

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, 2021



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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
2020-2021

	General Fund	Debt Service Fund	Food Service Fund	2020-21 Total For Major Fund Groups	2019-20 Total For Major Fund Groups	2020-21 Amount Per WADA	2019-20 Amount Per WADA
Estimate Beginning Fund Balance	\$ 16,941,705	\$ 1,780,940	\$ 320,456	\$ 19,043,101	\$ 12,859,776	\$ 7,383.91	\$ 5,095.00
199- 5700 Property Taxes & Other Local Revenues	\$ 21,469,286	\$ 5,748,547	\$ 400,000	\$ 27,617,833	\$ 24,784,811	\$ 10,709	\$ 9,820
181-5700 Athletic Local Revenues	23,250	-	-	23,250	40,500	\$ 9	\$ 16
190-5700 Employee Health Care Revenues	65,000	-	-	65,000	65,000	\$ 25	\$ 26
199-5800 State Revenues	5,198,406	-	22,500	5,220,906	2,238,041	\$ 2,024	\$ 887
181-5800 State Athletic Program Revenues	27,775	-	-	27,775	22,662	\$ 11	\$ 9
199-5900 Federal Program Revenues	415,000	-	769,000	1,184,000	1,122,033	\$ 459	\$ 445
199-7990 Other Sources (Transfers In)	-	-	-	-	-	\$ -	\$ -
Total Revenues	\$ 27,198,717	\$ 5,748,547	\$ 1,191,500	\$ 34,138,764	\$ 28,273,047	\$ 13,237	\$ 11,202
Instruction:							
199-11 Instruction	\$ 11,934,847	\$ -	\$ -	\$ 11,934,847	\$ 11,005,582	\$ 4,628	\$ 4,360
199-12 Instructional Resources and Media Services	343,285	-	-	343,285	340,620	\$ 133	\$ 135
199-13 Curriculum and Instructional Staff Development	286,839	-	-	286,839	169,650	\$ 111	\$ 67
199-95 Payments to Juvenile Justice Altern. Ed. Progra	1,500	-	-	1,500	1,500	\$ 1	\$ 1
Total - Instructional Expenditures:	\$ 12,566,471	\$ -	\$ -	\$ 12,566,471	\$ 11,517,352	\$ 4,873	\$ 4,563
Instructional Support:							
199-21 Instructional Leadership	\$ 454,662	-	-	\$ 454,662	\$ 427,835	\$ 176	\$ 170
199-23 School Administration	1,107,183	-	-	1,107,183	1,203,007	\$ 429	\$ 477
199-31 Guidance and Counseling Services	708,901	-	-	708,901	721,406	\$ 275	\$ 286
199-32 Social Work Services	-	-	-	-	69,693	\$ -	\$ 28
199-33 Health Services	540,190	-	-	540,190	268,859	\$ 209	\$ 107
181-36 Cocurricular/Extracurricular Activities	887,621	-	-	887,621	835,707	\$ 344	\$ 331
199-36 Extracurricular/Cocurricular Activities	155,287	-	-	155,287	149,341	\$ 60	\$ 59
Total - Instructional Support Expenditures	\$ 3,853,844	\$ -	\$ -	\$ 3,853,844	\$ 3,675,848	\$ 1,494	\$ 1,456
Administrative:							
190-41 Employee Health Care	\$ 65,000	-	-	\$ 65,000	\$ 65,000	\$ 25	\$ 26
199-41 General Administration	1,294,338	-	-	1,294,338	1,100,627	\$ 502	\$ 436
Total - Administrative Expenditures	\$ 1,359,338	\$ -	\$ -	\$ 1,359,338	\$ 1,165,627	\$ 527	\$ 462
Operations:							
181-51 Athletic Plant Maintenance and Operations	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	2,384,670	-	-	2,384,670	2,787,426	\$ 925	\$ 1,104
199-52 Security and Monitoring Services	284,649	-	-	284,649	233,958	\$ 110	\$ 93
199-53 Data Processing Services	370,563	-	-	370,563	351,461	\$ 144	\$ 139
199-34 Student (Pupil) Transportation	779,422	-	-	779,422	982,809	\$ 302	\$ 389
240-35 Food Service	-	-	1,182,433	1,182,433	1,208,387	\$ 458	\$ 479
Total - Operation Expenditures	\$ 3,819,304	\$ -	\$ 1,182,433	\$ 5,001,737	\$ 5,564,041	\$ 1,939	\$ 2,204
All Other Uses of Funds:							
199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	250,175	5,458,353	-	5,708,528	5,589,983	\$ 2,213	\$ 2,215
199-91 WADA Purchase Costs	3,449,766	-	-	3,449,766	1,903,216	\$ 1,338	\$ 754
199-93 Shared Services	-	-	-	-	-	\$ -	\$ -
199-99 Other Intergovernment Charges	285,000	-	-	285,000	285,000	\$ 111	\$ 113
199-00 Other uses of Funds (Transfer Out)	-	1,500,000	-	1,500,000	-	\$ 582	\$ -
Total - All Other Uses of Funds Expenditures	\$ 3,984,941	\$ 6,958,353	\$ -	\$ 10,943,294	\$ 7,778,199	\$ 4,243	\$ 3,082
Total Expenditures:	\$ 25,583,898	\$ 6,958,353	\$ 1,182,433	\$ 33,724,684	\$ 29,701,067	\$ 13,077	\$ 11,767
Impact on Fund Balance	\$ 1,614,819	\$ (1,209,806)	\$ 9,067	\$ 414,080	\$ (1,428,020)	\$ 161	\$ (566)
Estimate Ending Fund Balance	\$ 18,556,524	\$ 571,134	\$ 329,523	\$ 19,457,181	\$ 11,431,756	\$ 7,544	\$ 4,529

Estimate Student WADA for 2020-21 = 2,579
Estimate Student WADA for 2019-20 = 2,524

SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF GENERAL FUND CHANGES
BUDGET 2020-2021

	SALARY	BENEFITS	TOTAL
NEW POSITIONS AND PAY DIFFERENTIALS	703,272	105,491	808,763
ELIMINATED POSITIONS	(343,478)	(51,522)	(395,000)
STIPEND CHANGES/ADDED DAYS			22,250
3% ACROSS THE BOARD MIDPOINT INCENTIVE	375,000	56,250	431,250
TOTAL CHANGES TO PERSONNEL COSTS			867,263
DEPARTMENT BUDGETS			12,618
CHANGE IN RECAPTURE			<u>1,546,550</u>
TOTAL GENERAL FUND CHANGES			<u><u>2,426,431</u></u>

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

	General Fund	Debt Service Fund	Total
Certificate of 2020 Estimated Taxable Value	\$ 2,300,965,171	\$ 3,846,573,621	
Certificate of 2019 Certified Taxable Value	\$ 1,882,491,746	\$ 3,435,279,506	
Gain (Loss) in Taxable Value, As Adjusted	\$ 418,473,425	\$ 411,294,115	
Historical Collection Rate and Freeze Adjustment	98%	98%	
2019 Official Tax Rate	\$ 0.990000	\$ 0.151700	\$ 1.141700
2019-2020 Tax Revenue	\$ 18,263,935	\$ 5,107,093	\$ 23,371,028
2020 Pro-Forma Tax Rate	\$ 0.884700	\$ 0.151700	\$ 1.036400
2020-2021 Tax Revenue (Current)	\$ 19,949,506	\$ 5,718,547	\$ 25,668,053
Gain (Loss) in Current Tax Revenue at Proposed Tax Rate	\$ 1,685,571	\$ 611,455	\$ 2,297,026

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

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

GENERAL FUND			
	2020-2021 Analysis		
	Adopted 2019-20	Proposed 2020-2021	Change From 19-20
Maximum Compressed Tax Rate	0.9300	0.8247	-0.1053
Tax Revenue at Compressed Rate	\$16,783,493	\$ 18,596,538	\$1,813,045
Estimated State Funding:			
Available School Fund (Per-Capita) - State Portion (5811)	455,684	887,157	\$431,473
Foundation School Fund (5812):			
Tier II State Aid for "Golden" Level	344,485	129,895	(\$214,590)
Formula Transition Grant	-	3,226,685	\$3,226,685
Chapter 313 Tax Credit	373,537	-	(\$373,537)
State Funding	\$ 1,173,706	\$ 4,243,737	\$3,070,031
Recapture on Compressed Rate	\$ 1,903,216	\$ 3,449,766	\$1,546,550
Total State and Tax Revenue at Compressed Rate	\$16,053,983	\$ 19,390,509	\$3,336,526
Weighted Average Daily Attendance	2,524.25	2,578.65	
Funding/WADA	\$ 6,360	\$ 7,520	
Students Enrolled	1,999.00	1,951.00	
Funding per Student Enrolled	\$ 8,031.01	\$ 9,938.75	

SWEENEY ISDCONTRACTED SERVICES, SUPPLIES, TRAVEL AND OTHER
PROPOSED BUDGET 2020-2021

DEPARTMENT	2019-20 Budgeted	2020-21 Proposed	Increase (Decrease)	Percent Change
HIGH SCHOOL (NOT INCLUDING CTE)	\$ 155,377	\$ 157,189	\$ 1,812	1.15%
CTE - INCLUDING PETROCHEM	232,117	196,180	\$ (35,937)	-18.32%
JUNIOR HIGH	96,686	98,070	\$ 1,384	1.41%
ELEMENTARY	66,450	62,244	\$ (4,206)	-6.76%
ATHLETICS	271,763	275,435	\$ 3,672	1.33%
BUSINESS SERVICES	422,870	423,170	\$ 300	0.07%
PEIMS	65,712	69,761	\$ 4,049	5.80%
SUPERINTENDENT'S OFFICE	40,070	36,000	\$ (4,070)	-11.31%
BOARD OF TRUSTEES	122,610	103,640	\$ (18,970)	-18.30%
HUMAN RESOURCES	12,175	31,314	\$ 19,139	61.12%
TEACHING & LEARNING	95,660	125,830	\$ 30,170	23.98%
OPERATIONAL TECHNOLOGY	328,348	334,145	\$ 5,797	1.73%
INSTRUCTIONAL TECHNOLOGY	65,650	81,160	\$ 15,510	19.11%
SECURITY	21,625	30,625	\$ 9,000	29.39%
TRANSPORTATION	299,904	179,724	\$ (120,180)	-66.87%
MAINTENANCE	1,543,321	1,234,594	\$ (308,727)	-25.01%
BOND PRINCIPAL/INTEREST	254,770	250,175	\$ (4,595)	-1.84%
ADMINISTRATION & INNOVATION	-	970	\$ 970	100.00%
CORONAVIRUS ITEMS	-	417,500	\$ 417,500	100.00%
	4,095,108	4,107,726	12,618	0.31%
CHAPTER 41 PAYMENT	1,903,216	3,449,766	1,546,550	81.26%
TOTAL NON-PAYROLL EXPENDITURES	\$ 5,998,324	\$ 7,557,492	\$ 1,559,168	25.99%

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND
2020-2021 AND 2019-2020 BUDGET YEARS**

	2020-21 PROPOSED BUDGET	PERCENT OF TOTAL	2019-20 PROPOSED BUDGET	PERCENT OF TOTAL
LOCAL REVENUES:				
Current-Year Taxes (@compressed rate)	\$ 18,596,538	68.37%	\$ 16,783,493	76.51%
Current-Year Taxes (Plus "Super Pennies")	\$ 1,352,968	4.97%	\$ 1,106,905	5.05%
Other Tax Revenues	\$ 85,000	0.31%	\$ 85,000	0.39%
Other Local Revenues	\$ 1,523,030	5.60%	\$ 1,375,820	6.27%
Total Local Revenues	\$ 21,557,536	79.26%	\$ 19,351,218	88.21%
STATE REVENUES				
Summary of Finances				
State Funding	\$ 4,243,737	15.60%	\$ 1,339,405	6.11%
TRS On-Behalf Payments	\$ 982,444	3.61%	\$ 899,798	4.10%
Total State Revenues	\$ 5,226,181	19.21%	\$ 2,239,203	10.21%
Federal Revenue	\$ 415,000	1.53%	\$ 347,000	1.58%
TOTAL REVENUES	\$ 27,198,717	100.00%	\$ 21,937,421	100.00%
EXPENDITURES AND USES:				
Payroll Costs				
Salary and Benefits (Local)	\$ 17,043,962	62.66%	\$ 16,259,345	74.12%
TRS On-Behalf Payments (State)	\$ 982,444	3.61%	\$ 899,798	4.10%
Contracted Services	\$ 1,819,688	6.69%	\$ 2,054,933	9.37%
Supplies	\$ 1,252,406	4.60%	\$ 1,041,746	4.75%
Other Operating Costs	\$ 785,457	2.89%	\$ 743,659	3.39%
Debt Service	\$ 250,175	0.92%	\$ 254,770	1.16%
Capital Outlay	\$ -	0.00%	\$ -	0.00%
Total Operating Costs	\$ 22,134,132	81.38%	\$ 21,254,251	96.89%
Equalization ("Robin Hood")	\$ 3,449,766	12.68%	\$ 1,903,216	8.68%
Impact on Fund Balance	\$ 1,614,819	5.94%	\$ (1,220,046)	-5.56%
TOTAL EXPENDITURES & USES	\$ 27,198,717	100.00%	\$ 21,937,421	100.00%
WADA	2,579		2,524	

SWEENEY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Changes in Fund Balance
2020-2021

		2019-20 Budget \$0.99	2020-21 Budget \$0.88470	Increase (Decrease)
Estimated Beginning Fund Balance		\$ 10,652,762	16,941,705	
Revenues:				
199-5700	Property Taxes & Other Local Revenues	\$ 19,245,718	21,469,286	\$ 2,223,568
181-5700	Athletics	40,500	23,250	\$ (17,250)
190-5700	Employee Health Care	65,000	65,000	\$ -
199-5800	State Program Revenues	2,216,541	5,198,406	\$ 2,981,865
181-5800	State Athletics Program Revenues	22,662	27,775	\$ 5,113
199-5900	Federal Program Revenues	347,000	415,000	\$ 68,000
	Total Revenues	\$ 21,937,421	\$ 27,198,717	\$ 5,261,296
Expenditures by Functions:				
199-11	Instruction	\$ 11,005,582	11,934,847	\$ 929,265
199-12	Instructional Resources and Media Services	340,620	343,285	\$ 2,665
199-13	Curriculum and Instructional Staff Development	169,650	286,839	\$ 117,189
199-21	Instructional Leadership	427,835	454,662	\$ 26,827
199-23	School Administration	1,203,007	1,107,183	\$ (95,824)
199-31	Guidance and Counseling Services	721,406	708,901	\$ (12,505)
199-32	Social Work Services	69,693	0	\$ (69,693)
199-33	Health Services	268,859	540,190	\$ 271,331
199-34	Student (Pupil) Transportation	982,809	779,422	\$ (203,387)
181-36	Extracurricular Activities (Athletic)	835,307	887,621	\$ 52,314
199-36	Cocurricular/Extracurricular Activities	149,741	155,287	\$ 5,546
190-41	Employee Health Care	65,000	65,000	\$ -
199-41	General Administration	1,100,627	1,294,338	\$ 193,711
199-51	Plant Maintenance and Operations	2,787,426	2,384,670	\$ (402,756)
199-52	Security and Monitoring Services	233,958	284,649	\$ 50,691
199-53	Data Processing Services	351,461	370,563	\$ 19,102
199-71	Debt Service	254,770	250,175	\$ (4,595)
199-91	WADA Purchase Costs	1,903,216	3,449,766	\$ 1,546,550
199-95	Payments to Juvenile Justice Altern. Ed. Program	1,500	1,500	\$ -
199-99	Other Intergovernmental Charges	285,000	285,000	\$ -
	Total Expenditures	\$ 23,157,467	25,583,898	\$ 2,426,431
7990	313 Revenues - Other Resources (Transfers In)			\$ -
8990	Other Uses (Transfers Out)			-
	Total Resources & Uses	\$ -	\$ -	\$ -
Impact on Fund Balance		\$ (1,220,046)	\$ 1,614,819	\$ 2,834,865
Estimate Ending Fund Balance		\$ 9,432,716	\$ 18,556,524	

SWEENEY INDEPENDENT SCHOOL DISTRICT
SWEENEY, TEXAS
General Fund Revenues
2020-21 Budget Year

	2019-20 Budget	2020-21 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.99	\$0.8847	(\$0.1053)
Budget Premised on Taxable Values of:	\$ 1,882,491,746	\$ 2,300,965,171	\$ 418,473,425

Local Tax Revenue

5711.00 Taxes - Current Year Levy @ 55%	\$ 9,671,627	\$ 10,972,228	\$ 1,300,601
5712.00 Taxes - Taxes Delinquent Current year @ 45%	\$ 8,218,771	\$ 8,977,278	\$ 758,507
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	236,320	120,000	\$ (116,320)
5743.00 Building Rental/Use Fees	3,000	-	\$ (3,000)
5744.00 Gifts and Bequests	-	-	\$ -
5749.00 Misc Revenue Local Sources	930,000	1,222,780	\$ 292,780
5749.62 iPad Insurance Collections	16,000	7,000	\$ (9,000)
190-5754.03 Retiree Premiums	65,000	65,000	\$ -
181-5752.00 Varsity FB Receipts	20,000	10,000	\$ (10,000)
181-5752.01 Sub Varsity FB Receipts	6,500	3,000	\$ (3,500)
181-5752.02 Basketball Receipts -HS/JH	6,500	3,750	\$ (2,750)
181-5752.03 Misc Athletic Receipts	6,500	6,500	\$ -
181-5752.04 Athletic - Playoff Host	1,000	-	\$ (1,000)
Total	\$ 19,351,218	\$ 21,557,536	\$ 2,206,318

State Revenue

5811.00 Per Capita	\$ 455,684	\$ 887,157	\$ 431,473
5812.00 Foundation School Program	718,022	129,895	\$ (588,127)
5819.00 Misc State Revenue	165,699	3,226,685	\$ 3,060,986
5831.00 TRS on Behalf	877,136	954,669	\$ 77,533
181-5831.00 TRS on Behalf	22,662	27,775	\$ 5,113
Total	\$ 2,239,203	\$ 5,226,181	\$ 2,986,978

Federal Revenues

5939.00 Federal Revenue Other than TEA	35,000	35,000	\$ -
5931.00 Medicare Reimbursement	312,000	380,000	\$ 68,000
Total	\$ 347,000	\$ 415,000	\$ 68,000
Total Revenue	\$ 21,937,421	\$ 27,198,717	\$ 5,261,296

Sweeny Independent School District
General Fund Expenditure Detail
2020-2021

	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	10,357,723	11,226,081	868,358
6200 Purchased and Contracted Services	279,548	233,323	(46,225)
6300 Supplies and Materials	319,795	421,517	101,722
6400 Other Operating Expenses	48,516	53,926	5,410
11 Total Instruction	11,005,582	11,934,847	929,265
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	312,776	329,486	16,710
6200 Purchased and Contracted Services	4,558	4,574	16
6300 Supplies and Materials	21,306	6,725	(14,581)
6400 Other Operating Expenses	1,980	2,500	520
12 Total Instructional Resources & Media Services	340,620	343,285	2,665
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	157,900	261,389	103,489
6200 Purchased and Contracted Services	-	12,000.00	12,000
6300 Supplies and Materials	4,000	4,000	0
6400 Other Operating Expenses	7,750	9,450	1,700
13 Total Curriculum and Instr. Staff Development	169,650	286,839	117,189
199-21 Instructional Leadership			
6100 Payroll Costs	271,333	281,401	10,068
6200 Purchased and Contracted Services	43,552	43,557	5
6300 Supplies and Materials	107,350	124,104	16,754
6400 Other Operating Expenses	5,600	5,600	0
21 Total Instructional Leadership	427,835	454,662	26,827
199-23 School Administration			
6100 Payroll Costs	1,173,521	1,075,170	(98,351)
6200 Purchased and Contracted Services	9,396	9,421	25
6300 Supplies and Materials	7,700	9,450	1,750
6400 Other Operating Expenses	12,390	13,142	752
23 Total School Administration	1,203,007	1,107,183	(95,824)

	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	690,419	678,129	(12,290)
6200 Purchased and Contracted Services	8,142.00	2,147	(5,995)
6300 Supplies and Materials	20,245	26,025	5,780
6400 Other Operating Expenses	2,600	2,600	0
31 Total Guidance and Counseling Services	721,406	708,901	(12,505)
199-32 Social Work Services			
6100 Payroll Costs	69,693	0	(69,693)
32 Total Social Work Services	69,693	0	(69,693)
199-33 Health Services			
6100 Payroll Costs	238,858	258,959	20,101
6200 Purchased and Contracted Services	26,451	127,506	101,055
6300 Supplies and Materials	3,300	153,300	150,000
6400 Other Operating Expenses	250	425	175
33 Total Health Services	268,859	540,190	271,331
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	681,290	598,078	(83,212)
6200 Purchased and Contracted Services	32,151	37,740	5,589
6300 Supplies and Materials	251,868	124,904	(126,964)
6400 Other Operating Expenses	17,500	18,700	1,200
34 Total Student (Pupil) Transportation	982,809	779,422	(203,387)
181-36 Cocurricular Activities			
6100 Payroll Costs	562,265	585,507	23,242
6200 Purchased and Contracted Services	89,838	84,979	(4,859)
6300 Supplies and Materials	93,304	122,835	29,531
6400 Other Operating Expenses	90,300	94,300	4,000
36 Total Cocurricular Activities	835,707	887,621	51,914
199-36 Cocurricular Activities			
6100 Payroll Costs	83,635	89,586	5,951
6300 Supplies and Materials	7,808	9,008	1,200
6400 Other Operating Expenses	57,898	56,693	(1,205)
36 Total Cocurricular Activities	149,341	155,287	5,946

	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
190-41 General Administration			
6400 Other Operating Expenses	65,000	65,000	0
41 Total General Administration	65,000	65,000	0
199-41 General Administration			
6100 Payroll Costs	845,885	1,014,449	168,564
6200 Purchased and Contracted Services	142,517	144,564	2,047
6300 Supplies and Materials	9,550	38,000	28,450
6400 Other Operating Expenses	102,675	97,325	(5,350)
41 Total General Administration	1,100,627	1,294,338	193,711
199-51 Plant Maintenance & Operations			
6100 Payroll Costs	1,232,489	1,090,339	(142,150)
6200 Purchased and Contracted Services	1,050,017	741,797	(308,220)
6300 Supplies and Materials	177,220	194,238	17,018
6400 Other Operating Expenses	327,700	358,296	30,596
51 Total Plant Maintenance & Operations	2,787,426	2,384,670	(402,756)
199-52 Security and Monitoring Services			
6100 Payroll Costs	212,333	253,761	41,428
6200 Purchased and Contracted Services	13,625	18,888	5,263
6300 Supplies and Materials	5,500	5,500	0
6400 Other Operating Expenses	2,500	6,500	4,000
52 Total Security & Monitoring Services	233,958	284,649	50,691
199-53 Data Processing Services			
6100 Payroll Costs	269,023	284,071	15,048
6200 Purchased and Contracted Services	68,638	72,692	4,054
6300 Supplies and Materials	12,800	12,800	0
6400 Other Operating Expenses	1,000	1,000	0
53 Total Data Processing Services	351,461	370,563	19,102
199-71 Management Service			
6500 Debt Service	254,770	250,175	(4,595)
71 Total Management Service	254,770	250,175	(4,595)

	2019-2020 Budget	2020-2021 Budget	Increase (Decrease)
199-91 Contract Instructional Services			
6200 Purchased and Contracted Services	1,903,216	3,449,766	1,546,550
91 Total Facilities Acquisition and Construction	1,903,216	3,449,766	1,546,550
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
199-99 Other Intergovernmental Charges			
6200 Purchased and Contracted Services	285,000	285,000	0
99 Other Intergovernmental Charges	285,000	285,000	0
6000 TOTAL EXPENDITURES	\$ 23,157,467	\$ 25,583,898	2,426,431
Budget By Object Expenditures:			
6100 Salaries and Benefits	\$ 17,159,143	\$ 18,026,406	867,263
6200 Contracted Services	2,054,933	1,819,688	(235,245)
6300 Supplies & Materials	1,041,746	1,252,406	210,660
6400 Other Operating Expenses	743,659	785,457	41,798
6500 Debt Services	254,770	250,175	(4,595)
6600 Capital Expenditures (Equipment)	-	-	0
"Robin Hood Payment"	1,903,216	3,449,766	1,546,550
Total Expenditures	\$ 23,157,467	\$ 25,583,898	2,426,431

Sweeny Independent School District
Debt Service Fund
Summary of Revenues, Expenditures & Changes in Fund Balance
2020-2021

	2019-2020 Adopted	2020-2021 Proposed	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.1517	\$0.1517	\$0.00
Certified Taxable Values	\$ 3,435,279,506	\$ 3,846,573,621	\$ 411,294,115
REVENUES:			
Property Taxes, Current Year Levy	\$ 5,107,093	\$ 5,718,547	\$ 611,454
Delinquent Tax Collection	20,000	20,000	-
Investment Earnings	10,000	10,000	-
State Revenues			-
Total Revenues	\$ 5,137,093	\$ 5,748,547	\$ (611,454)
EXPENDITURES:			
Bond Principal Payment	\$ 3,572,319	\$ 3,547,319	25,000
Bond Interest Payment	1,562,894	1,711,034	(148,140)
Bond Fees	200,000	200,000	-
Total Expenditures	\$ 5,335,213	\$ 5,458,353	(123,140)
OTHER RESOURCES & USES:			
Other Resources	\$ -	\$ -	-
Other Uses	-	(1,500,000.00)	1,500,000
Total Other Resources & Uses	\$ -	\$ (1,500,000.00)	1,500,000
Budget Impact on Fund Balance	\$ (198,120)	\$ (1,209,806)	1,011,686
Estimate Ending Fund Balance	\$ 1,688,438	\$ 571,134	1,117,304

	Principal Due 2020-2021	Interest Due 2020-2021	Total Amount 2020-2021
Unlimited Tax Schoolhouse Bonds, Series 2005 QZAB	\$ 37,319	\$ 3,750	\$ 41,069
Unlimited Tax Schoolhouse Bonds, Series 2012	780,000	78,563	\$ 858,563
Unlimited Tax Schoolhouse Bonds, Series 2014	490,000	259,945	\$ 749,945
Unlimited Tax Schoolhouse Bonds, Series 2015	425,000	253,563	\$ 678,563
Unlimited Tax Schoolhouse Bonds, Series 2016	1,060,000	136,050	\$ 1,196,050
Unlimited Tax Refunding Bonds, Series 2017	310,000	138,800	\$ 448,800
Unlimited Tax Building Bonds, Series 2019	445,000	590,050	\$ 1,035,050
Unlimited Tax Building Bonds, Series 2020	-	250,313	\$ 250,313
	\$ 3,547,319	\$ 1,711,034	\$ 5,258,353

SWEENEY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Food Service Fund
2020-2021

	2019-20 Food Service	2020-21 Food Service	Increase (Decrease)
ESTIMATED BEGINNING FUND BALANCE	<u>\$269,084</u>	<u>\$317,705</u>	<u>\$48,621</u>
REVENUES:			
Local Revenues	\$ 402,000	\$ 400,000	\$ (2,000)
State Program Revenues	21,500	22,500	\$ 1,000
Federal Program Revenues	<u>775,033</u>	<u>769,000</u>	<u>(\$6,033)</u>
Total Revenues	<u>\$ 1,198,533</u>	<u>\$ 1,191,500</u>	<u>\$ (7,033)</u>
EXPENDITURES:			
Payroll Costs	\$ 526,903	\$ 517,533	\$ (9,370)
Purchased and Contracted Services	27,851	6,000	\$ (21,851)
Supplies and Materials	606,933	581,900	\$ (25,033)
Other Operating Expenses	16,700	16,000	\$ (700)
Capital Outlay	<u>30,000</u>	<u>61,000</u>	<u>\$31,000</u>
Total Expenditures	<u>\$ 1,208,387</u>	<u>\$ 1,182,433</u>	<u>\$ (25,954)</u>
Other Resources (Transfers In)	\$ -	\$ -	\$ -
Other Uses (Transfers Out)	-	-	\$ -
Impact on Fund Balance:	<u>(9,854)</u>	<u>9,067</u>	<u>18,921</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$259,230</u></u>	<u><u>\$326,772</u></u>	<u><u>\$67,542</u></u>

**Sweeny ISD
Food Service Budget
2020-21**

Acct Number	Description	2019-20 Original Budget	2020-21 Proposed	Increase/ (Decrease)	% Change
240 E 35 6121 00 999 0 99 000	EXTRA DUTY/OT PAY SUPPORT PERS/UNDISTRIBUTED/DISTRICT W	5,147	5147	0	0%
240 E 35 6129 00 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	413,675	393223	(20,452)	-5%
240 E 35 6129 03 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	4,000	4000	0	0%
240 E 35 6141 00 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	26,726	28008	1,282	100%
240 E 35 6142 00 999 0 99 000	GROUP HEALTH AND LIFE INSURANCE/UNDISTRIBUTED/DISTRICT W	67,782	46649	(21,133)	-31%
240 E 35 6143 00 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	6,760	5,311	(1,449)	-21%
240 E 35 6145 00 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WID	316	251	(65)	-21%
240 E 35 6146 00 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTRI	2,833	34,944	32,111	1133%
--- E 35 61--- --- --- ---	PAYROLL COST	527,239	517,533	(9,706)	-2%
240 E 35 6249 00 002 0 99 000	CONTRACTED MAINTENANCE AND REPAIR	2,000	2,000	0	0%
240 E 35 6249 00 041 0 99 000	CONTRACTED MAINTENANCE AND REPAIR	2,000	2,000	0	0%
240 E 35 6249 00 104 0 99 000	CONTRACTED MAINTENANCE AND REPAIR	2,000	2,000	0	0%
240 E 35 6269 00 999 0 99 000	RENTALS - OPERATING LEASES/UNDISTRIBUTED/DISTRICT WIDE	1,851	0	(1,851)	100%
240 E 35 6299 00 999 0 99 000	OTHER PURCHASED & CONTRACTED S	20,000	0	(20,000)	-100%
--- E 35 62--- --- --- ---	CONTRACTED SERVICES	27,851	6,000	(21,851)	-78%
240 E 35 6341 00 002 0 99 000	FOOD/SWEENEY HIGH SCHOOL	158,000	131,000	(27,000)	-17%
240 E 35 6341 00 041 0 99 000	FOOD/JUNIOR HIGH	110,000	110,000	0	0%
240 E 35 6341 00 104 0 99 000	FOOD/SWEENEY ELEMENTARY SCHOOL	204,000	205,000	1,000	0%
240 E 35 6341 00 999 0 99 000	FOOD/UNDISTRIBUTED/DISTRICT WIDE	2,000	1,000	(1,000)	-50%
240 E 35 6342 00 002 0 99 000	NON FOOD ITEMS/SWEENEY HIGH SCHOOL	15,500	12,000	(3,500)	-23%
240 E 35 6342 00 041 0 99 000	NON FOOD ITEMS/JUNIOR HIGH	13,000	12,000	(1,000)	-8%
240 E 35 6342 00 104 0 99 000	NON FOOD ITEMS/SWEENEY ELEMENTARY SCHOOL	28,500	29,000	500	2%
240 E 35 6344 00 999 0 99 000	USDA COMMODITIES/UNDISTRIBUTED/DISTRICT WIDE	65,033	77,000	11,967	18%
240 E 35 6349 01 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	8,000	2,000	(6,000)	-75%
240 E 35 6349 02 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	2,000	2,000	0	0%
240 E 35 6349 09 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	900	900	0	0%
--- E 35 63--- --- --- ---	SUPPLIES	606,933	581,900	(25,033)	-4%
240 E 35 6411 00 999 0 99 000	TRAVEL - EMPLOYEES ONLY	6,000	6,000	0	0%
240 E 35 6499 00 999 0 99 000	MISCELLANEOUS OPERATING EXPENSES	10,700	10,000	(700)	-7%
--- E 35 64--- --- --- ---	TRAVEL	16,700	16,000	(700)	-4%
240 E 35 6639 00 002 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE	10,000	5,000	(5,000)	100%
240 E 35 6639 00 041 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE	10,000	51,000	41,000	410%
240 E 35 6639 00 104 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE	10,000	5,000	(5,000)	-50%
--- E 35 66--- --- --- ---		30,000	61,000	31,000	103%
		1,208,723	1,182,433	(26,290)	-2%