

# Official Budget



Sweeny ISD is the District of Choice in the area, empowering all students and staff to maximize their potential.

Fiscal Year  
Ending  
August 31, 2022

**Board of Trustees**

**Earl Mathis**

Board President  
Position 3

**Connie McAda**

Vice President  
Position 1

**Donna Bohlar-Schroeder**

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Position 2

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Position 6

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Position 7

**Debra Fields-Bell**

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Position 4

**Jan Reddoch**

Trustee  
Position 5



## Administration

Dr. Tory Hill  
Superintendent of Schools

Amy Pope  
Assistant Superintendent

Amy Carter  
Chief Financial Officer

Charolet Kremmer  
Executive Director  
Teaching & Learning



## DISTRICT OF CHOICE

### Vision

*Sweeny ISD is the District of Choice in the area, empowering all students and staff to maximize their potential.*

### ***Mission Statement***

*The Sweeny Independent School District, in partnership with parents and 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.*



### **Goals:**

*We will continuously improve and provide a safe and secure environment for students and staff.*

*We will develop and implement a comprehensive plan to meet the academic, social, and emotional needs of each student*

*We will increase the percentage of students who are college, career, or military ready through innovative programs and partnerships*

*We will develop and implement long-range facility and financial plans to meet the future needs of students*

*We will promote a supportive culture for students through parental engagement, strong community partnerships, and ongoing communication.*

# 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

#### **Object Code    Type of Expenditure**

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  
2021-2022

	General Fund	Debt Service Fund	Food Service Fund	2021-2022 Total For Major Fund Groups	2020-21 Total For Major Fund Groups	2021-2022 Amount Per WADA	2020-21 Amount Per WADA
<b>Estimate Beginning Fund Balance</b>	\$ 16,660,660	\$ 2,031,950	\$ 252,361	\$ 18,944,971	\$ 19,043,101	\$ 7,780.28	\$ 7,383.91
199- 5700 Property Taxes & Other Local Revenues	\$ 21,657,627	\$ 5,418,490	\$ 130,000	\$ 27,206,117	\$ 27,617,833	\$ 11,173	\$ 10,709
181-5700 Athletic Local Revenues	21,250	-	-	21,250	23,250	\$ 9	\$ 9
190-5700 Employee Health Care Revenues	65,000	-	-	65,000	65,000	\$ 27	\$ 25
199-5800 State Revenues	2,350,797	805,561	22,500	3,178,858	5,220,906	\$ 1,305	\$ 2,024
181-5800 State Athletic Program Revenues	25,763	-	-	25,763	27,775	\$ 11	\$ 11
199-5900 Federal Program Revenues	400,000	-	959,000	1,359,000	1,184,000	\$ 558	\$ 459
199-7990 Other Sources (Transfers In)	-	-	-	-	-	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 24,520,437</b>	<b>\$ 6,224,051</b>	<b>\$ 1,111,500</b>	<b>\$ 31,855,988</b>	<b>\$ 34,138,764</b>	<b>\$ 13,083</b>	<b>\$ 13,237</b>
<b>Instruction:</b>							
199-11 Instruction	\$ 11,942,681	\$ -	\$ -	\$ 11,942,681	\$ 11,934,847	\$ 4,905	\$ 4,628
199-12 Instructional Resources and Media Services	375,456	-	-	375,456	343,285	\$ 154	\$ 133
199-13 Curriculum and Instructional Staff Development	397,053	-	-	397,053	286,839	\$ 163	\$ 111
199-95 Payments to Juvenile Justice Altern. Ed. Progr	1,500	-	-	1,500	1,500	\$ 1	\$ 1
<b>Total - Instructional Expenditures:</b>	<b>\$ 12,716,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,716,690</b>	<b>\$ 12,566,471</b>	<b>\$ 5,222</b>	<b>\$ 4,873</b>
<b>Instructional Support:</b>							
199-21 Instructional Leadership	\$ 359,283	-	-	\$ 359,283	\$ 454,662	\$ 148	\$ 176
199-23 School Administration	1,392,502	-	-	1,392,502	1,107,183	\$ 572	\$ 429
199-31 Guidance and Counseling Services	879,523	-	-	879,523	708,901	\$ 361	\$ 275
199-32 Social Work Services	12,053	-	-	12,053	-	\$ 5	\$ -
199-33 Health Services	276,346	-	-	276,346	540,190	\$ 113	\$ 209
181-36 Cocurricular/Extracurricular Activities	873,861	-	-	873,861	887,621	\$ 359	\$ 344
199-36 Extracurricular/Cocurricular Activities	167,833	-	-	167,833	155,287	\$ 69	\$ 60
<b>Total - Instructional Support Expenditures</b>	<b>\$ 3,961,401</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,961,401</b>	<b>\$ 3,853,844</b>	<b>\$ 1,627</b>	<b>\$ 1,494</b>
<b>Administrative:</b>							
190-41 Employee Health Care	\$ 65,000	-	-	\$ 65,000	\$ 65,000	\$ 27	\$ 25
199-41 General Administration	1,000,101	-	-	1,000,101	1,294,338	\$ 411	\$ 502
<b>Total - Administrative Expenditures</b>	<b>\$ 1,065,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,065,101</b>	<b>\$ 1,359,338</b>	<b>\$ 437</b>	<b>\$ 527</b>
<b>Operations:</b>							
181-51 Athletic Plant Maintenance and Operations	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	2,763,550	-	-	2,763,550	2,384,670	\$ 1,135	\$ 925
199-52 Security and Monitoring Services	294,284	-	-	294,284	284,649	\$ 121	\$ 110
199-53 Data Processing Services	630,082	-	-	630,082	370,563	\$ 259	\$ 144
199-34 Student (Pupil) Transportation	795,601	-	-	795,601	779,422	\$ 327	\$ 302
240-35 Food Service	-	-	1,188,879	1,188,879	1,182,433	\$ 488	\$ 458
<b>Total - Operation Expenditures</b>	<b>\$ 4,483,517</b>	<b>\$ -</b>	<b>\$ 1,188,879</b>	<b>\$ 5,672,396</b>	<b>\$ 5,001,737</b>	<b>\$ 2,330</b>	<b>\$ 1,939</b>
<b>All Other Uses of Funds:</b>							
199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	244,000	6,653,131	-	6,897,131	5,708,528	\$ 2,832	\$ 2,213
199-91 WADA Purchase Costs	1,714,617	-	-	1,714,617	3,449,766	\$ 704	\$ 1,338
199-93 Shared Services	-	-	-	-	-	\$ -	\$ -
199-99 Other Intergovernment Charges	250,000	-	-	250,000	285,000	\$ 103	\$ 111
199-00 Other uses of Funds (Transfer Out)	-	-	-	-	-	\$ -	\$ -
<b>Total - All Other Uses of Funds Expenditures</b>	<b>\$ 2,208,617</b>	<b>\$ 6,653,131</b>	<b>\$ -</b>	<b>\$ 8,861,748</b>	<b>\$ 9,443,294</b>	<b>\$ 3,639</b>	<b>\$ 3,662</b>
<b>Total Expenditures:</b>	<b>\$ 24,435,326</b>	<b>\$ 6,653,131</b>	<b>\$ 1,188,879</b>	<b>\$ 32,277,336</b>	<b>\$ 32,224,684</b>	<b>\$ 13,256</b>	<b>\$ 12,495</b>
<b>Impact on Fund Balance</b>	<b>\$ 85,111</b>	<b>\$ (429,080)</b>	<b>\$ (77,379)</b>	<b>\$ (421,348)</b>	<b>\$ 1,914,080</b>	<b>\$ (173)</b>	<b>\$ 742</b>
<b>Estimate Ending Fund Balance</b>	<b>\$ 16,745,771</b>	<b>\$ 1,602,870</b>	<b>\$ 174,982</b>	<b>\$ 18,523,623</b>	<b>\$ 20,957,181</b>	<b>\$ 7,607</b>	<b>\$ 8,126</b>

Estimate Student WADA for 2021-22 = 2,435  
Estimate Student WADA for 2020-21 = 2,579

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

	General Fund	Debt Service Fund	Total
Certificate of 2021 Estimated Taxable Value	\$ 2,107,488,628	\$ 4,171,465,570	
Certificate of 2020 Estimated Taxable Value	\$ 2,300,965,171	\$ 3,846,573,621	
Gain (Loss) in Taxable Value, As Adjusted	\$ (193,476,543)	\$ 324,891,949	
Historical Collection Rate and Freeze Adjustment	98%	98%	
2020 Official Tax Rate	\$ 0.884700	\$ 0.151700	\$ 1.036400
2020-2021 Tax Revenue	\$ 19,949,506	\$ 5,107,093	\$ 23,371,028
2021 Pro-Forma Tax Rate	\$ 0.884700	\$ 0.151700	\$ 1.036400
2021-2022 Tax Revenue (Current)	\$ 18,272,053	\$ 6,201,551	\$ 24,473,604
Less Chapter 313 Tax Credits	\$ (796,230)	\$ (805,561)	
Net Tax Revenues	\$ 17,475,823	\$ 5,395,990	
Gain (Loss) in Current Tax Revenue at Proposed Tax Rate	\$ (2,473,683)	\$ 288,897	\$ (2,184,786)

<b>Effect of \$.01 Penny on Property Owners</b>			
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

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

<b>GENERAL FUND</b>			
	<b>2021-2022 Analysis</b>		
	<b>Adopted 2020-2021</b>	<b>Proposed 2021-2022</b>	<b>Change From 20-21</b>
<b>Maximum Compressed Tax Rate</b>	<b>0.8247</b>	<b>0.8247</b>	<b>0.0000</b>
Tax Revenue at Compressed Rate	\$18,596,538	\$ 16,290,620	(\$2,305,918)
<b>Estimated State Funding:</b>			
Available School Fund (Per-Capita) - State Portion (5811)	887,157	347,472	(\$539,685)
Foundation School Fund (5812):			
Tier II State Aid for "Golden" Level	129,895	170,297	\$40,402
Formula Transition Grant	3,226,685	35,994	(\$3,190,691)
Chapter 313 Tax Credit	-	796,230	\$796,230
<b>State Funding</b>	<b>\$ 4,243,737</b>	<b>\$ 1,349,993</b>	<b>(\$2,893,744)</b>
<b>Recapture on Compressed Rate</b>	<b>\$ 3,449,766</b>	<b>\$ 1,714,617</b>	<b>(\$1,735,149)</b>
<b>Total State and Tax Revenue at Compressed Rate</b>	<b>\$ 19,390,509</b>	<b>\$ 15,925,996</b>	<b>(\$3,464,513)</b>
<b>Weighted Average Daily Attendance</b>	<b>2,578.65</b>	<b>2,454.59</b>	
<b>Funding/WADA</b>	<b>\$ 7,520</b>	<b>\$ 6,488</b>	
<b>Students Enrolled</b>	<b>1,951.00</b>	<b>1,813.00</b>	
<b>Funding per Student Enrolled</b>	<b>\$ 9,938.75</b>	<b>\$ 8,784.33</b>	

**SUMMARY OF REVENUES AND EXPENDITURES  
GENERAL FUND  
2021-2022 AND 2020-2021 BUDGET YEARS**

	<b>2021-22 PROPOSED BUDGET</b>	<b>PERCENT OF TOTAL</b>	<b>2020-21 ADOPTED BUDGET</b>	<b>PERCENT OF TOTAL</b>
<b>LOCAL REVENUES:</b>				
Current-Year Taxes (@compressed rate)	\$ 16,290,620	66.44%	\$ 18,596,538	68.37%
Current-Year Taxes (Plus "Super Pennies")	\$ 1,185,203	4.83%	\$ 1,352,968	4.97%
Other Tax Revenues	\$ 85,000	0.35%	\$ 85,000	0.31%
Other Local Revenues	\$ 4,183,054	17.06%	\$ 1,523,030	5.60%
<b>Total Local Revenues</b>	<b>\$ 21,743,877</b>	<b>88.68%</b>	<b>\$ 21,557,536</b>	<b>79.26%</b>
<b>STATE REVENUES</b>				
Summary of Finances				
State Funding	\$ 1,349,993	5.51%	\$ 4,243,737	15.60%
TRS On-Behalf Payments	\$ 1,026,567	4.19%	\$ 982,444	3.61%
<b>Total State Revenues</b>	<b>\$ 2,376,560</b>	<b>9.69%</b>	<b>\$ 5,226,181</b>	<b>19.21%</b>
<b>Federal Revenue</b>	<b>\$ 400,000</b>	<b>1.63%</b>	<b>\$ 415,000</b>	<b>1.53%</b>
<b>TOTAL REVENUES</b>	<b>\$ 24,520,437</b>	<b>100.00%</b>	<b>\$ 27,198,717</b>	<b>100.00%</b>
<b>EXPENDITURES AND USES:</b>				
Payroll Costs				
Salary and Benefits (Local)	\$ 17,524,989	71.47%	\$ 17,043,962	62.66%
TRS On-Behalf Payments (State)	\$ 1,026,567	4.19%	\$ 982,444	3.61%
Contracted Services	\$ 1,945,872	7.94%	\$ 1,819,688	6.69%
Supplies	\$ 1,016,846	4.15%	\$ 1,252,406	4.60%
Other Operating Costs	\$ 898,120	3.66%	\$ 785,457	2.89%
Debt Service	\$ 244,000	1.00%	\$ 250,175	0.92%
Capital Outlay	\$ 64,315	0.26%	\$ -	0.00%
<b>Total Operating Costs</b>	<b>\$ 22,720,709</b>	<b>92.66%</b>	<b>\$ 22,134,132</b>	<b>81.38%</b>
<b>Equalization ("Robin Hood")</b>	<b>\$ 1,714,617</b>	<b>6.99%</b>	<b>\$ 3,449,766</b>	<b>12.68%</b>
<b>Impact on Fund Balance</b>	<b>\$ 85,111</b>	<b>0.35%</b>	<b>\$ 1,614,819</b>	<b>5.94%</b>
<b>TOTAL EXPENDITURES &amp; USES</b>	<b>\$ 24,520,437</b>	<b>100.00%</b>	<b>\$ 27,198,717</b>	<b>100.00%</b>
<b>WADA</b>	<b>2,455</b>		<b>2,579</b>	

**SWEENEY INDEPENDENT SCHOOL DISTRICT**  
**Revenues, Expenditures and Changes in Fund Balance**  
**2021-2022**

	<b>2020-21</b>	<b>2021-22</b>	<b>Increase</b>
	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
	<b>\$0.88</b>	<b>\$0.88470</b>	
<b>Estimated Beginning Fund Balance</b>	\$ 16,941,705	16,660,660	
<b>Revenues:</b>			
199-5700 Property Taxes & Other Local Revenues	\$ 21,469,286	21,657,627	\$ 188,341
181-5700 Athletics	\$ 23,250	21,250	\$ (2,000)
190-5700 Employee Health Care	65,000	65,000	\$ -
199-5800 State Program Revenues	5,198,406	2,350,797	\$ (2,847,609)
181-5800 State Athletics Program Revenues	27,775	25,763	\$ (2,012)
199-5900 Federal Program Revenues	415,000	400,000	\$ (15,000)
<b>Total Revenues</b>	<b>\$ 27,198,717</b>	<b>\$ 24,520,437</b>	<b>\$ (2,678,280)</b>
<b>Expenditures by Functions:</b>			
199-11 Instruction	\$ 11,934,847	11,942,681	\$ 7,834
199-12 Instructional Resources and Media Services	343,285	375,456	\$ 32,171
199-13 Curriculum and Instructional Staff Development	286,839	397,053	\$ 110,214
199-21 Instructional Leadership	454,662	359,283	\$ (95,379)
199-23 School Administration	1,107,183	1,392,502	\$ 285,319
199-31 Guidance and Counseling Services	708,901	879,523	\$ 170,622
199-32 Social Work Services	-	12,053	\$ 12,053
199-33 Health Services	540,190	276,346	\$ (263,844)
199-34 Student (Pupil) Transportation	779,422	795,601	\$ 16,179
181-36 Extracurricular Activities (Athletic)	887,621	873,861	\$ (13,760)
199-36 Cocurricular/Extracurricular Activities	155,287	167,833	\$ 12,546
190-41 Employee Health Care	65,000	65,000	\$ -
199-41 General Administration	1,294,338	1,000,101	\$ (294,237)
199-51 Plant Maintenance and Operations	2,384,670	2,763,550	\$ 378,880
199-52 Security and Monitoring Services	284,649	294,284	\$ 9,635
199-53 Data Processing Services	370,563	630,082	\$ 259,519
199-71 Debt Service	250,175	244,000	\$ (6,175)
199-91 WADA Purchase Costs	3,449,766	1,714,617	\$ (1,735,149)
199-95 Payments to Juvenile Justice Altern. Ed. Program	1,500	1,500	\$ -
199-99 Other Intergovernmental Charges	285,000	250,000	\$ (35,000)
<b>Total Expenditures</b>	<b>\$ 25,583,898</b>	<b>24,435,326</b>	<b>\$ (1,148,572)</b>
7990 313 Revenues - Other Resources (Transfers In)			\$ -
8990 Other Uses (Transfers Out)			-
<b>Total Resources &amp; Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Impact on Fund Balance</b>	<b>\$ 1,614,819</b>	<b>\$ 85,111</b>	<b>\$ (1,529,708)</b>
<b>Estimate Ending Fund Balance</b>	<b>\$ 18,556,524</b>	<b>\$ 16,745,771</b>	

**SWEENEY INDEPENDENT SCHOOL DISTRICT  
SWEENEY, TEXAS  
General Fund Revenues  
2021-22 Budget Year**

	2020-21 Budget	2021-22 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.88	\$0.8847	\$0.0000
Budget Premised on Taxable Values of:	\$ 2,300,965,171	\$ 2,107,488,628	\$ (193,476,543)

**Local Tax Revenue**

5711.00 Taxes - Current Year Levy @ 55%	\$ 10,972,228	\$ 9,253,399	\$ (1,718,829)
5712.00 Taxes - Taxes Delinquent Current year @ 45%	\$ 8,977,278	\$ 8,222,424	\$ (754,854)
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	120,000	20,000	\$ (100,000)
5743.00 Building Rental/Use Fees	-	-	\$ -
5744.00 Gifts and Bequests	-	-	\$ -
5749.00 Misc Revenue Local Sources	1,222,780	3,984,804	\$ 2,762,024
5749.62 iPad Insurance Collections	7,000	7,000	\$ -
190-5754.03 Retiree Premiums	65,000	65,000	\$ -
181-5752.00 Varsity FB Receipts	10,000	5,000	\$ (5,000)
181-5752.01 Sub Varsity FB Receipts	3,000	3,000	\$ -
181-5752.02 Basketball Receipts -HS/JH	3,750	3,750	\$ -
181-5752.03 Misc Athletic Receipts	6,500	9,500	\$ 3,000
181-5752.04 Athletic - Playoff Host	-	-	\$ -
Total	\$ 21,557,536	\$ 21,743,877	\$ 186,341

**State Revenue**

5811.00 Per Capita	\$ 887,157	\$ 347,472	\$ (539,685)
5812.00 Foundation School Program	129,895	170,297	\$ 40,402
5819.00 Misc State Revenue	3,226,685	832,224	\$ (2,394,461)
5831.00 TRS on Behalf	954,669	1,000,804	\$ 46,135
181-5831.00 TRS on Behalf	27,775	25,763	\$ (2,012)
Total	\$ 5,226,181	\$ 2,376,560	\$ (2,849,621)

**Federal Revenues**

5939.00 Federal Revenue Other than TEA	35,000	35,000	\$ -
5931.00 Medicare Reimbursement	380,000	365,000	\$ (15,000)
Total	\$ 415,000	\$ 400,000	\$ (15,000)

Total Revenue	\$ 27,198,717	\$ 24,520,437	\$ (2,678,280)
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Sweeny Independent School District  
General Fund Expenditure Detail  
2021-2022

	2020-2021 Budget	2021-2022 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	11,226,081	11,220,246	(5,835)
6200 Purchased and Contracted Services	233,323	303,290	69,967
6300 Supplies and Materials	421,517	366,736	(54,781)
6400 Other Operating Expenses	53,926	52,409	(1,517)
11 Total Instruction	<u>11,934,847</u>	<u>11,942,681</u>	<u>7,834</u>
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	329,486	352,781	23,295
6200 Purchased and Contracted Services	4,574	6,000	1,426
6300 Supplies and Materials	6,725	6,425	(300)
6400 Other Operating Expenses	2,500	2,250	(250)
6600 Capital Expenditures	0	8,000	8,000
12 Total Instructional Resources & Media Services	<u>343,285</u>	<u>375,456</u>	<u>32,171</u>
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	261,389	341,600	80,211
6200 Purchased and Contracted Services	12,000	5,668	(6,332)
6300 Supplies and Materials	4,000	11,675	7,675
6400 Other Operating Expenses	9,450	38,110	28,660
13 Total Curriculum and Instr. Staff Development	<u>286,839</u>	<u>397,053</u>	<u>110,214</u>
199-21 Instructional Leadership			
6100 Payroll Costs	281,401	338,433	57,032
6200 Purchased and Contracted Services	43,557	8,500	(35,057)
6300 Supplies and Materials	124,104	9,785	(114,319)
6400 Other Operating Expenses	5,600	2,565	(3,035)
21 Total Instructional Leadership	<u>454,662</u>	<u>359,283</u>	<u>(95,379)</u>
199-23 School Administration			
6100 Payroll Costs	1,075,170	1,305,002	229,832
6200 Purchased and Contracted Services	9,421	10,000	579
6300 Supplies and Materials	9,450	8,687	(763)
6400 Other Operating Expenses	13,142	12,498	(644)
6600 Capital Expenditures	0	56,315	56,315
23 Total School Administration	<u>1,107,183</u>	<u>1,392,502</u>	<u>285,319</u>

	2020-2021 Budget	2021-2022 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	678,129	843,948	165,819
6200 Purchased and Contracted Services	2,147	5,500	3,353
6300 Supplies and Materials	26,025	27,525	1,500
6400 Other Operating Expenses	2,600	2,550	(50)
31 Total Guidance and Counseling Services	<u>708,901</u>	<u>879,523</u>	<u>170,622</u>
199-32 Social Work Services			
6100 Payroll Costs	0	12,053	12,053
32 Total Social Work Services	<u>0</u>	<u>12,053</u>	<u>12,053</u>
199-33 Health Services			
6100 Payroll Costs	258,959	232,269	(26,690)
6200 Purchased and Contracted Services	127,506	39,602	(87,904)
6300 Supplies and Materials	153,300	3,550	(149,750)
6400 Other Operating Expenses	425	925	500
33 Total Health Services	<u>540,190</u>	<u>276,346</u>	<u>(263,844)</u>
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	598,078	608,727	10,649
6200 Purchased and Contracted Services	37,740	37,770	30
6300 Supplies and Materials	124,904	124,904	0
6400 Other Operating Expenses	18,700	24,200	5,500
34 Total Student (Pupil) Transportation	<u>779,422</u>	<u>795,601</u>	<u>16,179</u>
181-36 Cocurricular Activities			
6100 Payroll Costs	585,507	585,526	19
6200 Purchased and Contracted Services	84,979	85,050	71
6300 Supplies and Materials	122,835	109,985	(12,850)
6400 Other Operating Expenses	94,300	93,300	(1,000)
36 Total Cocurricular Activities	<u>887,621</u>	<u>873,861</u>	<u>(13,760)</u>
199-36 Cocurricular Activities			
6100 Payroll Costs	89,586	103,882	14,296
6300 Supplies and Materials	9,008	8,258	(750)
6400 Other Operating Expenses	56,693	55,693	(1,000)
36 Total Cocurricular Activities	<u>155,287</u>	<u>167,833</u>	<u>12,546</u>

	2020-2021 Budget	2021-2022 Budget	Increase (Decrease)
190-41 General Administration			
6400 Other Operating Expenses	65,000	65,000	0
41 Total General Administration	<u>65,000</u>	<u>65,000</u>	<u>0</u>
199-41 General Administration			
6100 Payroll Costs	1,014,449	721,201	(293,248)
6200 Purchased and Contracted Services	144,564	153,930	9,366
6300 Supplies and Materials	38,000	12,550	(25,450)
6400 Other Operating Expenses	97,325	112,420	15,095
41 Total General Administration	<u>1,294,338</u>	<u>1,000,101</u>	<u>(294,237)</u>
199-51 Plant Maintenance & Operations			
6100 Payroll Costs	1,090,339	1,281,001	190,662
6200 Purchased and Contracted Services	741,797	909,676	167,879
6300 Supplies and Materials	194,238	144,173	(50,065)
6400 Other Operating Expenses	358,296	428,700	70,404
51 Total Plant Maintenance & Operations	<u>2,384,670</u>	<u>2,763,550</u>	<u>378,880</u>
199-52 Security and Monitoring Services			
6100 Payroll Costs	253,761	246,939	(6,822)
6200 Purchased and Contracted Services	18,888	19,625	737
6300 Supplies and Materials	5,500	21,220	15,720
6400 Other Operating Expenses	6,500	6,500	0
52 Total Security & Monitoring Services	<u>284,649</u>	<u>294,284</u>	<u>9,635</u>
199-53 Data Processing Services			
6100 Payroll Costs	284,071	357,948	73,877
6200 Purchased and Contracted Services	72,692	109,761	37,069
6300 Supplies and Materials	12,800	161,373	148,573
6400 Other Operating Expenses	1,000	1,000	0
53 Total Data Processing Services	<u>370,563</u>	<u>630,082</u>	<u>259,519</u>
199-71 Management Service			
6500 Debt Service	250,175	244,000	(6,175)
71 Total Management Service	<u>250,175</u>	<u>244,000</u>	<u>(6,175)</u>
199-91 Contract Instructional Services			
6200 Purchased and Contracted Services	3,449,766	1,714,617	(1,735,149)
91 Total Facilities Acquisition and Construction	<u>3,449,766</u>	<u>1,714,617</u>	<u>(1,735,149)</u>

	2020-2021 Budget	2021-2022 Budget	Increase (Decrease)
199-95 Payments to Juvenile Justice Alternative Education Program			
6200 Purchased and Contracted Services	1,500	1,500	0
95 Payments to JJAEP	<u>1,500</u>	<u>1,500</u>	<u>0</u>
199-99 Other Intergovernmental Charges			
6200 Purchased and Contracted Services	285,000	250,000	(35,000)
99 Other Intergovernmental Charges	<u>285,000</u>	<u>250,000</u>	<u>(35,000)</u>
6000 TOTAL EXPENDITURES	<u>\$ 25,583,898</u>	<u>\$ 24,435,326</u>	<u>(1,148,572)</u>
 <b>Budget By Object Expenditures:</b>			
6100 Salaries and Benefits	\$ 18,026,406	\$ 18,551,556	525,150
6200 Contracted Services	1,819,688	1,945,872	126,184
6300 Supplies & Materials	1,252,406	1,016,846	(235,560)
6400 Other Operating Expenses	785,457	898,120	112,663
6500 Debt Services	250,175	244,000	(6,175)
6600 Capital Expenditures (Equipment)	-	64,315	64,315
"Robin Hood Payment"	<u>3,449,766</u>	<u>1,714,617</u>	<u>(1,735,149)</u>
Total Expenditures	<u>\$ 25,583,898</u>	<u>\$ 24,435,326</u>	<u>(1,148,572)</u>

Sweeny Independent School District  
Debt Service Fund  
Summary of Revenues, Expenditures & Changes in Fund Balance  
2021-2022

	2021-2022 Proposed	2020-2021 Adopted	Increase (Decrease)
<b>Budget Premised on Tax Rate of:</b>	\$0.1517	\$0.1517	\$0.00
Certified Taxable Values	\$ 4,171,465,570	\$ 3,846,573,621	\$ 324,891,949
<b>REVENUES:</b>			
Property Taxes, Current Year Levy	\$ 6,201,551	\$ 5,718,547	\$ 483,004
Less Chapter 313 Tax Credits	\$ (805,561)		
Delinquent Tax Collection	20,000	20,000	-
Investment Earnings	2,500	10,000	(7,500)
State Revenues	805,561		805,561
<b>Total Revenues</b>	<b>\$ 6,224,051</b>	<b>\$ 5,748,547</b>	<b>\$ 475,504</b>
<b>EXPENDITURES:</b>			
Bond Principal Payment	\$ 4,897,319	\$ 3,547,319	1,350,000
Bond Interest Payment	1,555,812	1,711,034	(155,222)
Bond Fees	200,000	200,000	-
<b>Total Expenditures</b>	<b>\$ 6,653,131</b>	<b>\$ 5,458,353</b>	<b>1,194,778</b>
<b>OTHER RESOURCES &amp; USES:</b>			
Other Resources	\$ -	\$ -	-
Other Uses	-	(1,500,000.00)	1,500,000
<b>Total Other Resources &amp; Uses</b>	<b>\$ -</b>	<b>\$ (1,500,000.00)</b>	<b>1,500,000</b>
<b>Budget Impact on Fund Balance</b>	<b>\$ (429,080)</b>	<b>\$ (1,209,806)</b>	<b>780,726</b>
<b>Estimate Ending Fund Balance</b>	<b>\$ 1,602,870</b>	<b>\$ 571,134</b>	<b>1,031,736</b>

	Total Amount 2021-2022	Principal Due 2021-2022	Interest Due 2021-2022
Unlimited Tax Schoolhouse Bonds, Series 2005 QZAB	\$ 791,069	\$ 787,319	\$ 3,750
Unlimited Tax Schoolhouse Bonds, Series 2012	861,013	800,000	61,013
Unlimited Tax Schoolhouse Bonds, Series 2014	701,298	505,000	196,298
Unlimited Tax Schoolhouse Bonds, Series 2015	685,813	445,000	240,813
Unlimited Tax Schoolhouse Bonds, Series 2016	1,064,250	960,000	104,250
Unlimited Tax Refunding Bonds, Series 2017	446,400	320,000	126,400
Unlimited Tax Building Bonds, Series 2019	667,800	100,000	567,800
Unlimited Tax Building Bonds, Series 2020	480,313	230,000	250,313
Unlimited Tax Building Bonds, Series 2021	755,175	750,000	5,175
	<b>\$ 6,453,131</b>	<b>\$ 4,897,319</b>	<b>\$ 1,555,812</b>

SWEENY INDEPENDENT SCHOOL DISTRICT  
Revenues, Expenditures and Fund Balance  
Food Service Fund  
2021-2022

	2020-21 Food Service	2021-22 Food Service	Increase (Decrease)
<b>ESTIMATED BEGINNING FUND BALANCE</b>	\$317,705	\$252,361	(\$65,344)
<b>REVENUES:</b>			
Local Revenues	\$ 400,000	\$ 130,000	\$ (270,000)
State Program Revenues	22,500	22,500	\$ -
Federal Program Revenues	769,000	959,000	\$190,000
Total Revenues	\$ 1,191,500	\$ 1,111,500	\$ (80,000)
<b>EXPENDITURES:</b>			
Payroll Costs	\$ 517,533	\$ 568,229	\$ 50,696
Purchased and Contracted Services	6,000	14,000	\$ 8,000
Supplies and Materials	581,900	560,900	\$ (21,000)
Other Operating Expenses	16,000	9,750	\$ (6,250)
Capital Outlay	61,000	36,000	(\$25,000)
Total Expenditures	\$ 1,182,433	\$ 1,188,879	\$ 6,446
Other Resources (Transfers In)	\$ -	\$ -	\$ -
Other Uses (Transfers Out)	-	-	\$ -
<b>Impact on Fund Balance:</b>	9,067	(77,379)	(86,446)
<b>ESTIMATED ENDING FUND BALANCE</b>	<u>\$326,772</u>	<u>\$174,982</u>	<u>(\$151,790)</u>

**Sweeny ISD**  
**Food Service Budget**  
**2021-22**

Acct Number	Description	2020-21 Original Budget	2021-22 Proposed	Increase/ (Decrease)	% Change
240 E 35 6121 00 999 0 99 000	EXTRA DUTY/OT PAY SUPPORT PERS/UNDISTRIBUTED/DISTRICT V	5,147	5,147	-	0%
240 E 35 6129 00 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	393,223	435,780	42,557	11%
240 E 35 6129 03 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	4,000	4,000	-	0%
240 E 35 6141 00 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	28,008	32,680	4,672	17%
240 E 35 6141 03 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	-	306	306	100%
240 E 35 6142 00 999 0 99 000	GROUP HEALTH AND LIFE INSURANCE/UNDISTRIBUTED/DISTRICT	46,649	44,312	(2,337)	-5%
240 E 35 6143 00 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	5,311	5,141	(170)	-3%
240 E 35 6143 03 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	-	50	50	100%
240 E 35 6145 00 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WI	251	452	201	80%
240 E 35 6145 03 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WI	-	4	4	100%
240 E 35 6146 00 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTR	34,944	40,327	5,383	15%
240 E 35 6146 03 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTR	-	30	30	100%
--- e 35 61-- ----	<b>PAYROLL COST</b>	<b>517,533</b>	<b>568,229</b>	<b>50,696</b>	<b>10%</b>
240 E 35 6249 00 002 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/SWEENEY HIGH SCHOO	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	2,000	2,000	-	0%
240 E 35 6249 00 999 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/UNDISTRIBUTED/DIST	-	5,000	5,000	100%
240 E 35 6269 88 999 0 99 000	RENTALS - OPERATING LEASES/UNDISTRIBUTED/DISTRICT WIDE	-	3,000	3,000	100%
--- e 35 62-- ----	<b>CONTRACTED SERVICES</b>	<b>6,000</b>	<b>14,000</b>	<b>8,000</b>	<b>133%</b>
240 E 35 6341 00 002 0 99 000	FOOD/SWEENEY HIGH SCHOOL	131,000	126,000	(5,000)	-4%
240 E 35 6341 00 041 0 99 000	FOOD/JUNIOR HIGH	110,000	95,000	(15,000)	-14%
240 E 35 6341 00 104 0 99 000	FOOD/SWEENEY ELEMENTARY SCHOOL	205,000	193,000	(12,000)	-6%
240 E 35 6341 00 999 0 99 000	FOOD/UNDISTRIBUTED/DISTRICT WIDE	1,000	2,000	1,000	100%
240 E 35 6342 00 002 0 99 000	NON FOOD ITEMS/SWEENEY HIGH SCHOOL	12,000	12,000	-	0%
240 E 35 6342 00 041 0 99 000	NON FOOD ITEMS/JUNIOR HIGH	12,000	12,000	-	0%
240 E 35 6342 00 104 0 99 000	NON FOOD ITEMS/SWEENEY ELEMENTARY SCHOOL	29,000	21,000	(8,000)	-28%
240 E 35 6344 00 999 0 99 000	USDA COMMODITIES/UNDISTRIBUTED/DISTRICT WIDE	77,000	89,000	12,000	16%
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	2,000	5,000	3,000	150%
240 E 35 6349 02 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	2,000	2,000	-	0%
240 E 35 6349 09 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	900	900	-	0%
--- e 35 63-- ----	<b>SUPPLIES</b>	<b>581,900</b>	<b>560,900</b>	<b>(21,000)</b>	<b>-4%</b>
240 E 35 6411 00 999 0 99 000	TRAVEL - EMPLOYEES ONLY/UNDISTRIBUTED/DISTRICT WIDE	6,000	5,750	(250)	-4%
240 E 35 6499 00 999 0 99 000	MISCELLANEOUS OPERATING EXPENSES/UNDISTRIBUTED/DISTRIC	10,000	4,000	(6,000)	-60%
--- e 35 64-- ----	<b>TRAVEL</b>	<b>16,000</b>	<b>9,750</b>	<b>(6,250)</b>	<b>-68%</b>
240 E 35 6639 00 002 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY HIGH SCHOOL	5,000	10,000	5,000	100%
240 E 35 6639 00 041 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/JUNIOR HIGH	51,000	10,000	(41,000)	-80%
240 E 35 6639 00 104 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY ELEMENTARY SCH	5,000	10,000	5,000	100%
240 E 35 6639 00 999 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/UNDISTRIBUTED/DISTRICT	-	6,000	6,000	100%
--- e 35 66-- ----	<b>CAPITAL EXPENDITURES</b>	<b>61,000</b>	<b>36,000</b>	<b>(25,000)</b>	<b>152%</b>
		<b>1,182,433</b>	<b>1,188,879</b>	<b>6,446</b>	<b>1%</b>

# 2021 Tax Rate Calculation Worksheet

## School Districts with Chapter 313 Agreements

Date: 08/10/2021 05:04 PM

### SWEENY INDEPENDENT SCHOOL DISTRICT

**979-491-8013**

School District's Name

Phone (area code and number)

**1310 N Elm Street, Sweeny, Texas 77480**

**www.sweenyisd.org**

School District's Address, City, State, ZIP Code

School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable.

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.

<b>SECTION 1: No-New-Revenue Tax Rate</b>	
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.	
<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total I&amp;S taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup> This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$3,866,242,484
<b>2. 2020 tax ceilings.</b> Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.	\$72,758,747
<b>3. Preliminary 2020 adjusted I&amp;S taxable value.</b> Subtract Line 2 from Line 1.	\$3,793,483,737
<b>4. 2020 taxable value not subject M&amp;O taxation, due to limitation under Tax Code Chapter 313.</b>	

<b>A. 2020 I&amp;S value of property subject to Chapter 313 agreement.</b> Enter the total 2020 appraised value of property subject to a Chapter 313 agreement	\$1,635,608,450
<b>B. 2020 M&amp;O value of property subject to Chapter 313 agreement.</b> Enter the total 2020 limited value of property subject to a Chapter 313 agreement:	\$90,000,000
C. Subtract B from A.	\$1,545,608,450
<b>5. Preliminary 2020 adjusted M&amp;O taxable value.</b> Subtract Line 4C from Line 3.	\$2,247,875,287
<b>6. 2020 total adopted tax rate.</b> Separate the 2020 adopted tax rate into its two components.	
<b>A. 2020 M&amp;O tax rate</b>	\$0.884700
<b>B. 2020 I&amp;S or debt rate:</b>	\$0.151700
<b>7. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value:</b>	
<b>A. Original 2020 ARB Values:</b>	\$0
<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A.	\$0
<b>8. 2020 taxable value subject to an appeal under Chapter 42, as of July 25:</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A.	\$0
<b>9. 2020 Chapter 42 related adjusted values</b> Add Line 7C and Line 8C.	\$0
<b>10. 2020 M&amp;O taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$2,247,875,287
<b>11. 2020 I&amp;S taxable value, adjusted for actual and potential court-ordered adjustments.</b> The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$3,793,483,737
<b>12. 2020 taxable value of property in territory the school deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory.	\$0
<b>13. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$110,740
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020	\$6,097,723

value:	
<b>C. Value loss.</b> Add A and B.	\$6,208,463
<b>14. 2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$1,197,200
<b>B. 2021 productivity or special appraised value:</b>	\$42,450
<b>C. Value loss.</b> Subtract B from A.	\$1,154,750
<b>15. Total adjustments for lost value.</b> Add Lines 12, 13C and 14C.	\$7,363,213
<b>16. Adjusted 2020 M&amp;O taxable value.</b> Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	\$2,240,512,074
<b>17. Adjusted 2020 I&amp;S taxable value.</b> Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2020 from the result.	\$3,786,120,524
<b>18. Adjusted 2020 total M&amp;O levy.</b> Multiply Line 6A by Line 16 and divide by \$100.	\$19,821,810
<b>19. Adjusted 2020 total I&amp;S levy.</b> Multiply Line 6B by Line 17 and divide by \$100.	\$5,743,545
<b>20. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020.	\$15,872
<b>A. M&amp;O taxes refunded for tax years preceding tax year 2020</b>	\$2,398
<b>B. I&amp;S taxes refunded for tax years preceding tax year 2020</b>	
<b>21. Adjusted 2020 M&amp;O levy with refunds.</b> Add Lines 18 and 20A.	\$19,837,682
<b>22. Adjusted 2020 I&amp;S levy with refunds.</b> Add Lines 19 and 20B.	\$5,745,943
<b>23. Total 2021 I&amp;S taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.	\$4,141,200,693
<b>A. Certified values:</b> <sup>12</sup>	\$-0
<b>B. Pollution control and energy storage exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$4,141,200,693

<b>C. Total 2021 value.</b> Subtract B from A.	
<b>24. Total value of properties under protest or not included on certified appraisal roll.</b>	
<b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.	\$30,264,877
<b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties are 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 roll.	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	\$30,264,877
<b>25. 2021 tax ceilings and new property value in Chapter 313 limitations.</b>	
<b>A. 2021 tax ceilings.</b> Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	\$85,149,154
<b>B. 2021 Chapter 313 new property value</b> Enter 2021 new property value of property subject to Chapter 313 agreements	\$62,000,000
<b>C. Add A and B.</b>	\$147,149,154
<b>26. 2021 total I&amp;S taxable value.</b> Add Lines 23C and 24C. Subtract Line 25C.	\$4,024,316,416
<b>27. 2021 taxable value not subject M&amp;O taxation, due to limitation under Chapter 313.</b>	
<b>A.</b> 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>B.</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
<b>C.</b> Subtract B from A.	\$2,066,608,670
<b>28. 2021 total M&amp;O taxable value.</b> Subtract Line 27C from Line 26.	\$1,957,707,746
<b>29. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed by the school district.	\$0
<b>30. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New	\$62,863,121

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, 2020, and be located in a new improvement.	
<b>31. Total adjustments to the 2021 taxable value.</b> Add Line 29 and Line 30.	\$62,863,121
<b>32. Adjusted 2021 M&amp;O taxable value.</b> Subtract Line 31 from Line 28.	\$1,894,844,625
<b>33. Adjusted 2021 I&amp;S taxable value.</b> Subtract Line 31 from Line 26.	\$3,961,453,295
<b>34. 2021 NNR M&amp;O tax rate.</b> Divide Line 21 by Line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code Section 26.05(b).	\$1.046929/\$100
<b>35. 2021 NNR I&amp;S tax rate.</b> Divide Line 22 by Line 33 and multiply by \$100.	\$0.145046/\$100
<b>36. 2021 NNR total tax rate.</b> Add Line 34 and Line 35	\$1.191975/\$100

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(6)

<sup>3</sup>Tex. Tax Code Section 26.012(6)

<sup>4</sup>Tex. Tax Code Section 26.012(6)(A)(i)

<sup>5</sup>Tex. Tax Code Section 26.012(6)(A)(ii)

## 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.

- 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.
- 2. Enrichment Tax Rate (DTR):** 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.
- 3. Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and DTR 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.

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. 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.

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>37. 2021 maximum compressed tax rate (MCR).</b> TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA	\$0.824700/\$100
<b>38. 2021 enrichment tax rate (DTR).</b> Enter the greater of A and B.  A. Enter the district's 2020 DTR, minus any required reduction under Education Code Section 48.202(f )  B. \$0.0500 per \$100 of taxable value.	\$0.0600  \$0.0600  \$0.0500
<b>39. 2021 maintenance and operations (M&amp;O) tax rate (TR).</b> Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00.	\$0.8847/\$100
<b>40. Total 2021 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses.  A. <b>Debt</b> includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021,	\$6,653,131

verify if it meets the amended definition of debt before including it here. Enter debt amount:	\$548,225
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	
C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt.	\$0
D. <b>Adjust debt:</b> Subtract B and C from A.	\$6,104,906
<b>41. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>42. Adjusted 2021 debt.</b> Subtract line 41 from line 40D.	\$6,104,906
<b>43. 2021 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%	100.00%
A. Enter the 2021 anticipated collection rate certified by the collector:	100.00%
B. Enter the 2020 actual collection rate	100.65%
C. Enter the 2019 actual collection rate	100.74%
D. Enter the 2018 actual collection rate	99.33%
<b>44. 2021 debt adjusted for collections.</b> Divide line 42 by line 43.	\$6,104,906
<b>45. 2021 total taxable value.</b> Enter amount on Line 26 of the <i>No-New-Revenue Rate Worksheet</i> .	\$4,024,316,416
<b>46. 2021 debt tax rate.</b> Divide line 44 by line 45 and multiply by \$100.	\$0.151700/\$100
<b>47. 2021 voter-approval tax rate.</b> 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.	\$1.036400/\$100

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

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

Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
<b>48. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. The school district shall provide its tax assessor with a copy of the letter. <sup>8</sup>	\$0
<b>49. 2021 total taxable value.</b> Enter the amount from line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,024,316,416
<b>50. Additional rate for pollution control.</b> Divide line 48 by line 49 and multiply by \$100.	\$0/\$100
<b>51. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 50 and line 47.	\$1.036400/\$100

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

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

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to 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).

Emergency Revenue Rate Worksheet	Amount/Rate
52. <b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
53. <b>2020 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	N/A
54. <b>Increase in 2020 tax rate due to disaster (disaster pennies).</b> Subtract Line 53 from Line 52.	N/A
55. <b>2021 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	N/A

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate Enter the 2021 NNR tax rate from Line 25.	\$1.191975
Voter-Approval Tax Rate As applicable, enter the 2021 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: <u>47</u>	\$1.036400

**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.<sup>36</sup>

**print here** KRISTIN BULANEK, TAX ASSESSOR-COLLECTOR

Printed Name of School District Representative

**sign here** \_\_\_\_\_

School District Representative

\_\_\_\_\_

Date

<sup>6</sup>Tex. Tax Code Section 26.08(n)

<sup>7</sup>Tex. Tax Code Section 26.045(d)

<sup>8</sup>Tex. Tax Code Section 26.045(i)