



# **2017 – 2018 Budget**

August 28, 2017

2425 E. Main Street, League City, Texas 77573

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August 28, 2017

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

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 budget must be approved no later than August 31<sup>st</sup>.

Through the hard work, dedication and collaboration of board members, district administrators and staff, the attached budgets for the General Fund, Debt Service Fund and Food Service Fund have been prepared based upon the school finance provisions adopted by the 85<sup>th</sup> Legislature, Regular Session.

We appreciate the support of the Board, the residents of the District and business community, all 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,



Greg Smith, Ph.D.  
Superintendent



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# **EXECUTIVE SUMMARY**

## **General Fund Revenues**

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

Local revenues increase \$16.2M due to:

- increases in tax collections of \$15.0M as a result of higher 2016 property values than originally budgeted during summer 2016 (budgeted value growth of 8.2% and actual was 8.3%) along with increased collections for 2017-2018 due to higher 2017 property values (budgeted value growth of 8.0%),
- increases in interest earnings of \$0.9M due to increased rates of return on investments, and
- increases in various other local revenues of \$0.3M.

State revenues decrease a net of \$7.2M due to:

- increases in State funding of \$0.8M due to increased TRS on-behalf payments (offset with an expenditure increase mentioned below), and
- net decreases in State funding of \$8.0M as a result of projected enrollment growth of 550 students (517 ADA) offset by decreases due to increased property values.

Federal revenues remained comparable to prior year.

Other resources increase \$0.2M due to:

- operating transfer from the Capital Replacement Fund back to the General Fund.

## **General Fund Expenditures**

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

Generally, most Functions are increasing due to a 2.0% salary increase for teachers and all exempt employees and 3.0% for all non-exempt employees totaling approximately \$6.6M

The remaining increase of \$2.6M is due to a net of:

- increases of \$1.8M for additional instructional staffing (30 FTE's)
- increases of \$0.8M due to increased TRS on-behalf payments (offset with revenue increase mentioned above),

- increases of \$0.6M due to the 5<sup>th</sup> year implementation of a technology replacement fund,
- increases of \$0.5M due to a state mandated increase in the district contribution rate for TRS Care,
- increases of \$0.5M due to an increase in the district contribution toward employee health plan costs,
- increases of \$0.1M due to the transfer of federally funded special education positions to the General Fund,
- decreases of \$2.0M due to the removal of the facilities maintenance and repair fund due to the passage of Bond 2017 which included such funding, and
- decreases of \$0.3M due to property and casualty insurance rate reductions.

As of August 31, 2017 the projected fund balance in the General Fund will be approximately \$55.9M. This amount represents 17% of the annual General Fund budget and satisfies our goal to maintain two months unassigned fund balance.

## **Debt Service Fund**

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

Revenues in this fund are projected to increase \$5.4M due to:

- Local revenue increases of \$5.4M due to increases in tax collections as a result of higher 2016 property values than originally budgeted during summer 2016 (budgeted value growth of 8.2% and actual was 8.3%) along with increased collections for 2017-2018 due to higher 2017 property values (budgeted value growth of 8.0%).
- State revenue remained comparable to prior year. Other than this homestead exemption funding, the District does not qualify for any State funding to cover debt service payments.

Expenditures in this fund are projected to decrease \$2.1M due to:

- decreases of \$1.1M in principal and interest payments based on current amortization schedules,
- increases of \$8.8M in interest payments on a projected Spring 2018 bond sale related to Bond 2017, and
- decreases of \$9.8M in principal defeasance budgeted last fiscal year and settled in Spring 2017.

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 2017-2018 was projected to be \$0.395. However, due to higher than projected value increases the District has been able to maintain the 2016-2017 rate of \$0.36.

As of August 31, 2017 the projected fund balance in the Debt Service Fund will be approximately \$13.1M. This amount represents 18% 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 future increases related to Bond 2017 bond payments.

## **Food Service Fund**

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

Revenues are budgeted to increase approximately \$0.2M while expenditures are only budgeted to increase approximately \$0.1M in the Food Service Fund over 2016-2017. The increase revenue and decrease in expenditures is due to continued fine tuning of the budget now that we have three years of experience with regard to high schools and two years of experience with regard to intermediate schools on our locally developed food program. This budget also includes salary increases of 2.0% for all exempt food service employees and 3.0% for all non-exempt food service employees.

As of August 31, 2017 the projected non-capital fund balance in the Food Service Fund will be approximately \$3.0M which is below three month cap imposed by the Texas Department of Agriculture (TDA).

# **STATISTICAL INFORMATION**

# CLEAR CREEK INDEPENDENT SCHOOL DISTRICT BUDGET STATISTICS

## GENERAL FUND

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	67.7%	64.6%
PERCENT OF REVENUE FROM STATE SOURCES	30.7%	33.8%
PERCENT OF REVENUE FROM FEDERAL SOURCES	1.5%	1.6%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
SALARIES AND BENEFITS	87.5%	87.1%
INSTRUCTION AND RELATED SERVICES	66.4%	66.0%
GROUNDS AND FACILITY MAINTENANCE AND UPKEEP	8.8%	9.0%
CAMPUS ADMINISTRATION	6.3%	6.2%
STUDENT TRANSPORTATION	3.5%	3.4%
GUIDANCE AND COUNSELING SERVICES	3.5%	3.5%
EXTRACURRICULAR AND COCURRICULAR	2.2%	2.3%
DATA SERVICES	2.1%	2.2%
GENERAL ADMINISTRATION	2.1%	2.1%
SECURITY	1.1%	1.1%
HEALTH SERVICES	1.0%	1.0%
INSTRUCTIONAL ADMINISTRATION	0.9%	0.9%
OTHER	1.0%	1.0%



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

School Year	Average Daily Attendance	AEIS / PEIMS Enrollment	ADA as a % of AEIS / PEIMS Enrollment	AEIS / PEIMS Attendance Rate	Growth in ADA from Prior Year	% Growth	Growth in Enrollment from Prior Year	% Growth	Comments
2017 - 2018	39,743	42,202	94.2%	N/A	517	1.3%	550	1.3%	Based on Budgeted Data
2016 - 2017	39,226	41,652	94.2%	N/A	556	1.4%	591	1.4%	
2015 - 2016	38,670	41,061	94.2%	N/A	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%	Hurricane Ike
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%	Hurricanes Katrina & Rita
2008 - 2009	34,904	37,045	94.2%	95.8%	936	2.8%	892	2.5%	
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%	Full-day Kindergarten
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%	
1999 - 2000	26,873	28,846	93.2%	96.4%	591	2.2%	641	2.3%	
1998 - 1999	26,282	28,205	93.2%	96.1%	264	1.0%	5	0.0%	
1997 - 1998	26,018	28,200	92.3%	95.9%	816	3.2%	648	2.4%	Full-day Kindergarten
1996 - 1997	25,202	27,552	91.5%	96.0%	854	3.5%	989	3.7%	
1995 - 1996	24,348	26,563	91.7%	95.6%	1,188	5.1%	1,258	5.0%	

Source: ADA pulled from PEIMS / Summary of Finance records and enrollment pulled from TAPR / AEIS / PEIMS.

# 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
2016 - 2017	41,652	137	1,176	2,787	2,943	2,970	3,029	3,082	3,100	3,081	3,290	3,227	3,552	3,269	3,096	2,913
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
1999 - 2000	28,846	158	415	1,827	2,189	2,218	2,298	2,273	2,298	2,425	2,339	2,203	2,531	2,063	1,861	1,748
1998 - 1999	28,205	174	313	1,908	2,130	2,269	2,243	2,250	2,326	2,168	2,263	2,305	2,450	1,915	1,852	1,639
1997 - 1998	28,200	170	353	1,901	2,218	2,240	2,195	2,298	2,262	2,228	2,320	2,204	2,386	1,934	1,799	1,692
1996 - 1997	27,552	173	339	1,905	2,211	2,152	2,256	2,183	2,137	2,307	2,170	2,098	2,343	1,851	1,878	1,549
1995 - 1996	26,563	91	310	1,918	2,069	2,191	2,114	2,061	2,173	2,044	2,080	2,053	2,298	1,915	1,689	1,557
1994 - 1995	25,305	89	274	1,834	2,078	2,038	1,969	2,073	1,983	1,992	1,987	1,892	2,234	1,693	1,607	1,562

Source: Data pulled from TAPR / AEIS.

## CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ENROLLMENT BY ETHNICITY

School Year	Total	African American		Hispanic		White		American Indian		Asian / Pacific Islander		Two or More Races	
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	
1999 - 2000	28,846	1,870	6.5%	3,623	12.6%	20,754	71.9%	80	0.3%	2,519	8.7%	N/A	
1998 - 1999	28,205	1,907	6.8%	3,345	11.9%	20,450	72.5%	74	0.3%	2,429	8.6%	N/A	
1997 - 1998	28,200	1,879	6.7%	3,180	11.3%	20,731	73.5%	74	0.3%	2,336	8.3%	N/A	
1996 - 1997	27,552	1,821	6.6%	2,982	10.8%	20,383	74.0%	76	0.3%	2,290	8.3%	N/A	
1995 - 1996	26,563	1,742	6.6%	2,819	10.6%	19,823	74.6%	75	0.3%	2,104	7.9%	N/A	
1994 - 1995	25,305	1,565	6.2%	2,592	10.2%	19,099	75.5%	70	0.3%	1,979	7.8%	N/A	

Source: Data pulled from TAPR / AEIS.

# CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

## ENROLLMENT BY PROGRAM

School Year	Total	Bilingual / ESL Education		Career & Technical Education		Gifted & Talented Education		Special Education	
2015 - 2016	41,061	4,194	10.2%	13,151	32.0%	4,074	9.9%	3,947	9.6%
2014 - 2015	40,640	3,934	9.7%	12,448	30.6%	3,844	9.5%	3,890	9.6%
2013 - 2014	39,808	3,611	9.1%	11,598	29.1%	3,570	9.0%	3,778	9.5%
2012 - 2013	39,480	3,339	8.5%	11,300	28.6%	3,333	8.4%	3,707	9.4%
2011 - 2012	39,037	3,085	7.9%	11,915	30.5%	3,073	7.9%	3,599	9.2%
2010 - 2011	38,250	2,860	7.5%	10,083	26.4%	2,984	7.8%	3,423	8.9%
2009 - 2010	37,472	2,696	7.2%	9,354	25.0%	2,817	7.5%	3,454	9.2%
2008 - 2009	37,045	2,578	7.0%	10,513	28.4%	2,648	7.1%	3,607	9.7%
2007 - 2008	36,153	2,499	6.9%	10,419	28.8%	2,632	7.3%	3,619	10.0%
2006 - 2007	35,378	2,173	6.1%	8,694	24.6%	2,522	7.1%	3,512	9.9%
2005 - 2006	35,143	2,047	5.8%	6,340	18.0%	2,506	7.1%	3,394	9.7%
2004 - 2005	33,479	1,976	5.9%	7,441	22.2%	2,662	8.0%	3,173	9.5%
2003 - 2004	32,706	1,913	5.8%	5,564	17.0%	2,750	8.4%	2,901	8.9%
2002 - 2003	31,839	1,879	5.9%	4,729	14.9%	2,834	8.9%	2,671	8.4%
2001 - 2002	30,994	1,622	5.2%	5,105	16.5%	2,875	9.3%	2,587	8.3%
2000 - 2001	29,875	1,414	4.7%	4,749	15.9%	2,805	9.4%	2,553	8.5%
1999 - 2000	28,846	1,178	4.1%	3,082	10.7%	2,694	9.3%	2,434	8.4%
1998 - 1999	28,205	1,167	4.1%	2,423	8.6%	2,636	9.3%	2,255	8.0%
1997 - 1998	28,200	1,113	3.9%	3,061	10.9%	2,242	8.0%	2,290	8.1%
1996 - 1997	27,552	1,035	3.8%	3,261	11.8%	2,148	7.8%	2,346	8.5%
1995 - 1996	26,563	1,049	3.9%	3,690	13.9%	1,860	7.0%	2,072	7.8%
1994 - 1995	25,305	962	3.8%	3,416	13.5%	1,684	6.7%	2,021	8.0%

**Source: Data pulled from TAPR / AEIS.**

**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>2015 - 2016</b>	41,061	11,347	27.6%	4,177	10.2%	15,400	37.5%
<b>2014 - 2015</b>	40,640	10,953	27.0%	3,976	9.8%	15,315	37.7%
<b>2013 - 2014</b>	39,808	10,944	27.5%	3,670	9.2%	14,537	36.5%
<b>2012 - 2013</b>	39,480	11,089	28.1%	3,390	8.6%	11,237	28.5%
<b>2011 - 2012</b>	39,037	10,967	28.1%	3,161	8.1%	11,379	29.1%
<b>2010 - 2011</b>	38,250	9,714	25.4%	2,971	7.8%	9,856	25.8%
<b>2009 - 2010</b>	37,472	8,519	22.7%	2,826	7.5%	11,336	30.3%
<b>2008 - 2009</b>	37,045	8,168	22.0%	2,701	7.3%	10,564	28.5%
<b>2007 - 2008</b>	36,153	6,316	17.5%	2,636	7.3%	8,898	24.6%
<b>2006 - 2007</b>	35,378	6,449	18.2%	2,350	6.6%	9,409	26.6%
<b>2005 - 2006</b>	35,143	6,526	18.6%	2,233	6.4%	8,983	25.6%
<b>2004 - 2005</b>	33,479	6,214	18.6%	2,196	6.6%	7,498	22.4%
<b>2003 - 2004</b>	32,706	4,950	15.1%	2,186	6.7%	N/A	N/A
<b>2002 - 2003</b>	31,839	4,419	13.9%	2,085	6.5%	N/A	N/A
<b>2001 - 2002</b>	30,994	3,897	12.6%	1,836	5.9%	N/A	N/A
<b>2000 - 2001</b>	29,875	3,718	12.4%	1,506	5.0%	N/A	N/A
<b>1999 - 2000</b>	28,846	2,786	9.7%	1,275	4.4%	N/A	N/A
<b>1998 - 1999</b>	28,205	3,213	11.4%	1,284	4.6%	N/A	N/A
<b>1997 - 1998</b>	28,200	3,053	10.8%	1,303	4.6%	N/A	N/A
<b>1996 - 1997</b>	27,552	2,235	8.1%	1,200	4.4%	N/A	N/A
<b>1995 - 1996</b>	26,563	2,894	10.9%	1,131	4.3%	N/A	N/A
<b>1994 - 1995</b>	25,305	2,782	11.0%	1,107	4.4%	N/A	N/A

**Source: Data pulled from TAPR / AEIS.**

**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		
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
1999 - 2000	3,153	1,785	172	61	24	130	981
1998 - 1999	3,034	1,749	153	56	3	137	936

Source: Data pulled from TAPR / AEIS.

## CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ADMINISTRATIVE COST RATIO

	Budget 2017 - 2018	Budget 2016 - 2017	Actual 2015 - 2016	Actual 2014 - 2015	Actual 2013 - 2014	Actual 2012 - 2013	Actual 2011 - 2012
<b><u>Administrative Expenditures:</u></b>							
Function 21 (Instructional Administration)	\$ 3,106,149	\$ 2,958,168	\$ 2,759,638	\$ 2,743,252	\$ 2,758,023	\$ 2,732,408	\$ 2,678,684
Function 41 (General Administration)	7,180,810	6,877,300	6,089,326	5,994,446	5,797,867	5,278,276	5,352,053
Less: TRS On-behalf	(497,000)	(473,000)	(438,360)	(425,870)	(402,364)	(360,312)	(395,778)
Total Administrative Expenditures	<u>\$ 9,789,959</u>	<u>\$ 9,362,468</u>	<u>\$ 8,410,604</u>	<u>\$ 8,311,827</u>	<u>\$ 8,153,527</u>	<u>\$ 7,650,373</u>	<u>\$ 7,634,958</u>
<b><u>Instructional Expenditures:</u></b>							
Function 11 (Instruction)	\$210,574,628	\$203,776,712	\$196,629,349	\$187,931,791	\$177,048,250	\$165,280,491	\$166,849,032
Function 12 (Library)	4,211,599	4,176,533	4,022,355	3,882,276	3,585,804	3,620,383	4,343,341
Function 13 (Curriculum & Staff Dev)	6,912,536	6,419,515	6,143,226	6,035,529	5,748,753	5,203,910	4,794,789
Function 31 (Guidance & Counseling)	11,706,821	11,271,442	10,846,258	10,417,437	10,010,799	9,513,897	9,701,346
Less: TRS On-behalf	(13,415,000)	(12,754,000)	(12,167,572)	(11,780,739)	(11,137,874)	(9,430,753)	(10,003,128)
Total Instructional Expenditures	<u>\$219,990,584</u>	<u>\$212,890,202</u>	<u>\$205,473,616</u>	<u>\$196,486,294</u>	<u>\$185,255,733</u>	<u>\$174,187,928</u>	<u>\$175,685,379</u>
<b>Administrative Cost Ratio</b>	<b>4.45%</b>	<b>4.40%</b>	<b>4.09%</b>	<b>4.23%</b>	<b>4.40%</b>	<b>4.39%</b>	<b>4.35%</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>11.05%</b>	<b>11.05%</b>	<b>11.05%</b>
2010 - 2011 Actual	4.56%		2005 - 2006 Actual	5.94%		2000 - 2001 Actual	7.09%
2009 - 2010 Actual	4.63%		2004 - 2005 Actual	6.80%		1999 - 2000 Actual	6.88%
2008 - 2009 Actual	4.89%		2003 - 2004 Actual	6.83%		1998 - 1999 Actual	6.79%
2007 - 2008 Actual	5.75%		2002 - 2003 Actual	6.61%		1997 - 1998 Actual	7.34%
2006 - 2007 Actual	6.14%		2001 - 2002 Actual	6.74%			

**Note:** TEA calculated ACR for 2011-2012 to be 4.50% but did not factor in Function 11 expenditures of \$6,087,492 charged to the Education Jobs Grant.

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



**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2017 - 2018 BUDGET SUMMARY**

**GENERAL FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 224,702,000	\$ 208,505,000	\$ 16,197,000
STATE PROGRAM REVENUES	102,992,000	110,170,000	(7,178,000)
FEDERAL PROGRAM REVENUES	5,140,000	5,135,000	5,000
OTHER RESOURCES / NON-OPERATING REVENUES	2,220,000	2,050,000	170,000
<b>TOTAL REVENUES</b>	<b>\$ 335,054,000</b>	<b>\$ 325,860,000</b>	<b>\$ 9,194,000</b>
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	\$ 210,574,628	\$ 203,776,712	\$ 6,797,916
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,211,599	4,176,533	35,066
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	6,912,536	6,419,515	493,021
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	3,106,149	2,958,168	147,981
FUNCTION: 23 SCHOOL ADMINISTRATION	21,060,216	20,248,918	811,298
FUNCTION: 31 GUIDANCE & COUNSELING	11,706,821	11,271,442	435,379
FUNCTION: 32 SOCIAL WORK SERVICES	683,870	715,771	(31,901)
FUNCTION: 33 HEALTH SERVICES	3,433,679	3,196,897	236,782
FUNCTION: 34 STUDENT TRANSPORTATION	11,789,800	11,140,800	649,000
FUNCTION: 35 FOOD SERVICES	302,900	297,600	5,300
FUNCTION: 36 COCURRICULAR	7,459,506	7,362,531	96,975
FUNCTION: 41 GENERAL ADMINISTRATION	7,180,810	6,877,300	303,510
FUNCTION: 51 PLANT MAINTENANCE	29,593,870	29,294,090	299,780
FUNCTION: 52 SECURITY AND MONITORING SERVICES	3,789,430	3,472,940	316,490
FUNCTION: 53 DATA SERVICES	7,164,880	7,226,476	(61,596)
FUNCTION: 61 COMMUNITY SERVICES	72,800	109,475	(36,675)
FUNCTION: 81 FACILITIES ACQUISITION & CONSTRUCTION	-	-	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	799,500	650,500	149,000
FUNCTION: 95 PAYMENTS TO JJAEP	-	-	-
FUNCTION: 97 PAYMENTS TO T.I.F.	-	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,210,000	2,225,000	(15,000)
OTHER USES / NON-OPERATING EXPENDITURES	3,000,000	4,400,000	(1,400,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ 335,052,994</b>	<b>\$ 325,820,668</b>	<b>\$ 9,232,326</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,006</b>	<b>\$ 39,332</b>	<b>\$ (38,326)</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2017 - 2018 BUDGET SUMMARY**

**DEBT SERVICE FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	\$ 76,640,000	\$ 71,205,000	\$ 5,435,000
<b>STATE PROGRAM REVENUES</b>	1,625,000	1,695,000	(70,000)
<b>TOTAL REVENUES</b>	<u>\$ 78,265,000</u>	<u>\$ 72,900,000</u>	<u>\$ 5,365,000</u>
<b>EXPENDITURES</b>			
<b>FUNCTION: 71 DEBT SERVICES</b>	<u>\$ 72,945,000</u>	<u>\$ 75,100,000</u>	<u>\$ (2,155,000)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 72,945,000</u>	<u>\$ 75,100,000</u>	<u>\$ (2,155,000)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u><u>\$ 5,320,000</u></u>	<u><u>\$ (2,200,000)</u></u>	<u><u>\$ 7,520,000</u></u>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2017 - 2018 BUDGET SUMMARY**

**FOOD SERVICE FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	\$ 10,745,326	\$ 10,903,232	\$ (157,906)
<b>STATE PROGRAM REVENUES</b>	47,631	57,517	(9,886)
<b>OTHER RESOURCES</b>	4,140,614	3,790,389	350,225
<b>TOTAL REVENUES</b>	<u>\$ 14,933,571</u>	<u>\$ 14,751,138</u>	<u>\$ 182,433</u>
<b>EXPENDITURES</b>			
<b>FUNCTION: 35 FOOD SERVICES</b>	\$ 14,568,405	\$ 14,446,857	\$ 121,548
<b>FUNCTION: 36 COCURRICULAR</b>	261,934	302,455	(40,521)
<b>TOTAL EXPENDITURES</b>	<u>\$ 14,830,339</u>	<u>\$ 14,749,312</u>	<u>\$ 81,027</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 103,232</u>	<u>\$ 1,826</u>	<u>\$ 101,406</u>

# **COMPARISON OF DETAIL REVENUES**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**REVENUE BY SOURCE**

**GENERAL FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 219,800,000	\$ 204,800,000	\$ 15,000,000
5713 DELINQUENT TAXES	400,000	400,000	-
5719 PENALTIES, INTEREST & OTHER ON TAXES	982,000	912,000	70,000
5722 SHARED SERVICES ARRANGEMENTS - GBCHI	35,000	30,000	5,000
5737 SERVICES TO OTHER DISTRICTS - CLEAR PATH	80,000	80,000	-
5739 TUITION & FEES	525,000	520,000	5,000
5742 INTEREST	1,325,000	400,000	925,000
5743 FACILITY & EQUIPMENT RENTAL	620,000	465,000	155,000
5746 T.I.F.	-	-	-
5749 OTHER LOCAL	176,000	165,000	11,000
5752 GATE RECEIPTS	655,000	630,000	25,000
5769 OTHER INTERMEDIATE	104,000	103,000	1,000
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 224,702,000</b>	<b>\$ 208,505,000</b>	<b>\$ 16,197,000</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5811 AVAILABLE SCHOOL FUND	\$ 7,700,000	\$ 15,000,000	\$ (7,300,000)
5812 FOUNDATION SCHOOL FUND	77,900,000	78,600,000	(700,000)
5829 OTHER	80,000	80,000	-
5831 TRS ON-BEHALF	17,312,000	16,490,000	822,000
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 102,992,000</b>	<b>\$ 110,170,000</b>	<b>\$ (7,178,000)</b>
<b>5900 FEDERAL PROGRAM REVENUES</b>			
592x INDIRECT COSTS	\$ 640,000	\$ 640,000	\$ -
5931 SCHOOL HEALTH & RELATED SERVICES	4,200,000	4,200,000	-
5941 IMPACT AID	-	-	-
5949 ROTC	300,000	295,000	5,000
<b>TOTAL FROM FEDERAL PROGRAM REVENUES</b>	<b>\$ 5,140,000</b>	<b>\$ 5,135,000</b>	<b>\$ 5,000</b>
<b>OTHER RESOURCES / NON-OPERATING REVENUES</b>			
7912 SALE OF PROPERTY	\$ 25,000	\$ 25,000	\$ -
7915 OPERATING TRANSFERS IN	2,195,000	2,025,000	170,000
<b>TOTAL FROM OTHER RESOURCES / NON-OPERATING REVENUES</b>	<b>\$ 2,220,000</b>	<b>\$ 2,050,000</b>	<b>\$ 170,000</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 335,054,000</b>	<b>\$ 325,860,000</b>	<b>\$ 9,194,000</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**REVENUE BY SOURCE**

**DEBT SERVICE FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 76,000,000	\$ 70,800,000	\$ 5,200,000
5713 DELINQUENT TAXES	100,000	75,000	25,000
5719 PENALTY & INTEREST	300,000	265,000	35,000
5742 INTEREST	240,000	65,000	175,000
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 76,640,000</b>	<b>\$ 71,205,000</b>	<b>\$ 5,435,000</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5829 OTHER	\$ 1,625,000	\$ 1,695,000	\$ (70,000)
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 1,625,000</b>	<b>\$ 1,695,000</b>	<b>\$ (70,000)</b>
<b>TOTAL FOR DEBT SERVICE FUND</b>	<b>\$ 78,265,000</b>	<b>\$ 72,900,000</b>	<b>\$ 5,365,000</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**REVENUE BY SOURCE**

**FOOD SERVICE FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5751 CASH SALES	\$ 10,221,381	\$ 10,469,639	\$ (248,258)
5759 CATERING & VENDING	523,945	433,593	90,352
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 10,745,326</b>	<b>\$ 10,903,232</b>	<b>\$ (157,906)</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5829 OTHER	\$ 47,631	\$ 57,517	\$ (9,886)
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 47,631</b>	<b>\$ 57,517</b>	<b>\$ (9,886)</b>
<b>7900 OTHER RESOURCES</b>			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	\$ 783,506	\$ 751,610	\$ 31,896
7953 NATIONAL SCHOOL LUNCH PROGRAM	2,655,574	2,328,676	326,898
7954 USDA COMMODITIES	641,534	690,103	(48,569)
7955 INTEREST	60,000	20,000	40,000
<b>TOTAL FROM OTHER RESOURCES</b>	<b>\$ 4,140,614</b>	<b>\$ 3,790,389</b>	<b>\$ 350,225</b>
<b>TOTAL FOR FOOD SERVICE FUND</b>	<b>\$ 14,933,571</b>	<b>\$ 14,751,138</b>	<b>\$ 182,433</b>

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



**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION : 11 INSTRUCTION</b>				
6100	PAYROLL COSTS	\$ 204,855,563	\$ 197,486,811	\$ 7,368,752
6200	CONTRACTED SERVICES	1,450,968	1,489,123	(38,155)
6300	SUPPLIES AND MATERIALS	3,902,513	4,446,912	(544,399)
6400	OTHER COSTS	365,584	353,866	11,718
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 210,574,628</b>	<b>\$ 203,776,712</b>	<b>\$ 6,797,916</b>
<b>FUNCTION : 12 INSTRUCTIONAL RESOURCES</b>				
6100	PAYROLL COST	\$ 3,552,200	\$ 3,537,000	\$ 15,200
6200	CONTRACTED SERVICES	47,576	47,576	-
6300	SUPPLIES AND MATERIALS	601,953	579,787	22,166
6400	OTHER COSTS	9,870	12,170	(2,300)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 4,211,599</b>	<b>\$ 4,176,533</b>	<b>\$ 35,066</b>
<b>FUNCTION: 13 CURRICULUM &amp; STAFF DEVELOPMENT</b>				
6100	PAYROLL COST	\$ 6,133,481	\$ 5,667,736	\$ 465,745
6200	CONTRACTED SERVICES	141,237	145,717	(4,480)
6300	SUPPLIES AND MATERIALS	168,836	174,520	(5,684)
6400	OTHER COSTS	468,982	431,542	37,440
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 6,912,536</b>	<b>\$ 6,419,515</b>	<b>\$ 493,021</b>
<b>FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION</b>				
6100	PAYROLL COST	\$ 2,893,680	\$ 2,744,180	\$ 149,500
6200	CONTRACTED SERVICES	40,473	40,173	300
6300	SUPPLIES AND MATERIALS	72,469	71,263	1,206
6400	OTHER COSTS	99,527	102,552	(3,025)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 3,106,149</b>	<b>\$ 2,958,168</b>	<b>\$ 147,981</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION : 23 SCHOOL ADMINISTRATION</b>				
6100	PAYROLL COST	\$ 20,713,750	\$ 19,904,250	\$ 809,500
6200	CONTRACTED SERVICES	79,617	77,288	2,329
6300	SUPPLIES AND MATERIALS	156,814	156,210	604
6400	OTHER COSTS	110,035	111,170	(1,135)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 21,060,216</b>	<b>\$ 20,248,918</b>	<b>\$ 811,298</b>
<b>FUNCTION : 31 GUIDANCE &amp; COUNSELING</b>				
6100	PAYROLL COST	\$ 11,010,645	\$ 10,582,445	\$ 428,200
6200	CONTRACTED SERVICES	174,050	171,850	2,200
6300	SUPPLIES AND MATERIALS	471,311	475,911	(4,600)
6400	OTHER COSTS	50,815	41,236	9,579
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 11,706,821</b>	<b>\$ 11,271,442</b>	<b>\$ 435,379</b>
<b>FUNCTION : 32 SOCIAL WORK SERVICES</b>				
6100	PAYROLL COST	\$ 414,015	\$ 417,416	\$ (3,401)
6200	CONTRACTED SERVICES	260,780	288,780	(28,000)
6300	SUPPLIES AND MATERIALS	7,000	8,000	(1,000)
6400	OTHER COSTS	2,075	1,575	500
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 683,870</b>	<b>\$ 715,771</b>	<b>\$ (31,901)</b>
<b>FUNCTION: 33 HEALTH SERVICES</b>				
6100	PAYROLL COST	\$ 3,336,935	\$ 3,115,935	\$ 221,000
6200	CONTRACTED SERVICES	11,300	11,300	-
6300	SUPPLIES AND MATERIALS	78,809	62,877	15,932
6400	OTHER COSTS	6,635	6,785	(150)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 3,433,679</b>	<b>\$ 3,196,897</b>	<b>\$ 236,782</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 34 STUDENT TRANSPORTATION</b>				
6100	PAYROLL COST	\$ 9,927,000	\$ 9,223,000	\$ 704,000
6200	CONTRACTED SERVICES	366,750	366,750	-
6300	SUPPLIES AND MATERIALS	1,986,626	2,036,626	(50,000)
6400	OTHER COSTS	(490,576)	(485,576)	(5,000)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 11,789,800</b>	<b>\$ 11,140,800</b>	<b>\$ 649,000</b>
<b>FUNCTION: 35 FOOD SERVICES</b>				
6100	PAYROLL COST	\$ 292,900	\$ 287,600	\$ 5,300
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	-	-	-
6400	OTHER COSTS	10,000	10,000	-
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 302,900</b>	<b>\$ 297,600</b>	<b>\$ 5,300</b>
<b>FUNCTION: 36 COCURRICULAR</b>				
6100	PAYROLL COST	\$ 4,543,496	\$ 4,496,796	\$ 46,700
6200	CONTRACTED SERVICES	803,318	705,443	97,875
6300	SUPPLIES AND MATERIALS	668,810	694,810	(26,000)
6400	OTHER COSTS	1,443,882	1,465,482	(21,600)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 7,459,506</b>	<b>\$ 7,362,531</b>	<b>\$ 96,975</b>
<b>FUNCTION: 41 GENERAL ADMINISTRATION</b>				
6100	PAYROLL COST	\$ 5,273,030	\$ 4,979,530	\$ 293,500
6200	CONTRACTED SERVICES	1,091,365	1,114,385	(23,020)
6300	SUPPLIES AND MATERIALS	379,940	382,940	(3,000)
6400	OTHER COSTS	436,475	400,445	36,030
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 7,180,810</b>	<b>\$ 6,877,300</b>	<b>\$ 303,510</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 51 PLANT MAINTENANCE</b>				
6100	PAYROLL COST	\$ 12,022,145	\$ 11,955,245	\$ 66,900
6200	CONTRACTED SERVICES	12,547,959	12,108,079	439,880
6300	SUPPLIES AND MATERIALS	1,943,233	1,927,008	16,225
6400	OTHER COSTS	3,049,994	3,251,219	(201,225)
6600	CAPITAL OUTLAY	30,539	52,539	(22,000)
<b>TOTAL FOR FUNCTION</b>		<b>\$ 29,593,870</b>	<b>\$ 29,294,090</b>	<b>\$ 299,780</b>
<b>FUNCTION: 52 SECURITY AND MONITORING SERVICE</b>				
6100	PAYROLL COST	\$ 857,500	\$ 728,300	\$ 129,200
6200	CONTRACTED SERVICES	2,757,185	2,644,440	112,745
6300	SUPPLIES AND MATERIALS	164,045	86,500	77,545
6400	OTHER COSTS	10,700	13,700	(3,000)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 3,789,430</b>	<b>\$ 3,472,940</b>	<b>\$ 316,490</b>
<b>FUNCTION: 53 DATA SERVICES</b>				
6100	PAYROLL COST	\$ 4,845,695	\$ 4,851,795	\$ (6,100)
6200	CONTRACTED SERVICES	1,293,206	1,287,705	5,501
6300	SUPPLIES AND MATERIALS	984,879	1,045,876	(60,997)
6400	OTHER COSTS	30,100	30,100	-
6600	CAPITAL OUTLAY	11,000	11,000	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 7,164,880</b>	<b>\$ 7,226,476</b>	<b>\$ (61,596)</b>
<b>FUNCTION: 61 COMMUNITY SERVICES</b>				
6100	PAYROLL COST	\$ 25,300	\$ 65,900	\$ (40,600)
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	43,800	42,200	1,600
6400	OTHER COSTS	3,700	1,375	2,325
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 72,800</b>	<b>\$ 109,475</b>	<b>\$ (36,675)</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2017 - 2018 ORIGINAL BUDGET	2016 - 2017 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	10,500	10,500	-
6300	SUPPLIES AND MATERIALS	-	-	-
6400	OTHER COSTS	789,000	640,000	149,000
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 799,500</b>	<b>\$ 650,500</b>	<b>\$ 149,000</b>
<b>FUNCTION: 95 PAYMENTS TO JJAEP</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: 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  
2017 - 2018 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	2,210,000	2,225,000	(15,000)
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 2,210,000</b>	<b>\$ 2,225,000</b>	<b>\$ (15,000)</b>
<b>OTHER USES / NON-OPERATING EXPENSES</b>			
8900 OPERATING TRANSFERS OUT	\$ 3,000,000	\$ 4,400,000	\$ (1,400,000)
<b>TOTAL OTHER USES</b>	<b>\$ 3,000,000</b>	<b>\$ 4,400,000</b>	<b>\$ (1,400,000)</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 335,052,994</b>	<b>\$ 325,820,668</b>	<b>\$ 9,232,326</b>

**TOTAL FOR ALL FUNCTIONS**

6100 PAYROLL COST	\$ 290,697,335	\$ 280,043,939	\$ 10,653,396
6200 CONTRACTED SERVICES	23,286,284	22,734,109	552,175
6300 SUPPLIES AND MATERIALS	11,631,038	12,191,440	(560,402)
6400 OTHER COSTS	6,396,798	6,387,641	9,157
6600 CAPITAL OUTLAY	41,539	63,539	(22,000)
8900 OPERATING TRANSFERS OUT	3,000,000	4,400,000	(1,400,000)
<b>TOTAL</b>	<b>\$ 335,052,994</b>	<b>\$ 325,820,668</b>	<b>\$ 9,232,326</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2017 - 2018 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**DEBT SERVICE FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 71 DEBT SERVICES</b>			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6500 DEBT SERVICE	72,945,000	75,100,000	(2,155,000)
<b>TOTAL FOR FUNCTION</b>	<u>\$ 72,945,000</u>	<u>\$ 75,100,000</u>	<u>\$ (2,155,000)</u>
 <b>TOTAL FOR DEBT SERVICE FUND</b>	 <u>\$ 72,945,000</u>	 <u>\$ 75,100,000</u>	 <u>\$ (2,155,000)</u>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2017 - 2018 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**FOOD SERVICE FUND**

		2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 35 FOOD SERVICES</b>				
6100	PAYROLL COST	\$ 6,137,000	\$ 5,839,200	\$ 297,800
6200	CONTRACTED SERVICES	127,900	127,900	-
6300	SUPPLIES AND MATERIALS	7,825,105	8,026,357	(201,252)
6400	OTHER COSTS	478,400	453,400	25,000
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 14,568,405</b>	<b>\$ 14,446,857</b>	<b>\$ 121,548</b>
<b>FUNCTION: 36 COCURRICULAR</b>				
6100	PAYROLL COST	\$ -	\$ -	\$ -
6200	CONTRACTED SERVICES	500	500	-
6300	SUPPLIES AND MATERIALS	261,434	301,955	(40,521)
6400	OTHER COSTS	-	-	-
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 261,934</b>	<b>\$ 302,455</b>	<b>\$ (40,521)</b>
<b>TOTAL FOR FOOD SERVICE FUND</b>		<b>\$ 14,830,339</b>	<b>\$ 14,749,312</b>	<b>\$ 81,027</b>



**COMPARISON OF  
EXPENDITURES BY  
PROGRAM INTENT CODE**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY PROGRAM INTENT CODE**

**GENERAL FUND**

		2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>PROGRAM: 11 BASIC EDUCATIONAL SERVICES</b>				
6100	PAYROLL COSTS	\$ 152,796,191	\$ 147,644,134	\$ 5,152,057
6200	CONTRACTED SERVICES	1,129,387	1,156,452	(27,065)
6300	SUPPLIES AND MATERIALS	2,580,308	3,160,768	(580,460)
6400	OTHER COSTS	224,174	203,936	20,238
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 156,730,060</b>	<b>\$ 152,165,290</b>	<b>\$ 4,564,770</b>
<b>PROGRAM: 21 GIFTED &amp; TALENTED</b>				
6100	PAYROLL COST	\$ 3,681,590	\$ 3,487,090	\$ 194,500
6200	CONTRACTED SERVICES	48,800	48,400	400
6300	SUPPLIES AND MATERIALS	50,270	81,170	(30,900)
6400	OTHER COSTS	54,540	24,040	30,500
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 3,835,200</b>	<b>\$ 3,640,700</b>	<b>\$ 194,500</b>
<b>PROGRAM: 22 CAREER &amp; TECHNICAL</b>				
6100	PAYROLL COST	\$ 7,101,100	\$ 7,214,025	\$ (112,925)
6200	CONTRACTED SERVICES	87,400	9,500	77,900
6300	SUPPLIES AND MATERIALS	530,675	550,675	(20,000)
6400	OTHER COSTS	231,850	234,725	(2,875)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 7,951,025</b>	<b>\$ 8,008,925</b>	<b>\$ (57,900)</b>
<b>PROGRAM: 23 SERVICES TO STUDENTS WITH DISABILITIES</b>				
6100	PAYROLL COST	\$ 37,247,500	\$ 35,292,800	\$ 1,954,700
6200	CONTRACTED SERVICES	386,621	336,321	50,300
6300	SUPPLIES AND MATERIALS	101,750	125,370	(23,620)
6400	OTHER COSTS	892,370	742,840	149,530
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 38,628,241</b>	<b>\$ 36,497,331</b>	<b>\$ 2,130,910</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY PROGRAM INTENT CODE**

**GENERAL FUND**

		2017 - 2018	2016 - 2017	
		ORIGINAL	ORIGINAL	INCREASE
		BUDGET	BUDGET	(DECREASE)
<b>PROGRAM: 24 ACCELERATED EDUCATION</b>				
6100	PAYROLL COST	\$ 5,394,325	\$ 4,892,425	\$ 501,900
6200	CONTRACTED SERVICES	263,880	264,080	(200)
6300	SUPPLIES AND MATERIALS	159,650	159,850	(200)
6400	OTHER COSTS	43,750	48,900	(5,150)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 5,861,605</b>	<b>\$ 5,365,255</b>	<b>\$ 496,350</b>
<b>PROGRAM: 25 BILINGUAL EDUCATION &amp; SPECIAL LANGUAGE PROGRAMS</b>				
6100	PAYROLL COST	\$ 1,276,760	\$ 1,176,941	\$ 99,819
6200	CONTRACTED SERVICES	19,575	22,575	(3,000)
6300	SUPPLIES AND MATERIALS	91,420	112,839	(21,419)
6400	OTHER COSTS	20,930	34,830	(13,900)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 1,408,685</b>	<b>\$ 1,347,185</b>	<b>\$ 61,500</b>
<b>PROGRAM: 28 DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM</b>				
6100	PAYROLL COST	\$ 1,589,400	\$ 1,490,800	\$ 98,600
6200	CONTRACTED SERVICES	6,800	7,100	(300)
6300	SUPPLIES AND MATERIALS	25,950	26,800	(850)
6400	OTHER COSTS	20,250	19,350	900
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 1,642,400</b>	<b>\$ 1,544,050</b>	<b>\$ 98,350</b>
<b>PROGRAM 31: HIGH SCHOOL ALLOTMENT</b>				
6100	PAYROLL COST	\$ 3,215,095	\$ 3,082,995	\$ 132,100
6200	CONTRACTED SERVICES	246,050	287,290	(41,240)
6300	SUPPLIES AND MATERIALS	190,265	148,065	42,200
6400	OTHER COSTS	9,925	8,625	1,300
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>		<b>\$ 3,661,335</b>	<b>\$ 3,526,975</b>	<b>\$ 134,360</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2017 - 2018 BUDGET SUMMARY**  
**BY PROGRAM INTENT CODE**

**GENERAL FUND**

	2017 - 2018 ORIGINAL BUDGET	2016 - 2017 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>PROGRAM 32: PREKINDERGARTEN</b>			
6100 PAYROLL COST	\$ 3,184,500	\$ 3,252,200	\$ (67,700)
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 3,184,500</b>	<b>\$ 3,252,200</b>	<b>\$ (67,700)</b>
<b>PROGRAM: 91 ATHLETICS AND RELATED ACTIVITIES</b>			
6100 PAYROLL COST	\$ 3,209,892	\$ 3,213,292	\$ (3,400)
6200 CONTRACTED SERVICES	831,280	808,805	22,475
6300 SUPPLIES AND MATERIALS	554,285	556,285	(2,000)
6400 OTHER COSTS	631,167	662,967	(31,800)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 5,226,624</b>	<b>\$ 5,241,349</b>	<b>\$ (14,725)</b>
<b>PROGRAM: 99 UNDISTRIBUTED</b>			
6100 PAYROLL COST	\$ 72,000,982	\$ 69,297,237	\$ 2,703,745
6200 CONTRACTED SERVICES	20,266,491	19,793,586	472,905
6300 SUPPLIES AND MATERIALS	7,316,465	7,269,618	46,847
6400 OTHER COSTS	4,297,842	4,407,428	(109,586)
6600 CAPITAL OUTLAY	41,539	63,539	(22,000)
<b>TOTAL FOR PROGRAM</b>	<b>\$ 103,923,319</b>	<b>\$ 100,831,408</b>	<b>\$ 3,091,911</b>
<b>OTHER USES / NON-OPERATING EXPENSES</b>			
8900 OPERATING TRANSFERS OUT	\$ 3,000,000	\$ 4,400,000	\$ (1,400,000)
<b>TOTAL OTHER USES</b>	<b>\$ 3,000,000</b>	<b>\$ 4,400,000</b>	<b>\$ (1,400,000)</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 335,052,994</b>	<b>\$ 325,820,668</b>	<b>\$ 9,232,326</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2017 - 2018 BUDGET SUMMARY  
BY PROGRAM INTENT CODE**

**GENERAL FUND**

		2017 - 2018	2016 - 2017	
		ORIGINAL	ORIGINAL	INCREASE
		BUDGET	BUDGET	(DECREASE)
<b>TOTAL FOR ALL PROGRAMS</b>				
<b>6100</b>	<b>PAYROLL COST</b>	\$ 290,697,335	\$ 280,043,939	\$ 10,653,396
<b>6200</b>	<b>CONTRACTED SERVICES</b>	23,286,284	22,734,109	552,175
<b>6300</b>	<b>SUPPLIES AND MATERIALS</b>	11,601,038	12,191,440	(590,402)
<b>6400</b>	<b>OTHER COSTS</b>	6,426,798	6,387,641	39,157
<b>6600</b>	<b>CAPITAL OUTLAY</b>	41,539	63,539	(22,000)
<b>8900</b>	<b>OPERATING TRANSFERS OUT</b>	3,000,000	4,400,000	(1,400,000)
<b>TOTAL</b>		<b>\$ 335,052,994</b>	<b>\$ 325,820,668</b>	<b>\$ 9,232,326</b>