

OFFICIAL BUDGET

Fiscal Year Ending
August 31, 2023



**2022-
2023**





PERSON OF INTEGRITY

Demonstrates personal responsibility · Possesses strong work ethic · Does the right thing

COLLABORATIVE LEADER

Communicates and listens effectively · Cooperates on teams · Shares successes and accountability

EMPATHETIC CITIZEN

Embraces diversity · Treats others with compassion and kindness · Builds positive relationships.

RESILIENT ACHIEVER

Demonstrates mastery of academic and life skills · Perseveres when challenged · Sees risks as opportunities to fail forward

SOLUTION-ORIENTED CONTRIBUTOR

Creates solutions with diverse thinking · Asks questions · Assesses information critically

DIGITAL LITERACY LEARNER

Utilizes technology and media effectively · Knows how to find and consume accurate digital content · Creates, collaborates, and shares digital content responsibly

INNOVATIVE THINKER

Demonstrates curiosity and creativity · Realizes questions are more important than answers · Thinks in a way that creates something new and better

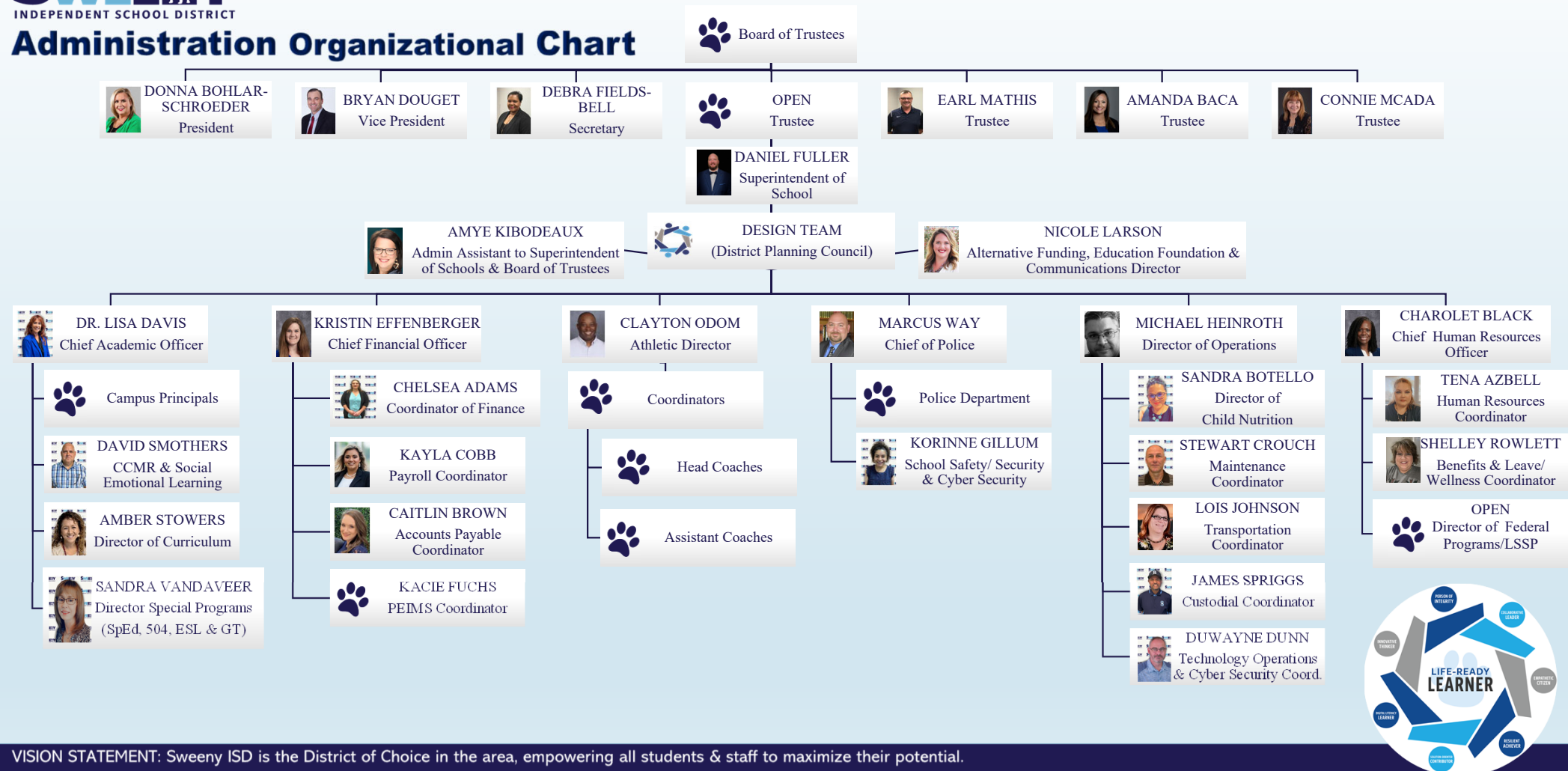


We are Sweeney

An exceptional school district.
A remarkable community. An
outstanding place to learn,
work and live.



Administration Organizational Chart



VISION STATEMENT: Sweeney ISD is the District of Choice in the area, empowering all students & staff to maximize their potential.

MISSION STATEMENT: Sweeney ISD in partnership with parents and the community, will provide a quality education for all students, empowering them to pursue their full intellectual, physical and social potential and developing them to become productive citizens in an ever-changing, interdependent world.

SWEENY INDEPENDENT SCHOOL DISTRICT SWEENY, TEXAS

Explanation of Budget Account Code Structure

The Financial Accounting Manual published by the Texas Education Agency mandates the account code numbers used in the budget. A uniform accounting system is prescribed for school districts so that local data can be used to develop statistical information for the state.

Revenue Codes

Revenues codes are four digit numbers. The 5700 numbers are local revenues, the 5800 numbers are state revenues, and the 5900 numbers are federal revenues.

Expenditure Codes

Expenditures codes have twenty digits. A typical twenty-digit code is shown along with the meaning of the numbers.

<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Sub-Object</u>	<u>Location</u>	<u>Year</u>	<u>Program</u>	<u>Optional</u>	<u>Optional</u>
199	11	6119	01	002	6	11	0	000

Function is the school division that the expenditure supports.

Function Code Title

FUNCTION 11, INSTRUCTION

This function includes those activities dealing with the instruction of pupils. The expenses which can be identified as being directly related to the instruction costs. This includes instructional computing.

FUNCTION 12, INSTRUCTIONAL RESOURCES & MEDIA

This function includes library books, library materials, and audio visual items used to support instruction.

FUNCTION 13, CURRICULUM AND INSTRUCTIONAL STAFF DEVELOPMENT

This function is for in-service training and other staff development. Costs are for delivering training to instructional staff. Examples of function 25 cost are travel and subsistence for instructional personnel involved in in-service or staff development events, fees for outside consultants or specialists conducting instructional in-service or staff development, salaries of personnel involved exclusively with instructional staff development, etc.

FUNCTION 21, INSTRUCTIONAL DEVELOPMENT

This function encompasses those district-wide activities which have as their purpose managing, directing, and supervising the instructional program, and improving the quality of instruction and the curriculum. It includes responsibilities in such areas as improvement of curriculum and in-service education for professional personnel, as well as supplies and equipment to support instructional administration.

FUNCTION 23, SCHOOL ADMINISTRATION

This function covers those activities which have as their purpose directing, managing, and supervising a school. It includes the principal and other administrative and clerical staff. Costs necessary to provide personnel, supplies, and equipment to manage and operate a school should be coded to this function.

FUNCTION 31, GUIDANCE & COUNSELING

This function incorporates those activities which have as their purpose assessing and testing students with respect to career and educational opportunities, and helping them establish realistic goals. It includes psychological services, identification of individual characteristics, testing, and counseling. The costs necessary to provide personnel to assess students' aptitudes, abilities, and interests and to assist students in understanding and using career opportunities are identified in this function area.

FUNCTION 33, HEALTH SERVICES

This function embraces the area of responsibility providing health services which are not a part of direct instruction. It includes provision of medical, dental, and services.

FUNCTION 34, PUPIL TRANSPORTATION

This function covers the costs of providing management and operational services for regular bus routes and to pupils with disabilities which require special equipment or assistance in getting to and from school.

FUNCTION 36, CO-CURRICULAR ACTIVITIES

This function incorporates those activities which are student and curricular related, but which are not necessary to the regular instructional services. Included are such activities as intramural athletics, interscholastic competition, and student organizations.

FUNCTION 41, GENERAL ADMINISTRATION

This function covers those activities which have as their purpose overall administrative responsibility for the entire school system. It includes responsibilities of such areas as the board of education, office of the superintendent, business office, staff accounting, tax administration, general administrative services and equipment to support general administration.

FUNCTION 51, PLANT MAINTENANCE & OPERATION

This function encompasses those activities concerned with keeping the physical plant open, comfortable, and safe for use; and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities that maintain order and safety in school buildings, on the grounds, and in the vicinity of schools at all times, and provide traffic control on grounds and in the vicinity of schools are included.

FUNCTION 52, SECURITY AND MONITORING SERVICES

This function covers activities to keep students and staff surroundings safe, whether in transit to or from school, on campus or participating in school-sponsored events at another location.

FUNCTION 53, DATA PROCESSING SERVICES

This function includes all activities associated with the normal operational use of computers, such as payroll, finance, student attendance, scheduling, and grade reporting.

FUNCTION 61, COMMUNITY SERVICE

This function includes all community service activities, such as the adult woodworking and computer classes.

FUNCTION 71, MANAGEMENT SERVICES

This function is added because of the Lease/Purchase agreement with CSI Systems for heating/cooling/lighting.

FUNCTION 81, FACILITIES ACQUISITION AND CONSTRUCTION

This function is for acquiring, equipping and/or making addition to property and includes lease and capital lease transactions.

FUNCTION 91, CONTRACTED INSTRUCTIONAL SERVICES

This function code is used for the payment of Chapter 41 districts to either the state or partner district.

FUNCTION 93, PAYMENT TO FISCAL AGENTS OF SHARED SERVICES

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) Payments from a fiscal agent to a member district of a shared services arrangement.

FUNCTION 95, PAYMENT TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAMS

This function code is used for expenditures that are for purpose of providing financial resources of Juvenile Justice Alternative Education Programs under Chapter 37, TEC. (*This was previously paid out of Function 11.*)

FUNCTION 99, OTHER INTERGOVERNMENTAL CHARGES

This function code is used for expenditures that are for other intergovernmental charges not defined above including costs to obtain instructional services from another school district for grade level not provided by the sending school and appraisal district costs.

Object and Sub-Object codes are the types of expenditures

<u>Object Code</u>	<u>Type of Expenditure</u>
---------------------------	-----------------------------------

6100	Salaries and Fringe Benefits
6200	Contract Services
6300	Supplies and Materials
6400	Other Categories (Travel, Fees, etc.)

6500 Debt and Lease/Purchase Payments
 6600 Capital Expenditures (Equipment, Construction, etc.)

Sub-Object is the use of 01, 02, 03, etc. following the object code number indicating a subdivision of the object code.

Organization is the location to which the expenditure is directed.

<u>Organization Code</u>	<u>Location</u>
002	Sweeny High School
041	Sweeny Junior High
104	Sweeny Elementary School

Program is the instructional program to which expenditure is directed.

Program Intent Code and Title

11	Basic Education Services
21	Gifted and Talented
22	Career and Technology
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education
25	Bilingual Education and Special Language Programs
26	Non-disciplinary Alternative Education Programs – AEP Basic
27	Non-disciplinary Alternative Education Programs – AEP Supplemental State Compensatory Education Costs
28	Disciplinary Alternative Education Program – DAEP Basic Services
29	Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs
30	Title I, Part A School-wide Activities Related to State Compensatory Education Costs on Campuses with 50% or More Educationally Disadvantaged Students
31	High School Allotment
91	Athletics and Related Activities

SWEENEY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Adoption All Budgets
2022-2023

	General Fund	Debt Service Fund	Food Service Fund	2022-2023 Total For Major Fund Groups	2021-2022 Total For Major Fund Groups	2022-2023 Amount Per WADA	2021-2022 Amount Per WADA
Estimated Beginning Fund Balance	\$ 16,921,898	\$ 1,197,617	\$ 395,257	\$ 18,514,772	\$ 18,944,971	\$ 7,872.92	\$ 7,780.28
199- 5700 Property Taxes & Other Local Revenues	\$ 23,727,377	\$ 6,766,809	\$ 440,000	\$ 30,934,186	\$ 27,206,117	\$ 13,154	\$ 11,173
181-5700 Athletic Local Revenues	48,000	-	-	48,000	21,250	20	9
190-5700 Employee Health Care Revenues	65,000	-	-	65,000	65,000	28	27
199-5800 State Revenues	3,386,505	812,217	15,000	4,213,722	3,178,858	1,792	1,305
181-5800 State Athletic Program Revenues	28,577	-	-	28,577	25,763	12	11
199-5900 Federal Program Revenues	385,000	-	820,000	1,205,000	1,359,000	512	558
199-7990 Other Sources (Transfers In)	-	-	-	-	-	-	-
Total Revenues	\$ 27,640,459	\$ 7,579,026	\$ 1,275,000	\$ 36,494,485	\$ 31,855,988	\$ 15,518	\$ 13,083
Instruction:							
199-11 Instruction	\$ 11,686,248	\$ -	\$ -	\$ 11,686,248	\$ 11,942,681	\$ 4,969	\$ 4,905
199-12 Instructional Resources and Media Services	246,462	-	-	246,462	375,456	105	154
199-13 Curriculum and Instructional Staff Developmen	105,740	-	-	105,740	397,053	45	163
199-95 Payments to Juvenile Justice Altern. Ed. Progr.	1,500	-	-	1,500	1,500	1	1
Total - Instructional Expenditures:	\$ 12,039,950	\$ -	\$ -	\$ 12,039,950	\$ 12,716,690	\$ 5,120	\$ 5,222.46
Instructional Support:							
199-21 Instructional Leadership	\$ 213,648	\$ -	\$ -	\$ 213,648	\$ 359,283	\$ 91	\$ 148
199-23 School Administration	1,332,895	-	-	1,332,895	1,392,502	567	572
199-31 Guidance and Counseling Services	479,442	-	-	479,442	879,523	204	361
199-32 Social Work Services	12,457	-	-	12,457	12,053	5	5
199-33 Health Services	277,773	-	-	277,773	276,346	118	113
181-36 Cocurricular/Extracurricular Activities	987,864	-	-	987,864	873,861	420	359
199-36 Extracurricular/Cocurricular Activities	180,489	-	-	180,489	167,833	77	69
Total - Instructional Support Expenditures	\$ 3,484,568	\$ -	\$ -	\$ 3,484,568	\$ 3,961,401	\$ 1,482	\$ 1,626.86
Administrative:							
190-41 Employee Health Care	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 28	\$ 27
199-41 General Administration	1,283,211	-	-	1,283,211	1,000,101	546	411
Total - Administrative Expenditures	\$ 1,348,211	\$ -	\$ -	\$ 1,348,211	\$ 1,065,101	\$ 573	\$ 437.41
Operations:							
181-51 Athletic Plant Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	3,413,364	-	-	3,413,364	2,763,550	1,451	1,135
199-52 Security and Monitoring Services	346,360	-	-	346,360	294,284	147	121
199-53 Data Processing Services	926,096	-	-	926,096	630,082	394	259
199-34 Student (Pupil) Transportation	733,597	-	-	733,597	795,601	312	327
240-35 Food Service	-	-	1,159,168	1,159,168	1,188,879	493	488
Total - Operation Expenditures	\$ 5,419,417	\$ -	\$ 1,159,168	\$ 6,578,585	\$ 5,672,396	\$ 2,797.37	\$ 2,329.53
All Other Uses of Funds:							
199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	186,500	5,651,035	-	5,837,535	6,897,131	2,482	2,832
199-91 WADA Purchase Costs	4,886,813	-	-	4,886,813	1,714,617	2,078	704
199-93 Shared Services	-	-	-	-	-	-	-
199-99 Other Intergovernment Charges	275,000	-	-	275,000	250,000	117	103
199-00 Other Uses of Funds (Transfer Out)	-	1,931,900	-	1,931,900	-	821	-
Total - All Other Uses of Funds Expenditures	\$ 5,348,313	\$ 7,582,935	\$ -	\$ 12,931,248	\$ 8,861,748	\$ 5,499	\$ 3,639
Total Expenditures:	\$ 27,640,459	\$ 7,582,935	\$ 1,159,168	\$ 36,382,562	\$ 32,277,336	\$ 15,471	\$ 13,256
Impact on Fund Balance	\$ -	\$ (3,909)	\$ 115,832	\$ 111,923	\$ (421,348)	\$ 48	\$ (173)
Estimate Ending Fund Balance	\$ 16,921,898	\$ 1,193,708	\$ 511,089	\$ 18,626,695	\$ 18,523,623	\$ 7,921	\$ 7,607

Estimate Student WADA for 2022-2023 = 2,352

Estimate Student WADA for 2021-2022 = 2,435

**SWEENEY INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF PROPERTY TAX REVENUES
GENERAL FUND AND DEBT SERVICE FUNDS**

	General Fund	Debt Service Fund	Total
Certificate of 2022 Estimated Taxable Value	\$ 2,384,717,778	\$ 5,071,116,778	
Certificate of 2021 Estimated Taxable Value	\$ 2,104,856,900	\$ 4,171,465,570	\$ 2,066,608,670
Gain (Loss) in Taxable Value, As Adjusted	\$ 279,860,878	\$ 899,651,208	
Historical Collection Rate and Freeze Adjustment	98%	98%	
2021 Official Tax Rate	\$ 0.884700	\$ 0.151700	\$ 1.036400
2021-2022 Tax Revenue	\$ 18,249,236	\$ 6,201,551	\$ 24,450,787
2022 Pro-Forma Tax Rate	\$ 0.864600	\$ 0.151700	\$ 1.016300
2022-2023 Tax Revenue (Current)	\$ 20,205,905	\$ 7,539,026	\$ 27,744,931
Less Chapter 313 Credits	\$ (796,230)	\$ (812,217)	
Net Tax Revenues	\$ 19,409,675	\$ 6,726,809	
Gain (Loss) in Current Tax Revenue at Proposed Tax Rate	\$ 1,956,669	\$ 1,337,475	\$ 3,294,144

Effect of \$.01 Penny on Property Owners			
Total Property Value	\$ 100,000.00	\$ 150,000.00	\$ 200,000.00
	100	100	100
Property Value per \$100	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00
Tax Rate Increase	\$ 0.01	\$ 0.01	\$ 0.01
Effect per \$.01	\$ 10.00	\$ 15.00	\$ 20.00

**SWEENY INDEPENDENT SCHOOL DISTRICT
ANALYSIS OF STATE REVENUES**

GENERAL FUND			
	2022-2023 Analysis		
	Adopted 2021-2022	Proposed 2022-2023	Change From 21-22
Maximum Compressed Tax Rate	0.8847	0.8646	-0.0201
Tax Revenue at Compressed Rate	\$17,475,823	\$ 20,205,905	\$2,730,082
Estimated State Funding:			
Available School Fund (Per-Capita) - State Portion (5811)	347,472	758,359	\$410,887
Foundation School Fund (5812):			
Tier II State Aid for "Golden" Level	170,297	-	(\$170,297)
Formula Transition Grant	832,224	882,819	\$50,595
Chapter 313 Tax Credit	796,230	796,230	\$0
State Funding	\$ 2,146,223	\$ 2,437,408	\$291,185
Recapture on Compressed Rate	\$ 1,714,617	\$ 4,886,813	\$3,172,196
Total State and Tax Revenue at Compressed Rate	\$ 17,907,429	\$ 17,756,500	(\$150,929)
Weighted Average Daily Attendance	2,454.59	2,351.70	
Funding/WADA	\$ 7,295	\$ 7,550	
Students Enrolled	1,813.00	1,849.00	
Funding per Student Enrollee	\$ 9,877.24	\$ 9,603.30	

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND
2022-2023 AND 2021-2022 BUDGET YEARS**

	2022-23 PROPOSED BUDGET	PERCENT OF TOTAL	2021-22 ADOPTED BUDGET	PERCENT OF TOTAL
LOCAL REVENUES:				
Current-Year Taxes (@compressed rate)	\$ 18,062,716	65.35%	\$ 16,290,620	66.44%
Current-Year Taxes (Plus "Super Pennies")	\$ 1,346,959	4.87%	\$ 1,185,203	4.83%
Other Tax Revenues	\$ 85,000	0.31%	\$ 85,000	0.35%
Other Local Revenues	\$ 4,345,702	15.72%	\$ 4,183,054	17.06%
Total Local Revenues	\$ 23,840,377	86.25%	\$ 21,743,877	88.68%
STATE REVENUES				
Summary of Finances				
State Funding	\$ 2,437,408	8.82%	\$ 1,349,993	5.51%
TRS On-Behalf Payments	\$ 977,674	3.54%	\$ 1,026,567	4.19%
Total State Revenues	\$ 3,415,082	12.36%	\$ 2,376,560	9.69%
Federal Revenue	\$ 385,000	1.39%	\$ 400,000	1.63%
TOTAL REVENUES	\$ 27,640,459	100.00%	\$ 24,520,437	100.00%
EXPENDITURES AND USES:				
Payroll Costs				
Salary and Benefits (Local)	\$ 16,742,679	60.57%	\$ 17,524,989	71.47%
TRS On-Behalf Payments (State)	\$ 977,674	3.54%	\$ 1,026,567	4.19%
Contracted Services	\$ 2,682,310	9.70%	\$ 1,945,872	7.94%
Supplies	\$ 1,108,159	4.01%	\$ 1,016,846	4.15%
Other Operating Costs	\$ 1,026,324	3.71%	\$ 898,120	3.66%
Debt Service	\$ 186,500	0.67%	\$ 244,000	1.00%
Capital Outlay	\$ 30,000	0.11%	\$ 64,315	0.26%
Total Operating Costs	\$ 22,753,646	82.32%	\$ 22,720,709	92.66%
Equalization ("Robin Hood")	\$ 4,886,813	17.68%	\$ 1,714,617	6.99%
Impact on Fund Balance	\$ -	0.00%	\$ 85,111	0.35%
TOTAL EXPENDITURES & USES	\$ 27,640,459	100.00%	\$ 24,520,437	100.00%
WADA	2,352		2,455	

**SWEENEY INDEPENDENT SCHOOL DISTRICT
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2022-2023**

		2021-2022 Budget \$0.8847	2022-2023 Budget \$0.8646	Increase (Decrease)
Estimated Beginning Fund Balance		\$ 16,660,660	\$ 16,921,898	
Revenues:				
199-5700	Property Taxes & Other Local Revenues	\$ 21,657,627	\$ 23,727,377	\$ 2,069,750
181-5700	Athletics	21,250	48,000	26,750
190-5700	Employee Health Care	65,000	65,000	-
199-5800	State Program Revenues	2,350,797	3,386,505	1,035,708
181-5800	State Athletics Program Revenues	25,763	28,577	2,814
199-5900	Federal Program Revenues	400,000	385,000	(15,000)
	Total Revenues	\$ 24,520,437	\$ 27,640,459	\$ 3,120,022
Expenditures by Functions:				
199-11	Instruction	11,942,681	11,686,248	\$ (256,433)
199-12	Instructional Resources and Media Services	375,456	246,462	\$ (128,994)
199-13	Curriculum and Instructional Staff Development	397,053	105,740	\$ (291,313)
199-21	Instructional Leadership	359,283	213,648	\$ (145,635)
199-23	School Administration	1,392,502	1,332,895	\$ (59,607)
199-31	Guidance and Counseling Services	879,523	479,442	\$ (400,081)
199-32	Social Work Services	12,053	12,457	\$ 404
199-33	Health Services	276,346	277,773	\$ 1,427
199-34	Student (Pupil) Transportation	795,601	733,597	\$ (62,004)
181-36	Extracurricular Activities (Athletic)	873,861	987,864	\$ 114,003
199-36	Cocurricular/Extracurricular Activities	167,833	180,489	\$ 12,656
190-41	Employee Health Care	65,000	65,000	\$ -
199-41	General Administration	1,000,101	1,283,211	\$ 283,110
199-51	Plant Maintenance and Operations	2,763,550	3,413,364	\$ 649,814
199-52	Security and Monitoring Services	294,284	346,360	\$ 52,076
199-53	Data Processing Services	630,082	926,096	\$ 296,014
199-71	Debt Service	244,000	186,500	\$ (57,500)
199-91	WADA Purchase Costs	1,714,617	4,886,813	\$ 3,172,196
199-95	Payments to Juvenile Justice Altern. Ed. Program	1,500	1,500	\$ -
199-99	Other Intergovernmental Charges	250,000	275,000	\$ 25,000
	Total Expenditures	\$ 24,435,326	27,640,459	\$ 3,205,133
7990	313 Revenues - Other Resources (Transfers In)			\$ -
8990	Other Uses (Transfers Out)			-
	Total Resources & Uses	\$ -	\$ -	\$ -
Impact on Fund Balance		\$ 85,111	\$ -	\$ (85,111)
Estimate Ending Fund Balance		\$ 16,745,771	\$ 16,921,898	

SWEENEY INDEPENDENT SCHOOL DISTRICT
SWEENEY, TEXAS
General Fund Revenues
2022-2023 Budget Year

	2021-2022 Budget	2022-2023 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.8847	\$0.8646	(\$0.0201)
Budget Premised on Taxable Values of:	\$ 2,107,488,628	\$ 2,384,717,778	\$ 277,229,150

Local Tax Revenue

5711.00 Taxes - Current Year Levy @ 65%	\$ 9,253,399	\$ 12,337,608	\$ 3,084,209
5712.00 Taxes - Taxes Delinquent Current year @ 35%	8,222,424	7,072,067	\$ (1,150,357)
5712.01 Taxes - Prior Year	85,000	85,000	\$ -
5719.04 Penalty & Interest - Tax Collect	85,000	85,000	\$ -
5742.00 Earn FM Temp Dep & Invest	20,000	20,000	\$ -
5743.00 Building Rental/Use Fees	-	1,200	\$ 1,200
5744.00 Gifts and Bequests	-	-	\$ -
5748.00 Miscellaneous Grants	-	140,000	\$ 140,000
5749.00 Misc Revenue Local Sources	3,984,804	3,976,502	\$ (8,302)
5749.62 iPad Insurance Collections	7,000	10,000	\$ 3,000
190-5754.03 Retiree Premiums	65,000	65,000	\$ -
181-5752.00 Varsity FB Receipts	5,000	9,000	\$ 4,000
181-5752.01 Sub Varsity FB Receipts	3,000	2,500	\$ (500)
181-5752.02 Basketball Receipts -HS/JH	3,750	12,000	\$ 8,250
181-5752.03 Misc Athletic Receipts	9,500	5,000	\$ (4,500)
181-5752.05 Softball Receipts	-	3,500	\$ 3,500
181-5752.06 JH Football Receipts	-	5,000	\$ 5,000
181-5752.07 Soccer Receipts	-	5,000	\$ 5,000
181-5752.08 Volleyball Receipts	-	6,000	\$ 6,000
Total	\$ 21,743,877	\$ 23,840,377	\$ 2,096,500

State Revenue

5811.00 Per Capita	\$ 347,472	\$ 758,359	\$ 410,887
5812.00 Foundation School Program	170,297	882,819	\$ 712,522
5819.00 Misc State Revenue	832,224	796,230	\$ (35,994)
5831.00 TRS on Behalf	1,000,804	949,097	\$ (51,707)
181-5831.00 TRS on Behalf	25,763	28,577	\$ 2,814
Total	\$ 2,376,560	\$ 3,415,082	\$ 1,038,522

Federal Revenue

5939.00 Federal Revenue Other than TEA	35,000	35,000	\$ -
5931.00 Medicare Reimbursement	365,000	350,000	\$ (15,000)
Total	\$ 400,000	\$ 385,000	\$ (15,000)

Total Revenue	\$ 24,520,437	\$ 27,640,459	\$ 3,120,022
---------------	---------------	---------------	--------------

Sweeny Independent School District
General Fund Expenditure Detail
2022-2023

	2021-2022 Budget	2022-2023 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	11,220,246	10,996,504	(223,742)
6200 Purchased and Contracted Services	303,290	316,325	13,035
6300 Supplies and Materials	366,736	326,005	(40,731)
6400 Other Operating Expenses	52,409	47,414	(4,995)
11 Total Instruction	11,942,681	11,686,248	(256,433)
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	362,781	216,962	(145,819)
6200 Purchased and Contracted Services	6,000	6,000	0
6300 Supplies and Materials	6,425	20,610	14,185
6400 Other Operating Expenses	2,250	2,890	640
6600 Capital Expenditures	8,000	0	(8,000)
12 Total Instructional Resources & Media Services	385,456	246,462	(138,994)
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	341,600	57,250	(284,350)
6200 Purchased and Contracted Services	5,668	3,000	(2,668)
6300 Supplies and Materials	11,675	7,040	(4,635)
6400 Other Operating Expenses	38,110	38,450	340
13 Total Curriculum and Instr. Staff Development	397,053	105,740	(291,313)
199-21 Instructional Leadership			
6100 Payroll Costs	338,433	186,898	(151,535)
6200 Purchased and Contracted Services	8,500	12,000	3,500
6300 Supplies and Materials	9,785	8,750	(1,035)
6400 Other Operating Expenses	2,565	6,000	3,435
21 Total Instructional Leadership	359,283	213,648	(145,635)
199-23 School Administration			
6100 Payroll Costs	1,305,002	1,270,865	(34,137)
6200 Purchased and Contracted Services	10,000	9,500	(500)
6300 Supplies and Materials	8,687	7,800	(887)
6400 Other Operating Expenses	12,498	14,730	2,232
6600 Capital Expenditures	56,315	30,000	(26,315)
23 Total School Administration	1,392,502	1,332,895	(59,607)

	2021-2022 Budget	2022-2023 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	843,948	446,397	(397,551)
6200 Purchased and Contracted Services	5,500	4,500	(1,000)
6300 Supplies and Materials	27,525	27,795	270
6400 Other Operating Expenses	2,550	750	(1,800)
31 Total Guidance and Counseling Services	879,523	479,442	(400,081)
199-32 Social Work Services			
6100 Payroll Costs	12,053	12,457	404
32 Total Social Work Services	12,053	12,457	404
199-33 Health Services			
6100 Payroll Costs	232,269	236,696	4,427
6200 Purchased and Contracted Services	39,602	38,852	(750)
6300 Supplies and Materials	3,550	1,800	(1,750)
6400 Other Operating Expenses	925	425	(500)
33 Total Health Services	276,346	277,773	1,427
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	608,727	551,373	(57,354)
6200 Purchased and Contracted Services	37,770	38,120	350
6300 Supplies and Materials	124,904	124,904	0
6400 Other Operating Expenses	24,200	19,200	(5,000)
34 Total Student (Pupil) Transportation	795,601	733,597	(62,004)
181-36 Cocurricular Activities			
6100 Payroll Costs	585,526	675,334	89,808
6200 Purchased and Contracted Services	85,050	94,945	9,895
6300 Supplies and Materials	109,985	109,785	(200)
6400 Other Operating Expenses	93,300	107,800	14,500
36 Total Cocurricular Activities	873,861	987,864	114,003
199-36 Cocurricular Activities			
6100 Payroll Costs	103,882	112,784	8,902
6300 Supplies and Materials	8,258	8,250	(8)
6400 Other Operating Expenses	55,693	59,455	3,762
36 Total Cocurricular Activities	167,833	180,489	12,656
190-41 General Administration			
6400 Other Operating Expenses	65,000	65,000	0

	2021-2022 Budget	2022-2023 Budget	Increase (Decrease)
41 Total General Administration	65,000	65,000	0
199-41 General Administration			
6100 Payroll Costs	721,201	959,871	238,670
6200 Purchased and Contracted Services	153,930	176,330	22,400
6300 Supplies and Materials	12,550	29,000	16,450
6400 Other Operating Expenses	112,420	118,010	5,590
41 Total General Administration	1,000,101	1,283,211	283,110
199-51 Plant Maintenance & Operations			
6100 Payroll Costs	1,281,001	1,326,815	45,814
6200 Purchased and Contracted Services	909,676	1,383,676	474,000
6300 Supplies and Materials	144,173	164,173	20,000
6400 Other Operating Expenses	428,700	538,700	110,000
51 Total Plant Maintenance & Operations	2,763,550	3,413,364	649,814
199-52 Security and Monitoring Services			
6100 Payroll Costs	246,939	307,065	60,126
6200 Purchased and Contracted Services	19,625	19,625	0
6300 Supplies and Materials	21,220	13,170	(8,050)
6400 Other Operating Expenses	6,500	6,500	0
52 Total Security & Monitoring Services	294,284	346,360	52,076
199-53 Data Processing Services			
6100 Payroll Costs	357,948	363,082	5,134
6200 Purchased and Contracted Services	109,761	302,937	193,176
6300 Supplies and Materials	161,373	259,077	97,704
6400 Other Operating Expenses	1,000	1,000	0
53 Total Data Processing Services	630,082	926,096	296,014
199-71 Management Service			
6500 Debt Service	244,000	186,500	(57,500)
71 Total Management Service	244,000	186,500	(57,500)
199-91 Contract Instructional Services			
6200 Purchased and Contracted Services	1,714,617	4,886,813	3,172,196
91 Total Facilities Acquisition and Construction	1,714,617	4,886,813	3,172,196
199-95 Payments to Juvenile Justice Alternative Education Program			
6200 Purchased and Contracted Services	1,500	1,500	0
95 Payments to JJAEP	1,500	1,500	0

	2021-2022 Budget	2022-2023 Budget	Increase (Decrease)
199-99 Other Intergovernmental Charges			
6200 Purchased and Contracted Services	250,000	275,000	25,000
99 Other Intergovernmental Charges	250,000	275,000	25,000
6000 TOTAL EXPENDITURES	<u>\$ 24,445,326</u>	<u>\$ 27,640,459</u>	<u>3,195,133</u>
Budget By Object Expenditures:			
6100 Salaries and Benefits	\$ 18,561,556	\$ 17,720,353	(841,203)
6200 Contracted Services	1,945,872	2,682,310	736,438
6300 Supplies & Materials	1,016,846	1,108,159	91,313
6400 Other Operating Expenses	898,120	1,026,324	128,204
6500 Debt Services	244,000	186,500	(57,500)
6600 Capital Expenditures (Equipment)	64,315	30,000	(34,315)
"Robin Hood Payment"	1,714,617	4,886,813	3,172,196
Total Expenditures	<u>\$ 24,445,326</u>	<u>\$ 27,640,459</u>	<u>3,195,133</u>

Sweeny Independent School District
Debt Service Fund
Summary of Revenues, Expenditures & Changes in Fund Balance
2022-2023

	2021-2022 Adopted	2022-2023 Proposed	Increase (Decrease)
BUDGET PREMISED ON TAX RATE OF:	\$0.1517	\$0.1517	\$0.00
Certified Taxable Values	\$ 4,171,465,570	\$ 5,071,116,778	\$ 899,651,208
REVENUES:			
Property Taxes, Current Year Levy	\$ 6,201,551	\$ 7,539,026	\$ 1,337,475
Less: Chapter 313 Tax Credits	\$ (805,561)	\$ (812,217)	\$ (6,656)
Delinquent Tax Collection	\$ 20,000	\$ 20,000	\$ -
Investment Earnings	\$ 2,500	\$ 10,000	\$ 7,500
Penalties and Interest from Taxes	\$ -	\$ 10,000	\$ 10,000
State Revenues	\$ 805,561	\$ 812,217	\$ 6,656
Total Revenues	\$ 6,224,051	\$ 7,579,026	\$ 1,354,975
EXPENDITURES:			
Bond Principal Payment	\$ 4,897,319	\$ 3,995,000	(902,319)
Bond Interest Payment	1,555,812	1,456,035	(99,777)
Bond Fees	200,000	200,000	-
Total Expenditures	\$ 6,653,131	\$ 5,651,035	(1,002,096)
OTHER RESOURCES & USES:			
Other Resources	\$ -	\$ -	-
Other Uses	-	(1,931,900.00)	1,931,900
Total Other Resources & Uses	\$ -	\$ (1,931,900.00)	1,931,900
IMPACT ON FUND BALANCE	\$ (429,080)	\$ (3,909)	(425,171)
ESTIMATED ENDING FUND BALANCE	\$ 1,602,870	\$ 1,193,708	409,162

	Principal Due 2022-2023	Interest Due 2022-2023	Total Amount 2022-2023
Unlimited Tax Schoolhouse Bonds, Series 2012	\$ 860,000	\$ 49,013	\$ 909,013
Unlimited Tax Schoolhouse Bonds, Series 2014	515,000	183,673	698,673
Unlimited Tax Schoolhouse Bonds, Series 2015	465,000	227,463	692,463
Unlimited Tax Schoolhouse Bonds, Series 2016	860,000	75,450	935,450
Unlimited Tax Refunding Bonds, Series 2017	335,000	113,600	448,600
Unlimited Tax Building Bonds, Series 2019	70,000	562,800	632,800
Unlimited Tax Building Bonds, Series 2020	240,000	241,113	481,113
Unlimited Tax Building Bonds, Series 2021	650,000	2,925	652,925
	\$ 3,995,000	\$ 1,456,035	\$ 5,451,035

SWEENY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Food Service Fund
2022-2023

	2021-2022 Food Service	2022-2023 Food Service	Increase (Decrease)
ESTIMATED BEGINNING FUND BALANCE	<u>\$252,361</u>	<u>\$395,257</u>	<u>\$142,896</u>
REVENUES:			
Local Revenues	\$ 130,000	\$ 440,000	\$ 310,000
State Program Revenues	22,500	15,000	\$ (7,500)
Federal Program Revenues	<u>959,000</u>	<u>820,000</u>	<u>(\$139,000)</u>
Total Revenues	<u>\$ 1,111,500</u>	<u>\$ 1,275,000</u>	<u>\$ 163,500</u>
EXPENDITURES:			
Payroll Costs	\$ 568,229	\$ 503,518	\$ (64,711)
Purchased and Contracted Services	14,000	8,000	\$ (6,000)
Supplies and Materials	560,900	600,900	\$ 40,000
Other Operating Expenses	9,750	9,750	\$ -
Capital Outlay	<u>36,000</u>	<u>37,000</u>	<u>\$1,000</u>
Total Expenditures	<u>\$ 1,188,879</u>	<u>\$ 1,159,168</u>	<u>\$ (29,711)</u>
Other Resources (Transfers In)	\$ -	\$ -	\$ -
Other Uses (Transfers Out)	-	-	\$ -
IMPACT ON FUND BALANCE	<u>(77,379)</u>	<u>115,832</u>	<u>193,211</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$174,982</u></u>	<u><u>\$511,089</u></u>	<u><u>\$336,107</u></u>

**Sweeny ISD
Food Service Budget
2022-2023**

Account Number	Description	2021-2022 Original Budget	2022-2023 Proposed Budget	Increase/ (Decrease)	% Change
240 E 35 6121 00 999 0 99 000	EXTRA DUTY/OT PAY SUPPORT PERS/UNDISTRIBUTED/DISTRICT WIDE	5,147	10,294	5,147	100%
240 E 35 6129 00 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	435,780	367,107	(68,673)	-16%
240 E 35 6129 03 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	4,000	8,000	4,000	100%
240 E 35 6141 00 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	32,680	28,475	(4,205)	-13%
240 E 35 6141 03 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	306	612	306	100%
240 E 35 6142 00 999 0 99 000	GROUP HEALTH AND LIFE INSURANCE/UNDISTRIBUTED/DISTRICT WIDE	44,312	42,721	(1,591)	-4%
240 E 35 6143 00 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	5,141	4,497	(644)	-13%
240 E 35 6143 03 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	50	100	50	100%
240 E 35 6145 00 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	452	368	(84)	-19%
240 E 35 6145 03 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	4	8	4	100%
240 E 35 6146 00 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTRICT WIDE	40,327	41,276	949	2%
240 E 35 6146 03 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTRICT WIDE	30	60	30	100%
--- e 35 61--- --- --- ---	PAYROLL COST	568,229	503,518	(64,711)	-11%
240 E 35 6249 00 002 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/SWEENEY HIGH SCHOOL	2,000	2,000	-	0%
240 E 35 6249 00 041 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/JUNIOR HIGH	2,000	2,000	-	0%
240 E 35 6249 00 104 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/SWEENEY ELEMENTARY SCHOOL	2,000	2,000	-	0%
240 E 35 6249 00 999 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/UNDISTRIBUTED/DISTRICT WIDE	5,000	-	(5,000)	-100%
240 E 35 6269 88 999 0 99 000	RENTALS - OPERATING LEASES/UNDISTRIBUTED/DISTRICT WIDE	3,000	2,000	(1,000)	-33%
--- e 35 62--- --- --- ---	CONTRACTED SERVICES	14,000	8,000	(6,000)	-43%
240 E 35 6341 00 002 0 99 000	FOOD/SWEENEY HIGH SCHOOL	126,000	128,000	2,000	2%
240 E 35 6341 00 041 0 99 000	FOOD/JUNIOR HIGH	95,000	107,000	12,000	13%
240 E 35 6341 00 104 0 99 000	FOOD/SWEENEY ELEMENTARY SCHOOL	193,000	203,000	10,000	5%
240 E 35 6341 00 999 0 99 000	FOOD/UNDISTRIBUTED/DISTRICT WIDE	2,000	-	(2,000)	-100%
240 E 35 6342 00 002 0 99 000	NON FOOD ITEMS/SWEENEY HIGH SCHOOL	12,000	15,000	3,000	25%
240 E 35 6342 00 041 0 99 000	NON FOOD ITEMS/JUNIOR HIGH	12,000	14,000	2,000	17%
240 E 35 6342 00 104 0 99 000	NON FOOD ITEMS/SWEENEY ELEMENTARY SCHOOL	21,000	24,000	3,000	14%
240 E 35 6342 00 999 0 99 000	NON FOOD ITEMS/UNDISTRIBUTED/DISTRICT WIDE	-	14,000	14,000	100%
240 E 35 6344 00 999 0 99 000	USDA COMMODITIES/UNDISTRIBUTED/DISTRICT WIDE	89,000	83,000	(6,000)	-7%
240 E 35 6349 00 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	3,000	-	(3,000)	-100%
240 E 35 6349 01 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	5,000	5,000	-	0%
240 E 35 6349 02 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	2,000	4,000	2,000	100%
240 E 35 6349 09 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	900	900	-	0%
240 E 35 6395 00 999 0 99 000	GENERAL SUPPLIES/UNDISTRIBUTED/DISTRICT WIDE	-	3,000	3,000	100%
--- e 35 63--- --- --- ---	SUPPLIES	560,900	600,900	40,000	7%
240 E 35 6411 00 999 0 99 000	TRAVEL - EMPLOYEES ONLY/UNDISTRIBUTED/DISTRICT WIDE	5,750	5,750	-	0%
240 E 35 6499 00 999 0 99 000	MISCELLANEOUS OPERATING EXPENSES/UNDISTRIBUTED/DISTRICT WIDE	4,000	4,000	-	0%
--- e 35 64--- --- --- ---	TRAVEL	9,750	9,750	-	0%
240 E 35 6639 00 002 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY HIGH SCHOOL	10,000	10,000	-	0%
240 E 35 6639 00 041 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/JUNIOR HIGH	10,000	10,000	-	0%
240 E 35 6639 00 104 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY ELEMENTARY SCHOOL	10,000	10,000	-	0%
240 E 35 6639 00 999 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/UNDISTRIBUTED/DISTRICT WIDE	6,000	7,000	1,000	17%
--- e 35 66--- --- --- ---	CAPITAL EXPENDITURES	36,000	37,000	1,000	3%
		1,188,879	1,159,168	(29,711)	-2%

2022 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Form 50-884

SWEENEY INDEPENDENT SCHOOL DISTRICT <hr/> School District's Name 1310 N Elm Street, Sweeny, Texas 77480 <hr/> School District's Address, City, State, ZIP Code	979-491-8013 <hr/> Phone (area code and number) www.sweenyisd.org <hr/> School District's Website Address
--	--

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e) does not require school districts to certify tax rate calculations.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total I&S taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 4,166,642,142
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 85,072,040
3.	Preliminary 2021 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 4,081,570,102
4.	2021 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. A. 2021 I&S value of property subject to Chapter 313 agreement. Enter the total 2021 appraised value of property subject to a Chapter 313 agreement: \$ 2,218,608,670 B. 2021 M&O value of property subject to Chapter 313 agreement. Enter the total 2021 limited value of property subject to a Chapter 313 agreement: – \$ 152,000,000 C. Subtract B from A.	\$ 2,066,608,670
5.	Preliminary 2021 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 2,014,961,432

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	2021 total adopted tax rate. Separate the 2021 adopted tax rate into its two components. A. 2021 M&O tax rate: \$ <u>0.884700</u> /\$100 B. 2021 I&S or debt rate: \$ <u>0.151700</u> /\$100	
7.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ <u>1,657,940</u> B. 2021 values resulting from final court decisions: - \$ <u>1,530,285</u> C. 2021 value loss. Subtract B from A. ³	\$ <u>127,655</u>
8.	2021 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2021 ARB certified value: \$ <u>0</u> B. 2021 disputed value: - \$ <u>0</u> C. 2021 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
9.	2021 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ <u>127,655</u>
10.	2021 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ <u>2,015,089,087</u>
11.	2021 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ <u>4,081,697,757</u>
12.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
13.	2021 taxable value lost because property first qualified for an exemption in 2022. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ <u>1,214,016</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ <u>8,271,085</u> C. Value loss. Add A and B. ⁶	\$ <u>9,485,101</u>
14.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>1,246,400</u> B. 2022 productivity or special appraised value: - \$ <u>15,590</u> C. Value loss. Subtract B from A. ⁷	\$ <u>1,230,810</u>
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ <u>10,715,911</u>
16.	Adjusted 2021 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>2,004,373,176</u>
17.	Adjusted 2021 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ <u>4,070,981,846</u>
18.	Adjusted 2021 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ <u>17,732,689</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2021 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 6,175,679
20.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁸ <p> A. M&O taxes refunded for tax years preceding tax year 2021: \$ 17,225 B. I&S taxes refunded for tax years preceding tax year 2021: \$ 2,872 </p>	
21.	Adjusted 2021 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 17,749,914
22.	Adjusted 2021 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 6,178,551
23.	Total 2022 I&S taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p> A. Certified values:¹² \$ 5,002,605,387 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 - \$ 0 C. Total 2022 value. Subtract B from A. </p>	\$ 5,002,605,387
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³ <p> A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$ 68,511,391 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate) Enter the total value not on the roll.¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. </p>	\$ 68,511,391
25.	2022 tax ceilings and new property value for Chapter 313 limitations. <p> A. 2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled¹⁶ \$ 85,666,945 B. 2022 Chapter 313 new property value. Enter 2022 new property value of property subject to Chapter 313 agreements.¹⁷ + \$ 0 C. Add A and B. </p>	\$ 85,666,945
26.	2022 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 4,985,449,833
27.	2022 taxable value not subject M&O taxation, due to limitation under Chapter 313. <p> A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement. \$ 2,836,399,000 B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement. - \$ 150,000,000 C. Subtract B from A. </p>	\$ 2,686,399,000

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2022 total M&O taxable value. Subtract Line 27C from Line 26.	\$ 2,299,050,833
29.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 0
30.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 50,203,023
31.	Total adjustments to the 2022 taxable value. Add Line 29 and Line 30.	\$ 50,203,023
32.	Adjusted 2022 M&O taxable value. Subtract Line 31 from Line 28.	\$ 2,248,847,810
33.	Adjusted 2022 I&S taxable value. Subtract Line 31 from Line 26.	\$ 4,935,246,810
34.	2022 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.789289 /\$100
35.	2022 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.125192 /\$100
36.	2022 NNR total tax rate. Add Line 34 and Line 35.	\$ 0.914481 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into 'golden pennies' and the 'copper pennies.' School districts can claim up to 8 'golden pennies,' not subject to compression, and 9 'copper pennies' which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.804600 /\$100
38.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . 0.0600 /\$100 B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.0600 /\$100

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

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

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

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2022 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.8646 /\$100
40.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ 7,562,937 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 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 - \$ 0 D. Adjust debt: Subtract B and C from A..	\$ 7,562,937
41.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
42.	Adjusted 2022 debt. Subtract line 41 from line 40D.	\$ 7,562,937
43.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2021 actual collection rates. 97.66 % C. Enter the 2020 actual collection rate 98.39 % D. Enter the 2019 actual collection rate. 96.12 %	100.00 %
44.	2022 debt adjusted for collections. Divide Line 42 by Line 43.	\$ 7,562,937
45.	2022 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,985,449,830
46.	2022 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ 0.151700 /\$100
47.	2022 voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ 1.016300 /\$100

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

SECTION 3: Voter Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
49.	2022 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,985,449,833
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0 /\$100
51.	2022 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 1.016300 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.036400 /\$100
53.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
54.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0 /\$100
55.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 1.016300 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.914481 /\$100
 Enter the 2022 NNR tax rate from Line 36

Voter-Approval Tax Rate \$ 1.016300 /\$100
 As applicable, enter the voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number **47**

SECTION 6: School District Representative Name and Signature

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

print
here

Printed Name of School District Representative

sign
here

School District Representative

Date

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

³⁵ Tex. Tax Code § 26.04(c)