2004 - 2005	31,595	33,479	94.4%	96.0%	660	2.1%	773	2.4%	
2003 - 2004	30,936	32,706	94.6%	96.2%	853	2.8%	867	2.7%	
2002 - 2003	30,083	31,839	94.5%	95.9%	707	2.4%	845	2.7%	
2001 - 2002	29,376	30,994	94.8%	95.8%	1,360	4.9%	1,119	3.7%	Full-day Kindergarten
2000 - 2001	28,016	29,875	93.8%	95.9%	1,143	4.3%	1,029	3.6%	Full-day Kindergarten

A - For funding purposes the TEA used 39,618 due to COVID19 Hold-harmless funding adjustment.

B - For funding purposes the TEA used 39,204 due to COVID19 ESSER I funding adjustment.

C - For funding purposes the TEA used 39,679 due to a Hurricane Harvey adjustment.

# CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

## ENROLLMENT BY GRADE

School Year	Total	Grade														
		EC	Pre-K	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th
2020 - 2021	40,526	134	605	2,597	2,750	2,788	2,834	2,963	3,018	3,110	3,274	3,256	3,424	3,424	3,274	3,075
2019 - 2020	42,234	185	1,071	2,831	2,879	2,930	2,985	3,098	3,144	3,265	3,281	3,283	3,661	3,374	3,260	2,987
2018 - 2019	42,042	153	1,184	2,784	2,870	2,916	3,012	3,037	3,138	3,278	3,249	3,181	3,679	3,388	3,208	2,965
2017 - 2018	42,008	142	1,237	2,793	2,904	3,019	2,998	3,082	3,189	3,202	3,166	3,311	3,581	3,329	3,201	2,854
2016 - 2017	41,679	162	1,198	2,788	2,941	2,966	3,028	3,080	3,096	3,078	3,284	3,228	3,551	3,268	3,089	2,922
2015 - 2016	41,061	180	1,109	2,789	2,876	2,916	2,989	2,995	2,996	3,173	3,207	3,133	3,442	3,221	3,173	2,862
2014 - 2015	40,640	161	1,152	2,795	2,860	2,866	2,906	2,889	3,025	3,108	3,096	3,163	3,356	3,238	3,077	2,948
2013 - 2014	39,808	148	1,163	2,725	2,816	2,844	2,788	2,944	2,984	2,975	3,065	3,049	3,345	3,106	3,117	2,739
2012 - 2013	39,480	135	1,166	2,706	2,750	2,740	2,900	2,929	2,889	2,966	2,996	3,106	3,272	3,189	2,960	2,776
2011 - 2012	39,037	133	1,138	2,613	2,701	2,812	2,854	2,807	2,894	2,946	3,073	3,024	3,320	3,074	2,949	2,699
2010 - 2011	38,250	132	944	2,594	2,745	2,751	2,771	2,781	2,789	2,968	2,994	3,074	3,195	2,965	2,902	2,645
2009 - 2010	37,472	170	692	2,590	2,704	2,677	2,756	2,727	2,851	2,961	3,001	2,899	3,147	2,997	2,753	2,547
2008 - 2009	37,045	165	603	2,585	2,659	2,732	2,710	2,806	2,892	2,937	2,860	2,943	3,098	2,826	2,767	2,462
2007 - 2008	36,153	201	536	2,467	2,638	2,645	2,723	2,773	2,825	2,800	2,873	2,852	3,051	2,827	2,708	2,234
2006 - 2007	35,378	182	504	2,441	2,582	2,613	2,671	2,738	2,699	2,769	2,760	2,783	3,043	2,790	2,490	2,313
2005 - 2006	35,143	149	604	2,396	2,588	2,614	2,685	2,641	2,648	2,713	2,787	2,720	3,137	2,604	2,484	2,373
2004 - 2005	33,479	120	503	2,372	2,432	2,539	2,496	2,494	2,547	2,670	2,632	2,732	2,832	2,492	2,401	2,217
2003 - 2004	32,706	116	480	2,312	2,475	2,483	2,431	2,445	2,546	2,559	2,697	2,569	2,790	2,479	2,261	2,063
2002 - 2003	31,839	87	432	2,282	2,406	2,366	2,376	2,474	2,469	2,559	2,529	2,545	2,759	2,363	2,164	2,028
2001 - 2002	30,994	91	449	2,156	2,276	2,285	2,393	2,394	2,462	2,460	2,512	2,523	2,659	2,243	2,161	1,930
2000 - 2001	29,875	105	377	1,994	2,203	2,277	2,316	2,408	2,361	2,411	2,464	2,366	2,532	2,274	2,046	1,741

# CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

## ENROLLMENT BY ETHNICITY

School Year	Total	African American		Hispanic		White		American Indian		Asian / Pacific Islander		Two or More Races	
2019 - 2020	42,234	3,416	8.1%	13,625	32.3%	19,118	45.3%	99	0.2%	3,990	9.4%	1,986	4.7%
2018 - 2019	42,042	3,444	8.2%	13,184	31.4%	19,237	45.8%	108	0.3%	4,079	9.7%	1,990	4.7%
2017 - 2018	42,008	3,496	8.3%	12,984	30.9%	19,373	46.1%	100	0.2%	4,149	9.9%	1,906	4.5%
2016 - 2017	41,679	3,397	8.2%	12,733	30.6%	19,460	46.7%	87	0.2%	4,093	9.8%	1,909	4.6%
2015 - 2016	41,061	3,329	8.1%	12,071	29.4%	19,749	48.1%	96	0.2%	4,066	9.9%	1,750	4.3%
2014 - 2015	40,640	3,305	8.1%	11,660	28.7%	20,027	49.3%	82	0.2%	4,042	9.9%	1,524	3.8%
2013 - 2014	39,808	3,276	8.2%	11,164	28.0%	19,933	50.1%	83	0.2%	3,963	10.0%	1,389	3.5%
2012 - 2013	39,480	3,258	8.3%	10,657	27.0%	20,237	51.3%	84	0.2%	3,927	9.9%	1,317	3.3%
2011 - 2012	39,037	3,259	8.3%	10,159	26.0%	20,408	52.3%	102	0.3%	3,861	9.9%	1,248	3.2%
2010 - 2011	38,250	3,268	8.5%	6,861	17.9%	23,474	61.4%	162	0.4%	3,813	10.0%	672	1.8%
2009 - 2010	37,472	3,432	9.2%	7,994	21.3%	22,037	58.8%	114	0.3%	3,895	10.4%	N/A	
2008 - 2009	37,045	3,447	9.3%	7,574	20.4%	22,039	59.5%	115	0.3%	3,870	10.4%	N/A	
2007 - 2008	36,153	3,224	8.9%	7,054	19.5%	22,078	61.1%	117	0.3%	3,680	10.2%	N/A	
2006 - 2007	35,378	3,140	8.9%	6,587	18.6%	22,042	62.3%	128	0.4%	3,481	9.8%	N/A	
2005 - 2006	35,143	3,279	9.3%	6,137	17.5%	22,174	63.1%	108	0.3%	3,445	9.8%	N/A	
2004 - 2005	33,479	2,648	7.9%	5,573	16.6%	21,888	65.4%	95	0.3%	3,275	9.8%	N/A	
2003 - 2004	32,706	2,424	7.4%	5,119	15.7%	21,977	67.2%	100	0.3%	3,086	9.4%	N/A	
2002 - 2003	31,839	2,247	7.1%	4,726	14.8%	21,787	68.4%	92	0.3%	2,987	9.4%	N/A	
2001 - 2002	30,994	2,113	6.8%	4,349	14.0%	21,580	69.6%	99	0.3%	2,853	9.2%	N/A	
2000 - 2001	29,875	1,948	6.5%	3,924	13.1%	21,253	71.1%	75	0.3%	2,675	9.0%	N/A	

## CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ENROLLMENT BY PROGRAM

School Year	Total	Bilingual / ESL Education		Career & Technical Education		Gifted & Talented Education		Special Education	
<b>2019 - 2020</b>	42,234	5,442	12.9%	13,593	32.2%	4,806	11.4%	4,750	11.2%
<b>2018 - 2019</b>	42,042	5,120	12.2%	13,392	31.9%	4,554	10.8%	4,381	10.4%
<b>2017 - 2018</b>	42,008	4,733	11.3%	12,880	30.7%	4,464	10.6%	4,161	9.9%
<b>2016 - 2017</b>	41,679	4,458	10.7%	12,739	30.6%	4,296	10.3%	4,021	9.6%
<b>2015 - 2016</b>	41,061	4,194	10.2%	13,151	32.0%	4,074	9.9%	3,947	9.6%
<b>2014 - 2015</b>	40,640	3,934	9.7%	12,448	30.6%	3,844	9.5%	3,890	9.6%
<b>2013 - 2014</b>	39,808	3,611	9.1%	11,598	29.1%	3,570	9.0%	3,778	9.5%
<b>2012 - 2013</b>	39,480	3,339	8.5%	11,300	28.6%	3,333	8.4%	3,707	9.4%
<b>2011 - 2012</b>	39,037	3,085	7.9%	11,915	30.5%	3,073	7.9%	3,599	9.2%
<b>2010 - 2011</b>	38,250	2,860	7.5%	10,083	26.4%	2,984	7.8%	3,423	8.9%
<b>2009 - 2010</b>	37,472	2,696	7.2%	9,354	25.0%	2,817	7.5%	3,454	9.2%
<b>2008 - 2009</b>	37,045	2,578	7.0%	10,513	28.4%	2,648	7.1%	3,607	9.7%
<b>2007 - 2008</b>	36,153	2,499	6.9%	10,419	28.8%	2,632	7.3%	3,619	10.0%
<b>2006 - 2007</b>	35,378	2,173	6.1%	8,694	24.6%	2,522	7.1%	3,512	9.9%
<b>2005 - 2006</b>	35,143	2,047	5.8%	6,340	18.0%	2,506	7.1%	3,394	9.7%
<b>2004 - 2005</b>	33,479	1,976	5.9%	7,441	22.2%	2,662	8.0%	3,173	9.5%
<b>2003 - 2004</b>	32,706	1,913	5.8%	5,564	17.0%	2,750	8.4%	2,901	8.9%
<b>2002 - 2003</b>	31,839	1,879	5.9%	4,729	14.9%	2,834	8.9%	2,671	8.4%
<b>2001 - 2002</b>	30,994	1,622	5.2%	5,105	16.5%	2,875	9.3%	2,587	8.3%
<b>2000 - 2001</b>	29,875	1,414	4.7%	4,749	15.9%	2,805	9.4%	2,553	8.5%

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
OTHER ENROLLMENT STATISTICS**

<b>School Year</b>	<b>Total</b>	<b>Economically Disadvantaged</b>		<b>English Language Learners</b>		<b>At-Risk</b>		<b>Dyslexia</b>	
<b>2019 - 2020</b>	42,234	11,955	28.3%	5,339	12.6%	17,308	41.0%	1,087	2.6%
<b>2018 - 2019</b>	42,042	12,086	28.7%	5,073	12.1%	16,868	40.1%	1,058	2.5%
<b>2017 - 2018</b>	42,008	12,260	29.2%	4,716	11.2%	19,134	45.5%	N/A	N/A
<b>2016 - 2017</b>	41,679	11,827	28.4%	4,436	10.6%	16,542	39.7%	N/A	N/A
<b>2015 - 2016</b>	41,061	11,347	27.6%	4,177	10.2%	15,400	37.5%	N/A	N/A
<b>2014 - 2015</b>	40,640	10,953	27.0%	3,976	9.8%	15,315	37.7%	N/A	N/A
<b>2013 - 2014</b>	39,808	10,944	27.5%	3,670	9.2%	14,537	36.5%	N/A	N/A
<b>2012 - 2013</b>	39,480	11,089	28.1%	3,390	8.6%	11,237	28.5%	N/A	N/A
<b>2011 - 2012</b>	39,037	10,967	28.1%	3,161	8.1%	11,379	29.1%	N/A	N/A
<b>2010 - 2011</b>	38,250	9,714	25.4%	2,971	7.8%	9,856	25.8%	N/A	N/A
<b>2009 - 2010</b>	37,472	8,519	22.7%	2,826	7.5%	11,336	30.3%	N/A	N/A
<b>2008 - 2009</b>	37,045	8,168	22.0%	2,701	7.3%	10,564	28.5%	N/A	N/A
<b>2007 - 2008</b>	36,153	6,316	17.5%	2,636	7.3%	8,898	24.6%	N/A	N/A
<b>2006 - 2007</b>	35,378	6,449	18.2%	2,350	6.6%	9,409	26.6%	N/A	N/A
<b>2005 - 2006</b>	35,143	6,526	18.6%	2,233	6.4%	8,983	25.6%	N/A	N/A
<b>2004 - 2005</b>	33,479	6,214	18.6%	2,196	6.6%	7,498	22.4%	N/A	N/A
<b>2003 - 2004</b>	32,706	4,950	15.1%	2,186	6.7%	N/A	N/A	N/A	N/A
<b>2002 - 2003</b>	31,839	4,419	13.9%	2,085	6.5%	N/A	N/A	N/A	N/A
<b>2001 - 2002</b>	30,994	3,897	12.6%	1,836	5.9%	N/A	N/A	N/A	N/A
<b>2000 - 2001</b>	29,875	3,718	12.4%	1,506	5.0%	N/A	N/A	N/A	N/A

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
FULL-TIME EQUIVALENT STAFFING**

School Year	Total	Professional Staff				Educational Aides	Auxiliary Staff
		Teachers	Professional Support	Campus Administration	Central Administration		
2020 - 2021	5,356	2,543	809	119	34	428	1,423
2019 - 2020	5,215	2,517	783	119	43	399	1,354
2018 - 2019	5,149	2,532	725	126	44	405	1,317
2017 - 2018	5,049	2,498	728	123	41	405	1,254
2016 - 2017	4,898	2,466	620	127	36	364	1,285
2015 - 2016	4,902	2,444	684	126	40	325	1,283
2014 - 2015	4,823	2,504	604	132	38	311	1,234
2013 - 2014	4,847	2,504	584	129	39	354	1,237
2012 - 2013	4,809	2,453	576	141	45	349	1,245
2011 - 2012	4,829	2,451	842	138	45	217	1,136
2010 - 2011	4,963	2,630	757	132	49	245	1,150
2009 - 2010	4,866	2,630	723	125	50	273	1,065
2008 - 2009	4,606	2,401	405	99	51	111	1,539
2007 - 2008	4,403	2,363	407	101	50	110	1,372
2006 - 2007	4,111	2,168	473	100	37	102	1,231
2005 - 2006	3,936	2,060	438	96	37	98	1,207
2004 - 2005	3,748	1,973	425	84	34	96	1,136
2003 - 2004	3,647	1,996	333	88	38	124	1,068
2002 - 2003	3,689	2,034	322	91	29	153	1,060
2001 - 2002	3,531	1,983	219	73	31	94	1,131
2000 - 2001	3,348	1,891	191	71	27	158	1,010

## CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ADMINISTRATIVE COST RATIO

	Budget 2021 - 2022	Budget 2020 - 2021	Actual 2019 - 2020	Actual 2018 - 2019	Actual 2017 - 2018	Actual 2016 - 2017	Actual 2015 - 2016
<b><u>Administrative Expenditures:</u></b>							
Function 21 (Instructional Administration)	\$ 3,414,611	\$ 3,327,183	\$ 3,132,748	\$ 2,896,206	\$ 2,988,665	\$ 2,913,582	\$ 2,759,638
Function 41 (General Administration)	8,055,300	7,899,500	7,349,756	7,387,503	6,760,363	6,702,956	6,089,326
Less: TRS On-behalf	(630,000)	(587,000)	(568,117)	(472,946)	(490,076)	(449,411)	(438,360)
Total Administrative Expenditures	<u>\$ 10,839,911</u>	<u>\$ 10,639,683</u>	<u>\$ 9,914,388</u>	<u>\$ 9,810,763</u>	<u>\$ 9,258,951</u>	<u>\$ 9,167,128</u>	<u>\$ 8,410,604</u>
<b><u>Instructional Expenditures:</u></b>							
Function 11 (Instruction)	\$240,264,974	\$232,861,063	\$221,366,441	\$213,870,610	\$207,083,435	\$203,251,217	\$196,629,349
Function 12 (Library)	4,586,251	4,482,066	4,363,125	4,129,152	4,120,108	4,021,799	4,022,355
Function 13 (Curriculum & Staff Dev)	9,305,383	8,888,846	8,410,818	7,515,669	6,829,630	6,425,795	6,143,226
Function 31 (Guidance & Counseling)	14,497,361	14,605,266	14,050,416	12,821,469	11,545,681	11,284,801	10,846,258
Less: TRS On-behalf	(17,240,000)	(15,991,000)	(15,843,730)	(13,291,678)	(13,337,702)	(12,304,227)	(12,167,572)
Total Instructional Expenditures	<u>\$251,413,969</u>	<u>\$244,846,241</u>	<u>\$232,347,070</u>	<u>\$225,045,221</u>	<u>\$216,241,151</u>	<u>\$212,679,385</u>	<u>\$205,473,616</u>
<b>Administrative Cost Ratio</b>	<b>4.31%</b>	<b>4.35%</b>	<b>4.27%</b>	<b>4.36%</b>	<b>4.28%</b>	<b>4.31%</b>	<b>4.09%</b>
<b>State Administrative Cost Ratio Standard</b>	<b>8.55%</b>	<b>8.55%</b>	<b>8.55%</b>	<b>8.55%</b>	<b>8.55%</b>	<b>8.55%</b>	<b>8.55%</b>
<b>Prior Historical:</b>							
	2014 - 2015	4.23%	2008 - 2009	4.89%	2002 - 2003	6.61%	
	2013 - 2014	4.40%	2007 - 2008	5.75%	2001 - 2002	6.74%	
	2012 - 2013	4.39%	2006 - 2007	6.14%	2000 - 2001	7.09%	
	2011 - 2012	4.35%	2005 - 2006	5.94%	1999 - 2000	6.88%	
	2010 - 2011	4.56%	2004 - 2005	6.80%	1998 - 1999	6.79%	
	2009 - 2010	4.63%	2003 - 2004	6.83%	1997 - 1998	7.34%	



**COMPARISON OF  
REVENUES BY SOURCE  
AND  
EXPENDITURES BY FUNCTION**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY**

**GENERAL FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 251,325,000	\$ 240,411,000	\$ 10,914,000
STATE PROGRAM REVENUES	109,962,896	112,886,116	(2,923,220)
FEDERAL PROGRAM REVENUES	9,740,000	6,960,000	2,780,000
OTHER RESOURCES / NON-OPERATING REVENUES	225,000	10,225,000	(10,000,000)
<b>TOTAL REVENUES</b>	<b>\$ 371,252,896</b>	<b>\$ 370,482,116</b>	<b>\$ 770,780</b>
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	\$ 240,264,974	\$ 232,861,063	\$ 7,403,911
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,586,251	4,482,066	104,185
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	9,305,383	8,888,846	416,537
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	3,414,611	3,327,183	87,428
FUNCTION: 23 SCHOOL ADMINISTRATION	23,685,480	22,846,297	839,183
FUNCTION: 31 GUIDANCE & COUNSELING	14,497,361	14,605,266	(107,905)
FUNCTION: 32 SOCIAL WORK SERVICES	988,775	854,642	134,133
FUNCTION: 33 HEALTH SERVICES	3,904,438	3,744,547	159,891
FUNCTION: 34 STUDENT TRANSPORTATION	12,808,200	13,064,900	(256,700)
FUNCTION: 35 FOOD SERVICES	416,200	372,300	43,900
FUNCTION: 36 COCURRICULAR	7,858,023	7,696,743	161,280
FUNCTION: 41 GENERAL ADMINISTRATION	8,055,300	7,899,500	155,800
FUNCTION: 51 PLANT MAINTENANCE	23,911,300	29,719,270	(5,807,970)
FUNCTION: 52 SECURITY AND MONITORING SERVICES	5,716,200	5,713,375	2,825
FUNCTION: 53 DATA SERVICES	8,271,600	7,839,700	431,900
FUNCTION: 61 COMMUNITY SERVICES	231,300	218,528	12,772
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	804,500	834,500	(30,000)
FUNCTION: 95 PAYMENTS TO JJAEP	8,000	5,000	3,000
FUNCTION: 97 PAYMENTS TO T.I.F.	-	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,525,000	2,495,000	30,000
OTHER USES / NON-OPERATING EXPENDITURES	-	3,000,000	(3,000,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ 371,252,896</b>	<b>\$ 370,468,726</b>	<b>\$ 784,170</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 13,390</b>	<b>\$ (13,390)</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY**

**DEBT SERVICE FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	\$ 79,940,000	\$ 84,075,000	\$ (4,135,000)
<b>STATE PROGRAM REVENUES</b>	1,175,000	1,300,000	(125,000)
<b>TOTAL REVENUES</b>	<u>\$ 81,115,000</u>	<u>\$ 85,375,000</u>	<u>\$ (4,260,000)</u>
<b>EXPENDITURES</b>			
<b>FUNCTION: 71 DEBT SERVICES</b>	<u>\$ 82,870,000</u>	<u>\$ 78,800,000</u>	<u>\$ 4,070,000</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 82,870,000</u>	<u>\$ 78,800,000</u>	<u>\$ 4,070,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u><u>\$ (1,755,000)</u></u>	<u><u>\$ 6,575,000</u></u>	<u><u>\$ (8,330,000)</u></u>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY**

**FOOD SERVICE FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	\$ 8,540,000	\$ 11,311,000	\$ (2,771,000)
<b>STATE PROGRAM REVENUES</b>	50,000	45,000	5,000
<b>OTHER RESOURCES</b>	10,318,000	4,030,000	6,288,000
<b>TOTAL REVENUES</b>	<u>\$ 18,908,000</u>	<u>\$ 15,386,000</u>	<u>\$ 3,522,000</u>
<b>EXPENDITURES</b>			
<b>FUNCTION: 35 FOOD SERVICES</b>	\$ 16,837,000	\$ 15,164,000	\$ 1,673,000
<b>FUNCTION: 36 COCURRICULAR</b>	241,000	222,000	19,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 17,078,000</u>	<u>\$ 15,386,000</u>	<u>\$ 1,692,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 1,830,000</u>	<u>\$ -</u>	<u>\$ 1,830,000</u>

# **COMPARISON OF DETAIL REVENUES**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2021 - 2022 BUDGET SUMMARY**  
**REVENUE BY SOURCE**

**GENERAL FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 242,500,000	\$ 238,000,000	\$ 4,500,000
5713 DELINQUENT TAXES	200,000	(900,000)	1,100,000
5719 PENALTIES, INTEREST & OTHER ON TAXES	1,132,000	1,132,000	-
5722 SHARED SERVICES ARRANGEMENTS - GBCDHH	44,000	40,000	4,000
5737 SERVICES TO OTHER DISTRICTS - CLEAR PATH	100,000	100,000	-
5739 TUITION & FEES	510,000	360,000	150,000
5742 INTEREST	725,000	750,000	(25,000)
5743 FACILITY & EQUIPMENT RENTAL	620,000	295,000	325,000
5748 PAYMENT IN LIEU OF TAXES - CHAPTER 313	475,000	-	475,000
5749 OTHER LOCAL	4,254,000	205,000	4,049,000
5752 GATE RECEIPTS	605,000	305,000	300,000
5769 OTHER INTERMEDIATE	160,000	124,000	36,000
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 251,325,000</b>	<b>\$ 240,411,000</b>	<b>\$ 10,914,000</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5811 AVAILABLE SCHOOL FUND	\$ 9,904,710	\$ 18,950,653	\$ (9,045,943)
5812 FOUNDATION SCHOOL FUND	77,928,186	73,425,463	4,502,723
5829 OTHER	-	-	-
5831 TRS ON-BEHALF	22,130,000	20,510,000	1,620,000
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 109,962,896</b>	<b>\$ 112,886,116</b>	<b>\$ (2,923,220)</b>
<b>5900 FEDERAL PROGRAM REVENUES</b>			
592x INDIRECT COSTS	\$ 2,800,000	\$ 740,000	\$ 2,060,000
5931 SCHOOL HEALTH & RELATED SERVICES	6,600,000	5,900,000	700,000
5949 ROTC	340,000	320,000	20,000
<b>TOTAL FROM FEDERAL PROGRAM REVENUES</b>	<b>\$ 9,740,000</b>	<b>\$ 6,960,000</b>	<b>\$ 2,780,000</b>
<b>OTHER RESOURCES / NON-OPERATING REVENUES</b>			
7912 SALE OF PROPERTY	\$ 25,000	\$ 25,000	\$ -
7915 OPERATING TRANSFERS IN	200,000	10,200,000	(10,000,000)
<b>TOTAL FROM OTHER RESOURCES / NON-OPERATING REVENUES</b>	<b>\$ 225,000</b>	<b>\$ 10,225,000</b>	<b>\$ (10,000,000)</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 371,252,896</b>	<b>\$ 370,482,116</b>	<b>\$ 770,780</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY  
REVENUE BY SOURCE**

**DEBT SERVICE FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 79,300,000	\$ 83,800,000	\$ (4,500,000)
5713 DELINQUENT TAXES	100,000	(300,000)	400,000
5719 PENALTY & INTEREST	340,000	325,000	15,000
5742 INTEREST	200,000	250,000	(50,000)
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 79,940,000</b>	<b>\$ 84,075,000</b>	<b>\$ (4,135,000)</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5829 OTHER	\$ 1,175,000	\$ 1,300,000	\$ (125,000)
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 1,175,000</b>	<b>\$ 1,300,000</b>	<b>\$ (125,000)</b>
<b>TOTAL FOR DEBT SERVICE FUND</b>	<b>\$ 81,115,000</b>	<b>\$ 85,375,000</b>	<b>\$ (4,260,000)</b>



**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY  
REVENUE BY SOURCE**

**FOOD SERVICE FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5751 CASH SALES	\$ 8,050,000	\$ 10,776,000	\$ (2,726,000)
5759 CATERING & VENDING	490,000	535,000	(45,000)
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 8,540,000</b>	<b>\$ 11,311,000</b>	<b>\$ (2,771,000)</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5829 OTHER	\$ 50,000	\$ 45,000	\$ 5,000
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 50,000</b>	<b>\$ 45,000</b>	<b>\$ 5,000</b>
<b>7900 OTHER RESOURCES</b>			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	\$ 1,400,000	\$ 760,000	\$ 640,000
7953 NATIONAL SCHOOL LUNCH PROGRAM	8,200,000	2,670,000	5,530,000
7954 USDA COMMODITIES	710,000	550,000	160,000
7955 INTEREST	8,000	50,000	(42,000)
<b>TOTAL FROM OTHER RESOURCES</b>	<b>\$ 10,318,000</b>	<b>\$ 4,030,000</b>	<b>\$ 6,288,000</b>
<b>TOTAL FOR FOOD SERVICE FUND</b>	<b>\$ 18,908,000</b>	<b>\$ 15,386,000</b>	<b>\$ 3,522,000</b>

**COMPARISON OF  
EXPENDITURES BY  
FUNCTION AND MAJOR OBJECT**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2021 - 2022 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2021 - 2022	2020 - 2021	
		ORIGINAL	ORIGINAL	INCREASE
		BUDGET	BUDGET	(DECREASE)
<b>FUNCTION : 11 INSTRUCTION</b>				
6100	PAYROLL COSTS	\$ 234,806,100	\$ 227,091,182	\$ 7,714,918
6200	CONTRACTED SERVICES	1,187,560	1,194,850	(7,290)
6300	SUPPLIES AND MATERIALS	3,863,485	4,140,006	(276,521)
6400	OTHER COSTS	407,829	435,025	(27,196)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 240,264,974</b>	<b>\$ 232,861,063</b>	<b>\$ 7,403,911</b>
<b>FUNCTION : 12 INSTRUCTIONAL RESOURCES</b>				
6100	PAYROLL COST	\$ 3,907,300	\$ 3,803,200	\$ 104,100
6200	CONTRACTED SERVICES	500	500	-
6300	SUPPLIES AND MATERIALS	669,201	671,191	(1,990)
6400	OTHER COSTS	9,250	7,175	2,075
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 4,586,251</b>	<b>\$ 4,482,066</b>	<b>\$ 104,185</b>
<b>FUNCTION: 13 CURRICULUM &amp; STAFF DEVELOPMENT</b>				
6100	PAYROLL COST	\$ 8,393,172	\$ 7,966,187	\$ 426,985
6200	CONTRACTED SERVICES	159,625	167,197	(7,572)
6300	SUPPLIES AND MATERIALS	184,946	189,370	(4,424)
6400	OTHER COSTS	567,640	566,092	1,548
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 9,305,383</b>	<b>\$ 8,888,846</b>	<b>\$ 416,537</b>
<b>FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION</b>				
6100	PAYROLL COST	\$ 3,173,535	\$ 3,071,980	\$ 101,555
6200	CONTRACTED SERVICES	64,300	77,600	(13,300)
6300	SUPPLIES AND MATERIALS	75,526	76,051	(525)
6400	OTHER COSTS	101,250	101,552	(302)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 3,414,611</b>	<b>\$ 3,327,183</b>	<b>\$ 87,428</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2021 - 2022 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION : 23 SCHOOL ADMINISTRATION</b>			
6100 PAYROLL COST	\$ 23,326,150	\$ 22,465,275	\$ 860,875
6200 CONTRACTED SERVICES	86,400	87,458	(1,058)
6300 SUPPLIES AND MATERIALS	151,873	166,158	(14,285)
6400 OTHER COSTS	121,057	127,406	(6,349)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 23,685,480</b>	<b>\$ 22,846,297</b>	<b>\$ 839,183</b>
<b>FUNCTION : 31 GUIDANCE &amp; COUNSELING</b>			
6100 PAYROLL COST	\$ 13,513,725	\$ 13,644,380	\$ (130,655)
6200 CONTRACTED SERVICES	214,600	313,300	(98,700)
6300 SUPPLIES AND MATERIALS	688,631	555,976	132,655
6400 OTHER COSTS	80,405	91,610	(11,205)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 14,497,361</b>	<b>\$ 14,605,266</b>	<b>\$ (107,905)</b>
<b>FUNCTION : 32 SOCIAL WORK SERVICES</b>			
6100 PAYROLL COST	\$ 638,100	\$ 536,787	\$ 101,313
6200 CONTRACTED SERVICES	341,600	308,780	32,820
6300 SUPPLIES AND MATERIALS	6,500	7,000	(500)
6400 OTHER COSTS	2,575	2,075	500
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 988,775</b>	<b>\$ 854,642</b>	<b>\$ 134,133</b>
<b>FUNCTION: 33 HEALTH SERVICES</b>			
6100 PAYROLL COST	\$ 3,812,050	\$ 3,647,300	\$ 164,750
6200 CONTRACTED SERVICES	13,000	12,000	1,000
6300 SUPPLIES AND MATERIALS	71,426	78,797	(7,371)
6400 OTHER COSTS	7,962	6,450	1,512
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 3,904,438</b>	<b>\$ 3,744,547</b>	<b>\$ 159,891</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 34 STUDENT TRANSPORTATION</b>				
6100	PAYROLL COST	\$ 10,660,550	\$ 10,940,750	\$ (280,200)
6200	CONTRACTED SERVICES	383,500	397,450	(13,950)
6300	SUPPLIES AND MATERIALS	2,024,200	2,052,200	(28,000)
6400	OTHER COSTS	(270,050)	(335,500)	65,450
6600	CAPITAL OUTLAY	10,000	10,000	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 12,808,200</b>	<b>\$ 13,064,900</b>	<b>\$ (256,700)</b>
<b>FUNCTION: 35 FOOD SERVICES</b>				
6100	PAYROLL COST	\$ 414,200	\$ 368,300	\$ 45,900
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	-	-	-
6400	OTHER COSTS	2,000	4,000	(2,000)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 416,200</b>	<b>\$ 372,300</b>	<b>\$ 43,900</b>
<b>FUNCTION: 36 COCURRICULAR</b>				
6100	PAYROLL COST	\$ 4,783,510	\$ 4,753,728	\$ 29,782
6200	CONTRACTED SERVICES	925,594	874,762	50,832
6300	SUPPLIES AND MATERIALS	873,885	847,530	26,355
6400	OTHER COSTS	1,275,034	1,220,723	54,311
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 7,858,023</b>	<b>\$ 7,696,743</b>	<b>\$ 161,280</b>
<b>FUNCTION: 41 GENERAL ADMINISTRATION</b>				
6100	PAYROLL COST	\$ 6,077,180	\$ 5,914,210	\$ 162,970
6200	CONTRACTED SERVICES	1,139,000	1,141,900	(2,900)
6300	SUPPLIES AND MATERIALS	344,895	366,940	(22,045)
6400	OTHER COSTS	494,225	476,450	17,775
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 8,055,300</b>	<b>\$ 7,899,500</b>	<b>\$ 155,800</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2021 - 2022 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2021 - 2022	2020 - 2021	INCREASE
		ORIGINAL	ORIGINAL	
		BUDGET	BUDGET	(DECREASE)
<b>FUNCTION: 51 PLANT MAINTENANCE</b>				
6100	PAYROLL COST	\$ 13,103,350	\$ 12,677,050	\$ 426,300
6200	CONTRACTED SERVICES	4,416,000	11,085,770	(6,669,770)
6300	SUPPLIES AND MATERIALS	1,768,225	1,842,825	(74,600)
6400	OTHER COSTS	4,608,725	4,081,625	527,100
6600	CAPITAL OUTLAY	15,000	32,000	(17,000)
<b>TOTAL FOR FUNCTION</b>		<b>\$ 23,911,300</b>	<b>\$ 29,719,270</b>	<b>\$ (5,807,970)</b>
<b>FUNCTION: 52 SECURITY AND MONITORING SERVICE</b>				
6100	PAYROLL COST	\$ 1,167,400	\$ 1,137,200	\$ 30,200
6200	CONTRACTED SERVICES	4,341,850	4,386,775	(44,925)
6300	SUPPLIES AND MATERIALS	190,650	174,800	15,850
6400	OTHER COSTS	16,300	14,600	1,700
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 5,716,200</b>	<b>\$ 5,713,375</b>	<b>\$ 2,825</b>
<b>FUNCTION: 53 DATA SERVICES</b>				
6100	PAYROLL COST	\$ 5,709,100	\$ 5,418,800	\$ 290,300
6200	CONTRACTED SERVICES	812,500	1,169,200	(356,700)
6300	SUPPLIES AND MATERIALS	1,696,500	1,189,200	507,300
6400	OTHER COSTS	53,500	47,500	6,000
6600	CAPITAL OUTLAY	-	15,000	(15,000)
<b>TOTAL FOR FUNCTION</b>		<b>\$ 8,271,600</b>	<b>\$ 7,839,700</b>	<b>\$ 431,900</b>
<b>FUNCTION: 61 COMMUNITY SERVICES</b>				
6100	PAYROLL COST	\$ 179,800	\$ 164,400	\$ 15,400
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	51,000	53,000	(2,000)
6400	OTHER COSTS	500	1,128	(628)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 231,300</b>	<b>\$ 218,528</b>	<b>\$ 12,772</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 81 FACILITIES ACQUISITION &amp; CONSTRUCTION</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTION: 93 PAYMENTS TO FISCAL AGENT</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	19,500	19,500	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	785,000	815,000	(30,000)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 804,500</b>	<b>\$ 834,500</b>	<b>\$ (30,000)</b>
<b>FUNCTION: 95 PAYMENTS TO JJAEP</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	8,000	5,000	3,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 8,000</b>	<b>\$ 5,000</b>	<b>\$ 3,000</b>
<b>FUNCTION: 97 PAYMENTS TO T.I.F.</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	2,525,000	2,495,000	30,000
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 2,525,000</b>	<b>\$ 2,495,000</b>	<b>\$ 30,000</b>
<b>OTHER USES / NON-OPERATING EXPENSES</b>			
8900 OPERATING TRANSFERS OUT	\$ -	\$ 3,000,000	\$ (3,000,000)
<b>TOTAL OTHER USES</b>	<b>\$ -</b>	<b>\$ 3,000,000</b>	<b>\$ (3,000,000)</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 371,252,896</b>	<b>\$ 370,468,726</b>	<b>\$ 784,170</b>
<b>TOTAL FOR ALL FUNCTIONS</b>			
6100 PAYROLL COST	\$ 333,665,222	\$ 323,600,729	\$ 10,064,493
6200 CONTRACTED SERVICES	16,638,529	23,737,042	(7,098,513)
6300 SUPPLIES AND MATERIALS	12,660,943	12,411,044	249,899
6400 OTHER COSTS	8,263,202	7,662,911	600,291
6600 CAPITAL OUTLAY	25,000	57,000	(32,000)
8900 OPERATING TRANSFERS OUT	-	3,000,000	(3,000,000)
<b>TOTAL</b>	<b>\$ 371,252,896</b>	<b>\$ 370,468,726</b>	<b>\$ 784,170</b>
<b>LEGISLATIVE REQUIRED SPENDING DISCLOSURES:</b>			
SB 622 - 85TH TEXAS LEGISLATURE STATUTORILY REQUIRED PUBLIC NOTICES	\$ 11,800	\$ 12,300	\$ (500)
HB 1495 - 86TH TEXAS LEGISLATURE INDIRECT LOBBYING	\$ 3,000	\$ 3,000	\$ -

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**DEBT SERVICE FUND**

		2021 - 2022	2020 - 2021	
		ORIGINAL	ORIGINAL	INCREASE
		BUDGET	BUDGET	(DECREASE)
<hr/>				
<b>FUNCTION: 71 DEBT SERVICES</b>				
6100	PAYROLL COST	\$ -	\$ -	\$ -
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	-	-	-
6400	OTHER COSTS	-	-	-
6500	DEBT SERVICE	82,870,000	78,800,000	4,070,000
<b>TOTAL FOR FUNCTION</b>		<hr/>	<hr/>	<hr/>
		\$ 82,870,000	\$ 78,800,000	\$ 4,070,000
<b>TOTAL FOR DEBT SERVICE FUND</b>		<hr/>	<hr/>	<hr/>
		\$ 82,870,000	\$ 78,800,000	\$ 4,070,000

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021 - 2022 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**FOOD SERVICE FUND**

	2021 - 2022 ORIGINAL BUDGET	2020 - 2021 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COST	\$ 7,193,000	\$ 6,661,500	\$ 531,500
6200 CONTRACTED SERVICES	151,000	112,000	39,000
6300 SUPPLIES AND MATERIALS	8,969,000	7,896,500	1,072,500
6400 OTHER COSTS	524,000	494,000	30,000
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 16,837,000</b>	<b>\$ 15,164,000</b>	<b>\$ 1,673,000</b>
<b>FUNCTION: 36 COCURRICULAR</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	241,000	222,000	19,000
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 241,000</b>	<b>\$ 222,000</b>	<b>\$ 19,000</b>
<b>TOTAL FOR FOOD SERVICE FUND</b>	<b>\$ 17,078,000</b>	<b>\$ 15,386,000</b>	<b>\$ 1,692,000</b>

# **REQUIRED WEB POSTINGS**

**(posted on District budget page)**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2021-2022 PROPOSED EXPENDITURE BUDGET  
ALL BUDGETED FUNDS (GENERAL, DEBT SERVICES & FOOD SERVICE)**

		2020-2021 Actual		2021-2022 Proposed	
		Budget	Per Pupil	Budget	Per Pupil
<b>Instruction</b>					
11	Instruction	\$ 232,916,063	\$ 5,747	\$ 240,264,974	\$ 5,687
12	Instructional Resources	\$ 4,482,066	\$ 111	\$ 4,586,251	\$ 109
13	Curriculum & Staff Development	\$ 8,834,646	\$ 218	\$ 9,305,383	\$ 220
95	Payments to JJAEP	\$ 5,000	\$ 0	\$ 8,000	\$ 0
<b>Total</b>		<b>\$ 246,237,775</b>	<b>\$ 6,076</b>	<b>\$ 254,164,608</b>	<b>\$ 6,016</b>
<b>Instructional Support</b>					
21	Instructional Administration	\$ 3,327,183	\$ 82	\$ 3,414,611	\$ 81
23	School Administration	\$ 22,846,297	\$ 564	\$ 23,685,480	\$ 561
31	Guidance & Counseling	\$ 14,605,266	\$ 360	\$ 14,497,361	\$ 343
32	Social Work Services	\$ 854,642	\$ 21	\$ 988,775	\$ 23
33	Health Services	\$ 3,744,547	\$ 92	\$ 3,904,438	\$ 92
36	Co-curricular / Extra-curricular	\$ 7,918,743	\$ 195	\$ 8,099,023	\$ 192
<b>Total</b>		<b>\$ 53,296,678</b>	<b>\$ 1,315</b>	<b>\$ 54,589,688</b>	<b>\$ 1,292</b>
<b>Central Administration</b>					
41	General Administration	\$ 7,899,500	\$ 195	\$ 8,055,300	\$ 191
<b>District Operations</b>					
51	Plant Maintenance & Operations	\$ 29,719,270	\$ 733	\$ 23,911,300	\$ 566
52	Security and Monitoring Services	\$ 5,713,375	\$ 141	\$ 5,716,200	\$ 135
53	Data Services	\$ 7,839,700	\$ 193	\$ 8,271,600	\$ 196
34	Student Transportation	\$ 13,064,900	\$ 322	\$ 12,808,200	\$ 303
35	Food Services	\$ 15,536,300	\$ 383	\$ 17,253,200	\$ 408
<b>Total</b>		<b>\$ 71,873,545</b>	<b>\$ 1,774</b>	<b>\$ 67,960,500</b>	<b>\$ 1,608</b>
<b>Debt</b>					
71	Debt Service	\$ 78,780,000	\$ 1,944	\$ 82,870,000	\$ 1,961
<b>Other</b>					
61	Community Service	\$ 218,528	\$ 5	\$ 231,300	\$ 5
81	Facilities Construction	\$ -	\$ -	\$ -	\$ -
93	Payments to Fiscal Agent	\$ 834,500	\$ 21	\$ 804,500	\$ 19
99	Other Inter-government Charges	\$ 2,495,000	\$ 62	\$ 2,525,000	\$ 60
<b>Total</b>		<b>\$ 3,548,028</b>	<b>\$ 88</b>	<b>\$ 3,560,800</b>	<b>\$ 84</b>
		<b>\$ 461,635,526</b>	<b>\$ 11,391</b>	<b>\$ 471,200,896</b>	<b>\$ 11,152</b>
<b>Legislative Required Spending Disclosures:</b>					
SB 622 - 85th Texas Legislature					
Statutorily Required Public Notices		\$ 12,300	\$ 0.30	\$ 11,800	\$ 0.28
HB 1495 - 86th Texas Legislature					
Indirect Lobbying		\$ 3,000	\$ 0.07	\$ 3,000	\$ 0.07

In compliance with H.B.1 and Texas Education Code Sec 44.0041, this information reflects the actual 2020-2021 budget and the current proposed 2021-2022 budget that will be presented at the "Public Hearing to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm, August 23, 2021, in the Board Room, Clear Creek ISD Education Support Center, 2425 East Main St., League City, TX 77573.

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Clear Creek Independent School District will hold a public meeting at 6:00 PM, August 23, 2021, in Boardroom, Education Support Center, 2425 E. Main, League City St., TX 77573. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.889700/\$100 (proposed rate for maintenance and operations)				
School Debt Service Tax	\$0.300000/\$100 (proposed rate to pay bonded indebtedness)				
Approved by Local Voters					
<b><u>Comparison of Proposed Budget with Last Year's Budget</u></b>					
The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.					
Maintenance and operations	0.21 % increase				
Debt Service	7.49 % increase				
Total expenditures	1.49 % increase				
<b><u>Total Appraised Value and Total Taxable Value</u></b>					
<b>(as calculated under Section 26.04, Tax Code)</b>					
	<b><u>Preceding Tax Year</u></b>	<b><u>Current Tax Year</u></b>			
Total appraised value* of all property	\$30,081,328,299	\$34,718,338,231			
Total appraised value* of new property**	\$531,977,312	\$464,107,789			
Total taxable value*** of all property	\$24,436,317,021	\$28,643,290,660			
Total taxable value*** of new property**	\$392,116,938	\$409,321,948			
*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.					
** "New property" is defined by Section 26.012(17), Tax Code.					
*** "Taxable value" is defined by Section 1.04(10), Tax Code.					
<b><u>Bonded Indebtedness</u></b>					
Total amount of outstanding and unpaid bonded indebtedness* \$1,032,420,000					
*Outstanding principal.					
<b><u>Comparison of Proposed Rates with Last Year's Rates</u></b>					
	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
Last Year's Rate	\$0.935900	\$0.330000*	\$1.265900	\$8,103	\$1,870
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.027240	\$0.349020*	\$1.376260	\$8,423	\$1,570
Proposed Rate	\$0.889700	\$0.300000*	\$1.189700	\$8,190	\$1,768
*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.					
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.					
<b><u>Comparison of Proposed Levy with Last Year's Levy on Average Residence</u></b>					
	<b><u>Last Year</u></b>	<b><u>This Year</u></b>			
Average Market Value of Residences	\$287,383	\$309,503			
Average Taxable Value of Residences	\$236,238	\$255,603			
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.265900	\$1.189700			
Taxes Due on Average Residence	\$2,990.54	\$3,040.91			
Increase (Decrease) in Taxes	\$50.37				
Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.					
Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.236993. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.236993.					
<b><u>Fund Balances</u></b>					
The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.					
Maintenance and Operations Fund Balance(s)	\$70,500,000				
Interest & Sinking Fund Balance(s)	\$40,020,000				
A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.					

# 2021 Tax Rate Calculation Worksheet

## School Districts with Chapter 313 Agreements

Date: 08/10/2021 09:39 AM

### Clear Creek Independent School District (2021)

**(281) 284-0218**

School District's Name

Phone (area code and number)

**2425 E. Main St., League City, TX 77573**

**www.ccisd.net/tax**

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

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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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.

### **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 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 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.

<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total I&amp;S taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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). <sup>1</sup> This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$24,049,210,833
<b>2. 2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$3,723,026,148
<b>3. Preliminary 2020 adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.	\$20,326,184,685
<b>4. 2020 taxable value not subject M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b>	

<b>A. 2020 I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total 2020 appraised value of property subject to a Chapter 313 agreement	\$0
<b>B. 2020 M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total 2020 limited value of property subject to a Chapter 313 agreement:	\$0
<b>C. Subtract B from A.</b>	\$0
<b>5. Preliminary 2020 adjusted M&amp;O taxable value.</b> Subtract Line 4C from Line 3.	\$20,326,184,685
<b>6. 2020 total adopted tax rate.</b> Separate the 2020 adopted tax rate into its two components. <b>A. 2020 M&amp;O tax rate</b>	\$0.935900
<b>B. 2020 I&amp;S or debt rate:</b>	\$0.330000
<b>7. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:</b> <b>A. Original 2020 ARB Values:</b>	\$2,085,743,704
<b>B. 2020 values resulting from final court decisions:</b>	\$1,751,696,014
<b>C. 2020 value loss.</b> Subtract B from A.	\$334,047,690
<b>8. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:</b> <b>A. 2020 ARB certified value:</b>	\$2,526,854,010
<b>B. 2020 disputed value:</b>	\$718,064,006
<b>C. 2020 undisputed value.</b> Subtract B from A.	\$1,808,790,004
<b>9. 2020 Chapter 42 related adjusted values</b> Add Line 7C and Line 8C.	\$2,142,837,694
<b>10. 2020 M&amp;O taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$22,469,022,379
<b>11. 2020 I&amp;S taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$22,469,022,379
<b>12. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory.	\$0
<b>13. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2020 market value:	\$2,535,881
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020	\$119,216,025



value:	
<b>C. Value loss.</b> Add A and B.	\$121,751,906
<b>14. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$503,998
<b>B. 2021 productivity or special appraised value:</b>	\$3,197
<b>C. Value loss.</b> Subtract B from A.	\$500,801
<b>15. Total adjustments for lost value.</b> Add Lines 12, 13C and 14C.	\$122,252,707
<b>16. Adjusted 2020 M&amp;O taxable value.</b> 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 2020 from the result.	\$22,346,769,672
<b>17. Adjusted 2020 I&amp;S taxable value.</b> 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 2020 from the result.	\$22,346,769,672
<b>18. Adjusted 2020 total M&amp;O levy.</b> Multiply Line 6A by Line 16 and divide by \$100.	\$209,143,417
<b>19. Adjusted 2020 total I&amp;S levy.</b> Multiply Line 6B by Line 17 and divide by \$100.	\$73,744,340
<b>20. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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 tax year 2020. This line applies only to tax years preceding tax year 2020.	\$1,078,065
<b>A. M&amp;O taxes refunded for tax years preceding tax year 2020</b>	\$396,344
<b>B. I&amp;S taxes refunded for tax years preceding tax year 2020</b>	
<b>21. Adjusted 2020 M&amp;O levy with refunds.</b> Add Lines 18 and 20A.	\$210,221,482
<b>22. Adjusted 2020 I&amp;S levy with refunds.</b> Add Lines 19 and 20B.	\$74,140,684
<b>23. Total 2021 I&amp;S taxable value on the 2021 certified appraisal roll today.</b> 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.	\$28,643,290,660
<b>A. Certified values:</b> <sup>12</sup>	\$-0
<b>B. Pollution control and energy storage exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$28,643,290,660



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, 2020, and be located in a new improvement.	
<b>31. Total adjustments to the 2021 taxable value.</b> Add Line 29 and Line 30.	\$411,629,460
<b>32. Adjusted 2021 M&amp;O taxable value.</b> Subtract Line 31 from Line 28.	\$24,319,988,952
<b>33. Adjusted 2021 I&amp;S taxable value.</b> Subtract Line 31 from Line 26.	\$24,451,417,552
<b>34. 2021 NNR M&amp;O tax rate.</b> Divide Line 21 by Line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code Section 26.05(b).	\$0.864397/\$100
<b>35. 2021 NNR I&amp;S tax rate.</b> Divide Line 22 by Line 33 and multiply by \$100.	\$0.303216/\$100
<b>36. 2021 NNR total tax rate.</b> Add Line 34 and Line 35	\$1.167613/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(6)

<sup>3</sup>Tex. Tax Code Section 26.012(6)

<sup>4</sup>Tex. Tax Code Section 26.012(6)(A)(i)

<sup>5</sup>Tex. Tax Code Section 26.012(6)(A)(ii)

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.

1. **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.
2. **Enrichment Tax Rate (DTR):** 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 with any increases in the guaranteed yield.
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR 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.

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. 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.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>37. 2021 maximum compressed tax rate (MCR).</b> 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	\$0.849700/\$100
<b>38. 2021 enrichment tax rate (DTR).</b> Enter the greater of A and B.  A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f )  B. \$0.0500 per \$100 of taxable value.	\$0.0500  \$0.0400  \$0.0500
<b>39. 2021 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.8997/\$100
<b>40. Total 2021 debt to be paid with property tax revenue.</b> 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. <b>Debt</b> 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,	\$84,700,000

verify if it meets the amended definition of debt before including it here. Enter debt amount:	\$0
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt.	\$84,700,000
D. <b>Adjust debt:</b> Subtract B and C from A.	
<b>41. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>42. Adjusted 2021 debt.</b> Subtract line 41 from line 40D.	\$84,700,000
<b>43. 2021 anticipated collection rate.</b> 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%	101.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	1.00%
B. Enter the 2020 actual collection rate	101.00%
C. Enter the 2019 actual collection rate	102.00%
D. Enter the 2018 actual collection rate	101.00%
<b>44. 2021 debt adjusted for collections.</b> Divide line 42 by line 43.	\$83,861,386
<b>45. 2021 total taxable value.</b> Enter amount on Line 26 of the <i>No-New-Revenue Rate Worksheet</i> .	\$24,863,047,012
<b>46. 2021 debt tax rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0.337293/\$100
<b>47. 2021 voter-approval tax rate.</b> Add lines 39 and 46. 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 39 and 46.	\$1.236993/\$100

### SECTION 3: Voter-Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet</b>	<b>Amount/Rate</b>
<b>48. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. <sup>8</sup>	\$0
<b>49. 2021 total taxable value.</b> Enter the amount from line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$24,863,047,012
<b>50. Additional rate for pollution control.</b> Divide line 48 by line 49 and multiply by \$100.	\$0.000000/\$100
<b>51. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 50 and line 47.	\$1.236993/\$100

#### SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to 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).

Emergency Revenue Rate Worksheet	Amount/Rate
<b>52. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>53. 2020 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
<b>54. Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 53 from Line 52.	N/A
<b>55. 2021 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	N/A

#### SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$1.167613

Enter the 2021 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$1.236993

As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44.

Indicate the line number used: 47

#### SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here** TJ Cappel

Printed Name of School District Representative

**sign here** \_\_\_\_\_

School District Representative

\_\_\_\_\_

Date

<sup>6</sup>Tex. Tax Code Section 26.08(n)

<sup>7</sup>Tex. Tax Code Section 26.045(d)

<sup>8</sup>Tex. Tax Code Section 26.045(i)