

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT

2023-2024 BUDGET

AUGUST 21, 2023



2425 EAST MAIN STREET | LEAGUE CITY, TX 77573
GALVESTON & HARRIS COUNTY | VISIT US AT WWW.CCISD.NET





August 21, 2023

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 Child Nutrition 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 Child Nutrition Fund have been prepared based upon the school finance provisions adopted through the 88th Legislature.

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,

A handwritten signature in black ink, appearing to read "Karen Engle".

Karen Engle, Ed.D.
Superintendent

ACHIEVE, CONTRIBUTE & LEAD WITH INTEGRITY

2425 East Main Street, League City, Texas 77573

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TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Executive Summary | 2 |
| Budget Summary | 5 |
| Comparison of Revenues by Source and Expenditures by Function | 6 |
| General Fund | 7 |
| Debt Service Fund | 8 |
| Child Nutrition Fund | 9 |
| Comparison of Detail Revenues | 10 |
| General Fund | 11 |
| Debt Service Fund | 12 |
| Child Nutrition Fund | 13 |
| Comparison of Expenditures by Function and Major Object | 14 |
| General Fund (including legislative required spending disclosures) | 15 |
| Debt Service Fund | 21 |
| Child Nutrition Fund | 22 |
| Comparison of Expenditures by Program Intent Code | 23 |
| General Fund | 24 |
| Statistical Information | 28 |
| General Fund Budget Statistics | 29 |
| Average Daily Attendance and Enrollment | 30 |
| Enrollment by Grade | 31 |
| Enrollment by Ethnicity | 32 |
| Enrollment by Program | 33 |
| Other Enrollment Statistics | 34 |
| Full-time Equivalent Staffing | 35 |
| Administrative Cost Ratio | 36 |
| Required Web Postings (posted on District budget or tax office page) | 37 |
| Proposed Expenditure Budget (General, Debt & Child Nutrition) | 38 |
| Notice of Public Meeting to Discuss Budget and Proposed Tax Rate | 39 |
| Tax Rate Calculation Worksheet | 40 |

EXECUTIVE SUMMARY

General Fund Revenues

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

Local revenues decrease a net of \$36.5M due to:

- Decreased tax collections of \$40.5M due to state mandated tax rate compression and an increase in the state homestead exemption from \$40,000 to \$100,000. Property value growth is budgeted at 10%, but due to the 2.5% growth limit imposed by HB 3, along with additional tax rate compression passed in the 88th Texas Legislative sessions, the General Fund tax rate will be reduced from \$0.8446 to \$0.7046 (pending approval of a Voter-Approval Tax Rate Election for three golden pennies) for 2023-2024.
- Increased interest earnings of \$4.4M due to increased rates of return on investments.
- Various other local revenue decreases of \$0.4M

State revenues increase \$66.9M due to:

- Increased state funding of \$55.2M resulting from the state mandated tax rate compression mentioned above.
- Increased state funding of \$11.6M resulting from additional Tier 2 state matching funds on four golden pennies..
- Increased state funding of \$0.1M due to increased TRS on-behalf payments (offset with an expenditure increase mentioned below).

Federal revenues decrease \$4.4M due:

- Decreased SHARS revenue of \$4.4M.

Other resources decrease \$11.2M due to:

- Since the General Fund budget is balanced, the operating transfer from the Capital & Contingency Fund of \$9.2M is being removed.
- Reduction in operating transfers from Internal Service and Special Revenue Funds of \$1.3M.
- Reduction in 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 increase a net of \$14.8M due to:

- Increase annual payroll accrual by \$6.8M. Due to a later school start date in August 2023 there was a one-time savings in FY 2023.
- Salary increases of 1.0% for exempt (salaried) staff and 2.0% for non-exempt (hourly) employees totaling approximately \$5.0M.
- Reductions of 73 positions to align staffing with post-pandemic enrollment totaling approximately \$4.3M.
- Increases of \$0.8M for the addition of 4 special education FTE's, 4 prekindergarten FTE's, and 5 contingency FTE's.
- Increases of \$0.6M for compensation adjustments to align more closely to market rates.
- Increases of \$0.4M due to a state mandated increase in employer contributions to TRS.
- Increases of \$0.3M for the transfer of 4 special education FTE's from IDEA-B grant funds. Grant funding has not kept pace with cost increases.
- Increases of \$0.1M due to increased TRS on-behalf payments (offset with revenue increase mentioned above).
- Increases of \$1.8M for the reclassification of expenditures from the ESSER III grant (summer school and staffing). The remaining \$10M of ESSER III expenditures (electricity, software, and substitutes) will move back to the General Fund in FY 2025.
- Increases of \$1.6M for property and casualty insurance premiums.
- Increases of \$0.7M to set aside additional state funding for safety and security.
- Increases of \$0.6M for increase in liaison officer contract (salary increases).
- Increases of \$0.5M for election costs.
- Increases of \$0.4M in the maintenance and custodial budgets resulting from inflationary factors.
- Decreases of \$0.5M from department budgets.

As of August 31, 2023 the projected unassigned fund balance in the General Fund will be approximately \$71.0M. This amount represents 18.6% 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 \$6.3M due to:

- Decreased tax collections of \$4.3M due to an increase in the state homestead exemption from \$40,000 to \$100,000. Property value growth is budgeted at 10% and the budgeted tax rate will remain \$0.27 for 2023-2024.
- Increased state funding of \$9.7M due to hold harmless funding for the increase in the state homestead exemption from \$40,000 to \$100,000.
- Increased interest earnings of \$0.9M due to increased rates of return on investments.

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

- Increased principal and interest payments of \$2.3M resulting from the fifth and final sale of bonds in the amount of \$27.9 from the 2017 bond referendum.
- Increased principal and interest payments of \$1.8M 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 was projected to increase \$.035. 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 \$0.27.

As of August 31, 2023 the projected fund balance in the Debt Service Fund will be approximately \$38.6M. This amount represents 43.0% of projected annual debt service payments and exceeds our goal to maintain a fund balance of 10% of estimated annual payments.

Child Nutrition Fund

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

Revenues are budgeted to decrease \$0.1M over 2022-2023 which will be offset with expenditure reductions in the same amount. Included in the budget is a 1.0% salary increase for exempt (salaried) staff and a 2.0% salary increase for non-exempt (hourly) staff.

As of August 31, 2023 the projected fund balance in the Child Nutrition Fund will be approximately \$7.0M.

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY**

| | GENERAL FUND | DEBT SERVICE FUND | CHILD NUTRITION FUND |
|--|-----------------------|----------------------|-------------------------|
| REVENUES | | | |
| LOCAL & INTERMEDIATE SOURCES | \$ 215,873,100 | \$ 79,300,000 | \$ 10,650,000 |
| STATE PROGRAM REVENUES | 155,681,900 | 10,500,000 | 70,000 |
| FEDERAL PROGRAM REVENUES | 9,220,000 | - | - |
| OTHER RESOURCES / NON-OPERATING REVENUES | 725,000 | - | 7,180,000 |
| TOTAL REVENUES | \$ 381,500,000 | \$ 89,800,000 | \$ 17,900,000 |
| EXPENDITURES | | | |
| FUNCTION: 11 INSTRUCTION | \$ 238,203,620 | - | - |
| FUNCTION: 12 INSTRUCTIONAL RESOURCES | 4,612,413 | - | - |
| FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT | 10,273,248 | - | - |
| FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION | 3,708,868 | - | - |
| FUNCTION: 23 SCHOOL ADMINISTRATION | 24,124,956 | - | - |
| FUNCTION: 31 GUIDANCE & COUNSELING | 15,377,668 | - | - |
| FUNCTION: 32 SOCIAL WORK SERVICES | 971,245 | - | - |
| FUNCTION: 33 HEALTH SERVICES | 4,083,225 | - | - |
| FUNCTION: 34 STUDENT TRANSPORTATION | 14,662,400 | - | - |
| FUNCTION: 35 FOOD SERVICES | 415,824 | - | 17,900,000 |
| FUNCTION: 36 COCURRICULAR | 8,279,127 | - | - |
| FUNCTION: 41 GENERAL ADMINISTRATION | 9,374,150 | - | - |
| FUNCTION: 51 PLANT MAINTENANCE | 28,040,776 | - | - |
| FUNCTION: 52 SECURITY AND MONITORING SERVICES | 7,557,410 | - | - |
| FUNCTION: 53 DATA SERVICES | 7,429,420 | - | - |
| FUNCTION: 61 COMMUNITY SERVICES | 290,450 | - | - |
| FUNCTION: 71 DEBT SERVICES | 675,000 | 89,800,000 | - |
| FUNCTION: 93 PAYMENTS TO FISCAL AGENT | 820,200 | - | - |
| FUNCTION: 95 PAYMENTS TO JJAEP | 20,000 | - | - |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES | 2,580,000 | - | - |
| OTHER USES / NON-OPERATING EXPENDITURES | - | - | - |
| TOTAL EXPENDITURES | \$ 381,500,000 | \$ 89,800,000 | \$ 17,900,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$ - | \$ - | \$ - |

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|--|--|--------------------------------|
| REVENUES | | | |
| LOCAL & INTERMEDIATE SOURCES | \$ 215,873,100 | \$ 252,382,000 | \$ (36,508,900) |
| STATE PROGRAM REVENUES | 155,681,900 | 88,752,000 | 66,929,900 |
| FEDERAL PROGRAM REVENUES | 9,220,000 | 13,630,000 | (4,410,000) |
| OTHER RESOURCES / NON-OPERATING REVENUES | 725,000 | 11,973,000 | (11,248,000) |
| TOTAL REVENUES | \$ 381,500,000 | \$ 366,737,000 | \$ 14,763,000 |
| EXPENDITURES | | | |
| FUNCTION: 11 INSTRUCTION | \$ 238,203,620 | \$ 231,412,189 | \$ 6,791,431 |
| FUNCTION: 12 INSTRUCTIONAL RESOURCES | 4,612,413 | 4,551,861 | 60,552 |
| FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT | 10,273,248 | 8,564,321 | 1,708,927 |
| FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION | 3,708,868 | 3,624,860 | 84,008 |
| FUNCTION: 23 SCHOOL ADMINISTRATION | 24,124,956 | 23,209,701 | 915,255 |
| FUNCTION: 31 GUIDANCE & COUNSELING | 15,377,668 | 14,356,170 | 1,021,498 |
| FUNCTION: 32 SOCIAL WORK SERVICES | 971,245 | 602,263 | 368,982 |
| FUNCTION: 33 HEALTH SERVICES | 4,083,225 | 3,833,756 | 249,469 |
| FUNCTION: 34 STUDENT TRANSPORTATION | 14,662,400 | 14,575,660 | 86,740 |
| FUNCTION: 35 FOOD SERVICES | 415,824 | 530,450 | (114,626) |
| FUNCTION: 36 COCURRICULAR | 8,279,127 | 8,022,848 | 256,279 |
| FUNCTION: 41 GENERAL ADMINISTRATION | 9,374,150 | 8,982,052 | 392,098 |
| FUNCTION: 51 PLANT MAINTENANCE | 28,040,776 | 25,721,404 | 2,319,372 |
| FUNCTION: 52 SECURITY AND MONITORING SERVICES | 7,557,410 | 6,187,829 | 1,369,581 |
| FUNCTION: 53 DATA SERVICES | 7,429,420 | 8,090,900 | (661,480) |
| FUNCTION: 61 COMMUNITY SERVICES | 290,450 | 246,600 | 43,850 |
| FUNCTION: 71 DEBT SERVICES | 675,000 | 818,936 | (143,936) |
| FUNCTION: 93 PAYMENTS TO FISCAL AGENT | 820,200 | 816,200 | 4,000 |
| FUNCTION: 95 PAYMENTS TO JJAEP | 20,000 | 9,000 | 11,000 |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES | 2,580,000 | 2,580,000 | - |
| OTHER USES / NON-OPERATING EXPENDITURES | - | - | - |
| TOTAL EXPENDITURES | \$ 381,500,000 | \$ 366,737,000 | \$ 14,763,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$ - | \$ - | \$ - |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY**

DEBT SERVICE FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| REVENUES | | | |
| LOCAL & INTERMEDIATE SOURCES | \$ 79,300,000 | \$ 82,740,000 | \$ (3,440,000) |
| STATE PROGRAM REVENUES | 10,500,000 | 810,000 | 9,690,000 |
| TOTAL REVENUES | \$ 89,800,000 | \$ 83,550,000 | \$ 6,250,000 |
| EXPENDITURES | | | |
| FUNCTION: 71 DEBT SERVICES | \$ 89,800,000 | \$ 85,660,000 | \$ 4,140,000 |
| TOTAL EXPENDITURES | \$ 89,800,000 | \$ 85,660,000 | \$ 4,140,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$ - | \$ (2,110,000) | \$ 2,110,000 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY**

CHILD NUTRITION FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|--|--|--------------------------------|
| REVENUES | | | |
| LOCAL & INTERMEDIATE SOURCES | \$ 10,650,000 | \$ 11,545,000 | \$ (895,000) |
| STATE PROGRAM REVENUES | 70,000 | 47,000 | 23,000 |
| OTHER RESOURCES | 7,180,000 | 6,418,000 | 762,000 |
| TOTAL REVENUES | <u>\$ 17,900,000</u> | <u>\$ 18,010,000</u> | <u>\$ (110,000)</u> |
| EXPENDITURES | | | |
| FUNCTION: 35 FOOD SERVICES | \$ 17,900,000 | \$ 17,819,500 | \$ 80,500 |
| FUNCTION: 36 COCURRICULAR | - | 190,500 | (190,500) |
| TOTAL EXPENDITURES | <u>\$ 17,900,000</u> | <u>\$ 18,010,000</u> | <u>\$ (110,000)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COMPARISON OF DETAIL REVENUES

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
REVENUE BY SOURCE**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| 5700 LOCAL & INTERMEDIATE SOURCES | | | |
| 5711 CURRENT TAXES | \$ 204,300,000 | \$ 244,850,000 | \$ (40,550,000) |
| 5713 DELINQUENT TAXES | (300,000) | (300,000) | - |
| 5719 PENALTIES, INTEREST & OTHER ON TAXES | 1,332,000 | 1,382,000 | (50,000) |
| 5722 SHARED SERVICES ARRANGEMENTS - GBCDHH | 55,000 | 51,000 | 4,000 |
| 5737 SERVICES TO OTHER DISTRICTS - CLEAR PATH | 100,000 | 100,000 | - |
| 5739 TUITION & FEES | 705,000 | 620,000 | 85,000 |
| 5742 INTEREST | 6,400,000 | 2,000,000 | 4,400,000 |
| 5743 FACILITY & EQUIPMENT RENTAL | 660,000 | 590,000 | 70,000 |
| 5748 PAYMENT IN LIEU OF TAXES - CHAPTER 313 | 1,500,000 | 2,000,000 | (500,000) |
| 5749 OTHER LOCAL | 344,100 | 309,000 | 35,100 |
| 5752 GATE RECEIPTS | 620,000 | 620,000 | - |
| 5769 OTHER INTERMEDIATE | 157,000 | 160,000 | (3,000) |
| TOTAL FROM LOCAL & INTERMEDIATE SOURCES | \$ 215,873,100 | \$ 252,382,000 | \$ (36,508,900) |
| 5800 STATE PROGRAM REVENUES | | | |
| 5811 AVAILABLE SCHOOL FUND | \$ 15,523,635 | \$ 17,021,204 | \$ (1,497,569) |
| 5812 FOUNDATION SCHOOL FUND | 118,098,265 | 49,800,796 | 68,297,469 |
| 5829 OTHER | - | - | - |
| 5831 TRS ON-BEHALF | 22,060,000 | 21,930,000 | 130,000 |
| TOTAL FROM STATE PROGRAM REVENUES | \$ 155,681,900 | \$ 88,752,000 | \$ 66,929,900 |
| 5900 FEDERAL PROGRAM REVENUES | | | |
| 592x INDIRECT COSTS | \$ 3,130,000 | \$ 3,130,000 | \$ - |
| 5931 SCHOOL HEALTH & RELATED SERVICES | 5,700,000 | 10,100,000 | (4,400,000) |
| 5949 ROTC | 390,000 | 400,000 | (10,000) |
| TOTAL FROM FEDERAL PROGRAM REVENUES | \$ 9,220,000 | \$ 13,630,000 | \$ (4,410,000) |
| OTHER RESOURCES / NON-OPERATING REVENUES | | | |
| 7912 SALE OF PROPERTY | \$ 25,000 | \$ 775,000 | \$ (750,000) |
| 7915 OPERATING TRANSFERS IN | 700,000 | 11,198,000 | (10,498,000) |
| TOTAL FROM OTHER RESOURCES / NON-OPERATING REVENUES | \$ 725,000 | \$ 11,973,000 | \$ (11,248,000) |
| TOTAL FOR GENERAL FUND | \$ 381,500,000 | \$ 366,737,000 | \$ 14,763,000 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
REVENUE BY SOURCE**

DEBT SERVICE FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|--|--|--------------------------------|
| 5700 LOCAL & INTERMEDIATE SOURCES | | | |
| 5711 CURRENT TAXES | \$ 78,600,000 | \$ 82,200,000 | \$ (3,600,000) |
| 5713 DELINQUENT TAXES | (800,000) | (100,000) | (700,000) |
| 5719 PENALTY & INTEREST | 300,000 | 340,000 | (40,000) |
| 5742 INTEREST | 1,200,000 | 300,000 | 900,000 |
| TOTAL FROM LOCAL & INTERMEDIATE SOURCES | \$ 79,300,000 | \$ 82,740,000 | \$ (3,440,000) |
| 5800 STATE PROGRAM REVENUES | | | |
| 5829 OTHER | \$ 10,500,000 | \$ 810,000 | \$ 9,690,000 |
| TOTAL FROM STATE PROGRAM REVENUES | \$ 10,500,000 | \$ 810,000 | \$ 9,690,000 |
| TOTAL FOR DEBT SERVICE FUND | \$ 89,800,000 | \$ 83,550,000 | \$ 6,250,000 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
REVENUE BY SOURCE**

CHILD NUTRITION FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| 5700 LOCAL & INTERMEDIATE SOURCES | | | |
| 5751 CASH SALES | \$ 10,470,000 | \$ 11,215,000 | \$ (745,000) |
| 5759 CATERING & VENDING | 180,000 | 330,000 | (150,000) |
| TOTAL FROM LOCAL & INTERMEDIATE SOURCES | \$ 10,650,000 | \$ 11,545,000 | \$ (895,000) |
| 5800 STATE PROGRAM REVENUES | | | |
| 5829 OTHER | \$ 70,000 | \$ 47,000 | \$ 23,000 |
| TOTAL FROM STATE PROGRAM REVENUES | \$ 70,000 | \$ 47,000 | \$ 23,000 |
| 7900 OTHER RESOURCES | | | |
| 7952 NATIONAL SCHOOL BREAKFAST PROGRAM | \$ 1,100,000 | \$ 1,150,000 | \$ (50,000) |
| 7953 NATIONAL SCHOOL LUNCH PROGRAM | 4,900,000 | 4,375,000 | 525,000 |
| 7954 USDA COMMODITIES | 700,000 | 763,000 | (63,000) |
| 7955 INTEREST | 480,000 | 130,000 | 350,000 |
| TOTAL FROM OTHER RESOURCES | \$ 7,180,000 | \$ 6,418,000 | \$ 762,000 |
| TOTAL FOR CHILD NUTRITION FUND | \$ 17,900,000 | \$ 18,010,000 | \$ (110,000) |

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| FUNCTION : 11 INSTRUCTION | | | |
| 6100 PAYROLL COSTS | \$ 233,654,549 | \$ 227,059,859 | \$ 6,594,690 |
| 6200 CONTRACTED SERVICES | 625,384 | 621,349 | 4,035 |
| 6300 SUPPLIES AND MATERIALS | 3,457,489 | 3,286,657 | 170,832 |
| 6400 OTHER COSTS | 466,198 | 444,324 | 21,874 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 238,203,620 | \$ 231,412,189 | \$ 6,791,431 |
| FUNCTION : 12 INSTRUCTIONAL RESOURCES | | | |
| 6100 PAYROLL COST | \$ 3,953,610 | \$ 3,867,150 | \$ 86,460 |
| 6200 CONTRACTED SERVICES | - | 500 | (500) |
| 6300 SUPPLIES AND MATERIALS | 652,853 | 671,411 | (18,558) |
| 6400 OTHER COSTS | 5,950 | 12,800 | (6,850) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 4,612,413 | \$ 4,551,861 | \$ 60,552 |
| FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT | | | |
| 6100 PAYROLL COST | \$ 9,415,122 | \$ 7,661,398 | \$ 1,753,724 |
| 6200 CONTRACTED SERVICES | 111,137 | 148,425 | (37,288) |
| 6300 SUPPLIES AND MATERIALS | 182,481 | 185,277 | (2,796) |
| 6400 OTHER COSTS | 564,508 | 569,221 | (4,713) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 10,273,248 | \$ 8,564,321 | \$ 1,708,927 |
| FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION | | | |
| 6100 PAYROLL COST | \$ 3,497,775 | \$ 3,401,735 | \$ 96,040 |
| 6200 CONTRACTED SERVICES | 57,504 | 30,500 | 27,004 |
| 6300 SUPPLIES AND MATERIALS | 63,889 | 85,047 | (21,158) |
| 6400 OTHER COSTS | 89,700 | 107,578 | (17,878) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 3,708,868 | \$ 3,624,860 | \$ 84,008 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| FUNCTION : 23 SCHOOL ADMINISTRATION | | | |
| 6100 PAYROLL COST | \$ 23,803,830 | \$ 22,934,350 | \$ 869,480 |
| 6200 CONTRACTED SERVICES | 104,607 | 10,400 | 94,207 |
| 6300 SUPPLIES AND MATERIALS | 111,096 | 149,648 | (38,552) |
| 6400 OTHER COSTS | 105,423 | 115,303 | (9,880) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 24,124,956 | \$ 23,209,701 | \$ 915,255 |
| FUNCTION : 31 GUIDANCE & COUNSELING | | | |
| 6100 PAYROLL COST | \$ 14,319,699 | \$ 13,376,850 | \$ 942,849 |
| 6200 CONTRACTED SERVICES | 115,400 | 108,000 | 7,400 |
| 6300 SUPPLIES AND MATERIALS | 825,179 | 797,330 | 27,849 |
| 6400 OTHER COSTS | 117,390 | 73,990 | 43,400 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 15,377,668 | \$ 14,356,170 | \$ 1,021,498 |
| FUNCTION : 32 SOCIAL WORK SERVICES | | | |
| 6100 PAYROLL COST | \$ 650,278 | \$ 253,100 | \$ 397,178 |
| 6200 CONTRACTED SERVICES | 304,512 | 340,000 | (35,488) |
| 6300 SUPPLIES AND MATERIALS | 8,785 | 6,588 | 2,197 |
| 6400 OTHER COSTS | 7,670 | 2,575 | 5,095 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 971,245 | \$ 602,263 | \$ 368,982 |
| FUNCTION: 33 HEALTH SERVICES | | | |
| 6100 PAYROLL COST | \$ 3,994,605 | \$ 3,741,400 | \$ 253,205 |
| 6200 CONTRACTED SERVICES | 11,000 | 12,000 | (1,000) |
| 6300 SUPPLIES AND MATERIALS | 70,515 | 72,354 | (1,839) |
| 6400 OTHER COSTS | 7,105 | 8,002 | (897) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 4,083,225 | \$ 3,833,756 | \$ 249,469 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| FUNCTION: 34 STUDENT TRANSPORTATION | | | |
| 6100 PAYROLL COST | \$ 11,680,400 | \$ 11,449,700 | \$ 230,700 |
| 6200 CONTRACTED SERVICES | 386,540 | 378,500 | 8,040 |
| 6300 SUPPLIES AND MATERIALS | 2,802,520 | 2,957,560 | (155,040) |
| 6400 OTHER COSTS | (217,060) | (220,100) | 3,040 |
| 6600 CAPITAL OUTLAY | 10,000 | 10,000 | - |
| TOTAL FOR FUNCTION | \$ 14,662,400 | \$ 14,575,660 | \$ 86,740 |
| FUNCTION: 35 FOOD SERVICES | | | |
| 6100 PAYROLL COST | \$ 409,650 | \$ 526,700 | \$ (117,050) |
| 6200 CONTRACTED SERVICES | 2,424 | - | 2,424 |
| 6300 SUPPLIES AND MATERIALS | 1,750 | 1,750 | - |
| 6400 OTHER COSTS | 2,000 | 2,000 | - |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 415,824 | \$ 530,450 | \$ (114,626) |
| FUNCTION: 36 COCURRICULAR | | | |
| 6100 PAYROLL COST | \$ 5,061,845 | \$ 4,837,202 | \$ 224,643 |
| 6200 CONTRACTED SERVICES | 953,431 | 910,194 | 43,237 |
| 6300 SUPPLIES AND MATERIALS | 817,329 | 880,049 | (62,720) |
| 6400 OTHER COSTS | 1,446,522 | 1,395,403 | 51,119 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 8,279,127 | \$ 8,022,848 | \$ 256,279 |
| FUNCTION: 41 GENERAL ADMINISTRATION | | | |
| 6100 PAYROLL COST | \$ 6,573,125 | \$ 6,792,580 | \$ (219,455) |
| 6200 CONTRACTED SERVICES | 1,414,648 | 1,320,600 | 94,048 |
| 6300 SUPPLIES AND MATERIALS | 339,775 | 333,547 | 6,228 |
| 6400 OTHER COSTS | 1,046,602 | 535,325 | 511,277 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 9,374,150 | \$ 8,982,052 | \$ 392,098 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|---|-------------------------------|-------------------------------|------------------------|
| FUNCTION: 51 PLANT MAINTENANCE | | | |
| 6100 PAYROLL COST | \$ 14,118,676 | \$ 13,806,076 | \$ 312,600 |
| 6200 CONTRACTED SERVICES | 5,186,097 | 4,934,510 | 251,587 |
| 6300 SUPPLIES AND MATERIALS | 1,887,903 | 1,669,853 | 218,050 |
| 6400 OTHER COSTS | 6,818,100 | 5,265,965 | 1,552,135 |
| 6600 CAPITAL OUTLAY | 30,000 | 45,000 | (15,000) |
| TOTAL FOR FUNCTION | \$ 28,040,776 | \$ 25,721,404 | \$ 2,319,372 |
| FUNCTION: 52 SECURITY AND MONITORING SERVICE | | | |
| 6100 PAYROLL COST | \$ 1,233,150 | \$ 1,176,650 | \$ 56,500 |
| 6200 CONTRACTED SERVICES | 5,460,485 | 4,762,905 | 697,580 |
| 6300 SUPPLIES AND MATERIALS | 261,475 | 229,474 | 32,001 |
| 6400 OTHER COSTS | 602,300 | 18,800 | 583,500 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 7,557,410 | \$ 6,187,829 | \$ 1,369,581 |
| FUNCTION: 53 DATA SERVICES | | | |
| 6100 PAYROLL COST | \$ 5,132,100 | \$ 5,612,400 | \$ (480,300) |
| 6200 CONTRACTED SERVICES | 580,500 | 763,500 | (183,000) |
| 6300 SUPPLIES AND MATERIALS | 1,681,820 | 1,668,000 | 13,820 |
| 6400 OTHER COSTS | 35,000 | 47,000 | (12,000) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 7,429,420 | \$ 8,090,900 | \$ (661,480) |
| FUNCTION: 61 COMMUNITY SERVICES | | | |
| 6100 PAYROLL COST | \$ 222,200 | \$ 195,100 | \$ 27,100 |
| 6200 CONTRACTED SERVICES | - | - | - |
| 6300 SUPPLIES AND MATERIALS | 67,750 | 51,000 | 16,750 |
| 6400 OTHER COSTS | 500 | 500 | - |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 290,450 | \$ 246,600 | \$ 43,850 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|---|-------------------------------|-------------------------------|------------------------|
| FUNCTION: 71 DEBT SERVICES (COPIER LEASES) | | | |
| 6500 DEBT SERVICE | 675,000 | 818,936 | (143,936) |
| TOTAL FOR FUNCTION | \$ 675,000 | \$ 818,936 | \$ (143,936) |
| FUNCTION: 93 PAYMENTS TO FISCAL AGENT | | | |
| 6200 CONTRACTED SERVICES | 100 | 100 | - |
| 6400 OTHER COSTS | 820,100 | 816,100 | 4,000 |
| TOTAL FOR FUNCTION | \$ 820,200 | \$ 816,200 | \$ 4,000 |
| FUNCTION: 95 PAYMENTS TO JJAEP | | | |
| 6200 CONTRACTED SERVICES | 20,000 | 9,000 | 11,000 |
| TOTAL FOR FUNCTION | \$ 20,000 | \$ 9,000 | \$ 11,000 |
| FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES | | | |
| 6200 CONTRACTED SERVICES | 2,580,000 | 2,580,000 | - |
| TOTAL FOR FUNCTION | \$ 2,580,000 | \$ 2,580,000 | \$ - |
| OTHER USES / NON-OPERATING EXPENSES | | | |
| 8900 OPERATING TRANSFERS OUT | \$ - | \$ - | \$ - |
| TOTAL OTHER USES | \$ - | \$ - | \$ - |
| TOTAL FOR GENERAL FUND | \$ 381,500,000 | \$ 366,737,000 | \$ 14,763,000 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--------------------------------|-------------------------------|-------------------------------|------------------------|
| TOTAL FOR ALL FUNCTIONS | | | |
| 6100 PAYROLL COST | \$ 337,720,614 | \$ 326,692,250 | \$ 11,028,364 |
| 6200 CONTRACTED SERVICES | 17,913,769 | 16,930,483 | 983,286 |
| 6300 SUPPLIES AND MATERIALS | 13,232,609 | 13,045,545 | 187,064 |
| 6400 OTHER COSTS | 11,918,008 | 9,194,786 | 2,723,222 |
| 6600 CAPITAL OUTLAY | 715,000 | 873,936 | (158,936) |
| 8900 OPERATING TRANSFERS OUT | - | - | - |
| TOTAL | \$ 381,500,000 | \$ 366,737,000 | \$ 14,763,000 |

LEGISLATIVE REQUIRED SPENDING DISCLOSURES:

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|------------------------------------|-------------------------------|-------------------------------|------------------------|
| FUNCTION: 71 DEBT SERVICES | | | |
| 6500 DEBT SERVICE | \$ 89,800,000 | \$ 85,660,000 | \$ 4,140,000 |
| TOTAL FOR FUNCTION | <u>\$ 89,800,000</u> | <u>\$ 85,660,000</u> | <u>\$ 4,140,000</u> |
| TOTAL FOR DEBT SERVICE FUND | <u>\$ 89,800,000</u> | <u>\$ 85,660,000</u> | <u>\$ 4,140,000</u> |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

CHILD NUTRITION FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|---------------------------------------|-------------------------------|-------------------------------|------------------------|
| FUNCTION: 35 FOOD SERVICES | | | |
| 6100 PAYROLL COST | \$ 7,416,000 | \$ 7,040,600 | \$ 375,400 |
| 6200 CONTRACTED SERVICES | 156,000 | 151,000 | 5,000 |
| 6300 SUPPLIES AND MATERIALS | 9,811,500 | 10,150,900 | (339,400) |
| 6400 OTHER COSTS | 516,500 | 477,000 | 39,500 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ 17,900,000 | \$ 17,819,500 | \$ 80,500 |
| FUNCTION: 36 COCURRICULAR | | | |
| 6100 PAYROLL COST | \$ - | \$ - | \$ - |
| 6200 CONTRACTED SERVICES | - | - | - |
| 6300 SUPPLIES AND MATERIALS | - | 190,500 | (190,500) |
| 6400 OTHER COSTS | - | - | - |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR FUNCTION | \$ - | \$ 190,500 | \$ (190,500) |
| TOTAL FOR CHILD NUTRITION FUND | \$ 17,900,000 | \$ 18,010,000 | \$ (110,000) |

**COMPARISON OF
EXPENDITURES BY
PROGRAM INTENT CODE**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|---|-------------------------------|-------------------------------|------------------------|
| PROGRAM: 11 BASIC EDUCATIONAL SERVICES | | | |
| 6100 PAYROLL COSTS | \$ 157,850,849 | \$ 155,069,384 | \$ 2,781,465 |
| 6200 CONTRACTED SERVICES | 299,682 | 312,603 | (12,921) |
| 6300 SUPPLIES AND MATERIALS | 2,323,170 | 2,307,712 | 15,458 |
| 6400 OTHER COSTS | 331,904 | 296,640 | 35,264 |
| 6500 DEBT SERVICE | 675,000 | 665,000 | 10,000 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 161,480,605 | \$ 158,651,339 | \$ 2,829,266 |
| PROGRAM: 21 GIFTED & TALENTED | | | |
| 6100 PAYROLL COST | \$ 5,088,295 | \$ 4,932,295 | \$ 156,000 |
| 6200 CONTRACTED SERVICES | 32,450 | 29,550 | 2,900 |
| 6300 SUPPLIES AND MATERIALS | 115,305 | 120,205 | (4,900) |
| 6400 OTHER COSTS | 17,450 | 25,950 | (8,500) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 5,253,500 | \$ 5,108,000 | \$ 145,500 |
| PROGRAM: 22 CAREER & TECHNICAL | | | |
| 6100 PAYROLL COST | \$ 9,670,500 | \$ 8,759,750 | \$ 910,750 |
| 6200 CONTRACTED SERVICES | 105,500 | 107,500 | (2,000) |
| 6300 SUPPLIES AND MATERIALS | 647,981 | 610,705 | 37,276 |
| 6400 OTHER COSTS | 270,025 | 299,100 | (29,075) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 10,694,006 | \$ 9,777,055 | \$ 916,951 |
| PROGRAM: 23 SERVICES TO STUDENTS WITH DISABILITIES | | | |
| 6100 PAYROLL COST | \$ 46,816,949 | \$ 45,322,800 | \$ 1,494,149 |
| 6200 CONTRACTED SERVICES | 552,300 | 288,500 | 263,800 |
| 6300 SUPPLIES AND MATERIALS | 226,499 | 229,750 | (3,251) |
| 6400 OTHER COSTS | 906,094 | 905,434 | 660 |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 48,501,842 | \$ 46,746,484 | \$ 1,755,358 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

| | | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|------------------------|-------------------------------|-------------------------------|------------------------|
| PROGRAM: 24 ACCELERATED EDUCATION | | | | |
| 6100 | PAYROLL COST | \$ 10,018,828 | \$ 6,717,590 | \$ 3,301,238 |
| 6200 | CONTRACTED SERVICES | 305,112 | 346,312 | (41,200) |
| 6300 | SUPPLIES AND MATERIALS | 42,760 | 23,678 | 19,082 |
| 6400 | OTHER COSTS | 17,825 | 11,700 | 6,125 |
| 6600 | CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | | \$ 10,384,525 | \$ 7,099,280 | \$ 3,285,245 |
| PROGRAM: 25 BILINGUAL EDUCATION & SPECIAL LANGUAGE PROGRAMS | | | | |
| 6100 | PAYROLL COST | \$ 1,614,435 | \$ 1,563,100 | \$ 51,335 |
| 6200 | CONTRACTED SERVICES | 1,625 | 16,225 | (14,600) |
| 6300 | SUPPLIES AND MATERIALS | 90,985 | 94,020 | (3,035) |
| 6400 | OTHER COSTS | 22,255 | 23,255 | (1,000) |
| 6600 | CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | | \$ 1,729,300 | \$ 1,696,600 | \$ 32,700 |
| PROGRAM: 28 DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM | | | | |
| 6100 | PAYROLL COST | \$ 2,076,850 | \$ 1,790,750 | \$ 286,100 |
| 6200 | CONTRACTED SERVICES | 24,652 | 13,652 | 11,000 |
| 6300 | SUPPLIES AND MATERIALS | 30,798 | 31,523 | (725) |
| 6400 | OTHER COSTS | 24,825 | 21,775 | 3,050 |
| 6600 | CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | | \$ 2,157,125 | \$ 1,857,700 | \$ 299,425 |
| PROGRAM 32: PREKINDERGARTEN | | | | |
| 6100 | PAYROLL COST | \$ - | \$ 4,194,400 | \$ (4,194,400) |
| 6200 | CONTRACTED SERVICES | - | - | - |
| 6300 | SUPPLIES AND MATERIALS | - | - | - |
| 6400 | OTHER COSTS | - | - | - |
| 6600 | CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | | \$ - | \$ 4,194,400 | \$ (4,194,400) |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| PROGRAM 36: EARLY EDUCATION ALLOTMENT | | | |
| 6100 PAYROLL COST | \$ 9,141,100 | \$ 9,462,600 | \$ (321,500) |
| 6200 CONTRACTED SERVICES | - | - | - |
| 6300 SUPPLIES AND MATERIALS | - | - | - |
| 6400 OTHER COSTS | - | - | - |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 9,141,100 | \$ 9,462,600 | \$ (321,500) |
| PROGRAM 37: DYSLEXIA | | | |
| 6100 PAYROLL COST | \$ 2,664,000 | \$ 2,638,500 | \$ 25,500 |
| 6200 CONTRACTED SERVICES | 19,000 | 16,000 | 3,000 |
| 6300 SUPPLIES AND MATERIALS | 20,250 | 22,800 | (2,550) |
| 6400 OTHER COSTS | 9,500 | 11,000 | (1,500) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 2,712,750 | \$ 2,688,300 | \$ 24,450 |
| PROGRAM 38: COLLEGE, CAREER, AND MILITARY READINESS | | | |
| 6100 PAYROLL COST | \$ 2,535,225 | \$ 2,651,100 | \$ (115,875) |
| 6200 CONTRACTED SERVICES | 279,052 | 276,252 | 2,800 |
| 6300 SUPPLIES AND MATERIALS | 382,422 | 385,048 | (2,626) |
| 6400 OTHER COSTS | 13,841 | 19,900 | (6,059) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 3,210,540 | \$ 3,332,300 | \$ (121,760) |
| PROGRAM: 91 ATHLETICS AND RELATED ACTIVITIES | | | |
| 6100 PAYROLL COST | \$ 3,498,275 | \$ 3,294,275 | \$ 204,000 |
| 6200 CONTRACTED SERVICES | 1,074,006 | 1,066,680 | 7,326 |
| 6300 SUPPLIES AND MATERIALS | 545,234 | 551,989 | (6,755) |
| 6400 OTHER COSTS | 463,350 | 479,181 | (15,831) |
| 6600 CAPITAL OUTLAY | - | - | - |
| TOTAL FOR PROGRAM | \$ 5,580,865 | \$ 5,392,125 | \$ 188,740 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023 - 2024 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET | INCREASE (DECREASE) |
|--|-------------------------------|-------------------------------|------------------------|
| PROGRAM: 99 UNDISTRIBUTED | | | |
| 6100 PAYROLL COST | \$ 86,745,308 | \$ 80,255,101 | \$ 6,490,207 |
| 6200 CONTRACTED SERVICES | 15,220,390 | 14,608,609 | 611,781 |
| 6300 SUPPLIES AND MATERIALS | 8,807,205 | 8,669,256 | 137,949 |
| 6400 OTHER COSTS | 9,840,939 | 7,142,851 | 2,698,088 |
| 6600 CAPITAL OUTLAY | 40,000 | 55,000 | (15,000) |
| TOTAL FOR PROGRAM | \$ 120,653,842 | \$ 110,730,817 | \$ 9,923,025 |
| OTHER USES / NON-OPERATING EXPENSES | | | |
| 8900 OPERATING TRANSFERS OUT | \$ - | \$ - | \$ - |
| TOTAL OTHER USES | \$ - | \$ - | \$ - |
| TOTAL FOR GENERAL FUND | \$ 381,500,000 | \$ 366,737,000 | \$ 14,763,000 |
| TOTAL FOR ALL PROGRAMS | | | |
| 6100 PAYROLL COST | \$ 337,720,614 | \$ 326,651,645 | \$ 11,068,969 |
| 6200 CONTRACTED SERVICES | 17,913,769 | 17,081,883 | 831,886 |
| 6300 SUPPLIES AND MATERIALS | 13,232,609 | 13,046,686 | 185,923 |
| 6400 OTHER COSTS | 11,918,008 | 9,236,786 | 2,681,222 |
| 6500 DEBT SERVICE | 675,000 | 665,000 | 10,000 |
| 6600 CAPITAL OUTLAY | 40,000 | 55,000 | (15,000) |
| 8900 OPERATING TRANSFERS OUT | - | - | - |
| TOTAL | \$ 381,500,000 | \$ 366,737,000 | \$ 14,763,000 |

STATISTICAL INFORMATION

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
BUDGET STATISTICS**

GENERAL FUND

| | 2023-24 ORIGINAL BUDGET | 2022-23 ORIGINAL BUDGET |
|--|-------------------------------|-------------------------------|
| PERCENT OF REVENUE FROM LOCAL SOURCES | 56.8% | 72.1% |
| PERCENT OF REVENUE FROM STATE SOURCES | 40.8% | 24.2% |
| PERCENT OF REVENUE FROM FEDERAL SOURCES | 2.4% | 3.7% |
| AS A PERCENT OF TOTAL EXPENDITURE BUDGET: | | |
| SALARIES AND BENEFITS | 88.5% | 89.1% |
| INSTRUCTION AND RELATED SERVICES | 66.6% | 66.9% |
| GROUNDS AND FACILITY MAINTENANCE AND UPKEEP | 7.4% | 7.0% |
| CAMPUS ADMINISTRATION | 6.3% | 6.3% |
| STUDENT TRANSPORTATION | 3.8% | 4.0% |
| GUIDANCE AND COUNSELING SERVICES | 4.0% | 3.9% |
| EXTRACURRICULAR AND COCURRICULAR | 2.2% | 2.2% |
| DATA SERVICES | 1.9% | 2.2% |
| GENERAL ADMINISTRATION | 2.5% | 2.4% |
| SECURITY | 2.0% | 1.7% |
| HEALTH SERVICES | 1.1% | 1.0% |
| INSTRUCTIONAL ADMINISTRATION | 1.0% | 1.0% |
| OTHER | 1.3% | 1.3% |

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 |
|-------------|--------------------------|-------------------------|---------------------------------------|----------------------|-------------------------------|----------|--------------------------------------|----------|---------------------------|
| 2023 - 2024 | 37,100 | 40,108 | 92.5% | N/A | (318) | -0.8% | (361) | -0.9% | Based on Budgeted Data |
| 2022 - 2023 | 37,418 | 40,469 | 92.5% | N/A | 345 | 0.9% | 234 | 0.6% | |
| 2021 - 2022 | 37,073 A | 40,235 | 92.1% | N/A | (1,425) | -3.7% | (291) | -0.7% | COVID-19 |
| 2020 - 2021 | 38,498 B | 40,526 | 95.0% | 95.7% | (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% | |

A - For funding purposes the TEA used 37,826 due to COVID19 Hold-harmless funding adjustment.

B - For funding purposes the TEA used 38,636 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 |
| 2022 - 2023 | 40,469 | 185 | 904 | 2,518 | 2,822 | 2,827 | 2,849 | 2,919 | 2,928 | 3,060 | 3,089 | 3,226 | 3,735 | 3,297 | 3,151 | 2,959 |
| 2021 - 2022 | 40,235 | 138 | 888 | 2,591 | 2,750 | 2,734 | 2,781 | 2,777 | 2,942 | 3,038 | 3,134 | 3,287 | 3,643 | 3,235 | 3,240 | 3,057 |
| 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 |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
ENROLLMENT BY ETHNICITY**

| School Year | Total | African American | | Hispanic | | White | | American Indian | | Asian / Pacific Islander | | Two or More Races | |
|--------------------|--------------|-------------------------|------|-----------------|-------|--------------|-------|------------------------|------|---------------------------------|-------|--------------------------|------|
| 2021 - 2022 | 40,235 | 3,158 | 7.8% | 13,588 | 33.8% | 17,935 | 44.6% | 94 | 0.2% | 3,559 | 8.8% | 1,901 | 4.7% |
| 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 | |

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
ENROLLMENT BY PROGRAM**

| School Year | Total | Bilingual / ESL Education | | Career & Technical Education | | Gifted & Talented Education | | Special Education | |
|--------------------|--------------|----------------------------------|-------|---|-------|--|-------|--------------------------|-------|
| 2021 - 2022 | 40,235 | 5,045 | 12.5% | N/A | | 5,007 | 12.4% | 5,058 | 12.6% |
| 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% |

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

| School Year | Total | Economically Disadvantaged | | English Language Learners | | At-Risk | | Dyslexia | |
|--------------------|--------------|-----------------------------------|-------|----------------------------------|-------|----------------|-------|-----------------|------|
| 2021 - 2022 | 40,235 | 14,333 | 35.6% | 4,757 | 11.8% | 18,836 | 46.8% | 1,565 | 3.9% |
| 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 |

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

| <u>School Year</u> | <u>Total</u> | <u>Professional Staff</u> | | | <u>Educational Aides</u> | <u>Auxiliary Staff</u> | |
|--------------------|--------------|---------------------------|-----------------------------|------------------------------|--------------------------|------------------------|-------------------------------|
| | | <u>Teachers</u> | <u>Professional Support</u> | <u>Campus Administration</u> | | | <u>Central Administration</u> |
| 2022 - 2023 | 5,183 | 2,531 | 780 | 118 | 28 | 422 | 1,304 |
| 2021 - 2022 | 5,247 | 2,573 | 731 | 118 | 30 | 436 | 1,359 |
| 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 |

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ADMINISTRATIVE COST RATIO

| | Budget 2023-24 | Budget 2022-23 | Actual 2021-22 | Actual 2020-21 | Actual 2019-20 | Actual 2018-19 | Actual 2017-18 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <u>Administrative Expenditures:</u> | | | | | | | |
| Function 21 (Instructional Administration) | \$ 3,708,868 | \$ 3,624,860 | \$ 3,420,082 | \$ 3,253,661 | \$ 3,132,748 | \$ 2,896,206 | \$ 2,988,665 |
| Function 41 (General Administration) | 9,374,150 | 8,982,052 | 7,875,067 | 7,243,643 | 7,349,756 | 7,387,503 | 6,760,363 |
| Less: TRS On-behalf | (684,000) | (645,000) | (578,297) | (549,531) | (568,117) | (472,946) | (490,076) |
| Total Administrative Expenditures | <u>\$ 12,399,018</u> | <u>\$ 11,961,912</u> | <u>\$ 10,716,852</u> | <u>\$ 9,947,773</u> | <u>\$ 9,914,388</u> | <u>\$ 9,810,763</u> | <u>\$ 9,258,951</u> |
| <u>Instructional Expenditures:</u> | | | | | | | |
| Function 11 (Instruction) | \$238,203,620 | \$231,412,189 | \$237,229,505 | \$233,858,341 | \$221,366,441 | \$213,870,610 | \$207,083,435 |
| Function 12 (Library) | 4,612,413 | 4,551,861 | 4,393,039 | 4,372,845 | 4,363,125 | 4,129,152 | 4,120,108 |
| Function 13 (Curriculum & Staff Dev) | 10,273,248 | 8,564,321 | 9,805,225 | 8,988,347 | 8,410,818 | 7,515,669 | 6,829,630 |
| Function 31 (Guidance & Counseling) | 15,377,668 | 14,356,170 | 14,388,107 | 13,837,704 | 14,050,416 | 12,821,469 | 11,545,681 |
| Less: TRS On-behalf | (17,092,000) | (17,020,000) | (15,599,255) | (15,454,946) | (15,843,730) | (13,291,678) | (13,337,702) |
| Total Instructional Expenditures | <u>\$251,374,949</u> | <u>\$241,864,541</u> | <u>\$250,216,621</u> | <u>\$245,602,292</u> | <u>\$232,347,070</u> | <u>\$225,045,221</u> | <u>\$216,241,151</u> |
| Administrative Cost Ratio | 4.93% | 4.95% | 4.28% | 4.05% | 4.27% | 4.36% | 4.28% |
| State Administrative Cost Ratio Standard | 8.55% | 8.55% | 8.55% | 8.55% | 8.55% | 8.55% | 8.55% |
| Prior Historical: | | 2016-17 | 4.31% | 2010-11 | 4.56% | 2004-05 | 6.80% |
| | | 2015-16 | 4.09% | 2009-10 | 4.63% | 2003-04 | 6.83% |
| | | 2014-15 | 4.23% | 2008-09 | 4.89% | 2002-03 | 6.61% |
| | | 2013-14 | 4.40% | 2007-08 | 5.75% | 2001-02 | 6.74% |
| | | 2012-13 | 4.39% | 2006-07 | 6.14% | 2000-01 | 7.09% |
| | | 2011-12 | 4.35% | 2005-06 | 5.94% | 1999-00 | 6.88% |

REQUIRED WEB POSTINGS
(posted on District budget page)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2023-2024 PROPOSED EXPENDITURE BUDGET
ALL BUDGETED FUNDS (GENERAL, DEBT SERVICES & CHILD NUTRITION)**

| | | 2022-2023 Actual | | 2023-2024 Proposed | |
|---|-------------------------------------|-----------------------|------------------|-----------------------|------------------|
| | | Budget | Per Pupil | Budget | Per Pupil |
| Instruction | | | | | |
| 11 | Instruction | \$ 231,628,895 | \$ 5,727 | \$ 238,203,620 | \$ 5,939 |
| 12 | Instructional Resources | \$ 4,551,861 | \$ 113 | \$ 4,612,413 | \$ 115 |
| 13 | Curriculum & Staff Development | \$ 8,564,321 | \$ 212 | \$ 10,273,248 | \$ 256 |
| 95 | Payments to JJAEP | \$ 20,000 | \$ 0 | \$ 20,000 | \$ 0 |
| Total | | \$ 244,765,077 | \$ 6,052 | \$ 253,109,281 | \$ 6,311 |
| Instructional Support | | | | | |
| 21 | Instructional Administration | \$ 3,649,860 | \$ 90 | \$ 3,708,868 | \$ 92 |
| 23 | School Administration | \$ 23,209,701 | \$ 574 | \$ 24,124,956 | \$ 601 |
| 31 | Guidance & Counseling | \$ 14,461,170 | \$ 358 | \$ 15,377,668 | \$ 383 |
| 32 | Social Work Services | \$ 602,263 | \$ 15 | \$ 971,245 | \$ 24 |
| 33 | Health Services | \$ 3,858,756 | \$ 95 | \$ 4,083,225 | \$ 102 |
| 36 | Co-curricular / Extra-curricular | \$ 8,233,348 | \$ 204 | \$ 8,279,127 | \$ 206 |
| Total | | \$ 54,015,098 | \$ 1,336 | \$ 56,545,089 | \$ 1,410 |
| Central Administration | | | | | |
| 41 | General Administration | \$ 8,983,314 | \$ 222 | \$ 9,374,150 | \$ 234 |
| District Operations | | | | | |
| 51 | Plant Maintenance & Operations | \$ 26,431,404 | \$ 654 | \$ 28,040,776 | \$ 699 |
| 52 | Security and Monitoring Services | \$ 6,421,829 | \$ 159 | \$ 7,557,410 | \$ 188 |
| 53 | Data Services | \$ 8,098,820 | \$ 200 | \$ 7,429,420 | \$ 185 |
| 34 | Student Transportation | \$ 14,575,660 | \$ 360 | \$ 14,662,400 | \$ 366 |
| 35 | Food Services | \$ 19,581,950 | \$ 484 | \$ 18,315,824 | \$ 457 |
| Total | | \$ 75,109,663 | \$ 1,857 | \$ 76,005,830 | \$ 1,895 |
| Debt | | | | | |
| 71 | Debt Service | \$ 87,361,936 | \$ 2,160 | \$ 90,475,000 | \$ 2,256 |
| Other | | | | | |
| 61 | Community Service | \$ 271,600 | \$ 7 | \$ 290,450 | \$ 7 |
| 81 | Facilities Construction | \$ - | \$ - | \$ - | \$ - |
| 93 | Payments to Fiscal Agent | \$ 821,200 | \$ 20 | \$ 820,200 | \$ 20 |
| 99 | Other Inter-government Charges | \$ 2,580,000 | \$ 64 | \$ 2,580,000 | \$ 64 |
| Total | | \$ 3,672,800 | \$ 91 | \$ 3,690,650 | \$ 92 |
| | | \$ 473,907,888 | \$ 11,717 | \$ 489,200,000 | \$ 12,197 |
| Legislative Required Spending Disclosures: | | | | | |
| SB 622 - 85th Texas Legislature | | | | | |
| | Statutorily Required Public Notices | \$ 12,800 | \$ 0.32 | \$ 12,800 | \$ 0.32 |
| HB 1495 - 86th Texas Legislature | | | | | |
| | Indirect Lobbying | \$ 3,000 | \$ 0.07 | \$ 3,000 | \$ 0.07 |

In compliance with H.B.1 and Texas Education Code Sec 44.0041, this information reflects the actual 2022-2023 budget and the current proposed 2023-2024 budget that will be presented at the "Public Hearing to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm, August 21, 2023, 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 (2023) will hold a public meeting at 6:00 PM, August 21, 2023 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 | \$0.704600/\$100 (proposed rate for maintenance and operations) |
| School Debt Service Tax | \$0.270000/\$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 | 4.02 % increase |
| Debt Service | 4.83 % increase |
| Total Expenditures | 4.18 % 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 | \$39,490,036,350 | \$43,881,460,632 |
| Total appraised value* of new property** | \$501,614,375 | \$465,372,489 |
| Total taxable value*** of all property | \$31,618,292,969 | \$32,118,647,181 |
| Total taxable value*** of new property** | \$442,978,947 | \$391,176,269 |

*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* \$993,980,000

*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 | \$0.844600 | \$0.270000 | \$1.114600 | \$8,820 | \$1,651 |
| Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service | \$0.738090 | \$0.331260 | \$1.069350 | \$7,721 | \$3,019 |
| Proposed Rate | \$0.704600 | \$0.270000 | \$0.974600 | \$7,668 | \$3,602 |

*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 | \$354,417 | \$403,028 |
| Average Taxable Value of Residences | \$268,961 | \$240,998 |
| Last Year's Rate Versus Proposed Rate per \$100 Value | \$1.114600 | \$0.974600 |
| Taxes Due on Average Residence | \$2,997.84 | \$2,348.77 |
| Increase (Decrease) in Taxes | | \$-649.07 |

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 \$0.944600. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.944600.

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) | \$70,100,000 |
| Interest & Sinking Fund Balance(s) | \$38,660,000 |

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.

2023 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

| | |
|--|-----------------------------------|
| Clear Creek ISD (2023) | 281-281-0218 |
| 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. | 2022 total I&S taxable value. Enter the amount of 2022 taxable value on the 2022 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. | \$ <u>31,627,425,974</u> |
| 2. | 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ² | \$ <u>4,731,366,608</u> |
| 3. | Preliminary 2022 adjusted I&S taxable value. Subtract Line 2 from Line 1. | \$ <u>26,896,059,366</u> |
| 4. | 2022 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. <div style="margin-left: 20px;"> 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: \$ <u>480,214,300</u> 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: - \$ <u>100,000,000</u> C. Subtract B from A. </div> | \$ <u>380,214,300</u> |
| 5. | Preliminary 2022 adjusted M&O taxable value. Subtract Line 4C from Line 3. | \$ <u>26,515,845,066</u> |

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------------|
| 6. | 2022 total adopted tax rate. Separate the 2022 adopted tax rate into its two components. A. 2022 M&O tax rate: \$ <u>0.844600</u> /\$100 B. 2022 I&S or debt rate: \$ <u>0.270000</u> /\$100 | |
| 7. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ <u>2,873,348,062</u> B. 2022 values resulting from final court decisions: - \$ <u>2,190,425,018</u> C. 2022 value loss. Subtract B from A. ³ | \$ <u>682,923,044</u> |
| 8. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2022 ARB certified value: \$ <u>2,834,534,578</u> B. 2022 disputed value: - \$ <u>683,101,177</u> C. 2022 undisputed value. Subtract B from A. ⁴ | \$ <u>2,151,433,401</u> |
| 9. | 2022 Chapter 42 related adjusted values Add Line 7C and 8C. | \$ <u>2,834,356,445</u> |
| 10. | 2022 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>29,350,201,511</u> |
| 11. | 2022 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>29,730,415,811</u> |
| 12. | 2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ <u>0</u> |
| 13. | 2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>31,605,483</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>263,324,904</u> C. Value loss. Add A and B. ⁶ | \$ <u>294,930,387</u> |
| 14. | 2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>436,880</u> B. 2023 productivity or special appraised value: - \$ <u>5,430</u> C. Value loss. Subtract B from A. ⁷ | \$ <u>431,450</u> |
| 15. | Total adjustments for lost value. Add Lines 12, 13C and 14C. | \$ <u>295,361,837</u> |
| 16. | Adjusted 2022 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 2022 from the result. | \$ <u>29,054,839,674</u> |
| 17. | Adjusted 2022 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 2022 from the result. | \$ <u>29,435,053,974</u> |
| 18. | Adjusted 2022 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100. | \$ <u>245,397,176</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 2022 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100. | \$ 79,474,646 |
| 20. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁸ A. M&O taxes refunded for tax years preceding tax year 2022: \$ 3,212,285 B. I&S taxes refunded for tax years preceding tax year 2022: \$ 1,080,195 | |
| 21. | Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A. ⁹ | \$ 248,609,461 |
| 22. | Adjusted 2022 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰ | \$ 80,554,841 |
| 23. | Total 2023 I&S taxable value on the 2023 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 A. Certified values: ¹² \$ 32,118,647,181 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 - \$ 1,561,503 C. Total 2023 value. Subtract B from A. | \$ 32,117,085,678 |
| 24. | Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 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. Enter the total value under protest. ¹⁴ \$ 632,272,412 B. 2023 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) Enter the total value not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. | \$ 632,272,412 |
| 25. | 2023 tax ceilings and new property value for Chapter 313 limitations. A. 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable ¹⁶ \$ 5,435,647,782 B. 2023 Chapter 313 new property value. Enter 2023 new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ 0 C. Add A and B. | \$ 5,435,647,782 |
| 26. | 2023 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C. | \$ 27,313,710,308 |
| 27. | 2023 taxable value not subject M&O taxation, due to limitation under Chapter 313. A. 2023 I&S value of property subject to Chapter 313 agreement. Enter the total 2023 appraised value of property subject to a Chapter 313 agreement. \$ 771,525,000 B. 2023 M&O value of property subject to Chapter 313 agreement. Enter the total 2023 limited value of property subject to a Chapter 313 agreement. - \$ 100,000,000 C. Subtract B from A. | \$ 671,525,000 |

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. | 2023 total M&O taxable value. Subtract Line 27C from Line 26. | \$ 26,642,185,308 |
| 29. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district. | \$ 14,754,646 |
| 30. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022, and be located in a new improvement. | \$ 391,176,269 |
| 31. | Total adjustments to the 2023 taxable value. Add Line 29 and Line 30. | \$ 405,930,915 |
| 32. | Adjusted 2023 M&O taxable value. Subtract Line 31 from Line 28. | \$ 26,236,254,393 |
| 33. | Adjusted 2023 I&S taxable value. Subtract Line 31 from Line 26. | \$ 26,907,779,393 |
| 34. | 2023 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). | \$ 0.947579 /\$100 |
| 35. | 2023 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100. | \$ 0.299373 /\$100 |
| 36. | 2023 NNR total tax rate. Add Line 34 and Line 35. | \$ 1.246952 /\$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. | 2023 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 | \$ 0.624600 /\$100 |
| 38. | 2023 enrichment tax rate. Enter the greater of A and B. ²⁶ | |
| | A. The district’s 2022 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 §948.255, 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. | 2023 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>0.6746</u> /\$100 |
| 40. | Total 2023 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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ <u>89,800,000</u> B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>4,656,661</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>11,396,321</u> D. Adjust debt: Subtract B and C from A.. | \$ <u>73,747,018</u> |
| 41. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>0</u> |
| 42. | Adjusted 2023 debt. Subtract line 41 from line 40D. | \$ <u>73,747,018</u> |
| 43. | 2023 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 2023 anticipated collection rate certified by the collector. ³¹ <u>100.00</u> % B. Enter the 2022 actual collection rates. <u>100.00</u> % C. Enter the 2021 actual collection rate <u>102.00</u> % D. Enter the 2020 actual collection rate. <u>103.00</u> % | 100.00 % |
| 44. | 2023 debt adjusted for collections. Divide Line 42 by Line 43. | \$ <u>73,747,018</u> |
| 45. | 2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>27,313,710.30</u> |
| 46. | 2023 debt rate. Divide Line 44 by Line 45 and multiply by \$100. | \$ <u>0.270000</u> /\$100 |
| 47. | 2023 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>0.944600</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. | 2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 27,313,710,308 |
| 50. | Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100. | \$ 0 / \$100 |
| 51. | 2023 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47. | \$ 0.944600 / \$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. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1.114600 / \$100 |
| 53. | 2022 voter-approval tax rate. If the school district adopted a tax rate above the 2022 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 2022 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52. | \$ 0 / \$100 |
| 55. | 2023 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). | \$ 0.944600 / \$100 |

SECTION 5: Total Tax Rate

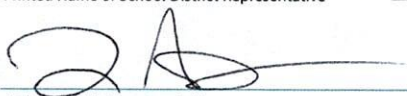
Indicate the applicable total tax rates as calculated above.

| | |
|--|---------------------|
| No-New-Revenue Tax Rate | \$ 1.246952 / \$100 |
| Enter the 2023 NNR tax rate from Line 36 | |
| Voter-Approval Tax Rate | \$ 0.944600 / \$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

Date 8/7/2023

³¹ Tex. Tax Code § 26.045(d)
³² Tex. Tax Code § 26.045(l)
³³ Tex. Tax Code §26.04(c)