



2024-2025 Budget

August 26, 2024



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Galveston & Harris County
ccisd.net



August 26, 2024

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 that reads "Karen Engle".

Karen Engle, Ed.D.
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 \$7.0M due to:

- Increased tax collections of \$4.8M due to property value growth of 3.5%. Due to the 2.5% growth limit imposed by HB 3, along with tax rate compression, the General Fund tax rate will be reduced from \$0.7046 to \$0.6990 for 2024-25.
- Increased tuition revenue of \$2.1M due to the expansion of tuition-based Pre-K.
- Various other local revenue increases of \$0.1M

State revenues increase \$12.4M due to:

- Increased state funding of \$11.5M resulting from student special population increases and a property value audit.
- Increased state funding of \$0.9M due to increased TRS on-behalf payments (offset with an expenditure increase mentioned below).

Federal revenues decrease \$3.6M due:

- Decreased SHARS revenue of \$2.0M due to HHSC funding changes.
- Decreased indirect cost revenue of \$1.6M due to the end of ESSER funding.

Other resources increase \$7.7M due to:

- Transfer from the Capital & Contingency Fund of \$4.9M to balance the budget.
- 2024-25 interest earnings in the Capital & Contingency Fund will be transferred to the General Fund in the amount of \$1.8M.
- Transfer from Internal Service and locally funded Special Revenue Funds of \$1.0M.

General Fund Expenditures

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

Expenditures are budgeted to increase a net of \$23.5M due to:

- Salary increases of 3.0% for exempt (salaried) staff and 4.0% for non-exempt (hourly) employees totaling approximately \$10.5M.
- Reductions of 36.5 positions to align staffing with decreased enrollment totaling approximately \$2.5M.
- Increases of \$1.6M for the addition of 32 positions due to the expansion of tuition-based Pre-K (offset with a revenue increase mentioned above).
- Increases of \$1.0M for the addition of 23 special education positions due to increased need.
- Increases of \$1.0M for transfer of 13.5 special education positions from the IDEA-B grant due to grant funding shortages.
- Increases of \$0.9M due to increased TRS on-behalf payments (offset with revenue increase mentioned above).
- Increases of \$0.4M due to a state mandated increase in employer contributions to TRS.
- Increases of \$0.4M due to stipend needs and market adjustments.
- Increases of \$0.4M due to an increase in the employer contribution rate to TRS active-care.
- Increases of \$0.8M for other payroll related adjustments and benefit increases resulting from raises.
- Decreases of \$1.0M due to the reclassification of liaison officer expenditures to the Safe Cycle 2 grant.
- Increases of \$9.5M for the transfer of ESSER III grant expenditures (electricity, software, and substitutes).
- Increases of \$0.9M in the maintenance budgets for preventative maintenance and inflation.
- Decreases of \$0.4M from department budgets.

As of August 31, 2024 the projected unassigned fund balance in the General Fund will be approximately \$81.0M. This amount represents 20% 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 \$5.7M due to:

- Increased tax collections of \$4.5M due to property value growth of 3.5%. The budgeted tax rate will remain \$0.27 for 2024-25.
- Increased state funding of \$1.0M due to hold harmless funding for the increase in the state homestead exemption from \$40,000 to \$100,000.
- Increased interest earnings of \$0.2M due to increased rates of return on investments.

Expenditures are projected to increase \$11.5M due to:

- Increased principal and interest payments of \$12.3M resulting from the first sale of bonds in the amount of \$140.0M from the 2023 bond referendum.
- Decreased interest payments of \$0.8M due to bond refundings.

As of August 31, 2024 the projected fund balance in the Debt Service Fund will be approximately \$40.5M. This amount represents 40% 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 increase \$1.0M over 2023-24 which will be offset with expenditure increases in the same amount. Included in the budget is a 3.0% salary increase for exempt (salaried) staff and a 4.0% salary increase for non-exempt (hourly) staff.

As of August 31, 2024 the projected fund balance in the Child Nutrition Fund will be approximately \$8.0M.

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY**

	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 222,860,361	\$ 83,950,000	\$ 11,063,000
STATE PROGRAM REVENUES	168,124,639	11,500,000	65,000
FEDERAL PROGRAM REVENUES	5,640,000	-	-
OTHER RESOURCES / NON-OPERATING REVENUES	8,375,000	-	7,775,000
TOTAL REVENUES	<u>\$ 405,000,000</u>	<u>\$ 95,450,000</u>	<u>\$ 18,903,000</u>
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	\$ 249,555,552	-	-
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,860,662	-	-
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	11,684,789	-	-
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	3,743,609	-	-
FUNCTION: 23 SCHOOL ADMINISTRATION	24,605,511	-	-
FUNCTION: 31 GUIDANCE & COUNSELING	16,883,430	-	-
FUNCTION: 32 SOCIAL WORK SERVICES	1,015,955	-	-
FUNCTION: 33 HEALTH SERVICES	4,300,300	-	-
FUNCTION: 34 STUDENT TRANSPORTATION	15,655,200	-	-
FUNCTION: 35 FOOD SERVICES	418,500	-	18,903,000
FUNCTION: 36 COCURRICULAR	8,660,889	-	-
FUNCTION: 41 GENERAL ADMINISTRATION	9,242,913	-	-
FUNCTION: 51 PLANT MAINTENANCE	36,842,100	-	-
FUNCTION: 52 SECURITY AND MONITORING SERVICES	6,326,595	-	-
FUNCTION: 53 DATA SERVICES	7,871,895	-	-
FUNCTION: 61 COMMUNITY SERVICES	207,000	-	-
FUNCTION: 71 DEBT SERVICES	-	101,340,000	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	460,100	-	-
FUNCTION: 95 PAYMENTS TO JJAEP	20,000	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,645,000	-	-
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
TOTAL EXPENDITURES	<u>\$ 405,000,000</u>	<u>\$ 101,340,000</u>	<u>\$ 18,903,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ (5,890,000)</u>	<u>\$ -</u>

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY**

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 222,860,361	\$ 215,873,100	\$ 6,987,261
STATE PROGRAM REVENUES	168,124,639	155,681,900	12,442,739
FEDERAL PROGRAM REVENUES	5,640,000	9,220,000	(3,580,000)
OTHER RESOURCES / NON-OPERATING REVENUES	8,375,000	725,000	7,650,000
TOTAL REVENUES	\$ 405,000,000	\$ 381,500,000	\$ 23,500,000
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	\$ 249,555,552	\$ 238,203,620	\$ 11,351,932
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,860,662	4,612,413	248,249
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	11,684,789	10,273,248	1,411,541
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	3,743,609	3,708,868	34,741
FUNCTION: 23 SCHOOL ADMINISTRATION	24,605,511	24,124,956	480,555
FUNCTION: 31 GUIDANCE & COUNSELING	16,883,430	15,377,668	1,505,762
FUNCTION: 32 SOCIAL WORK SERVICES	1,015,955	971,245	44,710
FUNCTION: 33 HEALTH SERVICES	4,300,300	4,083,225	217,075
FUNCTION: 34 STUDENT TRANSPORTATION	15,655,200	14,662,400	992,800
FUNCTION: 35 FOOD SERVICES	418,500	415,824	2,676
FUNCTION: 36 COCURRICULAR	8,660,889	8,279,127	381,762
FUNCTION: 41 GENERAL ADMINISTRATION	9,242,913	9,374,150	(131,237)
FUNCTION: 51 PLANT MAINTENANCE	36,842,100	28,040,776	8,801,324
FUNCTION: 52 SECURITY AND MONITORING SERVICES	6,326,595	7,557,410	(1,230,815)
FUNCTION: 53 DATA SERVICES	7,871,895	7,429,420	442,475
FUNCTION: 61 COMMUNITY SERVICES	207,000	290,450	(83,450)
FUNCTION: 71 DEBT SERVICES	-	675,000	(675,000)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	460,100	820,200	(360,100)
FUNCTION: 95 PAYMENTS TO JJAEP	20,000	20,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,645,000	2,580,000	65,000
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 405,000,000	\$ 381,500,000	\$ 23,500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY**

DEBT SERVICE FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 83,950,000	\$ 79,300,000	\$ 4,650,000
STATE PROGRAM REVENUES	11,500,000	10,500,000	1,000,000
TOTAL REVENUES	\$ 95,450,000	\$ 89,800,000	\$ 5,650,000
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	\$ 101,340,000	\$ 89,800,000	\$ 11,540,000
TOTAL EXPENDITURES	\$ 101,340,000	\$ 89,800,000	\$ 11,540,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (5,890,000)	\$ -	\$ (5,890,000)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY**

CHILD NUTRITION FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	\$ 11,063,000	\$ 10,650,000	\$ 413,000
STATE PROGRAM REVENUES	65,000	70,000	(5,000)
OTHER RESOURCES	7,775,000	7,180,000	595,000
TOTAL REVENUES	\$ 18,903,000	\$ 17,900,000	\$ 1,003,000
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	\$ 18,903,000	\$ 17,900,000	\$ 1,003,000
FUNCTION: 36 COCURRICULAR	-	-	-
TOTAL EXPENDITURES	\$ 18,903,000	\$ 17,900,000	\$ 1,003,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -

**COMPARISON OF
DETAIL REVENUES**

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
REVENUE BY SOURCE

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	\$ 210,837,000	\$ 204,300,000	\$ 6,537,000
5713 DELINQUENT TAXES	(2,000,000)	(300,000)	(1,700,000)
5719 PENALTIES, INTEREST & OTHER ON TAXES	1,207,000	1,332,000	(125,000)
5722 SHARED SERVICES ARRANGEMENTS - GBCDHH	55,000	55,000	-
5737 SERVICES TO OTHER DISTRICTS - CLEAR PATH	100,000	100,000	-
5739 TUITION & FEES	2,805,000	705,000	2,100,000
5742 INTEREST	6,000,000	6,400,000	(400,000)
5743 FACILITY & EQUIPMENT RENTAL	710,000	660,000	50,000
5748 PAYMENT IN LIEU OF TAXES - CHAPTER 313	2,000,000	1,500,000	500,000
5749 OTHER LOCAL	306,361	344,100	(37,739)
5752 GATE RECEIPTS	665,000	620,000	45,000
5769 OTHER INTERMEDIATE	175,000	157,000	18,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	\$ 222,860,361	\$ 215,873,100	\$ 6,987,261
5800 STATE PROGRAM REVENUES			
5811 AVAILABLE SCHOOL FUND	\$ 22,293,600	\$ 15,523,635	\$ 6,769,965
5812 FOUNDATION SCHOOL FUND	122,831,039	118,098,265	4,732,774
5829 OTHER	-	-	-
5831 TRS ON-BEHALF	23,000,000	22,060,000	940,000
TOTAL FROM STATE PROGRAM REVENUES	\$ 168,124,639	\$ 155,681,900	\$ 12,442,739
5900 FEDERAL PROGRAM REVENUES			
592x INDIRECT COSTS	\$ 1,500,000	\$ 3,130,000	\$ (1,630,000)
5931 SCHOOL HEALTH & RELATED SERVICES	3,750,000	5,700,000	(1,950,000)
5949 ROTC	390,000	390,000	-
TOTAL FROM FEDERAL PROGRAM REVENUES	\$ 5,640,000	\$ 9,220,000	\$ (3,580,000)
OTHER RESOURCES / NON-OPERATING REVENUES			
7912 SALE OF PROPERTY	\$ 25,000	\$ 25,000	\$ -
7915 OPERATING TRANSFERS IN	8,350,000	700,000	7,650,000
TOTAL FROM OTHER RESOURCES / NON-OPERATING REVENUES	\$ 8,375,000	\$ 725,000	\$ 7,650,000
TOTAL FOR GENERAL FUND	\$ 405,000,000	\$ 381,500,000	\$ 23,500,000

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
REVENUE BY SOURCE**

DEBT SERVICE FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 CURRENT TAXES	\$ 83,000,000	\$ 78,600,000	\$ 4,400,000
5713 DELINQUENT TAXES	(800,000)	(800,000)	-
5719 PENALTY & INTEREST	400,000	300,000	100,000
5742 INTEREST	1,350,000	1,200,000	150,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	\$ 83,950,000	\$ 79,300,000	\$ 4,650,000
5800 STATE PROGRAM REVENUES			
5829 OTHER	\$ 11,500,000	\$ 10,500,000	\$ 1,000,000
TOTAL FROM STATE PROGRAM REVENUES	\$ 11,500,000	\$ 10,500,000	\$ 1,000,000
TOTAL FOR DEBT SERVICE FUND	\$ 95,450,000	\$ 89,800,000	\$ 5,650,000

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
REVENUE BY SOURCE**

CHILD NUTRITION FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5751 CASH SALES	\$ 10,863,000	\$ 10,470,000	\$ 393,000
5759 CATERING & VENDING	200,000	180,000	20,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	\$ 11,063,000	\$ 10,650,000	\$ 413,000
5800 STATE PROGRAM REVENUES			
5829 OTHER	\$ 65,000	\$ 70,000	\$ (5,000)
TOTAL FROM STATE PROGRAM REVENUES	\$ 65,000	\$ 70,000	\$ (5,000)
7900 OTHER RESOURCES			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	\$ 1,200,000	\$ 1,100,000	\$ 100,000
7953 NATIONAL SCHOOL LUNCH PROGRAM	5,000,000	4,900,000	100,000
7954 USDA COMMODITIES	1,075,000	700,000	375,000
7955 INTEREST	500,000	480,000	20,000
TOTAL FROM OTHER RESOURCES	\$ 7,775,000	\$ 7,180,000	\$ 595,000
TOTAL FOR CHILD NUTRITION FUND	\$ 18,903,000	\$ 17,900,000	\$ 1,003,000

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION				
6100	PAYROLL COSTS	\$ 244,214,463	\$ 233,654,549	\$ 10,559,914
6200	CONTRACTED SERVICES	1,190,979	625,384	565,595
6300	SUPPLIES AND MATERIALS	3,617,702	3,457,489	160,213
6400	OTHER COSTS	532,408	466,198	66,210
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 249,555,552	\$ 238,203,620	\$ 11,351,932
FUNCTION : 12 INSTRUCTIONAL RESOURCES				
6100	PAYROLL COST	\$ 4,216,775	\$ 3,953,610	\$ 263,165
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	638,387	652,853	(14,466)
6400	OTHER COSTS	5,500	5,950	(450)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 4,860,662	\$ 4,612,413	\$ 248,249
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT				
6100	PAYROLL COST	\$ 10,837,121	\$ 9,415,122	\$ 1,421,999
6200	CONTRACTED SERVICES	122,625	111,137	11,488
6300	SUPPLIES AND MATERIALS	200,443	182,481	17,962
6400	OTHER COSTS	524,600	564,508	(39,908)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 11,684,789	\$ 10,273,248	\$ 1,411,541
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION				
6100	PAYROLL COST	\$ 3,489,870	\$ 3,497,775	\$ (7,905)
6200	CONTRACTED SERVICES	83,300	57,504	25,796
6300	SUPPLIES AND MATERIALS	65,239	63,889	1,350
6400	OTHER COSTS	105,200	89,700	15,500
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 3,743,609	\$ 3,708,868	\$ 34,741

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION : 23 SCHOOL ADMINISTRATION				
6100	PAYROLL COST	\$ 24,231,145	\$ 23,803,830	\$ 427,315
6200	CONTRACTED SERVICES	156,787	104,607	52,180
6300	SUPPLIES AND MATERIALS	110,533	111,096	(563)
6400	OTHER COSTS	107,046	105,423	1,623
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 24,605,511	\$ 24,124,956	\$ 480,555
FUNCTION : 31 GUIDANCE & COUNSELING				
6100	PAYROLL COST	\$ 15,655,115	\$ 14,319,699	\$ 1,335,416
6200	CONTRACTED SERVICES	115,500	115,400	100
6300	SUPPLIES AND MATERIALS	1,048,525	825,179	223,346
6400	OTHER COSTS	64,290	117,390	(53,100)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 16,883,430	\$ 15,377,668	\$ 1,505,762
FUNCTION : 32 SOCIAL WORK SERVICES				
6100	PAYROLL COST	\$ 685,285	\$ 650,278	\$ 35,007
6200	CONTRACTED SERVICES	304,800	304,512	288
6300	SUPPLIES AND MATERIALS	19,250	8,785	10,465
6400	OTHER COSTS	6,620	7,670	(1,050)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 1,015,955	\$ 971,245	\$ 44,710
FUNCTION: 33 HEALTH SERVICES				
6100	PAYROLL COST	\$ 4,204,840	\$ 3,994,605	\$ 210,235
6200	CONTRACTED SERVICES	10,000	11,000	(1,000)
6300	SUPPLIES AND MATERIALS	77,360	70,515	6,845
6400	OTHER COSTS	8,100	7,105	995
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 4,300,300	\$ 4,083,225	\$ 217,075

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 34 STUDENT TRANSPORTATION				
6100	PAYROLL COST	\$ 12,670,400	\$ 11,680,400	\$ 990,000
6200	CONTRACTED SERVICES	399,500	386,540	12,960
6300	SUPPLIES AND MATERIALS	2,740,400	2,802,520	(62,120)
6400	OTHER COSTS	(155,100)	(217,060)	61,960
6600	CAPITAL OUTLAY	-	10,000	(10,000)
TOTAL FOR FUNCTION		\$ 15,655,200	\$ 14,662,400	\$ 992,800
FUNCTION: 35 FOOD SERVICES				
6100	PAYROLL COST	\$ 410,500	\$ 409,650	\$ 850
6200	CONTRACTED SERVICES	3,000	2,424	576
6300	SUPPLIES AND MATERIALS	3,000	1,750	1,250
6400	OTHER COSTS	2,000	2,000	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 418,500	\$ 415,824	\$ 2,676
FUNCTION: 36 COCURRICULAR				
6100	PAYROLL COST	\$ 5,391,475	\$ 5,061,845	\$ 329,630
6200	CONTRACTED SERVICES	924,397	953,431	(29,034)
6300	SUPPLIES AND MATERIALS	855,901	817,329	38,572
6400	OTHER COSTS	1,489,116	1,446,522	42,594
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 8,660,889	\$ 8,279,127	\$ 381,762
FUNCTION: 41 GENERAL ADMINISTRATION				
6100	PAYROLL COST	\$ 6,610,545	\$ 6,573,125	\$ 37,420
6200	CONTRACTED SERVICES	1,326,900	1,414,648	(87,748)
6300	SUPPLIES AND MATERIALS	329,500	339,775	(10,275)
6400	OTHER COSTS	975,968	1,046,602	(70,634)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 9,242,913	\$ 9,374,150	\$ (131,237)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

		2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 51 PLANT MAINTENANCE				
6100	PAYROLL COST	\$ 14,775,000	\$ 14,118,676	\$ 656,324
6200	CONTRACTED SERVICES	13,346,600	5,186,097	8,160,503
6300	SUPPLIES AND MATERIALS	1,923,050	1,887,903	35,147
6400	OTHER COSTS	6,777,450	6,818,100	(40,650)
6600	CAPITAL OUTLAY	20,000	30,000	(10,000)
TOTAL FOR FUNCTION		\$ 36,842,100	\$ 28,040,776	\$ 8,801,324
FUNCTION: 52 SECURITY AND MONITORING SERVICE				
6100	PAYROLL COST	\$ 1,324,950	\$ 1,233,150	\$ 91,800
6200	CONTRACTED SERVICES	4,592,895	5,460,485	(867,590)
6300	SUPPLIES AND MATERIALS	376,000	261,475	114,525
6400	OTHER COSTS	32,750	602,300	(569,550)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 6,326,595	\$ 7,557,410	\$ (1,230,815)
FUNCTION: 53 DATA SERVICES				
6100	PAYROLL COST	\$ 5,639,700	\$ 5,132,100	\$ 507,600
6200	CONTRACTED SERVICES	532,500	580,500	(48,000)
6300	SUPPLIES AND MATERIALS	1,666,195	1,681,820	(15,625)
6400	OTHER COSTS	33,500	35,000	(1,500)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 7,871,895	\$ 7,429,420	\$ 442,475
FUNCTION: 61 COMMUNITY SERVICES				
6100	PAYROLL COST	\$ 145,100	\$ 222,200	\$ (77,100)
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	61,400	67,750	(6,350)
6400	OTHER COSTS	500	500	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION		\$ 207,000	\$ 290,450	\$ (83,450)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES (COPIER LEASES)			
6500 DEBT SERVICE	-	675,000	(675,000)
TOTAL FOR FUNCTION	\$ -	\$ 675,000	\$ (675,000)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT			
6200 CONTRACTED SERVICES	100	100	-
6400 OTHER COSTS	460,000	820,100	(360,100)
TOTAL FOR FUNCTION	\$ 460,100	\$ 820,200	\$ (360,100)
FUNCTION: 95 PAYMENTS TO JJAEP			
6200 CONTRACTED SERVICES	20,000	20,000	-
TOTAL FOR FUNCTION	\$ 20,000	\$ 20,000	\$ -
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES			
6200 CONTRACTED SERVICES	2,645,000	2,580,000	65,000
TOTAL FOR FUNCTION	\$ 2,645,000	\$ 2,580,000	\$ 65,000
OTHER USES / NON-OPERATING EXPENSES			
8900 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -
TOTAL OTHER USES	\$ -	\$ -	\$ -
TOTAL FOR GENERAL FUND	\$ 405,000,000	\$ 381,500,000	\$ 23,500,000

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
TOTAL FOR ALL FUNCTIONS			
6100 PAYROLL COST	\$ 354,502,284	\$ 337,720,614	\$ 16,781,670
6200 CONTRACTED SERVICES	25,774,883	17,913,769	7,861,114
6300 SUPPLIES AND MATERIALS	13,732,885	13,232,609	500,276
6400 OTHER COSTS	10,969,948	11,918,008	(948,060)
6600 CAPITAL OUTLAY	20,000	715,000	(695,000)
8900 OPERATING TRANSFERS OUT	-	-	-
TOTAL	\$ 405,000,000	\$ 381,500,000	\$ 23,500,000

LEGISLATIVE REQUIRED SPENDING DISLOSURES:

SB 622 - 85TH TEXAS LEGISLATURE STATUTORILY REQUIRED PUBLIC NOTICES	\$ 13,275	\$	12,800	\$	475
HB 1495 - 86TH TEXAS LEGISLATURE INDIRECT LOBBYING	\$ 3,100	\$	18,000	\$	(14,900)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

DEBT SERVICE FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES			
6500 DEBT SERVICE	\$ 101,340,000	\$ 89,800,000	\$ 11,540,000
TOTAL FOR FUNCTION	\$ 101,340,000	\$ 89,800,000	\$ 11,540,000
TOTAL FOR DEBT SERVICE FUND	\$ 101,340,000	\$ 89,800,000	\$ 11,540,000

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY FUNCTION AND MAJOR OBJECT**

CHILD NUTRITION FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES			
6100 PAYROLL COST	\$ 7,695,500	\$ 7,416,000	\$ 279,500
6200 CONTRACTED SERVICES	156,000	156,000	-
6300 SUPPLIES AND MATERIALS	10,474,500	9,811,500	663,000
6400 OTHER COSTS	577,000	516,500	60,500
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	\$ 18,903,000	\$ 17,900,000	\$ 1,003,000
FUNCTION: 36 COCURRICULAR			
6100 PAYROLL COST	\$ -	\$ -	\$ -
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR FUNCTION	\$ -	\$ -	\$ -
TOTAL FOR CHILD NUTRITION FUND	\$ 18,903,000	\$ 17,900,000	\$ 1,003,000

**COMPARISON OF
EXPENDITURES BY
PROGRAM INTENT CODE**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
PROGRAM: 11 BASIC EDUCATIONAL SERVICES			
6100 PAYROLL COSTS	\$ 166,596,663	\$ 157,850,849	\$ 8,745,814
6200 CONTRACTED SERVICES	844,779	299,757	545,022
6300 SUPPLIES AND MATERIALS	2,601,178	2,323,170	278,008
6400 OTHER COSTS	379,614	331,904	47,710
6500 DEBT SERVICE	-	675,000	(675,000)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM	\$ 170,422,234	\$ 161,480,680	\$ 8,941,554
PROGRAM: 21 GIFTED & TALENTED			
6100 PAYROLL COST	\$ 4,957,560	\$ 5,088,295	\$ (130,735)
6200 CONTRACTED SERVICES	35,500	32,450	3,050
6300 SUPPLIES AND MATERIALS	153,210	115,305	37,905
6400 OTHER COSTS	16,330	17,450	(1,120)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM	\$ 5,162,600	\$ 5,253,500	\$ (90,900)
PROGRAM: 22 CAREER & TECHNICAL			
6100 PAYROLL COST	\$ 10,267,600	\$ 9,670,500	\$ 597,100
6200 CONTRACTED SERVICES	104,000	105,500	(1,500)
6300 SUPPLIES AND MATERIALS	680,063	647,981	32,082
6400 OTHER COSTS	345,025	270,025	75,000
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM	\$ 11,396,688	\$ 10,694,006	\$ 702,682
PROGRAM: 23 SERVICES TO STUDENTS WITH DISABILITIES			
6100 PAYROLL COST	\$ 50,165,500	\$ 46,816,949	\$ 3,348,551
6200 CONTRACTED SERVICES	562,300	552,300	10,000
6300 SUPPLIES AND MATERIALS	236,227	226,499	9,728
6400 OTHER COSTS	569,744	906,094	(336,350)
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM	\$ 51,533,771	\$ 48,501,842	\$ 3,031,929

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

		2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
PROGRAM: 24 ACCELERATED EDUCATION				
6100	PAYROLL COST	\$ 10,555,835	\$ 10,018,828	\$ 537,007
6200	CONTRACTED SERVICES	305,400	305,112	288
6300	SUPPLIES AND MATERIALS	43,250	42,760	490
6400	OTHER COSTS	17,650	17,825	(175)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM		\$ 10,922,135	\$ 10,384,525	\$ 537,610
PROGRAM: 25 BILINGUAL EDUCATION & SPECIAL LANGUAGE PROGRAMS				
6100	PAYROLL COST	\$ 1,905,570	\$ 1,614,435	\$ 291,135
6200	CONTRACTED SERVICES	1,625	1,625	-
6300	SUPPLIES AND MATERIALS	97,150	90,985	6,165
6400	OTHER COSTS	19,705	22,255	(2,550)
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM		\$ 2,024,050	\$ 1,729,300	\$ 294,750
PROGRAM: 28 DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM				
6100	PAYROLL COST	\$ 2,171,550	\$ 2,076,850	\$ 94,700
6200	CONTRACTED SERVICES	25,100	24,652	448
6300	SUPPLIES AND MATERIALS	30,025	30,798	(773)
6400	OTHER COSTS	25,150	24,825	325
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM		\$ 2,251,825	\$ 2,157,125	\$ 94,700
PROGRAM 36: EARLY EDUCATION ALLOTMENT				
6100	PAYROLL COST	\$ 9,104,700	\$ 9,141,100	\$ (36,400)
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	-	-	-
6400	OTHER COSTS	-	-	-
6600	CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM		\$ 9,104,700	\$ 9,141,100	\$ (36,400)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
PROGRAM 38: COLLEGE, CAREER, AND MILITARY READINESS			
6100 PAYROLL COST	\$ 2,439,740	\$ 2,535,225	\$ (95,485)
6200 CONTRACTED SERVICES	254,460	279,052	(24,592)
6300 SUPPLIES AND MATERIALS	411,500	382,422	29,078
6400 OTHER COSTS	22,200	13,841	8,359
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM	\$ 3,127,900	\$ 3,210,540	\$ (82,640)
PROGRAM 43: DYSLEXIA			
6100 PAYROLL COST	\$ 2,838,500	\$ 2,664,000	\$ 174,500
6200 CONTRACTED SERVICES	26,000	19,000	7,000
6300 SUPPLIES AND MATERIALS	9,700	20,250	(10,550)
6400 OTHER COSTS	13,050	9,500	3,550
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM	\$ 2,887,250	\$ 2,712,750	\$ 174,500
PROGRAM: 91 ATHLETICS AND RELATED ACTIVITIES			
6100 PAYROLL COST	\$ 3,599,075	\$ 3,498,275	\$ 100,800
6200 CONTRACTED SERVICES	1,156,297	1,074,006	82,291
6300 SUPPLIES AND MATERIALS	607,734	545,234	62,500
6400 OTHER COSTS	574,669	463,350	111,319
6600 CAPITAL OUTLAY	-	-	-
TOTAL FOR PROGRAM	\$ 5,937,775	\$ 5,580,865	\$ 356,910
PROGRAM: 99 UNDISTRIBUTED			
6100 PAYROLL COST	\$ 89,899,991	\$ 86,745,308	\$ 3,154,683
6200 CONTRACTED SERVICES	22,459,422	15,220,315	7,239,107
6300 SUPPLIES AND MATERIALS	8,862,848	8,807,205	55,643
6400 OTHER COSTS	8,986,811	9,840,939	(854,128)
6600 CAPITAL OUTLAY	20,000	40,000	(20,000)
TOTAL FOR PROGRAM	\$ 130,229,072	\$ 120,653,767	\$ 9,575,305

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024 - 2025 BUDGET SUMMARY
BY PROGRAM INTENT CODE**

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET	INCREASE (DECREASE)
OTHER USES / NON-OPERATING EXPENSES			
8900 OPERATING TRANSFERS OUT	\$ -	\$ -	\$ -
TOTAL OTHER USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL FOR GENERAL FUND	<u>\$ 405,000,000</u>	<u>\$ 381,500,000</u>	<u>\$ 23,500,000</u>
TOTAL FOR ALL PROGRAMS			
6100 PAYROLL COST	\$ 354,502,284	\$ 337,720,614	\$ 16,781,670
6200 CONTRACTED SERVICES	25,774,883	17,913,769	7,861,114
6300 SUPPLIES AND MATERIALS	13,732,885	13,232,609	500,276
6400 OTHER COSTS	10,969,948	11,918,008	(948,060)
6500 DEBT SERVICE	-	675,000	(675,000)
6600 CAPITAL OUTLAY	20,000	40,000	(20,000)
8900 OPERATING TRANSFERS OUT	-	-	-
TOTAL	<u>\$ 405,000,000</u>	<u>\$ 381,500,000</u>	<u>\$ 23,500,000</u>

STATISTICAL INFORMATION

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
BUDGET STATISTICS**

GENERAL FUND

	2024-25 ORIGINAL BUDGET	2023-24 ORIGINAL BUDGET
PERCENT OF REVENUE FROM LOCAL SOURCES	57.1%	56.8%
PERCENT OF REVENUE FROM STATE SOURCES	41.5%	40.8%
PERCENT OF REVENUE FROM FEDERAL SOURCES	1.4%	2.4%
AS A PERCENT OF TOTAL EXPENDITURE BUDGET:		
SALARIES AND BENEFITS	87.5%	88.5%
INSTRUCTION AND RELATED SERVICES	65.8%	66.6%
GROUND AND FACILITY MAINTENANCE AND UPKEEP	9.1%	7.4%
CAMPUS ADMINISTRATION	6.1%	6.3%
GUIDANCE AND COUNSELING SERVICES	4.2%	4.0%
STUDENT TRANSPORTATION	3.9%	3.8%
GENERAL ADMINISTRATION	2.3%	2.5%
EXTRACURRICULAR AND COCURRICULAR	2.1%	2.2%
DATA SERVICES	1.9%	1.9%
SECURITY	1.6%	2.0%
HEALTH SERVICES	1.1%	1.1%
INSTRUCTIONAL ADMINISTRATION	0.9%	1.0%
OTHER	1.1%	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
2024 - 2025	36,800	39,570	93.0%	N/A	(356)	-1.0%	(390)	-1.0%	Based on Budgeted Data
2023 - 2024	37,156	39,960	93.0%	N/A	(262)	-0.7%	(509)	-1.3%	
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%	92.2%	(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%	

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
2023 - 2024	39,960	194	884	2,473	2,589	2,818	2,849	2,884	2,969	2,959	3,037	3,118	3,587	3,494	3,179	2,926
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

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

School Year	Total	African American		Hispanic		White		American Indian		Asian / Pacific Islander		Two or More Races	
2023 - 2024	39,960	3,095	7.7%	13,900	34.8%	17,345	43.4%	106	0.3%	3,528	8.8%	1,986	5.0%
2022 - 2023	40,469	3,108	7.7%	13,923	34.4%	17,790	44.0%	99	0.2%	3,597	8.9%	1,952	4.8%
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	

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

School Year	Total	Bilingual / ESL Education		Career & Technical Education		Gifted & Talented Education		Special Education	
2023 - 2024	39,960	N/A		N/A		N/A		-	0.0%
2022 - 2023	40,469	5,667	14.0%	N/A		5,356	13.2%	5,544	13.7%
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%

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

School Year	Total	Economically Disadvantaged		English Language Learners		At-Risk		Dyslexia	
2023 - 2024	39,960	N/A		N/A		N/A		N/A	
2022 - 2023	40,469	15,066	37.2%	5,325	13.2%	19,184	47.4%	1,888	4.7%
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

**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>
2023 - 2024	5,087	2,489	759	125	27	429	1,258
2022 - 2023	5,183	2,527	785	119	28	420	1,304
2021 - 2022	5,296	2,573	779	118	31	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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
ADMINISTRATIVE COST RATIO**

	Budget 2024-25	Budget 2023-24	Actual 2022-23	Actual 2021-22	Actual 2020-21	Actual 2019-20	Actual 2018-19
<u>Administrative Expenditures:</u>							
Function 21 (Instructional Administration)	\$ 3,743,609	\$ 3,738,868	\$ 3,586,146	\$ 3,420,082	\$ 3,253,661	\$ 3,132,748	\$ 2,896,206
Function 41 (General Administration)	9,242,913	9,374,150	8,379,274	7,875,067	7,243,643	7,349,756	7,387,503
Less: TRS On-behalf	(680,000)	(684,000)	(626,933)	(578,297)	(549,531)	(568,117)	(472,946)
Total Administrative Expenditures	<u>\$ 12,306,522</u>	<u>\$ 12,429,018</u>	<u>\$ 11,338,487</u>	<u>\$ 10,716,852</u>	<u>\$ 9,947,773</u>	<u>\$ 9,914,388</u>	<u>\$ 9,810,763</u>
<u>Instructional Expenditures:</u>							
Function 11 (Instruction)	\$249,555,552	\$240,377,020	\$232,038,580	\$237,229,505	\$233,858,341	\$221,366,441	\$213,870,610
Function 12 (Library)	4,860,662	4,612,413	4,367,534	4,393,039	4,372,845	4,363,125	4,129,152
Function 13 (Curriculum & Staff Dev)	11,684,789	10,273,248	10,192,255	9,805,225	8,988,347	8,410,818	7,515,669
Function 31 (Guidance & Counseling)	16,883,430	15,515,883	14,569,460	14,388,107	13,837,704	14,050,416	12,821,469
Less: TRS On-behalf	(17,750,000)	(17,092,000)	(16,115,566)	(15,599,255)	(15,454,946)	(15,843,730)	(13,291,678)
Total Instructional Expenditures	<u>\$265,234,433</u>	<u>\$253,686,564</u>	<u>\$245,052,264</u>	<u>\$250,216,621</u>	<u>\$245,602,292</u>	<u>\$232,347,070</u>	<u>\$225,045,221</u>
Administrative Cost Ratio	4.64%	4.90%	4.63%	4.28%	4.05%	4.27%	4.36%
State Administrative Cost Ratio Standard	8.55%	8.55%	8.55%	8.55%	8.55%	8.55%	8.55%
Prior Historical:	2017-18	4.28%	2011-12	4.35%	2005-06	5.94%	
	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%	

REQUIRED WEB POSTINGS
(posted on District budget page)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2024-2025 PROPOSED EXPENDITURE BUDGET
ALL BUDGETED FUNDS (GENERAL, DEBT SERVICES & CHILD NUTRITION)**

		2023-2024 Actual		2024-2025 Proposed	
		Budget	Per Pupil	Budget	Per Pupil
Instruction					
11	Instruction	\$ 244,313,620	\$ 6,114	\$ 249,555,552	\$ 6,307
12	Instructional Resources	\$ 4,827,413	\$ 121	\$ 4,860,662	\$ 123
13	Curriculum & Staff Development	\$ 10,503,248	\$ 263	\$ 11,684,789	\$ 295
95	Payments to JJAEP	\$ 20,000	\$ 1	\$ 20,000	\$ 1
Total		\$ 259,664,281	\$ 6,498	\$ 266,121,003	\$ 6,725
Instructional Support					
21	Instructional Administration	\$ 3,738,868	\$ 94	\$ 3,743,609	\$ 95
23	School Administration	\$ 24,649,956	\$ 617	\$ 24,605,511	\$ 622
31	Guidance & Counseling	\$ 15,942,668	\$ 399	\$ 16,883,430	\$ 427
32	Social Work Services	\$ 1,036,245	\$ 26	\$ 1,015,955	\$ 26
33	Health Services	\$ 4,253,225	\$ 106	\$ 4,300,300	\$ 109
36	Co-curricular / Extra-curricular	\$ 8,321,627	\$ 208	\$ 8,660,889	\$ 219
Total		\$ 57,942,589	\$ 1,450	\$ 59,209,694	\$ 1,496
Central Administration					
41	General Administration	\$ 9,419,150	\$ 236	\$ 9,242,913	\$ 234
District Operations					
51	Plant Maintenance & Operations	\$ 28,260,776	\$ 707	\$ 36,842,100	\$ 931
52	Security and Monitoring Services	\$ 7,577,410	\$ 190	\$ 6,326,595	\$ 160
53	Data Services	\$ 7,514,420	\$ 188	\$ 7,871,895	\$ 199
34	Student Transportation	\$ 14,832,400	\$ 371	\$ 15,655,200	\$ 396
35	Food Services	\$ 20,045,824	\$ 502	\$ 19,321,500	\$ 488
Total		\$ 78,230,830	\$ 1,958	\$ 86,017,290	\$ 2,174
Debt					
71	Debt Service	\$ 89,361,000	\$ 2,236	\$ 101,340,000	\$ 2,561
Other					
61	Community Service	\$ 325,450	\$ 8	\$ 207,000	\$ 5
81	Facilities Construction	\$ -	\$ -	\$ -	\$ -
93	Payments to Fiscal Agent	\$ 820,200	\$ 21	\$ 460,100	\$ 12
99	Other Inter-government Charges	\$ 2,650,000	\$ 66	\$ 2,645,000	\$ 67
Total		\$ 3,795,650	\$ 95	\$ 3,312,100	\$ 84
		\$ 498,413,500	\$ 12,473	\$ 525,243,000	\$ 13,274
Legislative Required Spending Disclosures:					
SB 622 - 85th Texas Legislature					
	Statutorily Required Public Notices	\$ 14,765	\$ 0.37	\$ 13,275	\$ 0.34
HB 1495 - 86th Texas Legislature					
	Indirect Lobbying	\$ 18,000	\$ 0.45	\$ 3,100	\$ 0.08

In compliance with H.B.1 and Texas Education Code Sec 44.0041, this information reflects the actual 2023-2024 budget and the current proposed 2024-2025 budget that will be presented at the "Public Hearing to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm, August 26, 2024, 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 (2024) will hold a public meeting at 6:00 PM, August 26, 2024 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	\$0.699000/\$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	6.16 % increase
Debt Service	12.85 % increase
Total Expenditures	7.43 % 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	\$43,881,460,632	\$45,018,121,598
Total appraised value* of new property**	\$465,372,489	\$1,687,546,499
Total taxable value*** of all property	\$32,118,647,181	\$33,052,588,894
Total taxable value*** of new property**	\$391,176,269	\$1,329,763,751

*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* \$1,065,675,000

*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	\$0.704600	\$0.270000	\$0.974600	\$7,623	\$4,106
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.768960	\$0.295990	\$1.064950	\$8,116	\$3,750
Proposed Rate	\$0.699000	\$0.270000	\$0.969000	\$7,976	\$3,960

*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	\$403,028	\$397,317
Average Taxable Value of Residences	\$240,998	\$257,396
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.974600	\$0.969000
Taxes Due on Average Residence	\$2,348.77	\$2,494.17
Increase (Decrease) in Taxes		\$145.40

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 \$0.969000. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.969000.

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)	\$81,000,000
Interest & Sinking Fund Balance(s)	\$40,500,000

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](https://www.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.

2024 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Clear Creek ISD (2024)	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 submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

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.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year 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.	\$ 32,079,715,619
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 4,325,829,732
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 27,753,885,887
4.	Prior year taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. <div style="margin-left: 20px;"> A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement: \$ 771,525,000 B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement: - \$ 100,000,000 C. Subtract B from A. </div>	\$ 671,525,000
5.	Preliminary prior year adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 27,082,360,887

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.	
	A. Prior year M&O tax rate: \$ <u>0.704600</u> /\$100	
	B. Prior year I&S or debt rate: \$ <u>0.270000</u> /\$100	
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.	
	A. Original prior year ARB values: \$ <u>4,027,845,855</u>	
	B. Prior year values resulting from final court decisions: - \$ <u>3,307,340,238</u>	
	C. Prior year value loss. Subtract B from A. ³	\$ <u>720,505,617</u>
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ <u>2,734,835,455</u>	
	B. Prior year disputed value: - \$ <u>802,424,289</u>	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ <u>1,932,411,166</u>
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ <u>2,652,916,783</u>
10.	Prior year 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>29,735,277,670</u>
11.	Prior year 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>30,406,802,670</u>
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ <u>0</u>
13.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use the prior year market value: \$ <u>116,746,664</u>	
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value: + \$ <u>146,060,816</u>	
	C. Value loss. Add A and B. ⁶	\$ <u>262,807,480</u>
14.	Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ <u>0</u>	
	B. Current year 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>262,807,480</u>
16.	Adjusted prior year 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 the prior year from the result.	\$ <u>29,472,470,190</u>
17.	Adjusted prior year 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 the prior year from the result.	\$ <u>30,143,995,190</u>
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ <u>207,663,025</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 prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 81,388,787
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 3,844,991 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 1,240,288	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 211,508,016
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 82,629,075
23.	Total current year I&S taxable value on the current year 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 \$ 33,856,589,897 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 - \$ 219,131 C. Total current year value. Subtract B from A.	\$ 33,856,370,766
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year 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 \$ 804,001,003 B. Current year 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.	\$ 804,001,003
25.	Current year tax ceilings and new property value for Chapter 313 limitations. A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶ \$ 6,086,349,445 B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ 0 C. Add A and B.	\$ 6,086,349,445
26.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 28,574,022,324
27.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313. A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ 748,379,300 B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. - \$ 100,000,000 C. Subtract B from A.	\$ 648,379,300

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 and 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.	Current year total M&O taxable value. Subtract Line 27C from Line 26.	\$ 27,925,643,024
29.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 3,757,887
30.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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 of the prior tax year and be located in a new improvement.	\$ 1,329,763,749
31.	Total adjustments to the current year taxable value. Add Line 29 and Line 30.	\$ 1,333,521,636
32.	Adjusted current year M&O taxable value. Subtract Line 31 from Line 28.	\$ 26,592,121,388
33.	Adjusted current year I&S taxable value. Subtract Line 31 from Line 26.	\$ 27,240,500,688
34.	Current year 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).	\$ 0.795378 /\$100
35.	Current year NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.303331 /\$100
36.	Current year NNR total tax rate. Add Line 34 and Line 35.	\$ 1.098709 /\$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.	Current year 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	\$ 0.619000 /\$100		
38.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶			
	A. The district’s prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: right;">0.0800</td> <td style="text-align: right;">\$ _____ /\$100</td> </tr> </table>	0.0800	\$ _____ /\$100	
0.0800	\$ _____ /\$100			
	B. \$0.05 per \$100 of taxable <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: right;">0.0500</td> <td style="text-align: right;">\$ _____ /\$100</td> </tr> </table>	0.0500	\$ _____ /\$100	\$ 0.0800 /\$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(i) 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 and 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	Current year 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	\$ 0.6990 /\$100
40.	Total current year 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: \$ 101,340,000 B. Subtract unencumbered fund amount used to reduce total debt - \$ 6,892,160 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 - \$ 11,500,000 D. Adjust debt: Subtract B and C from A.	\$ 82,947,840
41.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 5,797,980
42.	Adjusted current year debt. Subtract line 41 from line 40D.	\$ 77,149,860
43.	Current year 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 current year anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the prior year actual collection rates. 102.00 % C. Enter the 2022 actual collection rate 100.00 % D. Enter the 2021 actual collection rate. 102.00 %	100.00 %
44.	Current year debt adjusted for collections. Divide Line 42 by Line 43.	\$ 77,149,860
45.	Current year total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 28,574,022,324
46.	Current year debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.270000 /\$100
47.	Current year 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	\$ 0.969000 /\$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.	Current year total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 28,574,022,324
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0.000000 /\$100
51.	Current year voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 0.969000 /\$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.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.974600 /\$100
53.	Prior year 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.	\$ 0.000000 /\$100
54.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0.000000 /\$100
55.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 0.969000 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.098709 /\$100
Enter the current year NNR tax rate from Line 36

Voter-Approval Tax Rate \$ 0.969000 /\$100
As applicable, enter the current year voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number used: 47

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

print here → Terri Aragon
Printed Name of School District Representative

sign here → [Signature] 8/14/24
School District Representative Date

³³ Tex. Tax Code §26.045(d)
³⁴ Tex. Tax Code §26.045(i)
³⁵ Tex. Tax Code §26.04(c)