

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

2022-2023 BUDGET

AUGUST 22, 2022



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August 22, 2022

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 fiscal year begins September 1st and therefore a budget must be approved no later than August 31st.

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 87th 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,

Karen Engle, Ed.D.
Interim Superintendent

ACHIEVE, CONTRIBUTE & LEAD WITH INTEGRITY

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EXECUTIVE SUMMARY

General Fund Revenues

(See summary on page 7 and detail on page 11)

Local revenues increase a net of \$1.1M due to:

- Increased tax collections of \$2.4M due to property value growth of 8.5%. 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 \$0.8897 to \$0.8446 for 2022-2023.
- Increased payments in lieu of taxes of \$1.5M due increased value in the Chapter 313 agreement with Bayport Polymers, LLC.
- Increased interest earnings of \$1.3M due to increased rates of return on investments.
- Increased penalty and interest collections on delinquent taxes of \$0.3M.
- Various other local revenue increases of \$0.1M.
- Decreased under-estimated revenue of \$4.0M included in the 2021-2022 budget but not expected in 2022-2023.
- Decreased delinquent tax collections of \$0.5M due to higher-than-normal property value protests.

State revenues decrease \$21.2M due to:

- Decreased State funding of \$17.5M resulting from increased property values and decreased enrollment/ADA since the COVID pandemic
- Decreased one-time State funding of \$3.5M from a property value audit.
- Decreased State funding of \$0.2M due to decreased TRS on-behalf payments (offset with an expenditure decrease mentioned below).

Federal revenues increase \$3.9M due:

- Increased SHARS revenue of \$3.5M.
- Increased indirect cost revenue due to ESSER III funding along with increased ROTC reimbursement revenue of \$0.4M.

Other resources increase \$11.7M due to:

- Operating transfers from the Capital & Contingency Fund of \$9.2M.
- Operating transfers from Internal Service and Special Revenue Funds of \$1.8M.
- Proceeds from the sale of excess land of \$0.7M.

General Fund Expenditures

(See summary on page 7 and detail on page 15)

Expenditures are budgeted to decrease a net of \$4.5M due to:

- Salary increases of 2.0% for exempt (salaried) staff and 3.0% for non-exempt (hourly) employees totaling approximately \$6.8M.
- Increases in the transportation budget of \$1.1M for fuel and parts costs resulting from inflationary factors.
- Increases of \$0.9M for property and casualty insurance premiums.
- Increases of \$0.8M for compensation adjustments to align more closely to market rates.
- Increases in the substitute teacher pay rates totaling \$0.4M.
- Increases of \$0.4M to add 5 police officers for enhanced elementary school safety and security.
- Increases of \$0.4M due to a state mandated increase in employer contributions to TRS.
- Reduction of annual payroll accrual by \$6.8M due to a later school start date in August 2023.
- Reductions of 71 positions to align staffing with post-pandemic enrollment totaling approximately \$4.8M.
- Decreases of \$4.0M for the reclassification of expenditures to the ESSER III grant for the next 2 fiscal years.
- Decreases of \$0.2M due to decreased TRS on-behalf payments (offset with revenue decrease mentioned above).
- Increases of \$0.5M in various other budgets.

As of August 31, 2022 the projected unassigned fund balance in the General Fund will be approximately \$70.0M. This amount represents 19.1% of the annual General Fund budget and satisfies our goal to maintain two months (16.7%) unassigned fund balance.

Debt Service Fund

(See summary on page 8 and detail on pages 12 & 21)

Revenues are projected to increase \$2.4M due to:

- Increased tax collections of \$2.9M due to property value growth of 8.5% being offset with a reduction in the interest and sinking tax rate from \$0.29 to \$0.28 for 2022-2023.
- Increased interest earnings of \$0.1M due to increased rates of return on investments.
- Decreased State funding of \$0.4M due to a reduction in hold harmless funding.
- Decreased delinquent tax collections of \$0.2M due to higher-than-normal property value protests.

Expenditures are projected to increase \$2.8M due to:

- Increased principal and interest payments of \$1.9M resulting from the fourth sale of bonds in the amount of \$32.0M from the 2017 bond referendum.
- Increased principal and interest payments of \$0.9M on previously issued bonds per debt service schedules.

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 2022-2023 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 \$0.28.

As of August 31, 2022 the projected fund balance in the Debt Service Fund will be approximately \$38.8M. This amount represents 45.3% 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 \$0.29 to \$0.28.

Food Service Fund

(See summary on page 9 and detail on pages 13 & 22)

Revenues are budgeted to decrease \$0.9M over 2021-2022 due to the TDA/USDA ending the Seamless Summer Feeding Program which provided a higher meal reimbursement rate than the traditional National School Lunch Program (NSLP) and the National School Breakfast Program (NSBP). The Seamless Summer Program reimbursed all lunch meals at the free meal rate of \$4.56 which is \$0.16 more than the free or reduced rate and \$1.37 more than the paid meal amount. Breakfast was reimbursed at \$2.61 per meal which is \$0.21 less than the free or reduced rate but \$0.86 more than the paid meal amount.

Expenditures are budgeted to increase \$0.9M over 2021-2022 due to increased food costs along with a 2.0% salary increase for exempt (salaried) staff and a 3.0% salary increase for non-exempt (hourly) staff.

As of August 31, 2022 the projected fund balance in the Food Service Fund will be approximately \$4.0M.

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY**

	GENERAL FUND	DEBT SERVICE FUND	FOOD SERVICE FUND
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 252,382,000	\$ 82,740,000	\$ 11,545,000
STATE PROGRAM REVENUES	88,752,000	810,000	47,000
FEDERAL PROGRAM REVENUES	13,630,000	-	-
OTHER RESOURCES / NON-OPERATING REVENUES	11,973,000	-	6,418,000
TOTAL REVENUES	<u>\$ 366,737,000</u>	<u>\$ 83,550,000</u>	<u>\$ 18,010,000</u>
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	\$ 231,412,189	-	-
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,551,861	-	-
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	8,564,321	-	-
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	3,624,860	-	-
FUNCTION: 23 SCHOOL ADMINISTRATION	23,209,701	-	-
FUNCTION: 31 GUIDANCE & COUNSELING	14,356,170	-	-
FUNCTION: 32 SOCIAL WORK SERVICES	602,263	-	-
FUNCTION: 33 HEALTH SERVICES	3,833,756	-	-
FUNCTION: 34 STUDENT TRANSPORTATION	14,575,660	-	-
FUNCTION: 35 FOOD SERVICES	530,450	-	17,819,500
FUNCTION: 36 COCURRICULAR	8,022,848	-	190,500
FUNCTION: 41 GENERAL ADMINISTRATION	8,982,052	-	-
FUNCTION: 51 PLANT MAINTENANCE	25,721,404	-	-
FUNCTION: 52 SECURITY AND MONITORING SERVICES	6,187,829	-	-
FUNCTION: 53 DATA SERVICES	8,090,900	-	-
FUNCTION: 61 COMMUNITY SERVICES	246,600	-	-
FUNCTION: 71 DEBT SERVICES	818,936	85,660,000	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	816,200	-	-
FUNCTION: 95 PAYMENTS TO JJAEP	9,000	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,580,000	-	-
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
TOTAL EXPENDITURES	<u>\$ 366,737,000</u>	<u>\$ 85,660,000</u>	<u>\$ 18,010,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (2,110,000)</u>	<u>\$ -</u>

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY**

GENERAL FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 252,382,000	\$ 251,325,000	\$ 1,057,000
STATE PROGRAM REVENUES	88,752,000	109,962,896	(21,210,896)
FEDERAL PROGRAM REVENUES	13,630,000	9,740,000	3,890,000
OTHER RESOURCES / NON-OPERATING REVENUES	11,973,000	225,000	11,748,000
TOTAL REVENUES	<u>\$ 366,737,000</u>	<u>\$ 371,252,896</u>	<u>\$ (4,515,896)</u>
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	\$ 231,412,189	\$ 240,264,974	\$ (8,852,785)
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,551,861	4,586,251	(34,390)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	8,564,321	9,305,383	(741,062)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	3,624,860	3,414,611	210,249
FUNCTION: 23 SCHOOL ADMINISTRATION	23,209,701	23,685,480	(475,779)
FUNCTION: 31 GUIDANCE & COUNSELING	14,356,170	14,497,361	(141,191)
FUNCTION: 32 SOCIAL WORK SERVICES	602,263	988,775	(386,512)
FUNCTION: 33 HEALTH SERVICES	3,833,756	3,904,438	(70,682)
FUNCTION: 34 STUDENT TRANSPORTATION	14,575,660	12,808,200	1,767,460
FUNCTION: 35 FOOD SERVICES	530,450	416,200	114,250
FUNCTION: 36 COCURRICULAR	8,022,848	7,858,023	164,825
FUNCTION: 41 GENERAL ADMINISTRATION	8,982,052	8,055,300	926,752
FUNCTION: 51 PLANT MAINTENANCE	25,721,404	23,911,300	1,810,104
FUNCTION: 52 SECURITY AND MONITORING SERVICES	6,187,829	5,716,200	471,629
FUNCTION: 53 DATA SERVICES	8,090,900	8,271,600	(180,700)
FUNCTION: 61 COMMUNITY SERVICES	246,600	231,300	15,300
FUNCTION: 71 DEBT SERVICES	818,936	-	818,936
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	816,200	804,500	11,700
FUNCTION: 95 PAYMENTS TO JJAEP	9,000	8,000	1,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,580,000	2,525,000	55,000
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
TOTAL EXPENDITURES	<u>\$ 366,737,000</u>	<u>\$ 371,252,896</u>	<u>\$ (4,515,896)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY**

DEBT SERVICE FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 82,740,000	\$ 79,940,000	\$ 2,800,000
STATE PROGRAM REVENUES	810,000	1,175,000	(365,000)
TOTAL REVENUES	<u>\$ 83,550,000</u>	<u>\$ 81,115,000</u>	<u>\$ 2,435,000</u>
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	<u>\$ 85,660,000</u>	<u>\$ 82,870,000</u>	<u>\$ 2,790,000</u>
TOTAL EXPENDITURES	<u>\$ 85,660,000</u>	<u>\$ 82,870,000</u>	<u>\$ 2,790,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (2,110,000)</u></u>	<u><u>\$ (1,755,000)</u></u>	<u><u>\$ (355,000)</u></u>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY**

FOOD SERVICE FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 11,545,000	\$ 8,540,000	\$ 3,005,000
STATE PROGRAM REVENUES	47,000	50,000	(3,000)
OTHER RESOURCES	6,418,000	10,318,000	(3,900,000)
TOTAL REVENUES	<u>\$ 18,010,000</u>	<u>\$ 18,908,000</u>	<u>\$ (898,000)</u>
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	\$ 17,819,500	\$ 16,837,000	\$ 982,500
FUNCTION: 36 COCURRICULAR	190,500	241,000	(50,500)
TOTAL EXPENDITURES	<u>\$ 18,010,000</u>	<u>\$ 17,078,000</u>	<u>\$ 932,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ 1,830,000</u>	<u>\$ (1,830,000)</u>

COMPARISON OF DETAIL REVENUES

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
REVENUE BY SOURCE

GENERAL FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	\$ 244,850,000	\$ 242,500,000	\$ 2,350,000
5713 DELINQUENT TAXES	(300,000)	200,000	(500,000)
5719 PENALTIES, INTEREST & OTHER ON TAXES	1,382,000	1,132,000	250,000
5722 SHARED SERVICES ARRANGEMENTS - GBCDHH	51,000	44,000	7,000
5737 SERVICES TO OTHER DISTRICTS - CLEAR PATH	100,000	100,000	-
5739 TUITION & FEES	620,000	510,000	110,000
5742 INTEREST	2,000,000	725,000	1,275,000
5743 FACILITY & EQUIPMENT RENTAL	590,000	620,000	(30,000)
5748 PAYMENT IN LIEU OF TAXES - CHAPTER 313	2,000,000	475,000	1,525,000
5749 OTHER LOCAL	309,000	4,254,000	(3,945,000)
5752 GATE RECEIPTS	620,000	605,000	15,000
5769 OTHER INTERMEDIATE	160,000	160,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	\$ 252,382,000	\$ 251,325,000	\$ 1,057,000
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	\$ 17,021,204	\$ 9,904,710	\$ 7,116,494
5812 FOUNDATION SCHOOL FUND	49,800,796	77,928,186	(28,127,390)
5829 OTHER	-	-	-
5831 TRS ON-BEHALF	21,930,000	22,130,000	(200,000)
TOTAL FROM STATE PROGRAM REVENUES	\$ 88,752,000	\$ 109,962,896	\$ (21,210,896)
5900 FEDERAL PROGRAM REVENUES			
592x INDIRECT COSTS	\$ 3,130,000	\$ 2,800,000	\$ 330,000
5931 SCHOOL HEALTH & RELATED SERVICES	10,100,000	6,600,000	3,500,000
5949 ROTC	400,000	340,000	60,000
TOTAL FROM FEDERAL PROGRAM REVENUES	\$ 13,630,000	\$ 9,740,000	\$ 3,890,000
OTHER RESOURCES / NON-OPERATING REVENUES			
7912 SALE OF PROPERTY	\$ 775,000	\$ 25,000	\$ 750,000
7915 OPERATING TRANSFERS IN	11,198,000	200,000	10,998,000
TOTAL FROM OTHER RESOURCES / NON-OPERATING REVENUES	\$ 11,973,000	\$ 225,000	\$ 11,748,000
TOTAL FOR GENERAL FUND	\$ 366,737,000	\$ 371,252,896	\$ (4,515,896)

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
REVENUE BY SOURCE

DEBT SERVICE FUND

	2022 - 2023	2021 - 2022	
	ORIGINAL	ORIGINAL	INCREASE
	BUDGET	BUDGET	(DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	\$ 82,200,000	\$ 79,300,000	\$ 2,900,000
5713 DELINQUENT TAXES	(100,000)	100,000	(200,000)
5719 PENALTY & INTEREST	340,000	340,000	-
5742 INTEREST	300,000	200,000	100,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	\$ 82,740,000	\$ 79,940,000	\$ 2,800,000
5800 STATE PROGRAM REVENUES			
5829 OTHER	\$ 810,000	\$ 1,175,000	\$ (365,000)
TOTAL FROM STATE PROGRAM REVENUES	\$ 810,000	\$ 1,175,000	\$ (365,000)
TOTAL FOR DEBT SERVICE FUND	\$ 83,550,000	\$ 81,115,000	\$ 2,435,000

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
REVENUE BY SOURCE

FOOD SERVICE FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5751 CASH SALES	\$ 11,215,000	\$ 8,050,000	\$ 3,165,000
5759 CATERING & VENDING	330,000	490,000	(160,000)
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	\$ 11,545,000	\$ 8,540,000	\$ 3,005,000
5800 STATE PROGRAM REVENUES			
5829 OTHER	\$ 47,000	\$ 50,000	\$ (3,000)
TOTAL FROM STATE PROGRAM REVENUES	\$ 47,000	\$ 50,000	\$ (3,000)
7900 OTHER RESOURCES			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	\$ 1,150,000	\$ 1,400,000	\$ (250,000)
7953 NATIONAL SCHOOL LUNCH PROGRAM	4,375,000	8,200,000	(3,825,000)
7954 USDA COMMODITIES	763,000	710,000	53,000
7955 INTEREST	130,000	8,000	122,000
TOTAL FROM OTHER RESOURCES	\$ 6,418,000	\$ 10,318,000	\$ (3,900,000)
TOTAL FOR FOOD SERVICE FUND	\$ 18,010,000	\$ 18,908,000	\$ (898,000)

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

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2022 - 2023	2021 - 2022	INCREASE
		ORIGINAL	ORIGINAL	(DECREASE)
		BUDGET	BUDGET	
FUNCTION : 11 INSTRUCTION				
6100	PAYROLL COSTS	\$ 227,059,859	\$ 234,806,100	\$ (7,746,241)
6200	CONTRACTED SERVICES	621,349	1,187,560	(566,211)
6300	SUPPLIES AND MATERIALS	3,286,657	3,863,485	(576,828)
6400	OTHER COSTS	444,324	407,829	36,495
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 231,412,189	\$ 240,264,974	\$ (8,852,785)
FUNCTION : 12 INSTRUCTIONAL RESOURCES				
6100	PAYROLL COST	\$ 3,867,150	\$ 3,907,300	\$ (40,150)
6200	CONTRACTED SERVICES	500	500	-
6300	SUPPLIES AND MATERIALS	671,411	669,201	2,210
6400	OTHER COSTS	12,800	9,250	3,550
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 4,551,861	\$ 4,586,251	\$ (34,390)
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT				
6100	PAYROLL COST	\$ 7,661,398	\$ 8,393,172	\$ (731,774)
6200	CONTRACTED SERVICES	148,425	159,625	(11,200)
6300	SUPPLIES AND MATERIALS	185,277	184,946	331
6400	OTHER COSTS	569,221	567,640	1,581
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 8,564,321	\$ 9,305,383	\$ (741,062)
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION				
6100	PAYROLL COST	\$ 3,401,735	\$ 3,173,535	\$ 228,200
6200	CONTRACTED SERVICES	30,500	64,300	(33,800)
6300	SUPPLIES AND MATERIALS	85,047	75,526	9,521
6400	OTHER COSTS	107,578	101,250	6,328
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 3,624,860	\$ 3,414,611	\$ 210,249

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2022 - 2023	2021 - 2022	
		ORIGINAL	ORIGINAL	INCREASE
		BUDGET	BUDGET	(DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION				
6100	PAYROLL COST	\$ 22,934,350	\$ 23,326,150	\$ (391,800)
6200	CONTRACTED SERVICES	10,400	86,400	(76,000)
6300	SUPPLIES AND MATERIALS	149,648	151,873	(2,225)
6400	OTHER COSTS	115,303	121,057	(5,754)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 23,209,701	\$ 23,685,480	\$ (475,779)
FUNCTION : 31 GUIDANCE & COUNSELING				
6100	PAYROLL COST	\$ 13,376,850	\$ 13,513,725	\$ (136,875)
6200	CONTRACTED SERVICES	108,000	214,600	(106,600)
6300	SUPPLIES AND MATERIALS	797,330	688,631	108,699
6400	OTHER COSTS	73,990	80,405	(6,415)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 14,356,170	\$ 14,497,361	\$ (141,191)
FUNCTION : 32 SOCIAL WORK SERVICES				
6100	PAYROLL COST	\$ 253,100	\$ 638,100	\$ (385,000)
6200	CONTRACTED SERVICES	340,000	341,600	(1,600)
6300	SUPPLIES AND MATERIALS	6,588	6,500	88
6400	OTHER COSTS	2,575	2,575	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 602,263	\$ 988,775	\$ (386,512)
FUNCTION: 33 HEALTH SERVICES				
6100	PAYROLL COST	\$ 3,741,400	\$ 3,812,050	\$ (70,650)
6200	CONTRACTED SERVICES	12,000	13,000	(1,000)
6300	SUPPLIES AND MATERIALS	72,354	71,426	928
6400	OTHER COSTS	8,002	7,962	40
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 3,833,756	\$ 3,904,438	\$ (70,682)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2022 - 2023	2021 - 2022	
		ORIGINAL	ORIGINAL	INCREASE
		BUDGET	BUDGET	(DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION				
6100	PAYROLL COST	\$ 11,449,700	\$ 10,660,550	\$ 789,150
6200	CONTRACTED SERVICES	378,500	383,500	(5,000)
6300	SUPPLIES AND MATERIALS	2,957,560	2,024,200	933,360
6400	OTHER COSTS	(220,100)	(270,050)	49,950
6600	CAPITAL OUTLAY	10,000	10,000	-
TOTAL FOR FUNCTION		\$ 14,575,660	\$ 12,808,200	\$ 1,767,460
FUNCTION: 35 FOOD SERVICES				
6100	PAYROLL COST	\$ 526,700	\$ 414,200	\$ 112,500
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	1,750	-	1,750
6400	OTHER COSTS	2,000	2,000	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 530,450	\$ 416,200	\$ 114,250
FUNCTION: 36 COCURRICULAR				
6100	PAYROLL COST	\$ 4,837,202	\$ 4,783,510	\$ 53,692
6200	CONTRACTED SERVICES	910,194	925,594	(15,400)
6300	SUPPLIES AND MATERIALS	880,049	873,885	6,164
6400	OTHER COSTS	1,395,403	1,275,034	120,369
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 8,022,848	\$ 7,858,023	\$ 164,825
FUNCTION: 41 GENERAL ADMINISTRATION				
6100	PAYROLL COST	\$ 6,792,580	\$ 6,077,180	\$ 715,400
6200	CONTRACTED SERVICES	1,320,600	1,139,000	181,600
6300	SUPPLIES AND MATERIALS	333,547	344,895	(11,348)
6400	OTHER COSTS	535,325	494,225	41,100
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 8,982,052	\$ 8,055,300	\$ 926,752

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2022 - 2023	2021 - 2022	INCREASE
		ORIGINAL	ORIGINAL	(DECREASE)
		BUDGET	BUDGET	
FUNCTION: 51 PLANT MAINTENANCE				
6100	PAYROLL COST	\$ 13,806,076	\$ 13,103,350	\$ 702,726
6200	CONTRACTED SERVICES	4,934,510	4,416,000	518,510
6300	SUPPLIES AND MATERIALS	1,669,853	1,768,225	(98,372)
6400	OTHER COSTS	5,265,965	4,608,725	657,240
6600	CAPITAL OUTLAY	45,000	15,000	30,000
TOTAL FOR FUNCTION		\$ 25,721,404	\$ 23,911,300	\$ 1,810,104
FUNCTION: 52 SECURITY AND MONITORING SERVICE				
6100	PAYROLL COST	\$ 1,176,650	\$ 1,167,400	\$ 9,250
6200	CONTRACTED SERVICES	4,762,905	4,341,850	421,055
6300	SUPPLIES AND MATERIALS	229,474	190,650	38,824
6400	OTHER COSTS	18,800	16,300	2,500
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 6,187,829	\$ 5,716,200	\$ 471,629
FUNCTION: 53 DATA SERVICES				
6100	PAYROLL COST	\$ 5,612,400	\$ 5,709,100	\$ (96,700)
6200	CONTRACTED SERVICES	763,500	812,500	(49,000)
6300	SUPPLIES AND MATERIALS	1,668,000	1,696,500	(28,500)
6400	OTHER COSTS	47,000	53,500	(6,500)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 8,090,900	\$ 8,271,600	\$ (180,700)
FUNCTION: 61 COMMUNITY SERVICES				
6100	PAYROLL COST	\$ 195,100	\$ 179,800	\$ 15,300
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	51,000	51,000	-
6400	OTHER COSTS	500	500	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 246,600	\$ 231,300	\$ 15,300

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES (COPIER LEASES)			
6500 DEBT SERVICE	818,936	-	818,936
TOTAL FOR FUNCTION	\$ 818,936	\$ -	\$ 818,936
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6200 CONTRACTED SERVICES	100	19,500	(19,400)
6400 OTHER COSTS	816,100	785,000	31,100
TOTAL FOR FUNCTION	\$ 816,200	\$ 804,500	\$ 11,700
FUNCTION: 95 PAYMENTS TO JJAEP			
6200 CONTRACTED SERVICES	9,000	8,000	1,000
TOTAL FOR FUNCTION	\$ 9,000	\$ 8,000	\$ 1,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6200 CONTRACTED SERVICES	2,580,000	2,525,000	55,000
TOTAL FOR FUNCTION	\$ 2,580,000	\$ 2,525,000	\$ 55,000
OTHER USES / NON-OPERATING EXPENSES			
8900 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ -	\$ -	\$ -
TOTAL FOR GENERAL FUND	\$ 366,737,000	\$ 371,252,896	\$ (4,515,896)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2022 - 2023	2021 - 2022	
		ORIGINAL	ORIGINAL	INCREASE
		BUDGET	BUDGET	(DECREASE)
<hr/>				
TOTAL FOR ALL FUNCTIONS				
6100	PAYROLL COST	\$ 326,692,250	\$ 333,665,222	\$ (6,972,972)
6200	CONTRACTED SERVICES	16,930,483	16,638,529	291,954
6300	SUPPLIES AND MATERIALS	13,045,545	12,660,943	384,602
6400	OTHER COSTS	9,194,786	8,263,202	931,584
6600	CAPITAL OUTLAY	873,936	25,000	848,936
8900	OPERATING TRANSFERS OUT	-	-	-
<hr/>				
TOTAL		\$ 366,737,000	\$ 371,252,896	\$ (4,515,896)
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LEGISLATIVE REQUIRED SPENDING DISCLOSURES:

SB 622 - 85TH TEXAS LEGISLATURE					
	STATUTORILY REQUIRED PUBLIC NOTICES	\$ 12,800	\$ 11,800	\$ 1,000	
HB 1495 - 86TH TEXAS LEGISLATURE					
	INDIRECT LOBBYING	\$ 3,000	\$ 3,000	\$ -	

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6500 DEBT SERVICE	\$ 85,660,000	\$ 82,870,000	\$ 2,790,000
TOTAL FOR FUNCTION	<u>\$ 85,660,000</u>	<u>\$ 82,870,000</u>	<u>\$ 2,790,000</u>
TOTAL FOR DEBT SERVICE FUND	<u>\$ 85,660,000</u>	<u>\$ 82,870,000</u>	<u>\$ 2,790,000</u>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022 - 2023 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

FOOD SERVICE FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	\$ 7,040,600	\$ 7,193,000	\$ (152,400)
6200 CONTRACTED SERVICES	151,000	151,000	-
6300 SUPPLIES AND MATERIALS	10,150,900	8,969,000	1,181,900
6400 OTHER COSTS	477,000	524,000	(47,000)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	\$ 17,819,500	\$ 16,837,000	\$ 982,500
FUNCTION: 36 COCURRICULAR			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	190,500	241,000	(50,500)
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	\$ 190,500	\$ 241,000	\$ (50,500)
TOTAL FOR FOOD SERVICE FUND	\$ 18,010,000	\$ 17,078,000	\$ 932,000

STATISTICAL INFORMATION

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT BUDGET STATISTICS

GENERAL FUND

	2022 - 2023 ORIGINAL BUDGET	2021 - 2022 ORIGINAL BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	72.1%	67.8%
PERCENT OF REVENUE FROM STATE SOURCES	24.2%	29.6%
PERCENT OF REVENUE FROM FEDERAL SOURCES	3.7%	2.6%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
SALARIES AND BENEFITS	89.1%	89.9%
INSTRUCTION AND RELATED SERVICES	66.9%	68.7%
GROUNDS AND FACILITY MAINTENANCE AND UPKEEP	7.0%	6.4%
CAMPUS ADMINISTRATION	6.3%	6.4%
STUDENT TRANSPORTATION	4.0%	3.4%
GUIDANCE AND COUNSELING SERVICES	3.9%	3.9%
EXTRACURRICULAR AND COCURRICULAR	2.2%	2.1%
DATA SERVICES	2.2%	2.2%
GENERAL ADMINISTRATION	2.4%	2.2%
SECURITY	1.7%	1.5%
HEALTH SERVICES	1.0%	1.1%
INSTRUCTIONAL ADMINISTRATION	1.0%	0.9%
OTHER	1.3%	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
2022 - 2023	37,800	N/A	N/A	94.5%	727	2.0%	N/A	N/A	Based on Budgeted Data
2021 - 2022	37,073 A	40,686	91.1%	N/A	(1,425)	-3.7%	160	0.4%	COVID-19
2020 - 2021	38,498 B	40,526	95.0%	N/A	(1,255)	-3.2%	(1,708)	-4.0%	COVID-19
2019 - 2020	39,753 C	42,234	94.1%	98.1%	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 D	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

A - For funding purposes we estimate that the TEA will use 37,806 due to COVID19 Hold-harmless funding adjustment.

B - For funding purposes the TEA used 39,636 due to COVID19 Hold-harmless funding adjustment.

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

D - 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
2021 - 2022	40,686	128	885	2,669	2,810	2,805	2,850	2,841	2,998	3,080	3,135	3,291	3,640	3,233	3,239	3,082
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

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

ENROLLMENT BY ETHNICITY

School Year	Total	African American		Hispanic		White		American Indian		Asian / Pacific Islander		Two or More Races	
2020 - 2021	40,526	3,221	7.9%	13,246	32.7%	18,253	45.0%	97	0.2%	3,809	9.4%	1,900	4.7%
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	

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ENROLLMENT BY PROGRAM

School Year	Total	Bilingual / ESL Education		Career & Technical Education		Gifted & Talented Education		Special Education	
2020 - 2021	40,526	4,745	11.7%	N/A		4,982	12.3%	4,857	12.0%
2019 - 2020	42,234	5,442	12.9%	13,593	32.2%	4,806	11.4%	4,750	11.2%
2018 - 2019	42,042	5,120	12.2%	13,392	31.9%	4,554	10.8%	4,381	10.4%
2017 - 2018	42,008	4,733	11.3%	12,880	30.7%	4,464	10.6%	4,161	9.9%
2016 - 2017	41,679	4,458	10.7%	12,739	30.6%	4,296	10.3%	4,021	9.6%
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%

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

School Year	Total	Economically Disadvantaged		English Language Learners		At-Risk		Dyslexia	
2020 - 2021	40,526	11,329	28.0%	4,460	11.0%	17,267	42.6%	1,246	3.1%
2019 - 2020	42,234	11,955	28.3%	5,339	12.6%	17,308	41.0%	1,087	2.6%
2018 - 2019	42,042	12,086	28.7%	5,073	12.1%	16,868	40.1%	1,058	2.5%
2017 - 2018	42,008	12,260	29.2%	4,716	11.2%	19,134	45.5%	N/A	N/A
2016 - 2017	41,679	11,827	28.4%	4,436	10.6%	16,542	39.7%	N/A	N/A
2015 - 2016	41,061	11,347	27.6%	4,177	10.2%	15,400	37.5%	N/A	N/A
2014 - 2015	40,640	10,953	27.0%	3,976	9.8%	15,315	37.7%	N/A	N/A
2013 - 2014	39,808	10,944	27.5%	3,670	9.2%	14,537	36.5%	N/A	N/A
2012 - 2013	39,480	11,089	28.1%	3,390	8.6%	11,237	28.5%	N/A	N/A
2011 - 2012	39,037	10,967	28.1%	3,161	8.1%	11,379	29.1%	N/A	N/A
2010 - 2011	38,250	9,714	25.4%	2,971	7.8%	9,856	25.8%	N/A	N/A
2009 - 2010	37,472	8,519	22.7%	2,826	7.5%	11,336	30.3%	N/A	N/A
2008 - 2009	37,045	8,168	22.0%	2,701	7.3%	10,564	28.5%	N/A	N/A
2007 - 2008	36,153	6,316	17.5%	2,636	7.3%	8,898	24.6%	N/A	N/A
2006 - 2007	35,378	6,449	18.2%	2,350	6.6%	9,409	26.6%	N/A	N/A
2005 - 2006	35,143	6,526	18.6%	2,233	6.4%	8,983	25.6%	N/A	N/A
2004 - 2005	33,479	6,214	18.6%	2,196	6.6%	7,498	22.4%	N/A	N/A
2003 - 2004	32,706	4,950	15.1%	2,186	6.7%	N/A	N/A	N/A	N/A
2002 - 2003	31,839	4,419	13.9%	2,085	6.5%	N/A	N/A	N/A	N/A
2001 - 2002	30,994	3,897	12.6%	1,836	5.9%	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		
2021 - 2022	5,296	2,571	781	118	30	444	1,352
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

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ADMINISTRATIVE COST RATIO

	Budget 2022 - 2023	Budget 2021 - 2022	Actual 2020 - 2021	Actual 2019 - 2020	Actual 2018 - 2019	Actual 2017 - 2018	Actual 2016 - 2017
<u>Administrative Expenditures:</u>							
Function 21 (Instructional Administration)	\$ 3,624,860	\$ 3,414,611	\$ 3,253,661	\$ 3,132,748	\$ 2,896,206	\$ 2,988,665	\$ 2,913,582
Function 41 (General Administration)	8,982,052	8,055,300	7,243,643	7,349,756	7,387,503	6,760,363	6,702,956
Less: TRS On-behalf	(645,000)	(630,000)	(549,531)	(568,117)	(472,946)	(490,076)	(449,411)
Total Administrative Expenditures	<u>\$ 11,961,912</u>	<u>\$ 10,839,911</u>	<u>\$ 9,947,773</u>	<u>\$ 9,914,388</u>	<u>\$ 9,810,763</u>	<u>\$ 9,258,951</u>	<u>\$ 9,167,128</u>
<u>Instructional Expenditures:</u>							
Function 11 (Instruction)	\$ 231,412,189	\$ 240,264,974	\$ 233,858,341	\$ 221,366,441	\$ 213,870,610	\$ 207,083,435	\$ 203,251,217
Function 12 (Library)	4,551,861	4,586,251	4,372,845	4,363,125	4,129,152	4,120,108	4,021,799
Function 13 (Curriculum & Staff Dev)	8,564,321	9,305,383	8,988,347	8,410,818	7,515,669	6,829,630	6,425,795
Function 31 (Guidance & Counseling)	14,356,170	14,497,361	13,837,704	14,050,416	12,821,469	11,545,681	11,284,801
Less: TRS On-behalf	(17,020)	(17,240,000)	(15,454,946)	(15,843,730)	(13,291,678)	(13,337,702)	(12,304,227)
Total Instructional Expenditures	<u>\$ 258,867,521</u>	<u>\$ 251,413,969</u>	<u>\$ 245,602,292</u>	<u>\$ 232,347,070</u>	<u>\$ 225,045,221</u>	<u>\$ 216,241,151</u>	<u>\$ 212,679,385</u>
Administrative Cost Ratio	4.62%	4.31%	4.05%	4.27%	4.36%	4.28%	4.31%
State Administrative Cost Ratio Standard	8.55%	8.55%	8.55%	8.55%	8.55%	8.55%	8.55%
Prior Historical:							
	2015 - 2016	4.09%	2009 - 2010	4.63%	2003 - 2004	6.83%	
	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%	

Note: Several Function 11 (Instruction) expenditures were moved to ESSER funding for 2022-23. Budgeted ACR for 2022-23 appears higher than prior years because the budgeted calculation only includes the General Fund. When the TEA calculates actual ACR they will include ESSER expenditures and the actual ACR is expected to be similar with prior years.

REQUIRED WEB POSTINGS

(posted on District budget page)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2022-2023 PROPOSED EXPENDITURE BUDGET
ALL BUDGETED FUNDS (GENERAL, DEBT SERVICES & FOOD SERVICE)**

		2021-2022 Actual		2022-2023 Proposed	
		Budget	Per Pupil	Budget	Per Pupil
Instruction					
11	Instruction	\$ 239,064,974	\$ 5,876	\$ 231,412,189	\$ 5,785
12	Instructional Resources	\$ 4,586,251	\$ 113	\$ 4,551,861	\$ 114
13	Curriculum & Staff Development	\$ 9,305,383	\$ 229	\$ 8,564,321	\$ 214
95	Payments to JJAEP	\$ 8,000	\$ 0	\$ 9,000	\$ 0
Total		\$ 252,964,608	\$ 6,217	\$ 244,537,371	\$ 6,113
Instructional Support					
21	Instructional Administration	\$ 3,534,611	\$ 87	\$ 3,624,860	\$ 91
23	School Administration	\$ 23,685,480	\$ 582	\$ 23,209,701	\$ 580
31	Guidance & Counseling	\$ 14,497,361	\$ 356	\$ 14,356,170	\$ 359
32	Social Work Services	\$ 988,775	\$ 24	\$ 602,263	\$ 15
33	Health Services	\$ 3,904,438	\$ 96	\$ 3,833,756	\$ 96
36	Co-curricular / Extra-curricular	\$ 8,099,023	\$ 199	\$ 8,213,348	\$ 205
Total		\$ 54,709,688	\$ 1,345	\$ 53,840,098	\$ 1,346
Central Administration					
41	General Administration	\$ 8,055,300	\$ 198	\$ 8,982,052	\$ 225
District Operations					
51	Plant Maintenance & Operations	\$ 24,011,300	\$ 590	\$ 25,721,404	\$ 643
52	Security and Monitoring Services	\$ 5,716,200	\$ 140	\$ 6,187,829	\$ 155
53	Data Services	\$ 8,271,600	\$ 203	\$ 8,090,900	\$ 202
34	Student Transportation	\$ 13,733,200	\$ 338	\$ 14,575,660	\$ 364
35	Food Services	\$ 18,383,200	\$ 452	\$ 18,349,950	\$ 459
Total		\$ 70,115,500	\$ 1,723	\$ 72,925,743	\$ 1,823
Debt					
71	Debt Service	\$ 82,868,500	\$ 2,037	\$ 86,478,936	\$ 2,162
Other					
61	Community Service	\$ 231,300	\$ 6	\$ 246,600	\$ 6
81	Facilities Construction	\$ -	\$ -	\$ -	\$ -
93	Payments to Fiscal Agent	\$ 804,500	\$ 20	\$ 816,200	\$ 20
99	Other Inter-government Charges	\$ 2,525,000	\$ 62	\$ 2,580,000	\$ 65
Total		\$ 3,560,800	\$ 88	\$ 3,642,800	\$ 91
		\$ 472,274,396	\$ 11,608	\$ 470,407,000	\$ 11,760
Legislative Required Spending Disclosures:					
SB 622 - 85th Texas Legislature					
Statutorily Required Public Notices		\$ 11,800	\$ 0.29	\$ 12,800	\$ 0.32
HB 1495 - 86th Texas Legislature					
Indirect Lobbying		\$ 3,000	\$ 0.07	\$ 3,000	\$ 0.08

In compliance with H.B.1 and Texas Education Code Sec 44.0041, this information reflects the actual 2021-2022 budget and the current proposed 2022-2023 budget that will be presented at the "Public Hearing to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm, August 22, 2022, 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 ISD 2022 will hold a public meeting at 6:00 PM, August 22, 2022 in in the Board Room, Education Support Center, 2425 East Main Street, League City 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	\$0.844600/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.290000/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

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	-1.21 % decrease
Debt Service	5.84 % increase
Total Expenditures	0.07 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$34,718,338,231	\$39,490,036,350
Total appraised value* of new property**	\$464,107,789	\$501,614,375
Total taxable value*** of all property	\$28,643,290,660	\$31,618,292,969
Total taxable value*** of new property**	\$409,321,948	\$442,978,947

*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.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$982,760,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.889700	\$0.290000	\$1.179700	\$8,516	\$1,738
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.997630	\$0.335380	\$1.333010	\$9,180	\$1,296
Proposed Rate	\$0.844600	\$0.290000	\$1.134600	\$8,724	\$1,445

*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.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$309,503	\$354,941
Average Taxable Value of Residences	\$255,603	\$268,233
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.179700	\$1.134600
Taxes Due on Average Residence	\$3,015.35	\$3,043.37
Increase (Decrease) in Taxes		\$28.02

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 \$1.183636. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.183636.

Fund Balances

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)	\$38,900,000

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.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2022 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 Agreements

Clear Creek ISD 2022	281-284-0218
School District's Name	Phone (area code and number)
2425 East Main Street, League City, TX. 77573	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. Tax Code Section 26.04(e) does not require school districts to certify tax rate calculations.

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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total I&S taxable value. Enter the amount of 2021 taxable value on the 2021 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). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 28,577,585,382
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 4,316,283,427
3.	Preliminary 2021 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 24,261,301,95
4.	2021 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. <div style="margin-left: 20px;"> A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement: \$ 231,428,600 B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement: - \$ 100,000,000 C. Subtract B from A. </div>	\$ 131,428,600
5.	Preliminary 2021 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 24,129,873,355

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	2021 total adopted tax rate. Separate the 2021 adopted tax rate into its two components. A. 2021 M&O tax rate: \$ <u>0.889700</u> /\$100 B. 2021 I&S or debt rate: \$ <u>0.290000</u> /\$100	
7.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ <u>2,331,383,014</u> B. 2021 values resulting from final court decisions: - \$ <u>1,951,150,766</u> C. 2021 value loss. Subtract B from A. ³	\$ <u>380,232,248</u>
8.	2021 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2021 ARB certified value: \$ <u>2,097,315,229</u> B. 2021 disputed value: - \$ <u>819,970,265</u> C. 2021 undisputed value. Subtract B from A. ⁴	\$ <u>1,277,344,964</u>
9.	2021 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ <u>1,657,577,212</u>
10.	2021 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ <u>25,787,450,567</u>
11.	2021 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ <u>25,918,879,167</u>
12.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
13.	2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ <u>2,557,027</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>147,713,976</u> C. Value loss. Add A and B. ⁶	\$ <u>150,271,003</u>
14.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>0</u> B. 2022 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ <u>150,271,003</u>
16.	Adjusted 2021 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>25,637,179,564</u>
17.	Adjusted 2021 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>25,768,608,164</u>
18.	Adjusted 2021 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ <u>228,093,987</u>

³ Tex. Tax Code § 26.012(13)⁴ Tex. Tax Code § 26.012(13)⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2021 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 74,728,964
20.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁸ <p>A. M&O taxes refunded for tax years preceding tax year 2021: \$ 3,328,991</p> <p>B. I&S taxes refunded for tax years preceding tax year 2021: \$ 1,171,596</p>	
21.	Adjusted 2021 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 231,422,978
22.	Adjusted 2021 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 75,900,560
23.	Total 2022 I&S taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values:¹² \$ 31,618,292,969</p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - \$ 6,769,906</p> <p>C. Total 2022 value. Subtract B from A.</p>	\$ 31,611,523,063
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³ <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values.</p> <p>Enter the total value under protest.¹⁴ \$ 299,699,051</p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate)</p> <p>Enter the total value not on the roll.¹⁵ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 299,699,051
25.	2022 tax ceilings and new property value for Chapter 313 limitations. <p>A. 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled¹⁶ \$ 5,038,317,501</p> <p>B. 2022 Chapter 313 new property value. Enter 2022 new property value of property subject to Chapter 313 agreements.¹⁷ + \$ 480,214,300</p> <p>C. Add A and B.</p>	\$ 5,518,531,801
26.	2022 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 26,392,690,313
27.	2022 taxable value not subject M&O taxation, due to limitation under Chapter 313. <p>A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement. \$ 480,214,300</p> <p>B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement. - \$ 100,000,000</p> <p>C. Subtract B from A.</p>	\$ 380,214,300

⁸ Tex. Tax Code § 26.012(13)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code §§ 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.012(6)¹³ Tex. Tax Code § 26.01(c) and (d)¹⁴ Tex. Tax Code § 26.01(c)¹⁵ Tex. Tax Code § 26.01(d)¹⁶ Tex. Tax Code § 26.012(6)(A)(i)¹⁷ Tex. Tax Code § 26.012(6)(A)(ii)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2022 total M&O taxable value. Subtract Line 27C from Line 26.	\$ 26,012,476,013
29.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 2,394,932
30.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 443,358,599
31.	Total adjustments to the 2022 taxable value. Add Line 29 and Line 30.	\$ 445,753,531
32.	Adjusted 2022 M&O taxable value. Subtract Line 31 from Line 28.	\$ 25,566,722,482
33.	Adjusted 2022 I&S taxable value. Subtract Line 31 from Line 26.	\$ 25,946,936,782
34.	2022 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.905172 /\$100
35.	2022 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.292522 /\$100
36.	2022 NNR total tax rate. Add Line 34 and Line 35.	\$ 1.197694 /\$100

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.¹⁸

- 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.¹⁹
- Enrichment Tax Rate:**²⁰ 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.²¹
- 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 Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

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.²³ 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.²⁴

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.804600 /\$100
38.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$ 0.0400 /\$100	
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.0500 /\$100

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

²¹ Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §548.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2022 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.8546</u> /\$100
40.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ <u>87,710,000</u> B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ <u>0</u> D. Adjust debt: Subtract B and C from A..	\$ <u>87,710,000</u>
41.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
42.	Adjusted 2022 debt. Subtract line 41 from line 40D.	\$ <u>87,710,000</u>
43.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ <u>100.00</u> % B. Enter the 2021 actual collection rates. <u>102.00</u> % C. Enter the 2020 actual collection rate <u>101.00</u> % D. Enter the 2019 actual collection rate. <u>102.00</u> %	<u>101.00</u> %
44.	2022 debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>86,841,584</u>
45.	2022 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>26,392,690,31</u>
46.	2022 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.329036</u> /\$100
47.	2022 voter-approval tax rate. 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. ³²	\$ <u>1.183636</u> /\$100

²⁸ Tex. Edu. Code §45.003(e)²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)

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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
49.	2022 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 26,392,690,313
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0 /\$100
51.	2022 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 1.183636 /\$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.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.179700 /\$100
53.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
54.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0 /\$100
55.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 1.183636 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.197694 /\$100
 Enter the 2022 NNR tax rate from Line 36

Voter-Approval Tax Rate \$ 1.183636 /\$100
 As applicable, enter the voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number **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.³⁵

print
here

Terri Aragon

Printed Name of School District Representative

sign
here



School District Representative

8/10/22

Date

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

³⁵ Tex. Tax Code § 26.04(c)