CLEAR CREEK
INDEPENDENT SCHOOL DISTRICT

2026-2027 Budget

AUGUST 24, 2026

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Galveston & Harris County
ccisd.net

Karen Engle, Ed.D.
Superintendent

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August 24, 2026

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 89th 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,

Karen Engle, Ed.D.
Superintendent

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET

TABLE OF CONTENTS

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET

	GENERAL FUND	DEBT SERVICE FUND	CHILD NUTRITION FUND
REVENUES			
LOCAL & INTERMEDIATE SOURCES	$ 213,108,760	$ 80,500,000	$ 12,480,000
STATE PROGRAM REVENUES	191,001,240	22,900,000	57,000
FEDERAL PROGRAM REVENUES	3,420,000	-	-
OTHER RESOURCES / NON-OPERATING REVENUES	2,050,000	-	7,870,000
TOTAL REVENUES	$ 409,580,000	$ 103,400,000	$ 20,407,000
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	$ 258,777,640	-	-
FUNCTION: 12 INSTRUCTIONAL RESOURCES	5,015,067	-	-
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	14,219,412	-	-
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	4,280,040	-	-
FUNCTION: 23 SCHOOL ADMINISTRATION	25,997,815	-	-
FUNCTION: 31 GUIDANCE & COUNSELING	21,221,635	-	-
FUNCTION: 32 SOCIAL WORK SERVICES	1,057,335	-	-
FUNCTION: 33 HEALTH SERVICES	4,443,100	-	-
FUNCTION: 34 STUDENT TRANSPORTATION	17,823,784	-	-
FUNCTION: 35 FOOD SERVICES	442,700	-	20,407,000
FUNCTION: 36 COCURRICULAR	10,140,572	-	-
FUNCTION: 41 GENERAL ADMINISTRATION	9,619,600	-	-
FUNCTION: 51 PLANT MAINTENANCE	38,931,200	-	-
FUNCTION: 52 SECURITY AND MONITORING SERVICES	8,492,650	-	-
FUNCTION: 53 DATA SERVICES	8,661,150	-	-
FUNCTION: 61 COMMUNITY SERVICES	224,300	-	-
FUNCTION: 71 DEBT SERVICES	-	111,000,000	-
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	330,000	-	-
FUNCTION: 95 PAYMENTS TO JJAEP	42,000	-	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,660,000	-	-
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
TOTAL EXPENDITURES	$ 432,380,000	$ 111,000,000	$ 20,407,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (22,800,000)	$ (7,600,000)	$ -

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET

GENERAL FUND

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
BUDGET OVERVIEW

GENERAL FUND

REVENUES:

Local revenues increase $5.5M due to:

- Increased tax revenue of $5.2M due to higher than budgeted tax revenue in 2025-26. Certified taxable property values for tax year 2026 reflect minimal growth and the budgeted tax rate will remain $0.699 for 2026-27.
- Increased interest earnings of $0.1M.
- Various other local revenue increases of $0.2M

State revenues decrease $12.4M due to:

- Decreased state funding of $14.0M due to budgeted enrollment declines of 1,076 students (1,000 ADA) combined with a reduction in hold harmless funding for the frozen levy loss.
- Increased state funding of $1.6M due to increased TRS on-behalf payments (offset with an expenditure increase mentioned below).

Federal revenues decrease $0.2M due to:

- Decreased SHARS revenue resulting from HHSC funding changes.

Other resources decrease $0.08M due to:

- Decreased interest earnings transfer from the Capital & Contingency Fund.

EXPENDITURES:

Expenditures are budgeted to increase a net of $3.1M due to:

- Salary increases of 1.0% for teaching staff and all other exempt (salaried) staff, and 2.0% for non-exempt (hourly) staff totaling approximately $7.5M.
- Reductions of 77 FTEs through attrition to align staffing with decreased enrollment totaling approximately $5.2M.
- Reductions of $2.6M to payroll budgets based upon historical spending.
- Increases of $1.6M due to increased TRS on-behalf payments (offset with revenue increase mentioned above).
- Increases of $0.9M for school resource officer contract.
- Increases of $0.9M for maintenance and utility costs.
- Increases of $0.5M for strategic staffing and mentorship costs.
- Increases of $0.2M for technology software contract costs.
- Increases of $0.2M for Clear Tech tuition.
- Decreases of $0.4M due to moving instructional software to IMTA.
- Decreases of $0.3M in property and casualty insurance costs.
- Miscellaneous other decreases of $0.2M.

As of August 31, 2026 the projected unassigned fund balance in the General Fund will be approximately $97.1M. This amount represents 22% of the annual General Fund budget and satisfies our goal to maintain two months (16.7%) unassigned fund balance.

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
SUMMARY

GENERAL FUND

	2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	$ 213,108,760	$ 207,640,000	$ 5,468,760
STATE PROGRAM REVENUES	191,001,240	203,415,000	(12,413,760)
FEDERAL PROGRAM REVENUES	3,420,000	3,620,000	(200,000)
OTHER RESOURCES / NON-OPERATING REVENUES	2,050,000	2,125,000	(75,000)
TOTAL REVENUES	$ 409,580,000	$ 416,800,000	$ (7,220,000)
EXPENDITURES			
FUNCTION: 11 INSTRUCTION	$ 258,777,640	$ 263,712,426	$ (4,934,786)
FUNCTION: 12 INSTRUCTIONAL RESOURCES	5,015,067	4,934,134	80,933
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT	14,219,412	12,077,663	2,141,749
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION	4,280,040	4,006,133	273,907
FUNCTION: 23 SCHOOL ADMINISTRATION	25,997,815	25,508,274	489,541
FUNCTION: 31 GUIDANCE & COUNSELING	21,221,635	19,870,839	1,350,796
FUNCTION: 32 SOCIAL WORK SERVICES	1,057,335	1,044,585	12,750
FUNCTION: 33 HEALTH SERVICES	4,443,100	4,435,430	7,670
FUNCTION: 34 STUDENT TRANSPORTATION	17,823,784	17,420,220	403,564
FUNCTION: 35 FOOD SERVICES	442,700	455,600	(12,900)
FUNCTION: 36 COCURRICULAR	10,140,572	8,944,446	1,196,126
FUNCTION: 41 GENERAL ADMINISTRATION	9,619,600	9,287,200	332,400
FUNCTION: 51 PLANT MAINTENANCE	38,931,200	38,033,600	897,600
FUNCTION: 52 SECURITY AND MONITORING SERVICES	8,492,650	7,550,950	941,700
FUNCTION: 53 DATA SERVICES	8,661,150	8,721,800	(60,650)
FUNCTION: 61 COMMUNITY SERVICES	224,300	244,700	(20,400)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT	330,000	410,000	(80,000)
FUNCTION: 95 PAYMENTS TO JJAEP	42,000	42,000	-
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES	2,660,000	2,600,000	60,000
OTHER USES / NON-OPERATING EXPENDITURES	-	-	-
TOTAL EXPENDITURES	$ 432,380,000	$ 429,300,000	$ 3,080,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (22,800,000)	$ (12,500,000)	$ (10,300,000)

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
REVENUE BY SOURCE

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES				
5711	Current Taxes	$ 200,960,000	$ 196,759,000	$ 4,201,000
5713	Delinquent Taxes	(800,000)	(1,800,000)	1,000,000
5719	Penalties, Interest & Other on Taxes	1,212,000	1,207,000	5,000
5722	Shared Services Arrangements - GBCDHH	50,000	55,000	(5,000)
5737	Services to Other Districts - Clear Path	110,000	110,000	-
5739	Tuition & Fees	2,010,000	2,005,000	5,000
5742	Investement Earnings	6,200,000	6,100,000	100,000
5743	Facility & Band Instrument Rental	780,000	710,000	70,000
5748	Payment in Lieu of Taxes - Chapter 313	1,260,000	1,300,000	(40,000)
5749	Other Local	348,060	338,500	9,560
5752	Athletic Gate Receipts	775,000	680,000	95,000
5769	Other Intermediate	203,700	175,500	28,200
TOTAL FROM LOCAL & INTERMEDIATE SOURCES		$ 213,108,760	$ 207,640,000	$ 5,468,760
5800 STATE PROGRAM REVENUES				
5811	Available School Fund	$ 21,544,445	$ 16,500,000	$ 5,044,445
5812	Foundation School Fund	143,956,795	163,000,000	(19,043,205)
5829	Other	-	-	-
5831	TRS On-Behalf	25,500,000	23,915,000	1,585,000
TOTAL FROM STATE PROGRAM REVENUES		$ 191,001,240	$ 203,415,000	$ (12,413,760)
5900 FEDERAL PROGRAM REVENUES				
592x	Indirect Costs	$ 1,500,000	$ 1,500,000	$ -
5931	School Health & Related Services (SHARS)	1,500,000	1,700,000	(200,000)
5949	ROTC	420,000	420,000	-
TOTAL FROM FEDERAL PROGRAM REVENUES		$ 3,420,000	$ 3,620,000	$ (200,000)
OTHER RESOURCES / NON-OPERATING REVENUES				
7912	Sale of Property	$ 50,000	$ 25,000	$ 25,000
7915	Operating Transfers In	2,000,000	2,100,000	(100,000)
TOTAL FROM OTHER RESOURCES / NON-OPERATING REVENUES		$ 2,050,000	$ 2,125,000	$ (75,000)
TOTAL FOR GENERAL FUND		$ 409,580,000	$ 416,800,000	$ (7,220,000)

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
FUNCTION : 11 INSTRUCTION				
6100	Payroll Costs	$ 253,080,924	$ 257,876,975	$ (4,796,051)
6200	Contracted Services	1,267,885	1,345,101	(77,216)
6300	Supplies & Materials	3,833,138	3,845,804	(12,666)
6400	Other Costs	595,693	644,546	(48,853)
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 258,777,640	$ 263,712,426	$ (4,934,786)
FUNCTION : 12 INSTRUCTIONAL RESOURCES				
6100	Payroll Costs	$ 4,413,525	$ 4,310,350	$ 103,175
6200	Contracted Services	-	-	-
6300	Supplies & Materials	594,867	617,534	(22,667)
6400	Other Costs	6,675	6,250	425
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 5,015,067	$ 4,934,134	$ 80,933
FUNCTION: 13 CURRICULUM & STAFF DEVELOPMENT				
6100	Payroll Costs	$ 13,039,159	$ 11,075,110	$ 1,964,049
6200	Contracted Services	81,000	123,000	(42,000)
6300	Supplies & Materials	319,009	265,371	53,638
6400	Other Costs	780,244	614,182	166,062
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 14,219,412	$ 12,077,663	$ 2,141,749
FUNCTION: 21 INSTRUCTIONAL ADMINISTRATION				
6100	Payroll Costs	$ 4,040,090	$ 3,751,600	$ 288,490
6200	Contracted Services	56,050	81,100	(25,050)
6300	Supplies & Materials	73,050	63,883	9,167
6400	Other Costs	110,850	109,550	1,300
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 4,280,040	$ 4,006,133	$ 273,907
FUNCTION : 23 SCHOOL ADMINISTRATION				
6100	Payroll Costs	$ 25,675,820	$ 25,200,445	$ 475,375
6200	Contracted Services	98,880	109,950	(11,070)
6300	Supplies & Materials	111,455	97,351	14,104
6400	Other Costs	111,660	100,528	11,132
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 25,997,815	$ 25,508,274	$ 489,541

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
FUNCTION : 31 GUIDANCE & COUNSELING				
6100	Payroll Costs	$ 19,250,280	$ 18,056,084	$ 1,194,196
6200	Contracted Services	721,900	521,000	200,900
6300	Supplies & Materials	1,184,280	1,227,480	(43,200)
6400	Other Costs	65,175	66,275	(1,100)
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 21,221,635	$ 19,870,839	$ 1,350,796
FUNCTION : 32 SOCIAL WORK SERVICES				
6100	Payroll Costs	$ 724,985	$ 712,285	$ 12,700
6200	Contracted Services	304,000	304,000	-
6300	Supplies & Materials	21,050	21,050	-
6400	Other Costs	7,300	7,250	50
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 1,057,335	$ 1,044,585	$ 12,750
FUNCTION: 33 HEALTH SERVICES				
6100	Payroll Costs	$ 4,347,270	$ 4,337,835	$ 9,435
6200	Contracted Services	7,000	8,315	(1,315)
6300	Supplies & Materials	80,455	80,855	(400)
6400	Other Costs	8,375	8,425	(50)
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 4,443,100	$ 4,435,430	$ 7,670
FUNCTION: 34 STUDENT TRANSPORTATION				
6100	Payroll Costs	$ 14,914,875	$ 14,288,525	$ 626,350
6200	Contracted Services	444,350	451,500	(7,150)
6300	Supplies & Materials	2,989,600	2,953,000	36,600
6400	Other Costs	(525,041)	(272,805)	(252,236)
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 17,823,784	$ 17,420,220	$ 403,564
FUNCTION: 35 FOOD SERVICES				
6100	Payroll Costs	$ 433,700	$ 442,600	$ (8,900)
6200	Contracted Services	2,000	3,000	(1,000)
6300	Supplies & Materials	6,000	8,000	(2,000)
6400	Other Costs	1,000	2,000	(1,000)
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 442,700	$ 455,600	$ (12,900)

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
FUNCTION: 36 COCURRICULAR				
6100	Payroll Costs	$ 6,326,050	$ 5,484,275	$ 841,775
6200	Contracted Services	989,900	947,026	42,874
6300	Supplies & Materials	885,200	918,555	(33,355)
6400	Other Costs	1,929,422	1,584,590	344,832
6600	Capital Outlay	10,000	10,000	-
TOTAL FOR FUNCTION		$ 10,140,572	$ 8,944,446	$ 1,196,126
FUNCTION: 41 GENERAL ADMINISTRATION				
6100	Payroll Costs	$ 7,063,025	$ 6,552,870	$ 510,155
6200	Contracted Services	1,157,850	1,304,000	(146,150)
6300	Supplies & Materials	319,325	334,705	(15,380)
6400	Other Costs	1,079,400	1,095,625	(16,225)
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 9,619,600	$ 9,287,200	$ 332,400
FUNCTION: 51 PLANT MAINTENANCE				
6100	Payroll Costs	$ 15,749,580	$ 15,401,680	$ 347,900
6200	Contracted Services	14,560,275	13,731,500	828,775
6300	Supplies & Materials	2,615,770	2,594,270	21,500
6400	Other Costs	5,985,575	6,286,150	(300,575)
6600	Capital Outlay	20,000	20,000	-
TOTAL FOR FUNCTION		$ 38,931,200	$ 38,033,600	$ 897,600
FUNCTION: 52 SECURITY AND MONITORING SERVICE				
6100	Payroll Costs	$ 1,436,750	$ 1,388,450	$ 48,300
6200	Contracted Services	6,552,350	5,757,250	795,100
6300	Supplies & Materials	470,400	373,000	97,400
6400	Other Costs	33,150	32,250	900
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 8,492,650	$ 7,550,950	$ 941,700
FUNCTION: 53 DATA SERVICES				
6100	Payroll Costs	$ 6,254,200	$ 6,174,700	$ 79,500
6200	Contracted Services	386,400	585,500	(199,100)
6300	Supplies & Materials	1,973,050	1,906,350	66,700
6400	Other Costs	47,500	55,250	(7,750)
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 8,661,150	$ 8,721,800	$ (60,650)

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
FUNCTION: 61 COMMUNITY SERVICES				
6100	Payroll Costs	$ 173,800	$ 180,700	$ (6,900)
6200	Contracted Services	-	-	-
6300	Supplies & Materials	49,800	63,500	(13,700)
6400	Other Costs	700	500	200
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 224,300	$ 244,700	$ (20,400)
FUNCTION: 93 PAYMENTS TO FISCAL AGENT				
6200	Contracted Services	-	-	-
6400	Other Costs	330,000	410,000	(80,000)
TOTAL FOR FUNCTION		$ 330,000	$ 410,000	$ (80,000)
FUNCTION: 95 PAYMENTS TO JJAEP				
6200	Contracted Services	42,000	42,000	-
TOTAL FOR FUNCTION		$ 42,000	$ 42,000	$ -
FUNCTION: 99 OTHER INTERGOVERNMENTAL CHARGES				
6200	Contracted Services	2,660,000	2,600,000	60,000
TOTAL FOR FUNCTION		$ 2,660,000	$ 2,600,000	$ 60,000
OTHER USES / NON-OPERATING EXPENSES				
8900	Operating Transfers Out	$ -	$ -	$ -
TOTAL OTHER USES		$ -	$ -	$ -
TOTAL FOR GENERAL FUND		$ 432,380,000	$ 429,300,000	$ 3,080,000
TOTAL FOR ALL FUNCTIONS				
6100	Payroll Costs	$ 376,924,033	$ 375,234,484	$ 1,689,549
6200	Contracted Services	29,331,840	27,914,242	1,417,598
6300	Supplies & Materials	15,526,449	15,370,708	155,741
6400	Other Costs	10,567,678	10,750,566	(182,888)
6600	Capital Outlay	30,000	30,000	-
8900	Operating Transfers Out	-	-	-
TOTAL		$ 432,380,000	$ 429,300,000	$ 3,080,000

LEGISLATIVE REQUIRED SPENDING DISLOSURES:

SB 622 - 85th Texas Legislature - Statutorily Required Public Notices	$ 23,450	$ 23,200	$ 250
HB 1495 - 86th Texas Legislature = Indirect Lobbying	$ 2,800	$ 2,400	$ 400

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY PROGRAM

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
PROGRAM: 11 BASIC EDUCATIONAL SERVICES				
6100	Payroll Costs	$ 171,449,474	$ 175,448,975	$ (3,999,501)
6200	Contracted Services	731,575	844,301	(112,726)
6300	Supplies & Materials	2,757,730	2,758,066	(336)
6400	Other Costs	467,443	512,196	(44,753)
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 175,406,222	$ 179,563,538	$ (4,157,316)
PROGRAM: 21 GIFTED & TALENTED				
6100	Payroll Costs	$ 2,567,650	$ 4,940,175	$ (2,372,525)
6200	Contracted Services	25,150	38,800	(13,650)
6300	Supplies & Materials	155,950	150,675	5,275
6400	Other Costs	20,050	17,250	2,800
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 2,768,800	$ 5,146,900	$ (2,378,100)
PROGRAM: 22 CAREER & TECHNICAL				
6100	Payroll Costs	$ 11,605,300	$ 11,434,600	$ 170,700
6200	Contracted Services	84,000	97,000	(13,000)
6300	Supplies & Materials	752,113	715,113	37,000
6400	Other Costs	317,075	325,325	(8,250)
6600	Capital Outlay	10,000	10,000	-
TOTAL FOR PROGRAM		$ 12,768,488	$ 12,582,038	$ 186,450
PROGRAM: 23 SERVICES TO STUDENTS WITH DISABILITIES				
6100	Payroll Costs	$ 56,838,600	$ 54,966,000	$ 1,872,600
6200	Contracted Services	613,710	673,500	(59,790)
6300	Supplies & Materials	423,700	436,250	(12,550)
6400	Other Costs	424,500	495,500	(71,000)
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 58,300,510	$ 56,571,250	$ 1,729,260
PROGRAM: 24 ACCELERATED EDUCATION				
6100	Payroll Costs	$ 10,584,000	$ 10,923,545	$ (339,545)
6200	Contracted Services	304,400	304,300	100
6300	Supplies & Materials	43,900	43,100	800
6400	Other Costs	23,800	20,250	3,550
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 10,956,100	$ 11,291,195	$ (335,095)

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY PROGRAM

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
PROGRAM: 25 BILINGUAL EDUCATION & SPECIAL LANGUAGE PROGRAMS				
6100	Payroll Costs	$ 1,295,235	$ 1,874,475	$ (579,240)
6200	Contracted Services	-	-	-
6300	Supplies & Materials	85,695	89,655	(3,960)
6400	Other Costs	18,970	19,270	(300)
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 1,399,900	$ 1,983,400	$ (583,500)
PROGRAM: 28 DISCIPLINARY ALTERNATIVE EDUCATION PROGRAM				
6100	Payroll Costs	$ 2,251,550	$ 2,247,950	$ 3,600
6200	Contracted Services	44,900	45,500	(600)
6300	Supplies & Materials	31,500	31,400	100
6400	Other Costs	15,550	25,050	(9,500)
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 2,343,500	$ 2,349,900	$ (6,400)
PROGRAM 36: EARLY EDUCATION ALLOTMENT				
6100	Payroll Costs	$ 10,807,300	$ 9,379,000	$ 1,428,300
6200	Contracted Services	-	-	-
6300	Supplies & Materials	-	-	-
6400	Other Costs	-	-	-
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 10,807,300	$ 9,379,000	$ 1,428,300
PROGRAM 38: COLLEGE, CAREER, AND MILITARY READINESS				
6100	Payroll Costs	$ 2,740,770	$ 2,800,810	$ (60,040)
6200	Contracted Services	269,950	266,000	3,950
6300	Supplies & Materials	347,830	430,645	(82,815)
6400	Other Costs	36,600	29,209	7,391
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 3,395,150	$ 3,526,664	$ (131,514)
PROGRAM 43: DYSLEXIA				
6100	Payroll Costs	$ 2,949,200	$ 3,051,906	$ (102,706)
6200	Contracted Services	23,050	28,000	(4,950)
6300	Supplies & Materials	23,200	11,344	11,856
6400	Other Costs	11,750	14,250	(2,500)
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 3,007,200	$ 3,105,500	$ (98,300)

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY PROGRAM

GENERAL FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
PROGRAM: 91 ATHLETICS AND RELATED ACTIVITIES				
6100	Payroll Costs	$ 4,447,850	$ 3,680,775	$ 767,075
6200	Contracted Services	1,226,850	1,183,976	42,874
6300	Supplies & Materials	641,700	643,305	(1,605)
6400	Other Costs	999,100	804,169	194,931
6600	Capital Outlay	-	-	-
TOTAL FOR PROGRAM		$ 7,315,500	$ 6,312,225	$ 1,003,275
PROGRAM: 99 UNDISTRIBUTED				
6100	Payroll Costs	$ 99,387,104	$ 94,486,273	$ 4,900,831
6200	Contracted Services	26,008,255	24,432,865	1,575,390
6300	Supplies & Materials	10,263,131	10,061,155	201,976
6400	Other Costs	8,232,840	8,488,097	(255,257)
6600	Capital Outlay	20,000	20,000	-
TOTAL FOR PROGRAM		$ 143,911,330	$ 137,488,390	$ 6,422,940
OTHER USES / NON-OPERATING EXPENSES				
8900	Operating Transfers Out	$ -	$ -	$ -
TOTAL OTHER USES		$ -	$ -	$ -
TOTAL FOR GENERAL FUND		$ 432,380,000	$ 429,300,000	$ 3,080,000
TOTAL FOR ALL PROGRAMS				
6100	Payroll Costs	$ 376,924,033	$ 375,234,484	$ 1,689,549
6200	Contracted Services	29,331,840	27,914,242	1,417,598
6300	Supplies & Materials	15,526,449	15,370,708	155,741
6400	Other Costs	10,567,678	10,750,566	(182,888)
6600	Capital Outlay	30,000	30,000	-
8900	Operating Transfers Out	-	-	-
TOTAL		$ 432,380,000	$ 429,300,000	$ 3,080,000

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET

DEBT SERVICE FUND

DEBT SERVICE FUND

REVENUES:

Local revenues increase $1.1M due to:

- Increased tax revenue due to higher than budgeted tax revenue in 2025-26. Certified taxable property values for tax year 2026 reflect minimal growth and the budgeted tax rate will remain $0..27 for 2026-27.

State revenues increase $3.9M due to:

- Increased state funding due to hold harmless funding related to the increase in the state homestead exemption implemented in 2025.

EXPENDITURES:

Expenditures are budgeted to increase $1.0M due to:

- Increased principal and interest payments.

As of August 31, 2026 the projected fund balance in the Debt Service Fund will be approximately $36.5M. This amount represents 33% of projected annual debt service payments and exceeds our goal to maintain a fund balance of 10% of estimated annual payments.

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
SUMMARY

DEBT SERVICE FUND

	2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	$ 80,500,000	$ 79,360,000	$ 1,140,000
STATE PROGRAM REVENUES	22,900,000	19,000,000	3,900,000
TOTAL REVENUES	$ 103,400,000	$ 98,360,000	$ 5,040,000
EXPENDITURES			
FUNCTION: 71 DEBT SERVICES	$ 111,000,000	$ 109,950,000	$ 1,050,000
TOTAL EXPENDITURES	$ 111,000,000	$ 109,950,000	$ 1,050,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (7,600,000)	$ (11,590,000)	$ 3,990,000

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
REVENUE BY SOURCE

DEBT SERVICE FUND

	2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES			
5711 Current Taxes	$ 78,800,000	$ 78,110,000	$ 690,000
5713 Delinquent Taxes	(300,000)	(750,000)	450,000
5719 Penalty & Interest	400,000	400,000	-
5742 Investment Earnings	1,600,000	1,600,000	-
TOTAL FROM LOCAL & INTERMEDIATE SOURCES	$ 80,500,000	$ 79,360,000	$ 1,140,000
5800 STATE PROGRAM REVENUES			
5829 Other	$ 22,900,000	$ 19,000,000	$ 3,900,000
TOTAL FROM STATE PROGRAM REVENUES	$ 22,900,000	$ 19,000,000	$ 3,900,000
TOTAL FOR DEBT SERVICE FUND	$ 103,400,000	$ 98,360,000	$ 5,040,000

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

DEBT SERVICE FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
FUNCTION: 71 DEBT SERVICES				
6511	Principal on Bonded Indebtedness	$ 61,485,000	$ 58,090,000	$ 3,395,000
6521	Interest on Bonded Indebtedness	$ 49,421,156	$ 51,779,622	$ (2,358,466)
6599	Other	$ 93,844	$ 80,378	$ 13,466
TOTAL FOR FUNCTION		$ 111,000,000	$ 109,950,000	$ 1,050,000
TOTAL FOR DEBT SERVICE FUND		$ 111,000,000	$ 109,950,000	$ 1,050,000

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET

CHILD NUTRITION FUND

CHILD NUTRITION FUND

REVENUES:

Local revenues decrease $0.2M due to:

- Decreased sales as a result of declining enrollment.

Other resources increase $0.4M due to:

- Increased reimbursements from the National School Breakfast and Lunch Program.

EXPENDITURES:

Expenditures are budgeted to increase $0.2M due to:

- Increased depreciation expense on capital assets

As of August 31, 2026 the projected fund balance in the Child Nutrition Fund will be approximately $6.2M.

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
SUMMARY

CHILD NUTRITION FUND

	2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
REVENUES			
LOCAL & INTERMEDIATE SOURCES	$ 12,480,000	$ 12,652,000	$ (172,000)
STATE PROGRAM REVENUES	57,000	65,000	(8,000)
OTHER RESOURCES	7,870,000	7,509,000	361,000
TOTAL REVENUES	$ 20,407,000	$ 20,226,000	$ 181,000
EXPENDITURES			
FUNCTION: 35 FOOD SERVICES	$ 20,407,000	$ 20,226,000	$ 181,000
TOTAL EXPENDITURES	$ 20,407,000	$ 20,226,000	$ 181,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	$ -

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
REVENUE BY SOURCE

CHILD NUTRITION FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
5700 LOCAL & INTERMEDIATE SOURCES				
5751	Breakfast & Lunch Sales	$ 12,260,000	$ 12,452,000	$ (192,000)
5759	Catering	220,000	200,000	20,000
TOTAL FROM LOCAL & INTERMEDIATE SOURCES		$ 12,480,000	$ 12,652,000	$ (172,000)
5800 STATE PROGRAM REVENUES				
5829	Other - Lunch Matching	$ 57,000	$ 65,000	$ (8,000)
TOTAL FROM STATE PROGRAM REVENUES		$ 57,000	$ 65,000	$ (8,000)
7900 OTHER RESOURCES				
7952	National School Breakfast Program	$ 1,470,000	$ 1,254,000	$ 216,000
7953	National School Lunch Program	5,300,000	5,155,000	145,000
7954	USDA Commodities	700,000	700,000	-
7955	Investment Earnings	400,000	400,000	-
TOTAL FROM OTHER RESOURCES		$ 7,870,000	$ 7,509,000	$ 361,000
TOTAL FOR CHILD NUTRITION FUND		$ 20,407,000	$ 20,226,000	$ 181,000

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET
EXPENDITURES BY FUNCTION AND MAJOR OBJECT

CHILD NUTRITION FUND

		2026-27 BUDGET	2025-26 BUDGET	INCREASE (DECREASE)
FUNCTION: 35 FOOD SERVICES				
6100	Payroll Costs	$ 7,930,000	$ 7,992,000	$ (62,000)
6200	Contracted Services	161,000	156,000	5,000
6300	Supplies & Materials	11,435,000	11,372,000	63,000
6400	Other Costs	881,000	706,000	175,000
6600	Capital Outlay	-	-	-
TOTAL FOR FUNCTION		$ 20,407,000	$ 20,226,000	$ 181,000
TOTAL FOR CHILD NUTRITION FUND		$ 20,407,000	$ 20,226,000	$ 181,000

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET

STATISTICAL INFORMATION

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
BUDGET STATISTICS

GENERAL FUND

	2026-27 BUDGET	2025-26 BUDGET
Percent of Revenue from Local Sources	52.5%	50.3%
Percent of Revenue from State Sources	46.6%	48.8%
Percent of Revenue from Federal Sources	0.8%	0.9%
Percent of Total Expenditures Budgeted:		
Salaries and Benefits	87.2%	87.4%
Instruction and Related Services	64.4%	65.5%
Grounds and Facility Maintenance	9.0%	8.9%
Campus Administration	6.0%	5.9%
Guidance and Counseling Services	4.9%	4.6%
Student Transportation	4.1%	4.1%
General Administration	2.2%	2.2%
Extracurricular and Cocurricular	2.3%	2.1%
Data Services	2.0%	2.0%
Security	2.0%	1.8%
Health Services	1.0%	1.0%
Instructional Administration	1.0%	0.9%
Other	1.0%	1.0%

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
2026 - 2027	34,907		37,558	92.9%	N/A	(1,000)	-2.8%	(1,076)	-2.8%	Based on Budgeted Data
2025 - 2026	35,907		38,634	92.9%	94.9%	(857)	-2.3%	(898)	-2.3%	
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%	

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.

Source: Summary of Finance Report or Texas Academic Performance Report

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
2025 - 2026	38,634	189	1,119	2,268	2,425	2,544	2,575	2,865	2,901	2,896	3,004	2,972	3,356	3,195	3,237	3,088
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

Source: Texas Academic Performance Report

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
ENROLLMENT BY ETHNICITY

School Year	Total	African American		Hispanic		White		American Indian		Asian / Pacific Islander		Two or More Races	
2025 - 2026	38,634	2,951	7.6%	13,674	35.4%	16,621	43.0%	94	0.2%	3,423	8.9%	1,871	4.8%
2024 - 2025	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%
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	

Source: Texas Academic Performance Report

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
ENROLLMENT BY PROGRAM

School Year	Total	Bilingual / ESL Education		Career & Technical Education		Gifted & Talented Education		Special Education	
2025 - 2026	38,634	5,451	14.1%	N/A		5,631	14.6%	6,922	17.9%
2024 - 2025	39,532	5,605	14.2%	12,567	31.8%	5,613	14.2%	6,580	16.6%
2023 - 2024	39,960	5,920	14.8%	12,231	30.6%	5,530	13.8%	6,083	15.2%
2022 - 2023	40,469	5,667	14.0%	11,626	28.7%	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%

Source: Texas Academic Performance Report

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
OTHER ENROLLMENT STATISTICS

School Year	Total	Economically Disadvantaged		English Language Learners		At-Risk		Dyslexia	
2025 - 2026	38,634	13,814	35.8%	4,981	12.9%	17,327	44.8%	2,443	6.3%
2024 - 2025	39,532	14,135	35.8%	5,194	13.1%	17,790	45.0%	2,214	5.6%
2023 - 2024	39,960	14,941	37.4%	5,568	13.9%	18,604	46.6%	2,146	5.4%
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

Source: Texas Academic Performance Report

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
FULL-TIME EQUIVALENT STAFFING

School Year	Total	Professional Staff				Educational Aides	Auxiliary Staff
		Teachers	Professional Support	Campus Administration	Central Administration		
2025 - 2026	4,997	2,552	710	124	26	341	1,244
2024 - 2025	5,013	2,461	721	118	23	445	1,245
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

Source: Texas Academic Performance Report

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
ADMINISTRATIVE COST RATIO

	Budget 2026-27	Budget 2025-26	Actual 2024-25	Actual 2023-24	Actual 2022-23	Actual 2021-22	Actual 2020-21
Administrative Expenditures:							
Function 21 (Instructional Administration)	$ 4,280,040	$ 4,006,133	$ 3,597,087	$ 3,663,629	$ 3,586,146	$ 3,420,082	$ 3,253,661
Function 41 (General Administration)	9,619,600	9,287,200	7,884,969	8,293,612	8,379,274	7,875,067	7,243,643
Less: TRS On-behalf	(755,000)	(655,000)	(621,220)	(604,245)	(626,933)	(578,297)	(549,531)
Total Administrative Expenditures	$ 13,144,640	$ 12,638,333	$ 10,860,836	$ 11,352,996	$ 11,338,487	$ 10,716,852	$ 9,947,773
Instructional Expenditures:							
Function 11 (Instruction)	$258,777,640	$263,712,426	$245,262,917	$243,666,921	$232,038,580	$237,229,505	$233,858,341
Function 12 (Library)	5,015,067	4,934,134	4,693,243	4,714,948	4,367,534	4,393,039	4,372,845
Function 13 (Curriculum & Staff Dev)	14,219,412	12,077,663	11,581,524	10,124,516	10,192,255	9,805,225	8,988,347
Function 31 (Guidance & Counseling)	21,221,635	19,870,839	18,392,897	15,824,235	14,569,460	14,388,107	13,837,704
Less: TRS On-behalf	(19,665,000)	(18,540,000)	(17,467,581)	(16,657,645)	(16,115,566)	(15,599,255)	(15,454,946)
Total Instructional Expenditures	$279,568,754	$282,055,062	$262,463,000	$257,672,974	$245,052,264	$250,216,621	$245,602,292
Administrative Cost Ratio	**4.70%**	**4.48%**	**4.14%**	**4.41%**	**4.63%**	**4.28%**	**4.05%**
State Administrative Cost Ratio Standard	**8.55%**	**8.55%**	**8.55%**	**8.55%**	**8.55%**	**8.55%**	**8.55%**

Prior Historical:						
	2019-20	4.27%	2013-14	4.40%	2007-08	5.75%
	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%

Source: Financial Integrity Rating System of Texas

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
TAX RATE HISTORY

Fiscal Year	Tax Year		Maintenance & Operations Rate	Interest & Sinking Rate	Total Rate
2026 - 2027	2026	Proposed	0.6990	0.2700	0.9690
2025 - 2026	2025	Adopted	0.6990	0.2700	0.9690
2024 - 2025	2024	Adopted	0.6990	0.2700	0.9690
2023 - 2024	2023	Adopted	0.7046	0.2700	0.9746
2022 - 2023	2022	Adopted	0.8446	0.2700	1.1146
2021 - 2022	2021	Adopted	0.8897	0.2900	1.1797
2020 - 2021	2020	Adopted	0.9359	0.3300	1.2659
2019 - 2020	2019	Adopted	0.9700	0.3400	1.3100
2018 - 2019	2018	Adopted	1.0600	0.3400	1.4000
2017 - 2018	2017	Adopted	1.0400	0.3600	1.4000
2016 - 2017	2016	Adopted	1.0400	0.3600	1.4000
2015 - 2016	2015	Adopted	1.0400	0.3600	1.4000
2014 - 2015	2014	Adopted	1.0400	0.3600	1.4000
2013 - 2014	2013	Adopted	1.0400	0.3600	1.4000
2012 - 2013	2012	Adopted	1.0400	0.3200	1.3600
2011 - 2012	2011	Adopted	1.0400	0.3200	1.3600
2010 - 2011	2010	Adopted	1.0400	0.3200	1.3600
2009 - 2010	2009	Adopted	1.0400	0.3200	1.3600
2008 - 2009	2008	Adopted	1.0400	0.3200	1.3600
2007 - 2008	2007	Adopted	1.0000	0.3200	1.3200
2006 - 2007	2006	Adopted	1.3300	0.3000	1.6300

CLEAR CREEK INDEPENDENT SCHOOL DISTRICT
2026 - 2027 BUDGET

REQUIRED WEB POSTINGS

SUMMARY OF PROPOSED BUDGET

General, Debt Service and
Child Nutrition Funds

Fiscal Year 2026-2027

CLEAR CREEK
INDEPENDENT SCHOOL DISTRICT

2425 East Main Street
League City, Texas 77573

Clear Creek Independent School District

2026-2027 Summary of Proposed Budget

General, Debt Service, and Child Nutrition Funds Combined

Category	2025-2026 Final Amended Budget	2025-2026 Final Budget Per Student	2026-2027 Proposed Budget	2026-2027 Proposed Budget Per Student	Variance $	Variance %
Revenues:						
Local Sources	$ 300,452,000	$ 7,777	$ 306,088,760	$ 8,150	$ 5,636,760	1.88%
State Sources	$ 222,480,000	5,759	$ 213,958,240	$ 5,697	(8,521,760)	(3.83%)
Federal Sources	$ 3,620,000	94	$ 3,420,000	$ 91	(200,000)	(5.52%)
Other Sources	$ 10,024,000	259	$ 9,920,000	$ 264	(104,000)	(1.04%)
TOTAL REVENUES	**$ 536,576,000**	**$ 13,889**	**$ 533,387,000**	**$ 14,202**	**$ (3,189,000)**	**(0.59%)**
Expenditures:						
Instruction	$ 278,836,223	$ 7,217	$ 278,054,119	$ 7,403	$ (782,104)	(0.28%)
Instructional Support	$ 65,404,707	1,693	$ 67,140,497	$ 1,788	1,735,790	2.65%
Central Administration	$ 9,622,200	249	$ 9,619,600	$ 256	(2,600)	(0.03%)
District Operations	$ 93,598,170	2,423	$ 94,758,484	$ 2,523	1,160,314	1.24%
Debt Service	$ 109,950,000	2,846	$ 111,000,000	$ 2,955	1,050,000	0.95%
Other	$ 3,254,700	84	$ 3,214,300	$ 86	(40,400)	(1.24%)
TOTAL OPERATING EXPENDITURES	**$ 560,666,000**	**$ 14,512**	**$ 563,787,000**	**$ 15,011**	**$ 3,121,000**	**0.56%**
Projected Enrollment	38,634		37,558			

	Projected Actual 2025-2026	Proposed Budget 2026-2027
Senate Bill 622 - 85th Texas Legislature Requirement		
Statutorily Required Public Notices	$21,679	$23,450
House Bill 1495 - 86th Texas Legislature Requirement		
Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action	$2,400	$2,800

In compliance with H.B.1 and Texas Education Code Sec 44.0041, this information reflects the actual 2025-2026 budget and the current proposed 2026-2027 budget that will be presented at the "Public Hearing to Discuss Budget and Proposed Tax Rate" to be held at 6:00 pm, August 24, 2026, in the Board Room, Clear Creek ISD Education Support Center, 2425 East Main St., League City, TX 77573.

Clear Creek Independent School District

2026-2027 Summary of Proposed Budget

General Fund

Category	2025-2026 Final Amended Budget	2025-2026 Final Budget Per Student	2026-2027 Proposed Budget	2026-2027 Proposed Budget Per Student	Variance $	Variance %
Revenues:						
Local Sources	$ 208,440,000	$ 5,395	$ 213,108,760	$ 5,674	$ 4,668,760	2.24%
State Sources	203,415,000	5,265	191,001,240	$ 5,086	(12,413,760)	(6.10%)
Federal Sources	3,620,000	94	3,420,000	$ 91	(200,000)	(5.52%)
Other Sources	2,125,000	55	2,050,000	$ 55	(75,000)	(3.53%)
TOTAL REVENUES	**$ 417,600,000**	**$ 10,809**	**$ 409,580,000**	**$ 10,905**	**$ (8,020,000)**	**(1.92%)**
Expenditures:						
Instruction	$ 278,836,223	$ 7,217	$ 278,054,119	$ 7,403	$ (782,104)	(0.28%)
Instructional Support	65,404,707	1,693	67,140,497	$ 1,788	1,735,790	2.65%
Central Administration	9,622,200	249	9,619,600	$ 256	(2,600)	(0.03%)
District Operations	72,982,170	1,889	74,351,484	$ 1,980	1,369,314	1.88%
Debt Service	-	-	-	$ -	-	-
Other	3,254,700	84	3,214,300	$ 86	(40,400)	(1.24%)
TOTAL OPERATING EXPENDITURES	**$ 430,100,000**	**$ 11,133**	**$ 432,380,000**	**$ 11,512**	**$ 2,280,000**	**0.53%**
Projected Enrollment	38,634		37,558			

Clear Creek Independent School District

2026-2027 Summary of Proposed Budget

Debt Service Fund

Category	2025-2026 Final Amended Budget	2025-2026 Final Budget Per Student	2026-2027 Proposed Budget	2026-2027 Proposed Budget Per Student	Variance $	Variance %
Revenues:						
Local Sources	$ 79,360,000	$ 2,054	$ 80,500,000	$ 2,143	$ 1,140,000	1.44%
State Sources	19,000,000	492	22,900,000	$ 610	3,900,000	20.53%
Federal Sources	-	-	-	$ -	-	-
Other Sources	-	-	-	$ -	-	-
TOTAL REVENUES	**$ 98,360,000**	**$ 2,546**	**$ 103,400,000**	**$ 2,753**	**$ 5,040,000**	**5.12%**
Expenditures:						
Instruction	$ -	$ -	$ -	$ -	$ -	-
Instructional Support	-	-	-	$ -	-	-
Central Administration	-	-	-	$ -	-	-
District Operations	-	-	-	$ -	-	-
Debt Service	109,950,000	2,846	111,000,000	$ 2,955	1,050,000	0.95%
Other	-	-	-	$ -	-	-
TOTAL OPERATING EXPENDITURES	**$ 109,950,000**	**$ 2,846**	**$ 111,000,000**	**$ 2,955**	**$ 1,050,000**	**0.95%**
Projected Enrollment	38,634		37,558			

Clear Creek Independent School District

2026-2027 Summary of Proposed Budget

Child Nutrition Fund

Category	2025-2026 Final Amended Budget	2025-2026 Final Budget Per Student	2026-2027 Proposed Budget	2026-2027 Proposed Budget Per Student	Variance $	Variance %
Revenues:						
Local Sources	$ 12,652,000	$ 327	$ 12,480,000	$ 332	$ (172,000)	(1.36%)
State Sources	65,000	2	57,000	$ 2	(8,000)	(12.31%)
Federal Sources	-	-	-	$ -	-	-
Other Sources	7,899,000	204	7,870,000	$ 210	(29,000)	(0.37%)
TOTAL REVENUES	**$ 20,616,000**	**$ 534**	**$ 20,407,000**	**$ 543**	**$ (209,000)**	**(1.01%)**
Expenditures:						
Instruction	$ -	$ -	$ -	$ -	$ -	-
Instructional Support	-	-	-	$ -	-	-
Central Administration	-	-	-	$ -	-	-
District Operations	20,616,000	534	20,407,000	$ 543	(209,000)	(1.01%)
Debt Service	-	-	-	$ -	-	-
Other	-	-	-	$ -	-	-
TOTAL OPERATING EXPENDITURES	**$ 20,616,000**	**$ 534**	**$ 20,407,000**	**$ 543**	**$ (209,000)**	**(1.01%)**
Projected Enrollment	38,634		37,558			

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Clear Creek ISD (2026) will hold a public meeting at 6:00 PM, August 24, 2026 in the Board Room, at the 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 Approved by Local Voters	$0.280000/$100 (proposed rate to pay bonded indebtedness)

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	0.65 % increase
Debt Service	0.95 % increase
Total Expenditures	0.71 % increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$46,816,338,473	$47,267,239,856
Total appraised value* of new property**	$649,953,101	$419,463,661
Total taxable value*** of all property	$31,650,423,865	$31,173,199,719
Total taxable value*** of new property**	$486,631,571	$307,192,192

*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* $1,093,530,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$0.699000	$0.270000	$0.969000	$7,756	$5,042
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.819270	$0.325170	$1.144440	$8,323	$4,693
Proposed Rate	$0.699000	$0.280000	$0.979000	$8,020	$4,982

*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

	Last Year	This Year
Average Market Value of Residences	$406,460	$397,201
Average Taxable Value of Residences	$220,697	$214,115
Last Year's Rate Versus Proposed Rate per $100 Value	$0.969000	$0.979000
Taxes Due on Average Residence	$2,138.55	$2,096.19
Increase (Decrease) in Taxes		$-42.36

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 $0.987967. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $0.987967.

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)	$97,100,000
Interest & Sinking Fund Balance(s)	$36,500,000

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 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.

2026 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

Clear Creek ISD (2026)
School District's Name

281-284-0218
Phone *(area code and number)*

2425 East Main Street
School District's Address, City, State, ZIP Code

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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

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.	**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).[2] This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	$ 31,324,631,146
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.[3]	$ 3,449,946,275
3.	**Preliminary prior year adjusted I&S taxable value.** Subtract Line 2 from Line 1.	$ 27,874,684,871
4(a).	**Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313.**	
	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: .... $ 599,269,200	
	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.	$ 499,269,200

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
4(b).	**Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.** **A. Prior year I&S value of property subject to the JETI agreement.** Enter the total prior year appraised value of property subject to a JETI agreement .... $ 0 **B. Prior year M&O value of property subject to the JETI agreement.** Enter the total prior year limited value of property subject to the JETI agreement: [4] .... – $ 0 **C.** Subtract B from A.	$ 0
5.	**Preliminary prior year adjusted M&O taxable value.** Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	$ 27,375,415,671
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:** .... $ 0.699000 /$100 **B. Prior year I&S or debt rate:** .... $ 0.270000 /$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:** .... $ 3,527,161,194 **B. Prior year values resulting from final court decisions:** .... – $ 3,178,659,864 **C. Prior year value loss.** Subtract B from A.[5]	$ 348,501,330
8.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 2,267,709,288 **B. Prior year disputed value:** .... – $ 448,526,871 **C. Prior year undisputed value.** Subtract B from A.[6]	$ 1,819,182,417
9.	**Prior year Chapter 42 related adjusted values.** Add Line 7C and 8C.	$ 2,167,683,747
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.	$ 29,543,099,418
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.	$ 30,042,368,618
12.	**Prior year taxable value of property in territory the school deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory.[7]	$ 3,400
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: .... $ 44,156,853 **B. Partial exemptions.** The current year exemption amount or the current year percentage exemption times the prior year value: .... + $ 598,236,368 **C. Value loss.** Add A and B.[8]	$ 642,393,221
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:** .... $ 194,463 **B. Current year productivity or special appraised value:** .... - $ 10,630 **C.** Value loss. Subtract B from A.[9]	$ 183,833

[4] Tex. Gov. Code §403.605
[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(13)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	**Total adjustments for lost value.** Add Lines 12, 13C and 14C.	$ 642,580,454
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.	$ 28,900,518,964
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.	$ 29,399,788,164
18.	**Adjusted prior year total M&O levy.** Multiply Line 6A by Line 16 and divide by $100.	$ 202,014,627
19.	**Adjusted prior year total I&S levy.** Multiply Line 6B by Line 17 and divide by $100.	$ 79,379,428
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.[10] A. **M&O taxes refunded for tax years preceding the prior tax year:** .... $ 2,133,439 B. **I&S taxes refunded for tax years preceding the prior tax year:** .... $ 821,494	
21.	**Adjusted prior year M&O levy with refunds.** Add Lines 18 and 20A.[11]	$ 204,148,066
22.	**Adjusted prior year I&S levy with refunds.** Add Lines 19 and 20B.[12]	$ 80,200,922
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.[13] A. **Certified values:**[14] .... $ 31,173,397,719 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 .... - $ 261,192 C. **Total current year value.** Subtract B from A.	$ 31,173,136,527
24.	**Total value of properties under protest or not included on certified appraisal roll.**[15] 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.[16] .... $ 405,939,962 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.[17] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 405,939,962

[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13)
[12] Tex. Tax Code §26.012(13)
[13] Tex. Tax Code §§26.012 and 26.04(c-2)
[14] Tex. Tax Code §26.012(6)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Current year tax ceilings and new property value for Chapter 313 and JETI 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.[18] .... $ 5,472,970,531 **B. Current year Chapter 313 new property value.** Enter the current year new property value of property subject to Chapter 313 agreements.[19] .... + $ 0 **C. Current year new property value for JETI agreements.** Enter the current year new property value of property subject to JETI agreements.[20] .... + $ 0 **D. Add A, B and C.**	$ 5,472,970,531
26.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[21] 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.[22] If completing this section, the taxing unit must include supporting documentation in Section 6.[23] Taxing units that are not affected, enter 0.	$ 0
27.	**Current year total I&S taxable value.** Add Lines 23C and 24C. Subtract Lines 25D and 26.[24]	$ 26,106,105,958
28a.	**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. .... $ 557,280,000 **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.**	$ 457,280,000
28b.	**Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.** **A. Current year I&S value of property subject to the JETI agreement.** Enter the total current year appraised value of property subject to a JETI agreement. .... $ 0 **B. Current year M&O value of property subject to the JETI agreement.** Enter the total current year limited value of property subject to the JETI agreement:[25] .... - $ 0 **C. Subtract B from A.**	$ 0
29.	**Current year total M&O taxable value.** Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	$ 25,648,825,958
30.	**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.	$ 4,268,422
31.	**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.	$ 307,192,192
32.	**Total adjustments to the current year taxable value.** Add Line 30 and Line 31.	$ 311,460,614
33.	**Adjusted current year M&O taxable value.** Subtract Line 32 from Line 29.	$ 25,337,365,344
34.	**Adjusted current year I&S taxable value.** Subtract Line 32 from Line 27.	$ 25,794,645,344
35.	**Current year NNR M&O tax rate.** 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).	$ 0.805719 /$100
36.	**Current year NNR I&S tax rate.** Divide line 22 by line 34 and multiply by $100.	$ 0.310920 /$100
37.	**Current year NNR total tax rate.** Add Line 35 and Line 36.	$ 1.116639 /$100

[18] Tex. Tax Code §26.012(6)(A)(i)
[19] Tex. Tax Code §26.012(6)(A)(ii)
[20] Tex. Tax Code §26.012(6)(A)(iii)
[21] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[22] Tex. Tax Code §26.012(1-a)
[23] Tex. Tax Code §26.04(d-3)
[24] Tex. Tax Code §26.012(6)
[25] Tex. Gov. Code §403.605

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.[26]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

This section calculates three components of the voter-approval tax rate:

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.[27]
2. **Enrichment Tax Rate:** [28] 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.[29]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [30] 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. [31]

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. [32] 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. [33]

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet		Amount/Rate
38.	**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. [34]		$ 0.619000 /$100
39.	**Current year enrichment tax rate.** Enter the greater of A and B. [35]		
	A. The district's prior year enrichment tax rate	$ 0.080000 /$100	
	B. $0.05 per $100 of taxable	$ 0.0500 /$100	$ 0.080000 /$100
40.	**Current year maintenance and operations (M&O) tax rate (TR).** 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. [36]		$ 0.699000 /$100
41.	**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. [37] Enter debt amount:	$ 111,000,000	
	B. Subtract **unencumbered fund** amount used to reduce total debt	- $ 7,600,000	
	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	- $ 22,959,714	
	D. Adjust debt: Subtract B and C from A.		$ 80,440,286

[26] Tex. Tax Code §26.08(n)
[27] Tex. Edu. Code §48.2551(a)(3)
[28] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[29] Tex. Edu. Code §§48.202(a-1)(2)
[30] Tex. Tax Code §26.012(3)
[31] Tex. Edu. Code §45.0021(a)
[32] Tex. Edu. Code §11.184(b)
[33] Tex. Edu. Code §11.184(b-1)
[34] Tex. Edu. Code §§48.255 and 48.2551(b)(1) and (b)(2)
[35] Tex. Tax Code §26.08(n)(2)
[36] Tex. Edu. Code §45.003(d)
[37] Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
42.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [38]	$ 5,002,043
43.	**Adjusted current year debt.** Subtract line 42 from line 41D.	$ 75,438,243
44.	**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%. [39] **A.** Enter the current year anticipated collection rate certified by the collector.[40] .... 100.00 % **B.** Enter the prior year actual collection rates. .... 99.00 % **C.** Enter the 2024 actual collection rate .... 101.00 % **D.** Enter the 2023 actual collection rate. .... 102.00 %	100.00 %
45.	**Current year debt adjusted for collections.** Divide Line 43 by Line 44.	$ 75,438,243
46.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet*.	$ 26,106,105,958
47.	**Current year debt rate.** Divide Line 45 by Line 46 and multiply by $100.	$ 0.288967 /$100
48.	**Current year voter-approval tax rate.** 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.[41]	$ 0.987967 /$100

SECTION 3: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [42] The school district shall provide its tax assessor with a copy of the letter. [43]	$ 0
50.	**Current year total taxable value.** Enter the amount on Line 27 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,106,105,958
51.	**Additional rate for pollution control.** Divide line 49 by line 50 and multiply by $100.	$ 0.000000 /$100
52.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 51 and line 48.	$ 0.987967 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. [44] 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.	**Prior year adopted tax rate.** Add Line 6A and Line 6B of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.969000 /$100
54.	**Prior year voter-approval tax rate.** 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

[38] Tex. Tax Code §26.012(10) and 26.04(b)
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)
[40] Tex. Tax Code §26.04(b)
[41] Tex. Tax Code §26.08(g)
[42] Tex. Tax Code §26.045(d)
[43] Tex. Tax Code §26.045(i)
[44] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

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).	$ 0.987967 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate .... $ 1.116639 /$100
Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. .... $ 0.987967 /$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: ________

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. [45]

print here Terri Aragon
Printed Name of School District Representative

sign here
School District Representative

Date 8/11/26

[45] Tex. Tax Code §26.04(c)

Taxpayer Impact Statement
(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$205,304	Adopted 2025 Tax Rate: $0.9690	$1,989.40
FY 2026-2027 (TY 2026)	**$208,895	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.9790	$2,045.08

**NOTE – 2026 Values have not been released yet. A proxy value was used for Tax Year 2026. The calculation used was to take the 2025 value and multiply it by the 1.04% increase in overall taxable value estimated by the county appraisal districts.

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