

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**

# **2025 - 2026 Budget**

August 25, 2025

2425 E Main St • League City, TX 77573  
Galveston & Harris County  
[ccisd.net](http://ccisd.net)



August 25, 2025

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 1<sup>st</sup> and therefore a budget must be approved no later than August 31<sup>st</sup>.

Through much time and hard work, the attached budgets for the General Fund, Debt Service Fund and Child Nutrition Fund have been prepared based upon the school finance provisions adopted through the 89<sup>th</sup> 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". The signature is written in a cursive style.

Karen Engle, Ed.D.  
Superintendent

**ACHIEVE, CONTRIBUTE & LEAD WITH INTEGRITY**

2425 East Main Street, League City, Texas 77573

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# EXECUTIVE SUMMARY

## General Fund Revenues

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

Local revenues decrease a net of \$15.2M due to:

- Decreased tax collections of \$13.9M due to an increase in the state homestead exemption from \$100,000 to \$140,000. Property value growth is budgeted at 3.5% and the budgeted tax rate will remain \$0.699 for 2025-26.
- Decreased tuition revenue of \$0.7M due to the realignment of the tuition-based Pre-K budget to actual revenue.
- Various other local revenue decreases of \$0.6M

State revenues increase \$35.3M due to:

- Increased state funding of \$34.4M resulting from hold harmless funding for the increase in the state homestead exemption from \$100,000 to \$140,000 offset by budgeted enrollment declines of 339 students.
- Increased state funding of \$0.9M due to increased TRS on-behalf payments (offset with an expenditure increase mentioned below).

Federal revenues decrease \$2.0M due:

- Decreased SHARS revenue of \$2.0M due to HHSC funding changes.

Other resources decrease \$6.3M due to:

- Removal of the transfer from the Capital & Contingency Fund of \$4.9M.
- Decreased interest earnings transfer from the Capital & Contingency Fund of \$0.4M.
- Decreased 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 \$24.3M due to:

- Salary increases between 8.0% and 11.0% for teaching staff, 3.0% for all other exempt (salaried) staff, and 3.0% for non-exempt (hourly) staff totaling approximately \$18.3M.
- Reductions of 34.5 FTEs to align staffing with decreased enrollment totaling approximately \$2.6M.
- Increases of \$2.5M for the addition of 50 special services FTEs due to increased need.
- Increases of \$1.7M for the transfer of special services 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 \$1.0M due to the reclassification of liaison officer expenditures from the Safe Cycle 2 grant.
- Increases of \$0.8M for maintenance department budget needs.
- Increases of \$0.6M for technology software contract needs.
- Increases of \$0.5M in contingency funds (maintenance and special services).
- Increases of \$0.3M for transportation department budget needs.
- Decreases of \$0.5M in property and casualty insurance costs.
- Miscellaneous other increases of \$0.8M.

As of August 31, 2025 the projected unassigned fund balance in the General Fund will be approximately \$96.1M. This amount represents 22% of the annual General Fund budget and satisfies our goal to maintain two months (16.7%) unassigned fund balance.

## **Debt Service Fund**

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

Revenues are projected to increase \$2.9M due to:

- Decreased tax collections of \$4.8M due to an increase in the state homestead exemption from \$100,000 to \$140,000. Property value growth is budgeted at 3.5% and the budgeted tax rate will remain \$0.27 for 2025-26.
- Increased state funding of \$7.5M due to hold harmless funding for the increase in the state homestead exemption from \$100,000 to \$140,000.
- Increased interest earnings of \$0.2M.

Expenditures are projected to increase \$8.6M due to:

- Increased principal and interest payments of \$9.7M resulting from the final sale of bonds in the amount of \$162.0M from the 2023 bond referendum.
- Decreased interest payments of \$1.1M due to bond refundings.

As of August 31, 2025 the projected fund balance in the Debt Service Fund will be approximately \$43.9M. 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 \$1.3M over 2024-25 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 3.0% salary increase for non-exempt (hourly) staff.

As of August 31, 2025 the projected fund balance in the Child Nutrition Fund will be approximately \$6.6M.

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY**

	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 207,640,000	\$ 79,360,000	\$ 12,652,000
STATE PROGRAM REVENUES	203,415,000	19,000,000	65,000
FEDERAL PROGRAM REVENUES	3,620,000	-	-
OTHER RESOURCES / NON-OPERATING REVENUES	2,125,000	-	7,509,000
<b>TOTAL REVENUES</b>	<b>\$ 416,800,000</b>	<b>\$ 98,360,000</b>	<b>\$ 20,226,000</b>
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	\$ 263,712,426	-	-
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,934,134	-	-
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	12,077,663	-	-
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	4,006,133	-	-
FUNCTION: 23 SCHOOL ADMINISTRATION	25,508,274	-	-
FUNCTION: 31 GUIDANCE & COUNSELING	19,870,839	-	-
FUNCTION: 32 SOCIAL WORK SERVICES	1,044,585	-	-
FUNCTION: 33 HEALTH SERVICES	4,435,430	-	-
FUNCTION: 34 STUDENT TRANSPORTATION	17,420,220	-	-
FUNCTION: 35 FOOD SERVICES	455,600	-	20,226,000
FUNCTION: 36 COCURRICULAR	8,944,446	-	-
FUNCTION: 41 GENERAL ADMINISTRATION	9,287,200	-	-
FUNCTION: 51 PLANT MAINTENANCE	38,033,600	-	-
FUNCTION: 52 SECURITY AND MONITORING SERVICES	7,550,950	-	-
FUNCTION: 53 DATA SERVICES	8,721,800	-	-
FUNCTION: 61 COMMUNITY SERVICES	244,700	-	-
FUNCTION: 71 DEBT SERVICES	-	109,950,000	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	410,000	-	-
FUNCTION: 95 PAYMENTS TO JJAEP	42,000	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,600,000	-	-
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 429,300,000</b>	<b>\$ 109,950,000</b>	<b>\$ 20,226,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (12,500,000)</b>	<b>\$ (11,590,000)</b>	<b>\$ -</b>

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY**

**GENERAL FUND**

	<b>2025-26 ORIGINAL BUDGET</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>REVENUES</b>			
LOCAL & INTERMEDIATE SOURCES	\$ 207,640,000	\$ 222,860,361	\$ (15,220,361)
STATE PROGRAM REVENUES	203,415,000	168,124,639	35,290,361
FEDERAL PROGRAM REVENUES	3,620,000	5,640,000	(2,020,000)
OTHER RESOURCES / NON-OPERATING REVENUES	2,125,000	8,375,000	(6,250,000)
<b>TOTAL REVENUES</b>	<b>\$ 416,800,000</b>	<b>\$ 405,000,000</b>	<b>\$ 11,800,000</b>
<b>EXPENDITURES</b>			
FUNCTION: 11 INSTRUCTION	\$ 263,712,426	\$ 249,555,552	\$ 14,156,874
FUNCTION: 12 INSTRUCTIONAL RESOURCES	4,934,134	4,860,662	73,472
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	12,077,663	11,684,789	392,874
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	4,006,133	3,743,609	262,524
FUNCTION: 23 SCHOOL ADMINISTRATION	25,508,274	24,605,511	902,763
FUNCTION: 31 GUIDANCE & COUNSELING	19,870,839	16,883,430	2,987,409
FUNCTION: 32 SOCIAL WORK SERVICES	1,044,585	1,015,955	28,630
FUNCTION: 33 HEALTH SERVICES	4,435,430	4,300,300	135,130
FUNCTION: 34 STUDENT TRANSPORTATION	17,420,220	15,655,200	1,765,020
FUNCTION: 35 FOOD SERVICES	455,600	418,500	37,100
FUNCTION: 36 COCURRICULAR	8,944,446	8,660,889	283,557
FUNCTION: 41 GENERAL ADMINISTRATION	9,287,200	9,242,913	44,287
FUNCTION: 51 PLANT MAINTENANCE	38,033,600	36,842,100	1,191,500
FUNCTION: 52 SECURITY AND MONITORING SERVICES	7,550,950	6,326,595	1,224,355
FUNCTION: 53 DATA SERVICES	8,721,800	7,871,895	849,905
FUNCTION: 61 COMMUNITY SERVICES	244,700	207,000	37,700
FUNCTION: 71 DEBT SERVICES	-	-	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	410,000	460,100	(50,100)
FUNCTION: 95 PAYMENTS TO JJAEP	42,000	20,000	22,000
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,600,000	2,645,000	(45,000)
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 429,300,000</b>	<b>\$ 405,000,000</b>	<b>\$ 24,300,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (12,500,000)</b>	<b>\$ -</b>	<b>\$ (12,500,000)</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY**

**DEBT SERVICE FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	\$ 79,360,000	\$ 83,950,000	\$ (4,590,000)
<b>STATE PROGRAM REVENUES</b>	19,000,000	11,500,000	7,500,000
<b>TOTAL REVENUES</b>	\$ 98,360,000	\$ 95,450,000	\$ 2,910,000
<b>EXPENDITURES</b>			
<b>FUNCTION: 71 DEBT SERVICES</b>	\$ 109,950,000	\$ 101,340,000	\$ 8,610,000
<b>TOTAL EXPENDITURES</b>	\$ 109,950,000	\$ 101,340,000	\$ 8,610,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ (11,590,000)	\$ (5,890,000)	\$ (5,700,000)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY**

**CHILD NUTRITION FUND**

	<b>2025-26 ORIGINAL BUDGET</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>REVENUES</b>			
<b>LOCAL &amp; INTERMEDIATE SOURCES</b>	\$ 12,652,000	\$ 11,063,000	\$ 1,589,000
<b>STATE PROGRAM REVENUES</b>	65,000	65,000	-
<b>OTHER RESOURCES</b>	7,509,000	7,775,000	(266,000)
<b>TOTAL REVENUES</b>	<u>\$ 20,226,000</u>	<u>\$ 18,903,000</u>	<u>\$ 1,323,000</u>
<b>EXPENDITURES</b>			
<b>FUNCTION: 35 FOOD SERVICES</b>	<u>\$ 20,226,000</u>	<u>\$ 18,903,000</u>	<u>\$ 1,323,000</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 20,226,000</u>	<u>\$ 18,903,000</u>	<u>\$ 1,323,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **COMPARISON OF DETAIL REVENUES**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026 BUDGET SUMMARY**  
**REVENUE BY SOURCE**

**GENERAL FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 196,759,000	\$ 210,837,000	\$ (14,078,000)
5713 DELINQUENT TAXES	(1,800,000)	(2,000,000)	200,000
5719 PENALTIES, INTEREST & OTHER ON TAXES	1,207,000	1,207,000	-
5722 SHARED SERVICES ARRANGEMENTS - GBCDHH	55,000	55,000	-
5737 SERVICES TO OTHER DISTRICTS - CLEAR PATH	110,000	100,000	10,000
5739 TUITION & FEES	2,005,000	2,805,000	(800,000)
5742 INTEREST	6,100,000	6,000,000	100,000
5743 FACILITY & EQUIPMENT RENTAL	710,000	710,000	-
5748 PAYMENT IN LIEU OF TAXES - CHAPTER 313	1,300,000	2,000,000	(700,000)
5749 OTHER LOCAL	338,500	306,361	32,139
5752 GATE RECEIPTS	680,000	665,000	15,000
5769 OTHER INTERMEDIATE	175,500	175,000	500
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 207,640,000</b>	<b>\$ 222,860,361</b>	<b>\$ (15,220,361)</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5811 AVAILABLE SCHOOL FUND	\$ 16,500,000	\$ 22,293,600	\$ (5,793,600)
5812 FOUNDATION SCHOOL FUND	163,000,000	122,831,039	40,168,961
5829 OTHER	-	-	-
5831 TRS ON-BEHALF	23,915,000	23,000,000	915,000
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 203,415,000</b>	<b>\$ 168,124,639</b>	<b>\$ 35,290,361</b>
<b>5900 FEDERAL PROGRAM REVENUES</b>			
592x INDIRECT COSTS	\$ 1,500,000	\$ 1,500,000	\$ -
5931 SCHOOL HEALTH & RELATED SERVICES	1,700,000	3,750,000	(2,050,000)
5949 ROTC	420,000	390,000	30,000
<b>TOTAL FROM FEDERAL PROGRAM REVENUES</b>	<b>\$ 3,620,000</b>	<b>\$ 5,640,000</b>	<b>\$ (2,020,000)</b>
<b>OTHER RESOURCES / NON-OPERATING REVENUES</b>			
7912 SALE OF PROPERTY	\$ 25,000	\$ 25,000	\$ -
7915 OPERATING TRANSFERS IN	2,100,000	8,350,000	(6,250,000)
<b>TOTAL FROM OTHER RESOURCES / NON-OPERATING REVENUES</b>	<b>\$ 2,125,000</b>	<b>\$ 8,375,000</b>	<b>\$ (6,250,000)</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 416,800,000</b>	<b>\$ 405,000,000</b>	<b>\$ 11,800,000</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
REVENUE BY SOURCE**

**DEBT SERVICE FUND**

	<b>2025-26 ORIGINAL BUDGET</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5711 CURRENT TAXES	\$ 78,110,000	\$ 83,000,000	\$ (4,890,000)
5713 DELINQUENT TAXES	(750,000)	(800,000)	50,000
5719 PENALTY & INTEREST	400,000	400,000	-
5742 INTEREST	1,600,000	1,350,000	250,000
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 79,360,000</b>	<b>\$ 83,950,000</b>	<b>\$ (4,590,000)</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5829 OTHER	\$ 19,000,000	\$ 11,500,000	\$ 7,500,000
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 19,000,000</b>	<b>\$ 11,500,000</b>	<b>\$ 7,500,000</b>
<b>TOTAL FOR DEBT SERVICE FUND</b>	<b>\$ 98,360,000</b>	<b>\$ 95,450,000</b>	<b>\$ 2,910,000</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
REVENUE BY SOURCE**

**CHILD NUTRITION FUND**

	<b>2025-26 ORIGINAL BUDGET</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>5700 LOCAL &amp; INTERMEDIATE SOURCES</b>			
5751 CASH SALES	\$ 12,452,000	\$ 10,863,000	\$ 1,589,000
5759 CATERING	200,000	200,000	-
<b>TOTAL FROM LOCAL &amp; INTERMEDIATE SOURCES</b>	<b>\$ 12,652,000</b>	<b>\$ 11,063,000</b>	<b>\$ 1,589,000</b>
<b>5800 STATE PROGRAM REVENUES</b>			
5829 OTHER	\$ 65,000	\$ 65,000	\$ -
<b>TOTAL FROM STATE PROGRAM REVENUES</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ -</b>
<b>7900 OTHER RESOURCES</b>			
7952 NATIONAL SCHOOL BREAKFAST PROGRAM	\$ 1,254,000	\$ 1,200,000	\$ 54,000
7953 NATIONAL SCHOOL LUNCH PROGRAM	5,155,000	5,000,000	155,000
7954 USDA COMMODITIES	700,000	1,075,000	(375,000)
7955 INTEREST	400,000	500,000	(100,000)
<b>TOTAL FROM OTHER RESOURCES</b>	<b>\$ 7,509,000</b>	<b>\$ 7,775,000</b>	<b>\$ (266,000)</b>
<b>TOTAL FOR CHILD NUTRITION FUND</b>	<b>\$ 20,226,000</b>	<b>\$ 18,903,000</b>	<b>\$ 1,323,000</b>

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

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION : 11 INSTRUCTION</b>				
6100	PAYROLL COSTS	\$ 257,876,975	\$ 244,214,463	\$ 13,662,512
6200	CONTRACTED SERVICES	1,345,101	1,190,979	154,122
6300	SUPPLIES AND MATERIALS	3,845,804	3,617,702	228,102
6400	OTHER COSTS	644,546	532,408	112,138
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 263,712,426</b>	<b>\$ 249,555,552</b>	<b>\$ 14,156,874</b>
<b>FUNCTION : 12 INSTRUCTIONAL RESOURCES</b>				
6100	PAYROLL COST	\$ 4,310,350	\$ 4,216,775	\$ 93,575
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	617,534	638,387	(20,853)
6400	OTHER COSTS	6,250	5,500	750
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 4,934,134</b>	<b>\$ 4,860,662</b>	<b>\$ 73,472</b>
<b>FUNCTION: 13 CURRICULUM &amp; STAFF DEVELOPMENT</b>				
6100	PAYROLL COST	\$ 11,075,110	\$ 10,837,121	\$ 237,989
6200	CONTRACTED SERVICES	123,000	122,625	375
6300	SUPPLIES AND MATERIALS	265,371	200,443	64,928
6400	OTHER COSTS	614,182	524,600	89,582
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 12,077,663</b>	<b>\$ 11,684,789</b>	<b>\$ 392,874</b>
<b>FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION</b>				
6100	PAYROLL COST	\$ 3,751,600	\$ 3,489,870	\$ 261,730
6200	CONTRACTED SERVICES	81,100	83,300	(2,200)
6300	SUPPLIES AND MATERIALS	63,883	65,239	(1,356)
6400	OTHER COSTS	109,550	105,200	4,350
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 4,006,133</b>	<b>\$ 3,743,609</b>	<b>\$ 262,524</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION : 23 SCHOOL ADMINISTRATION</b>				
6100	PAYROLL COST	\$ 25,200,445	\$ 24,231,145	\$ 969,300
6200	CONTRACTED SERVICES	109,950	156,787	(46,837)
6300	SUPPLIES AND MATERIALS	97,351	110,533	(13,182)
6400	OTHER COSTS	100,528	107,046	(6,518)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 25,508,274</b>	<b>\$ 24,605,511</b>	<b>\$ 902,763</b>
<b>FUNCTION : 31 GUIDANCE &amp; COUNSELING</b>				
6100	PAYROLL COST	\$ 18,056,084	\$ 15,655,115	\$ 2,400,969
6200	CONTRACTED SERVICES	521,000	115,500	405,500
6300	SUPPLIES AND MATERIALS	1,227,480	1,048,525	178,955
6400	OTHER COSTS	66,275	64,290	1,985
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 19,870,839</b>	<b>\$ 16,883,430</b>	<b>\$ 2,987,409</b>
<b>FUNCTION : 32 SOCIAL WORK SERVICES</b>				
6100	PAYROLL COST	\$ 712,285	\$ 685,285	\$ 27,000
6200	CONTRACTED SERVICES	304,000	304,800	(800)
6300	SUPPLIES AND MATERIALS	21,050	19,250	1,800
6400	OTHER COSTS	7,250	6,620	630
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 1,044,585</b>	<b>\$ 1,015,955</b>	<b>\$ 28,630</b>
<b>FUNCTION: 33 HEALTH SERVICES</b>				
6100	PAYROLL COST	\$ 4,337,835	\$ 4,204,840	\$ 132,995
6200	CONTRACTED SERVICES	8,315	10,000	(1,685)
6300	SUPPLIES AND MATERIALS	80,855	77,360	3,495
6400	OTHER COSTS	8,425	8,100	325
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 4,435,430</b>	<b>\$ 4,300,300</b>	<b>\$ 135,130</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 34 STUDENT TRANSPORTATION</b>			
6100 PAYROLL COST	\$ 14,288,525	\$ 12,670,400	\$ 1,618,125
6200 CONTRACTED SERVICES	451,500	399,500	52,000
6300 SUPPLIES AND MATERIALS	2,953,000	2,740,400	212,600
6400 OTHER COSTS	(272,805)	(155,100)	(117,705)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 17,420,220</b>	<b>\$ 15,655,200</b>	<b>\$ 1,765,020</b>
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COST	\$ 442,600	\$ 410,500	\$ 32,100
6200 CONTRACTED SERVICES	3,000	3,000	-
6300 SUPPLIES AND MATERIALS	8,000	3,000	5,000
6400 OTHER COSTS	2,000	2,000	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 455,600</b>	<b>\$ 418,500</b>	<b>\$ 37,100</b>
<b>FUNCTION: 36 COCURRICULAR</b>			
6100 PAYROLL COST	\$ 5,484,275	\$ 5,391,475	\$ 92,800
6200 CONTRACTED SERVICES	947,026	924,397	22,629
6300 SUPPLIES AND MATERIALS	918,555	855,901	62,654
6400 OTHER COSTS	1,584,590	1,489,116	95,474
6600 CAPITAL OUTLAY	10,000	-	10,000
<b>TOTAL FOR FUNCTION</b>	<b>\$ 8,944,446</b>	<b>\$ 8,660,889</b>	<b>\$ 283,557</b>
<b>FUNCTION: 41 GENERAL ADMINISTRATION</b>			
6100 PAYROLL COST	\$ 6,552,870	\$ 6,610,545	\$ (57,675)
6200 CONTRACTED SERVICES	1,304,000	1,326,900	(22,900)
6300 SUPPLIES AND MATERIALS	334,705	329,500	5,205
6400 OTHER COSTS	1,095,625	975,968	119,657
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 9,287,200</b>	<b>\$ 9,242,913</b>	<b>\$ 44,287</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

		2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 51 PLANT MAINTENANCE</b>				
6100	PAYROLL COST	\$ 15,401,680	\$ 14,775,000	\$ 626,680
6200	CONTRACTED SERVICES	13,731,500	13,346,600	384,900
6300	SUPPLIES AND MATERIALS	2,594,270	1,923,050	671,220
6400	OTHER COSTS	6,286,150	6,777,450	(491,300)
6600	CAPITAL OUTLAY	20,000	20,000	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 38,033,600</b>	<b>\$ 36,842,100</b>	<b>\$ 1,191,500</b>
<b>FUNCTION: 52 SECURITY AND MONITORING SERVICE</b>				
6100	PAYROLL COST	\$ 1,388,450	\$ 1,324,950	\$ 63,500
6200	CONTRACTED SERVICES	5,757,250	4,592,895	1,164,355
6300	SUPPLIES AND MATERIALS	373,000	376,000	(3,000)
6400	OTHER COSTS	32,250	32,750	(500)
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 7,550,950</b>	<b>\$ 6,326,595</b>	<b>\$ 1,224,355</b>
<b>FUNCTION: 53 DATA SERVICES</b>				
6100	PAYROLL COST	\$ 6,174,700	\$ 5,639,700	\$ 535,000
6200	CONTRACTED SERVICES	585,500	532,500	53,000
6300	SUPPLIES AND MATERIALS	1,906,350	1,666,195	240,155
6400	OTHER COSTS	55,250	33,500	21,750
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 8,721,800</b>	<b>\$ 7,871,895</b>	<b>\$ 849,905</b>
<b>FUNCTION: 61 COMMUNITY SERVICES</b>				
6100	PAYROLL COST	\$ 180,700	\$ 145,100	\$ 35,600
6200	CONTRACTED SERVICES	-	-	-
6300	SUPPLIES AND MATERIALS	63,500	61,400	2,100
6400	OTHER COSTS	500	500	-
6600	CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>		<b>\$ 244,700</b>	<b>\$ 207,000</b>	<b>\$ 37,700</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 71 DEBT SERVICES (COPIER LEASES)</b>			
6500    DEBT SERVICE	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUNCTION: 93 PAYMENTS TO FISCAL AGENT</b>			
6200    CONTRACTED SERVICES	-	100	(100)
6400    OTHER COSTS	410,000	460,000	(50,000)
<b>TOTAL FOR FUNCTION</b>	<b>\$ 410,000</b>	<b>\$ 460,100</b>	<b>\$ (50,100)</b>
<b>FUNCTION: 95 PAYMENTS TO JJAEP</b>			
6200    CONTRACTED SERVICES	42,000	20,000	22,000
<b>TOTAL FOR FUNCTION</b>	<b>\$ 42,000</b>	<b>\$ 20,000</b>	<b>\$ 22,000</b>
<b>FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES</b>			
6200    CONTRACTED SERVICES	2,600,000	2,645,000	(45,000)
<b>TOTAL FOR FUNCTION</b>	<b>\$ 2,600,000</b>	<b>\$ 2,645,000</b>	<b>\$ (45,000)</b>
<b>OTHER USES / NON-OPERATING EXPENSES</b>			
8900    OPERATING TRANSFERS OUT	-	-	-
<b>TOTAL OTHER USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FOR GENERAL FUND</b>	<b>\$ 429,300,000</b>	<b>\$ 405,000,000</b>	<b>\$ 24,300,000</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**GENERAL FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>TOTAL FOR ALL FUNCTIONS</b>			
6100 PAYROLL COST	\$ 375,234,484	\$ 354,502,284	\$ 20,732,200
6200 CONTRACTED SERVICES	27,914,242	25,774,883	2,139,359
6300 SUPPLIES AND MATERIALS	15,370,708	13,732,885	1,637,823
6400 OTHER COSTS	10,750,566	10,969,948	(219,382)
6600 CAPITAL OUTLAY	30,000	20,000	10,000
8900 OPERATING TRANSFERS OUT	-	-	-
<b>TOTAL</b>	<b>\$ 429,300,000</b>	<b>\$ 405,000,000</b>	<b>\$ 24,300,000</b>

**LEGISLATIVE REQUIRED SPENDING DISCLOSURES:**

SB 622 - 85TH TEXAS LEGISLATURE STATUTORILY REQUIRED PUBLIC NOTICES	\$ 23,200	\$ 13,275	\$ 9,925
HB 1495 - 86TH TEXAS LEGISLATURE INDIRECT LOBBYING	\$ 2,400	\$ 3,100	\$ (700)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**DEBT SERVICE FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>FUNCTION: 71 DEBT SERVICES</b>			
<b>6500 DEBT SERVICE</b>	\$ 109,950,000	\$ 101,340,000	\$ 8,610,000
<b>TOTAL FOR FUNCTION</b>	\$ 109,950,000	\$ 101,340,000	\$ 8,610,000
<b>TOTAL FOR DEBT SERVICE FUND</b>	\$ 109,950,000	\$ 101,340,000	\$ 8,610,000

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY FUNCTION AND MAJOR OBJECT**

**CHILD NUTRITION FUND**

	<b>2025-26 ORIGINAL BUDGET</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>FUNCTION: 35 FOOD SERVICES</b>			
6100 PAYROLL COST	\$ 7,992,000	\$ 7,695,500	\$ 296,500
6200 CONTRACTED SERVICES	156,000	156,000	-
6300 SUPPLIES AND MATERIALS	11,372,000	10,474,500	897,500
6400 OTHER COSTS	706,000	577,000	129,000
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR FUNCTION</b>	<b>\$ 20,226,000</b>	<b>\$ 18,903,000</b>	<b>\$ 1,323,000</b>
<b>TOTAL FOR CHILD NUTRITION FUND</b>	<b>\$ 20,226,000</b>	<b>\$ 18,903,000</b>	<b>\$ 1,323,000</b>

**COMPARISON OF  
EXPENDITURES BY  
PROGRAM INTENT CODE**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY PROGRAM INTENT CODE**

**GENERAL FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>PROGRAM: 11 BASIC EDUCATIONAL SERVICES</b>			
6100 PAYROLL COSTS	\$ 175,448,975	\$ 166,596,663	\$ 8,852,312
6200 CONTRACTED SERVICES	844,301	844,779	(478)
6300 SUPPLIES AND MATERIALS	2,758,066	2,601,178	156,888
6400 OTHER COSTS	512,196	379,614	132,582
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 179,563,538</b>	<b>\$ 170,422,234</b>	<b>\$ 9,141,304</b>
<b>PROGRAM: 21 GIFTED &amp; TALENTED</b>			
6100 PAYROLL COST	\$ 4,940,175	\$ 4,957,560	\$ (17,385)
6200 CONTRACTED SERVICES	38,800	35,500	3,300
6300 SUPPLIES AND MATERIALS	150,675	153,210	(2,535)
6400 OTHER COSTS	17,250	16,330	920
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 5,146,900</b>	<b>\$ 5,162,600</b>	<b>\$ (15,700)</b>
<b>PROGRAM: 22 CAREER &amp; TECHNICAL</b>			
6100 PAYROLL COST	\$ 11,434,600	\$ 10,267,600	\$ 1,167,000
6200 CONTRACTED SERVICES	97,000	104,000	(7,000)
6300 SUPPLIES AND MATERIALS	715,113	680,063	35,050
6400 OTHER COSTS	325,325	345,025	(19,700)
6600 CAPITAL OUTLAY	10,000	-	10,000
<b>TOTAL FOR PROGRAM</b>	<b>\$ 12,582,038</b>	<b>\$ 11,396,688</b>	<b>\$ 1,185,350</b>
<b>PROGRAM: 23 SERVICES TO STUDENTS WITH DISABILITIES</b>			
6100 PAYROLL COST	\$ 54,966,000	\$ 50,165,500	\$ 4,800,500
6200 CONTRACTED SERVICES	673,500	562,300	111,200
6300 SUPPLIES AND MATERIALS	436,250	236,227	200,023
6400 OTHER COSTS	495,500	569,744	(74,244)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 56,571,250</b>	<b>\$ 51,533,771</b>	<b>\$ 5,037,479</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY PROGRAM INTENT CODE**

**GENERAL FUND**

	<b>2025-26 ORIGINAL BUDGET</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>PROGRAM: 24 ACCELERATED EDUCATION</b>			
6100 PAYROLL COST	\$ 10,923,545	\$ 10,555,835	\$ 367,710
6200 CONTRACTED SERVICES	304,300	305,400	(1,100)
6300 SUPPLIES AND MATERIALS	43,100	43,250	(150)
6400 OTHER COSTS	20,250	17,650	2,600
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 11,291,195</b>	<b>\$ 10,922,135</b>	<b>\$ 369,060</b>
<b>PROGRAM: 25 BILINGUAL EDUCATION &amp; SPECIAL LANGUAGE PROGRAMS</b>			
6100 PAYROLL COST	\$ 1,874,475	\$ 1,905,570	\$ (31,095)
6200 CONTRACTED SERVICES	-	1,625	(1,625)
6300 SUPPLIES AND MATERIALS	89,655	97,150	(7,495)
6400 OTHER COSTS	19,270	19,705	(435)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 1,983,400</b>	<b>\$ 2,024,050</b>	<b>\$ (40,650)</b>
<b>PROGRAM: 28 DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM</b>			
6100 PAYROLL COST	\$ 2,247,950	\$ 2,171,550	\$ 76,400
6200 CONTRACTED SERVICES	45,500	25,100	20,400
6300 SUPPLIES AND MATERIALS	31,400	30,025	1,375
6400 OTHER COSTS	25,050	25,150	(100)
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 2,349,900</b>	<b>\$ 2,251,825</b>	<b>\$ 98,075</b>
<b>PROGRAM 36: EARLY EDUCATION ALLOTMENT</b>			
6100 PAYROLL COST	\$ 9,379,000	\$ 9,104,700	\$ 274,300
6200 CONTRACTED SERVICES	-	-	-
6300 SUPPLIES AND MATERIALS	-	-	-
6400 OTHER COSTS	-	-	-
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 9,379,000</b>	<b>\$ 9,104,700</b>	<b>\$ 274,300</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY PROGRAM INTENT CODE**

**GENERAL FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>PROGRAM 38: COLLEGE, CAREER, AND MILITARY READINESS</b>			
6100 PAYROLL COST	\$ 2,800,810	\$ 2,439,740	\$ 361,070
6200 CONTRACTED SERVICES	266,000	254,460	11,540
6300 SUPPLIES AND MATERIALS	430,645	411,500	19,145
6400 OTHER COSTS	29,209	22,200	7,009
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 3,526,664</b>	<b>\$ 3,127,900</b>	<b>\$ 398,764</b>
<b>PROGRAM 43: DYSLEXIA</b>			
6100 PAYROLL COST	\$ 3,051,906	\$ 2,838,500	\$ 213,406
6200 CONTRACTED SERVICES	28,000	26,000	2,000
6300 SUPPLIES AND MATERIALS	11,344	9,700	1,644
6400 OTHER COSTS	14,250	13,050	1,200
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 3,105,500</b>	<b>\$ 2,887,250</b>	<b>\$ 218,250</b>
<b>PROGRAM: 91 ATHLETICS AND RELATED ACTIVITIES</b>			
6100 PAYROLL COST	\$ 3,680,775	\$ 3,599,075	\$ 81,700
6200 CONTRACTED SERVICES	1,183,976	1,156,297	27,679
6300 SUPPLIES AND MATERIALS	643,305	607,734	35,571
6400 OTHER COSTS	804,169	574,669	229,500
6600 CAPITAL OUTLAY	-	-	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 6,312,225</b>	<b>\$ 5,937,775</b>	<b>\$ 374,450</b>
<b>PROGRAM: 99 UNDISTRIBUTED</b>			
6100 PAYROLL COST	\$ 94,486,273	\$ 89,899,991	\$ 4,586,282
6200 CONTRACTED SERVICES	24,432,865	22,459,422	1,973,443
6300 SUPPLIES AND MATERIALS	10,061,155	8,862,848	1,198,307
6400 OTHER COSTS	8,488,097	8,986,811	(498,714)
6600 CAPITAL OUTLAY	20,000	20,000	-
<b>TOTAL FOR PROGRAM</b>	<b>\$ 137,488,390</b>	<b>\$ 130,229,072</b>	<b>\$ 7,259,318</b>

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025 - 2026 BUDGET SUMMARY  
BY PROGRAM INTENT CODE**

**GENERAL FUND**

	2025-26 ORIGINAL BUDGET	2024-25 ORIGINAL BUDGET	INCREASE (DECREASE)
<b>OTHER USES / NON-OPERATING EXPENSES</b>			
<b>8900 OPERATING TRANSFERS OUT</b>	\$ -	\$ -	\$ -
<b>TOTAL OTHER USES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL FOR GENERAL FUND</b>	<u>\$ 429,300,000</u>	<u>\$ 405,000,000</u>	<u>\$ 24,300,000</u>
<b>TOTAL FOR ALL PROGRAMS</b>			
<b>6100 PAYROLL COST</b>	\$ 375,234,484	\$ 354,502,284	\$ 20,732,200
<b>6200 CONTRACTED SERVICES</b>	27,914,242	25,774,883	2,139,359
<b>6300 SUPPLIES AND MATERIALS</b>	15,370,708	13,732,885	1,637,823
<b>6400 OTHER COSTS</b>	10,750,566	10,969,948	(219,382)
<b>6600 CAPITAL OUTLAY</b>	30,000	20,000	10,000
<b>8900 OPERATING TRANSFERS OUT</b>	-	-	-
<b>TOTAL</b>	<u>\$ 429,300,000</u>	<u>\$ 405,000,000</u>	<u>\$ 24,300,000</u>

# **STATISTICAL INFORMATION**

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
BUDGET STATISTICS**

**GENERAL FUND**

	<b>2025-26 ORIGINAL BUDGET</b>	<b>2024-25 ORIGINAL BUDGET</b>
<b>PERCENT OF REVENUE FROM LOCAL SOURCES</b>	<b>50.3%</b>	<b>57.1%</b>
<b>PERCENT OF REVENUE FROM STATE SOURCES</b>	<b>48.8%</b>	<b>41.5%</b>
<b>PERCENT OF REVENUE FROM FEDERAL SOURCES</b>	<b>0.9%</b>	<b>1.4%</b>
<b>AS A PERCENT OF TOTAL EXPENDITURE BUDGET:</b>		
<b>SALARIES AND BENEFITS</b>	<b>87.4%</b>	<b>87.5%</b>
<b>INSTRUCTION AND RELATED SERVICES</b>	<b>65.5%</b>	<b>65.8%</b>
<b>GROUND AND FACILITY MAINTENANCE AND UPKEEP</b>	<b>8.9%</b>	<b>9.1%</b>
<b>CAMPUS ADMINISTRATION</b>	<b>5.9%</b>	<b>6.1%</b>
<b>GUIDANCE AND COUNSELING SERVICES</b>	<b>4.6%</b>	<b>4.2%</b>
<b>STUDENT TRANSPORTATION</b>	<b>4.1%</b>	<b>3.9%</b>
<b>GENERAL ADMINISTRATION</b>	<b>2.2%</b>	<b>2.3%</b>
<b>EXTRACURRICULAR AND COCURRICULAR</b>	<b>2.1%</b>	<b>2.1%</b>
<b>DATA SERVICES</b>	<b>2.0%</b>	<b>1.9%</b>
<b>SECURITY</b>	<b>1.8%</b>	<b>1.6%</b>
<b>HEALTH SERVICES</b>	<b>1.0%</b>	<b>1.1%</b>
<b>INSTRUCTIONAL ADMINISTRATION</b>	<b>0.9%</b>	<b>0.9%</b>
<b>OTHER</b>	<b>1.0%</b>	<b>1.1%</b>

## 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
2025 - 2026	36,450	39,193	93.0%	N/A	(314)	-0.9%	(339)	-0.9%	Based on Budgeted Data
2024 - 2025	36,764	39,532	93.0%	95.0%	(391)	-1.1%	(428)	-1.1%	
2023 - 2024	37,155	39,960	93.0%	94.6%	(262)	-0.7%	(509)	-1.3%	
2022 - 2023	37,417	40,469	92.5%	93.9%	344	0.9%	234	0.6%	
2021 - 2022	37,073 A	40,235	92.1%	93.0%	(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

- A - For funding purposes the TEA used 37,825 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
2024 - 2025	39,532	197	1,021	2,369	2,505	2,575	2,857	2,884	2,909	2,974	2,991	3,073	3,425	3,423	3,312	3,017
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

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

<b>School Year</b>	<b>Total</b>	<b>African American</b>		<b>Hispanic</b>		<b>White</b>		<b>American Indian</b>		<b>Asian / Pacific Islander</b>		<b>Two or More Races</b>	
<b>2024 - 2025</b>	39,532	3,069	7.8%	13,900	35.2%	17,012	43.0%	98	0.2%	3,509	8.9%	1,944	4.9%
<b>2023 - 2024</b>	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%
<b>2022 - 2023</b>	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%
<b>2021 - 2022</b>	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%
<b>2020 - 2021</b>	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%
<b>2019 - 2020</b>	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%
<b>2018 - 2019</b>	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%
<b>2017 - 2018</b>	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%
<b>2016 - 2017</b>	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%
<b>2015 - 2016</b>	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%
<b>2014 - 2015</b>	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%
<b>2013 - 2014</b>	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%
<b>2012 - 2013</b>	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%
<b>2011 - 2012</b>	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%
<b>2010 - 2011</b>	38,250	3,268	8.5%	6,861	17.9%	23,474	61.4%	162	0.4%	3,813	10.0%	672	1.8%
<b>2009 - 2010</b>	37,472	3,432	9.2%	7,994	21.3%	22,037	58.8%	114	0.3%	3,895	10.4%	N/A	
<b>2008 - 2009</b>	37,045	3,447	9.3%	7,574	20.4%	22,039	59.5%	115	0.3%	3,870	10.4%	N/A	
<b>2007 - 2008</b>	36,153	3,224	8.9%	7,054	19.5%	22,078	61.1%	117	0.3%	3,680	10.2%	N/A	
<b>2006 - 2007</b>	35,378	3,140	8.9%	6,587	18.6%	22,042	62.3%	128	0.4%	3,481	9.8%	N/A	
<b>2005 - 2006</b>	35,143	3,279	9.3%	6,137	17.5%	22,174	63.1%	108	0.3%	3,445	9.8%	N/A	

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

<b>School Year</b>	<b>Total</b>	<b>Bilingual / ESL Education</b>		<b>Career &amp; Technical Education</b>		<b>Gifted &amp; Talented Education</b>		<b>Special Education</b>	
<b>2024 - 2025</b>	39,532	N/A		N/A		N/A		N/A	
<b>2023 - 2024</b>	39,960	5,920	14.8%	12,231	30.6%	5,530	13.8%	6,083	15.2%
<b>2022 - 2023</b>	40,469	5,667	14.0%	11,626	28.7%	5,356	13.2%	5,544	13.7%
<b>2021 - 2022</b>	40,235	5,045	12.5%	N/A		5,007	12.4%	5,058	12.6%
<b>2020 - 2021</b>	40,526	4,745	11.7%	N/A		4,982	12.3%	4,857	12.0%
<b>2019 - 2020</b>	42,234	5,442	12.9%	13,593	32.2%	4,806	11.4%	4,750	11.2%
<b>2018 - 2019</b>	42,042	5,120	12.2%	13,392	31.9%	4,554	10.8%	4,381	10.4%
<b>2017 - 2018</b>	42,008	4,733	11.3%	12,880	30.7%	4,464	10.6%	4,161	9.9%
<b>2016 - 2017</b>	41,679	4,458	10.7%	12,739	30.6%	4,296	10.3%	4,021	9.6%
<b>2015 - 2016</b>	41,061	4,194	10.2%	13,151	32.0%	4,074	9.9%	3,947	9.6%
<b>2014 - 2015</b>	40,640	3,934	9.7%	12,448	30.6%	3,844	9.5%	3,890	9.6%
<b>2013 - 2014</b>	39,808	3,611	9.1%	11,598	29.1%	3,570	9.0%	3,778	9.5%
<b>2012 - 2013</b>	39,480	3,339	8.5%	11,300	28.6%	3,333	8.4%	3,707	9.4%
<b>2011 - 2012</b>	39,037	3,085	7.9%	11,915	30.5%	3,073	7.9%	3,599	9.2%
<b>2010 - 2011</b>	38,250	2,860	7.5%	10,083	26.4%	2,984	7.8%	3,423	8.9%
<b>2009 - 2010</b>	37,472	2,696	7.2%	9,354	25.0%	2,817	7.5%	3,454	9.2%
<b>2008 - 2009</b>	37,045	2,578	7.0%	10,513	28.4%	2,648	7.1%	3,607	9.7%
<b>2007 - 2008</b>	36,153	2,499	6.9%	10,419	28.8%	2,632	7.3%	3,619	10.0%
<b>2006 - 2007</b>	35,378	2,173	6.1%	8,694	24.6%	2,522	7.1%	3,512	9.9%
<b>2005 - 2006</b>	35,143	2,047	5.8%	6,340	18.0%	2,506	7.1%	3,394	9.7%

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

<b>School Year</b>	<b>Total</b>	<b>Economically Disadvantaged</b>		<b>English Language Learners</b>		<b>At-Risk</b>		<b>Dyslexia</b>	
<b>2024 - 2025</b>	39,532	N/A		N/A		N/A		N/A	
<b>2023 - 2024</b>	39,960	14,941	37.4%	5,568	13.9%	18,604	46.6%	2,146	5.4%
<b>2022 - 2023</b>	40,469	15,066	37.2%	5,325	13.2%	19,184	47.4%	1,888	4.7%
<b>2021 - 2022</b>	40,235	14,333	35.6%	4,757	11.8%	18,836	46.8%	1,565	3.9%
<b>2020 - 2021</b>	40,526	11,329	28.0%	4,460	11.0%	17,267	42.6%	1,246	3.1%
<b>2019 - 2020</b>	42,234	11,955	28.3%	5,339	12.6%	17,308	41.0%	1,087	2.6%
<b>2018 - 2019</b>	42,042	12,086	28.7%	5,073	12.1%	16,868	40.1%	1,058	2.5%
<b>2017 - 2018</b>	42,008	12,260	29.2%	4,716	11.2%	19,134	45.5%	N/A	N/A
<b>2016 - 2017</b>	41,679	11,827	28.4%	4,436	10.6%	16,542	39.7%	N/A	N/A
<b>2015 - 2016</b>	41,061	11,347	27.6%	4,177	10.2%	15,400	37.5%	N/A	N/A
<b>2014 - 2015</b>	40,640	10,953	27.0%	3,976	9.8%	15,315	37.7%	N/A	N/A
<b>2013 - 2014</b>	39,808	10,944	27.5%	3,670	9.2%	14,537	36.5%	N/A	N/A
<b>2012 - 2013</b>	39,480	11,089	28.1%	3,390	8.6%	11,237	28.5%	N/A	N/A
<b>2011 - 2012</b>	39,037	10,967	28.1%	3,161	8.1%	11,379	29.1%	N/A	N/A
<b>2010 - 2011</b>	38,250	9,714	25.4%	2,971	7.8%	9,856	25.8%	N/A	N/A
<b>2009 - 2010</b>	37,472	8,519	22.7%	2,826	7.5%	11,336	30.3%	N/A	N/A
<b>2008 - 2009</b>	37,045	8,168	22.0%	2,701	7.3%	10,564	28.5%	N/A	N/A
<b>2007 - 2008</b>	36,153	6,316	17.5%	2,636	7.3%	8,898	24.6%	N/A	N/A
<b>2006 - 2007</b>	35,378	6,449	18.2%	2,350	6.6%	9,409	26.6%	N/A	N/A
<b>2005 - 2006</b>	35,143	6,526	18.6%	2,233	6.4%	8,983	25.6%	N/A	N/A

**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>
<b>2024 - 2025</b>	5,013	2,461	721	118	23	445	1,245
<b>2023 - 2024</b>	5,087	2,489	759	125	27	429	1,258
<b>2022 - 2023</b>	5,183	2,527	785	119	28	420	1,304
<b>2021 - 2022</b>	5,296	2,573	779	118	31	436	1,359
<b>2020 - 2021</b>	5,356	2,543	809	119	34	428	1,423
<b>2019 - 2020</b>	5,215	2,517	783	119	43	399	1,354
<b>2018 - 2019</b>	5,149	2,532	725	126	44	405	1,317
<b>2017 - 2018</b>	5,049	2,498	728	123	41	405	1,254
<b>2016 - 2017</b>	4,898	2,466	620	127	36	364	1,285
<b>2015 - 2016</b>	4,902	2,444	684	126	40	325	1,283
<b>2014 - 2015</b>	4,823	2,504	604	132	38	311	1,234
<b>2013 - 2014</b>	4,847	2,504	584	129	39	354	1,237
<b>2012 - 2013</b>	4,809	2,453	576	141	45	349	1,245
<b>2011 - 2012</b>	4,829	2,451	842	138	45	217	1,136
<b>2010 - 2011</b>	4,963	2,630	757	132	49	245	1,150
<b>2009 - 2010</b>	4,866	2,630	723	125	50	273	1,065
<b>2008 - 2009</b>	4,606	2,401	405	99	51	111	1,539
<b>2007 - 2008</b>	4,403	2,363	407	101	50	110	1,372
<b>2006 - 2007</b>	4,111	2,168	473	100	37	102	1,231
<b>2005 - 2006</b>	3,936	2,060	438	96	37	98	1,207

## CLEAR CREEK INDEPENDENT SCHOOL DISTRICT ADMINISTRATIVE COST RATIO

	<u>Budget 2025-26</u>	<u>Budget 2024-25</u>	<u>Actual 2023-24</u>	<u>Actual 2022-23</u>	<u>Actual 2021-22</u>	<u>Actual 2020-21</u>	<u>Actual 2019-20</u>
<b><u>Administrative Expenditures:</u></b>							
Function 21 (Instructional Administration)	\$ 4,006,133	\$ 3,743,609	\$ 3,663,629	\$ 3,586,146	\$ 3,420,082	\$ 3,253,661	\$ 3,132,748
Function 41 (General Administration)	9,287,200	9,242,913	8,293,612	8,379,274	7,875,067	7,243,643	7,349,756
Less: TRS On-behalf	(655,000)	(680,000)	(604,245)	(626,933)	(578,297)	(549,531)	(568,117)
Total Administrative Expenditures	<u>\$ 12,638,333</u>	<u>\$ 12,306,522</u>	<u>\$ 11,352,996</u>	<u>\$ 11,338,487</u>	<u>\$ 10,716,852</u>	<u>\$ 9,947,773</u>	<u>\$ 9,914,388</u>
<b><u>Instructional Expenditures:</u></b>							
Function 11 (Instruction)	\$263,712,426	\$249,555,552	\$243,666,921	\$232,038,580	\$237,229,505	\$233,858,341	\$221,366,441
Function 12 (Library)	4,934,134	4,860,662	4,714,948	4,367,534	4,393,039	4,372,845	4,363,125
Function 13 (Curriculum & Staff Dev)	12,077,663	11,684,789	10,124,516	10,192,255	9,805,225	8,988,347	8,410,818
Function 31 (Guidance & Counseling)	19,870,839	16,883,430	15,824,235	14,569,460	14,388,107	13,837,704	14,050,416
Less: TRS On-behalf	(18,540,000)	(17,750,000)	(16,657,645)	(16,115,566)	(15,599,255)	(15,454,946)	(15,843,730)
Total Instructional Expenditures	<u>\$282,055,062</u>	<u>\$265,234,433</u>	<u>\$257,672,974</u>	<u>\$245,052,264</u>	<u>\$250,216,621</u>	<u>\$245,602,292</u>	<u>\$232,347,070</u>
<b>Administrative Cost Ratio</b>	<b>4.48%</b>	<b>4.64%</b>	<b>4.41%</b>	<b>4.63%</b>	<b>4.28%</b>	<b>4.05%</b>	<b>4.27%</b>
<b>State Administrative Cost Ratio Standard</b>	<b>8.55%</b>						
<b>Prior Historical:</b>	2018-19	4.36%	2012-13	4.39%	2006-07	6.14%	
	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%	

## CLEAR CREEK INDEPENDENT SCHOOL DISTRICT TAX RATE HISTORY

<u>Fiscal Year</u>	<u>Tax Year</u>		<u>Maintenance &amp; Operations Rate</u>	<u>Interest &amp; Sinking Rate</u>	<u>Total Rate</u>
<b>2025 - 2026</b>	2025	Proposed	0.6990	0.2700	0.9690
<b>2024 - 2025</b>	2024	Adopted	0.6990	0.2700	0.9690
<b>2023 - 2024</b>	2023	Adopted	0.7046	0.2700	0.9746
<b>2022 - 2023</b>	2022	Adopted	0.8446	0.2700	1.1146
<b>2021 - 2022</b>	2021	Adopted	0.8897	0.2900	1.1797
<b>2020 - 2021</b>	2020	Adopted	0.9359	0.3300	1.2659
<b>2019 - 2020</b>	2019	Adopted	0.9700	0.3400	1.3100
<b>2018 - 2019</b>	2018	Adopted	1.0600	0.3400	1.4000
<b>2017 - 2018</b>	2017	Adopted	1.0400	0.3600	1.4000
<b>2016 - 2017</b>	2016	Adopted	1.0400	0.3600	1.4000
<b>2015 - 2016</b>	2015	Adopted	1.0400	0.3600	1.4000
<b>2014 - 2015</b>	2014	Adopted	1.0400	0.3600	1.4000
<b>2013 - 2014</b>	2013	Adopted	1.0400	0.3600	1.4000
<b>2012 - 2013</b>	2012	Adopted	1.0400	0.3200	1.3600
<b>2011 - 2012</b>	2011	Adopted	1.0400	0.3200	1.3600
<b>2010 - 2011</b>	2010	Adopted	1.0400	0.3200	1.3600
<b>2009 - 2010</b>	2009	Adopted	1.0400	0.3200	1.3600
<b>2008 - 2009</b>	2008	Adopted	1.0400	0.3200	1.3600
<b>2007 - 2008</b>	2007	Adopted	1.0000	0.3200	1.3200
<b>2006 - 2007</b>	2006	Adopted	1.3300	0.3000	1.6300
<b>2005 - 2006</b>	2005	Adopted	1.5000	0.2750	1.7750

**REQUIRED WEB POSTINGS**  
(posted on District budget page)

**CLEAR CREEK INDEPENDENT SCHOOL DISTRICT  
2025-2026 PROPOSED EXPENDITURE BUDGET  
ALL BUDGETED FUNDS (GENERAL, DEBT SERVICES & CHILD NUTRITION)**

		2024-2025 Actual		2025-2026 Proposed	
		Budget	Per Pupil	Budget	Per Pupil
<b>Instruction</b>					
11	Instruction	\$ 249,537,764	\$ 6,312	\$ 263,712,426	\$ 6,729
12	Instructional Resources	\$ 4,860,042	\$ 123	\$ 4,934,134	\$ 126
13	Curriculum & Staff Development	\$ 11,701,888	\$ 296	\$ 12,077,663	\$ 308
95	Payments to JJAEP	\$ 20,000	\$ 1	\$ 42,000	\$ 1
<b>Total</b>		<b>\$ 266,119,694</b>	<b>\$ 6,732</b>	<b>\$ 280,766,223</b>	<b>\$ 7,164</b>
<b>Instructional Support</b>					
21	Instructional Administration	\$ 3,743,821	\$ 95	\$ 4,006,133	\$ 102
23	School Administration	\$ 24,605,837	\$ 622	\$ 25,508,274	\$ 651
31	Guidance & Counseling	\$ 18,578,352	\$ 470	\$ 19,870,839	\$ 507
32	Social Work Services	\$ 1,015,955	\$ 26	\$ 1,044,585	\$ 27
33	Health Services	\$ 4,299,959	\$ 109	\$ 4,435,430	\$ 113
36	Co-curricular / Extra-curricular	\$ 8,666,879	\$ 219	\$ 8,944,446	\$ 228
<b>Total</b>		<b>\$ 60,910,803</b>	<b>\$ 1,541</b>	<b>\$ 63,809,707</b>	<b>\$ 1,628</b>
<b>Central Administration</b>					
41	General Administration	\$ 9,367,913	\$ 237	\$ 9,287,200	\$ 237
<b>District Operations</b>					
51	Plant Maintenance & Operations	\$ 36,847,890	\$ 932	\$ 38,033,600	\$ 970
52	Security and Monitoring Services	\$ 6,321,005	\$ 160	\$ 7,550,950	\$ 193
53	Data Services	\$ 7,871,895	\$ 199	\$ 8,721,800	\$ 223
34	Student Transportation	\$ 15,655,200	\$ 396	\$ 17,420,220	\$ 444
35	Food Services	\$ 20,221,500	\$ 512	\$ 20,681,600	\$ 528
<b>Total</b>		<b>\$ 86,917,490</b>	<b>\$ 2,199</b>	<b>\$ 92,408,170</b>	<b>\$ 2,358</b>
<b>Debt</b>					
71	Debt Service	\$ 100,344,000	\$ 2,538	\$ 109,950,000	\$ 2,805
<b>Other</b>					
61	Community Service	\$ 207,000	\$ 5	\$ 244,700	\$ 6
81	Facilities Construction	\$ -	\$ -	\$ -	\$ -
93	Payments to Fiscal Agent	\$ 460,100	\$ 12	\$ 410,000	\$ 10
99	Other Inter-government Charges	\$ 2,645,000	\$ 67	\$ 2,600,000	\$ 66
<b>Total</b>		<b>\$ 3,312,100</b>	<b>\$ 84</b>	<b>\$ 3,254,700</b>	<b>\$ 83</b>
		<b>\$ 526,972,000</b>	<b>\$ 13,330</b>	<b>\$ 559,476,000</b>	<b>\$ 14,275</b>
<b>Legislative Required Spending Disclosures:</b>					
SB 622 - 85th Texas Legislature					
	Statutorily Required Public Notices	\$ 22,856	\$ 0.58	\$ 23,200	\$ 0.59
HB 1495 - 86th Texas Legislature					
	Indirect Lobbying	\$ 3,100	\$ 0.08	\$ 2,400	\$ 0.06

In compliance with H.B.1 and Texas Education Code Sec 44.0041, this information reflects the actual 2024-2025 budget and the current proposed 2025-2026 budget that will be presented at the "Public Hearing to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm, August 25, 2025, 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 (2025) will hold a public meeting at 6:00 PM, August 25, 2025 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	6.00 % increase
Debt Service	8.50 % increase
Total Expenditures	6.50 % 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	\$45,947,316,086	\$46,816,338,473
Total appraised value* of new property**	\$1,680,712,568	\$649,953,101
Total taxable value*** of all property	\$33,807,385,199	\$31,650,423,865
Total taxable value*** of new property**	\$1,321,577,845	\$486,631,571

\*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\* \$1,151,620,000

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$0.699000	\$0.270000	\$0.969000	\$7,866	\$3,632
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$0.725510	\$0.324000	\$1.049510	\$7,615	\$4,022
<b>Proposed Rate</b>	\$0.699000	\$0.270000	\$0.969000	\$7,519	\$4,584

\*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	\$397,086	\$406,460
Average Taxable Value of Residences	\$257,224	\$220,697
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.969000	\$0.969000
Taxes Due on Average Residence	\$2,492.50	\$2,138.55
Increase (Decrease) in Taxes		\$-353.95

**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)	\$96,100,000
Interest & Sinking Fund Balance(s)	\$43,900,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](http://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.

# 2025 Tax Rate Calculation Worksheet

## School Districts with Chapter 313 and JETI Agreements

Clear Creek ISD (2025)  
 School District's Name  
 2425 East Main Street, League City, TX 77573  
 School District's Address, City, State, ZIP Code

281-284-0218  
 Phone (area code and number)  
 ccisd.net/tax  
 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 Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI 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 and JETI 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 or JETI 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.	<b>Prior year total I&amp;S taxable value.</b> 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). <sup>1</sup> This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 33,246,087,922
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 4,751,001,107
3.	<b>Preliminary prior year adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.	\$ 28,495,086,815
4(a).	<b>Prior year taxable value not subject to M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b>	
	<b>A. Prior year I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total prior year appraised value of property subject to a Chapter 313 agreement: .....	\$ 748,379,300
	<b>B. Prior year M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total prior year limited value of property subject to a Chapter 313 agreement: .....	- \$ 100,000,000
	<b>C. Subtract B from A.</b>	\$ 648,379,300
4(b).	<b>Prior year taxable value not subject to M&amp;O taxation, due to limitation under the JETI agreement.</b>	
	<b>A. Prior year I&amp;S value of property subject to the JETI agreement.</b> Enter the total prior year appraised value of property subject to a JETI agreement .....	\$ 0
	<b>B. Prior year M&amp;O value of property subject to the JETI agreement.</b> Enter the total prior year limited value of property subject to the JETI agreement: <sup>3</sup> .....	- \$ 0
	<b>C. Subtract B from A.</b>	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Gov. Code §403.605

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
5.	<b>Preliminary prior year adjusted M&amp;O taxable value.</b> Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ <u>27,846,707,515</u>
6.	<b>Prior year total adopted tax rate.</b> Separate the prior year adopted tax rate into its two components. <b>A. Prior year M&amp;O tax rate:</b> ..... \$ <u>0.699000</u> /\$100 <b>B. Prior year I&amp;S or debt rate:</b> ..... \$ <u>0.270000</u> /\$100	
7.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ <u>2,944,728,111</u> <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ <u>2,641,543,747</u> <b>C. Prior year value loss.</b> Subtract B from A. <sup>4</sup>	\$ <u>303,184,364</u>
8.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ <u>3,684,584,097</u> <b>B. Prior year disputed value:</b> ..... - \$ <u>1,012,665,606</u> <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>5</sup>	\$ <u>2,671,918,491</u>
9.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 7C and 8C.	\$ <u>2,975,102,855</u>
10.	<b>Prior year M&amp;O taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ <u>30,821,810,370</u>
11.	<b>Prior year I&amp;S taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ <u>31,470,189,670</u>
12.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>6</sup>	\$ <u>3,400</u>
13.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use the prior year market value: ..... \$ <u>11,168,324</u> <b>B. Partial exemptions.</b> The current year exemption amount or the current year percentage exemption times the prior year value: + \$ <u>2,005,050,714</u> <b>C. Value loss.</b> Add A and B. <sup>7</sup>	\$ <u>2,016,219,038</u>
14.	<b>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.</b> Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ <u>101,310</u> <b>B. Current year productivity or special appraised value:</b> ..... - \$ <u>120</u> <b>C. Value loss.</b> Subtract B from A. <sup>8</sup>	\$ <u>101,190</u>
15.	<b>Total adjustments for lost value.</b> Add Lines 12, 13C and 14C.	\$ <u>2,016,323,628</u>

<sup>4</sup> Tex. Tax Code §26.012(13)  
<sup>5</sup> Tex. Tax Code §26.012(13)  
<sup>6</sup> Tex. Tax Code §26.012(15)  
<sup>7</sup> Tex. Tax Code §26.012(15)  
<sup>8</sup> Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
16.	<b>Adjusted prior year M&amp;O taxable value.</b> Subtract Line 15 from Line 10.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 28,805,486,742
17.	<b>Adjusted prior year I&amp;S taxable value.</b> Subtract Line 15 from Line 11.  Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 29,453,866,042
18.	<b>Adjusted prior year total M&amp;O levy.</b> Multiply Line 6A by Line 16 and divide by \$100.	\$ 201,350,352
19.	<b>Adjusted prior year total I&amp;S levy.</b> Multiply Line 6B by Line 17 and divide by \$100.	\$ 79,525,438
20.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	
	A. <b>M&amp;O taxes refunded for tax years preceding the prior tax year:</b> ..... \$ 3,306,024	\$ 3,306,024
	B. <b>I&amp;S taxes refunded for tax years preceding the prior tax year:</b> ..... \$ 1,236,237	\$ 1,236,237
21.	<b>Adjusted prior year M&amp;O levy with refunds.</b> Add Lines 18 and 20A. <sup>10</sup>	\$ 204,656,376
22.	<b>Adjusted prior year I&amp;S levy with refunds.</b> Add Lines 19 and 20B. <sup>11</sup>	\$ 80,761,675
23.	<b>Total current year I&amp;S taxable value on the current year certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. <sup>12</sup>	
	A. <b>Certified values:</b> <sup>13</sup> ..... \$ 32,133,471,820	\$ 32,133,471,820
	B. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property ..... - \$ 337,260	- \$ 337,260
	C. <b>Total current year value.</b> Subtract B from A.	\$ 32,133,134,560
24.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>14</sup>	
	<b>A. Current year taxable value of properties under protest.</b> 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. <sup>15</sup> ..... \$ 483,047,955	\$ 483,047,955
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>16</sup> ..... + \$ 0	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 483,047,955

<sup>9</sup> Tex. Tax Code §26.012(13)  
<sup>10</sup> Tex. Tax Code §26.012(13)  
<sup>11</sup> Tex. Tax Code §26.012(13)  
<sup>12</sup> Tex. Tax Code §§26.012 and 26.04(c-2)  
<sup>13</sup> Tex. Tax Code §26.012(6)  
<sup>14</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>15</sup> Tex. Tax Code §26.01(c)  
<sup>16</sup> Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
<b>25.</b>	<b>Current year tax ceilings and new property value for Chapter 313 and JETI limitations.</b>	
	<b>A. Current year tax ceilings.</b> Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>17</sup> .....	\$ 5,255,524,443
	<b>B. Current year Chapter 313 new property value.</b> Enter the current year new property value of property subject to Chapter 313 agreements. <sup>18</sup> .....	+ \$ 0
	<b>C. Current year new property value for JETI agreements.</b> Enter the current year new property value of property subject to JETI agreements. <sup>19</sup> .....	+ \$ 0
	<b>D. Add A, B and C.</b>	\$ 5,255,524,443
<b>26.</b>	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>20</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>21</sup> If completing this section, the taxing unit must include supporting documentation in Section 6. <sup>22</sup> Taxing units that are not affected, enter 0.	\$ 0
<b>27.</b>	<b>Current year total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Lines 25D and 26. <sup>23</sup>	\$ 27,360,658,072
<b>28a.</b>	<b>Current year taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b>	
	<b>A. Current year I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total current year appraised value of property subject to a Chapter 313 agreement. ....	\$ 599,269,200
	<b>B. Current year M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total current year limited value of property subject to a Chapter 313 agreement. ....	- \$ 100,000,000
	<b>C. Subtract B from A.</b>	\$ 499,269,200
<b>28b.</b>	<b>Current year taxable value not subject to M&amp;O taxation, due to limitation under the JETI agreement.</b>	
	<b>A. Prior year I&amp;S value of property subject to the JETI agreement.</b> Enter the total prior year appraised value of property subject to a JETI agreement. ....	\$ 0
	<b>B. Prior year M&amp;O value of property subject to the JETI agreement.</b> Enter the total prior year limited value of property subject to the JETI agreement: <sup>24</sup> .....	- \$ 0
	<b>C. Subtract B from A.</b>	\$ 0
<b>29.</b>	<b>Current year total M&amp;O taxable value.</b> Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	\$ 26,861,388,872
<b>30.</b>	<b>Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 20,169,744
<b>31.</b>	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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.	\$ 486,631,571
<b>32.</b>	<b>Total adjustments to the current year taxable value.</b> Add Line 30 and Line 31.	\$ 506,801,315
<b>33.</b>	<b>Adjusted current year M&amp;O taxable value.</b> Subtract Line 32 from Line 29.	\$ 26,354,587,557
<b>34.</b>	<b>Adjusted current year I&amp;S taxable value.</b> Subtract Line 32 from Line 27.	\$ 26,853,856,757
<b>35.</b>	<b>Current year NNR M&amp;O tax rate.</b> Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ 0.776549 /\$100
<b>36.</b>	<b>Current year NNR I&amp;S tax rate.</b> Divide line 22 by line 34 and multiply by \$100.	\$ 0.300745 /\$100
<b>37.</b>	<b>Current year NNR total tax rate.</b> Add Line 35 and Line 36.	\$ 1.077294 /\$100

<sup>17</sup> Tex. Tax Code §26.012(6)(A)(i)  
<sup>18</sup> Tex. Tax Code §26.012(6)(A)(ii)  
<sup>19</sup> Tex. Tax Code §26.012(6)(A)(iii)  
<sup>20</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)  
<sup>21</sup> Tex. Tax Code §26.012(1-a)  
<sup>22</sup> Tex. Tax Code §26.04(d-3)  
<sup>23</sup> Tex. Tax Code §26.012(6)  
<sup>24</sup> Tex. Gov. Code §403.605

**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.<sup>25</sup>

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>26</sup>
2. **Enrichment Tax Rate:**<sup>27</sup> 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.<sup>28</sup>
3. **Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and 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.<sup>29</sup>

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.<sup>30</sup> 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.<sup>30</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
38.	<b>Current year maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>31</sup>	\$ <u>0.619000</u> /\$100
39.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>32</sup> A. The district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... \$ <u>0.0800</u> /\$100 B. \$0.05 per \$100 of taxable ..... \$ <u>0.0500</u> /\$100	\$ <u>0.0800</u> /\$100
40.	<b>Current year maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>33</sup>	\$ <u>0.6990</u> /\$100
41.	<b>Total current year debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.  A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>34</sup>  Enter debt amount: ..... \$ <u>109,950,000</u>  B. Subtract <b>unencumbered fund</b> amount used to reduce total debt ..... - \$ <u>12,480,253</u>  C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt ..... - \$ <u>19,000,000</u>  D. <b>Adjust debt:</b> Subtract B and C from A.	\$ <u>78,469,747</u>
42.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>35</sup>	\$ <u>4,595,970</u>

<sup>25</sup> Tex. Tax Code §26.08(n)  
<sup>26</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>27</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032  
<sup>28</sup> Tex. Edu. Code §548.202(a-1)(2) and 48.202(f)  
<sup>29</sup> Tex. Edu. Code §45.0021(a)  
<sup>30</sup> Tex. Edu. Code §11.184(b)  
<sup>31</sup> Tex. Edu. Code §11.184(b-1)  
<sup>32</sup> Tex. Edu. Code §548.255 and 48.2551(b)(1) and (b)(2)  
<sup>33</sup> Tex. Tax Code §26.08(n)(2)  
<sup>34</sup> Tex. Edu. Code §45.003(d)  
<sup>35</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
43.	<b>Adjusted current year debt.</b> Subtract line 42 from line 41D.	\$ 73,873,777
44.	<b>Current year anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>36</sup> A. Enter the current year anticipated collection rate certified by the collector. <sup>37</sup> ..... 100.00 % B. Enter the prior year actual collection rates. .... 101.00 % C. Enter the 2023 actual collection rate ..... 102.00 % D. Enter the 2022 actual collection rate ..... 100.00 %	100.00 %
45.	<b>Current year debt adjusted for collections.</b> Divide Line 43 by Line 44.	\$ 73,873,777
46.	<b>Current year total taxable value.</b> Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 27,360,658,072
47.	<b>Current year debt rate.</b> Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.270000 /\$100
48.	<b>Current year voter-approval tax rate.</b> Add Lines 40 and 47. 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 40 and 47. <sup>38</sup>	\$ 0.969000 /\$100

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

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

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>39</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>40</sup>	\$ 0
50.	<b>Current year total taxable value.</b> Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 27,360,658,072
51.	<b>Additional rate for pollution control.</b> Divide line 49 by line 50 and multiply by \$100.	\$ 0.000000 /\$100
52.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 51 and line 48.	\$ 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.<sup>41</sup> 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
53.	<b>Prior year adopted tax rate.</b> Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.969000 /\$100
54.	<b>Prior year voter-approval tax rate.</b> If the school district adopted a tax rate above the prior year 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

<sup>36</sup> Tex. Tax Code §26.012(10) and 26.04(b)

<sup>37</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)

<sup>38</sup> Tex. Tax Code §26.04(b)

<sup>39</sup> Tex. Tax Code §26.08(g)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.000000 /\$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (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 ..... \$ 1.077294 /\$100  
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate ..... \$ 0.969000 /\$100  
 As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: 48

**SECTION 6: Addendum**

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

**SECTION 7: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>42</sup>

**print here** → Terri Aragon  
 Printed Name of School District Representative

**sign here** →   
 School District Representative

Date 8/13/25

[Print](#) [Reset](#)

<sup>42</sup> Tex. Tax Code §26.04(c)