

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, 2020



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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
2019-2020

	\$0.99 General Fund	Debt Service Fund	Food Service Fund	2019-20 Total For Major Fund Groups	2018-19 Total For Major Fund Groups	2019-20 Amount Per WADA	2018-19 Amount Per WADA
Estimate Beginning Fund Balance	\$ 10,652,762	\$ 1,886,558	\$ 320,456	\$ 12,859,776	\$ 10,840,125	\$ 5,095.00	\$ 4,158.08
199- 5700 Property Taxes & Other Local Revenues	\$ 19,245,718	\$ 5,137,093	\$ 402,000	\$ 24,784,811	\$ 31,975,530	\$ 9,820	\$ 12,265
181-5700 Athletic Local Revenues	40,500	-	-	40,500	49,000	\$ 16	\$ 19
190-5700 Employee Health Care Revenues	65,000	-	-	65,000	65,000	\$ 26	\$ 25
199-5800 State Revenues	2,216,541	-	21,500	2,238,041	2,289,364	\$ 887	\$ 878
181-5800 State Athletic Program Revenues	22,662	-	-	22,662	30,615	\$ 9	\$ 12
199-5900 Federal Program Revenues	347,000	-	775,033	1,122,033	964,055	\$ 445	\$ 370
199-7990 Other Sources (Transfers In)	-	-	-	-	-	\$ -	\$ -
Total Revenues	\$ 21,937,421	\$ 5,137,093	\$ 1,198,533	\$ 28,273,047	\$ 35,373,564	\$ 11,202	\$ 13,569
Instruction:							
199-11 Instruction	\$ 11,005,582	\$ -	\$ -	\$ 11,005,582	\$ 10,488,615	\$ 4,360	\$ 4,023
199-12 Instructional Resources and Media Services	340,620	-	-	340,620	310,467	\$ 135	\$ 119
199-13 Curriculum and Instructional Staff Development	169,650	-	-	169,650	264,515	\$ 67	\$ 101
199-95 Payments to Juvenile Justice Altern. Ed. Progra	1,500	-	-	1,500	1,500	\$ 1	\$ 1
Total - Instructional Expenditures:	\$ 11,517,352	\$ -	\$ -	\$ 11,517,352	\$ 11,065,097	\$ 4,563	\$ 4,244
Instructional Support:							
199-21 Instructional Leadership	\$ 427,835	-	-	\$ 427,835	\$ 631,079	\$ 170	\$ 242
199-23 School Administration	1,203,007	-	-	1,203,007	1,072,339	\$ 477	\$ 411
199-31 Guidance and Counseling Services	721,406	-	-	721,406	595,571	\$ 286	\$ 228
199-32 Social Work Services	69,693	-	-	69,693	67,487	\$ 28	\$ 26
199-33 Health Services	268,859	-	-	268,859	246,627	\$ 107	\$ 95
181-36 Cocurricular/Extracurricular Activities	835,707	-	-	835,707	811,926	\$ 331	\$ 311
199-36 Extracurricular/Cocurricular Activities	149,341	-	-	149,341	142,385	\$ 59	\$ 55
Total - Instructional Support Expenditures	\$ 3,675,848	\$ -	\$ -	\$ 3,675,848	\$ 3,567,414	\$ 1,456	\$ 1,368
Administrative:							
190-41 Employee Health Care	\$ 65,000	-	-	\$ 65,000	\$ 65,000	\$ 26	\$ 25
199-41 General Administration	1,100,627	-	-	1,100,627	894,403	\$ 436	\$ 343
Total - Administrative Expenditures	\$ 1,165,627	\$ -	\$ -	\$ 1,165,627	\$ 959,403	\$ 462	\$ 368
Operations:							
181-51 Athletic Plant Maintenance and Operations	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	2,787,426	-	-	2,787,426	2,789,584	\$ 1,104	\$ 1,070
199-52 Security and Monitoring Services	233,958	-	-	233,958	131,438	\$ 93	\$ 50
199-53 Data Processing Services	351,461	-	-	351,461	422,634	\$ 139	\$ 162
199-34 Student (Pupil) Transportation	982,809	-	-	982,809	993,451	\$ 389	\$ 381
240-35 Food Service	-	-	1,208,387	1,208,387	1,189,552	\$ 479	\$ 456
Total - Operation Expenditures	\$ 4,355,654	\$ -	\$ 1,208,387	\$ 5,564,041	\$ 5,526,659	\$ 2,204	\$ 2,120
All Other Uses of Funds:							
199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	254,770	5,335,213	-	5,589,983	5,109,861	\$ 2,215	\$ 1,960
199-91 WADA Purchase Costs	1,903,216	-	-	1,903,216	7,814,839	\$ 754	\$ 2,998
199-93 Shared Services	-	-	-	-	-	\$ -	\$ -
199-99 Other Intergovernment Charges	285,000	-	-	285,000	222,000	\$ 113	\$ 85
199-00 Other uses of Funds (Transfer Out)	-	-	-	-	-	\$ -	\$ -
Total - All Other Uses of Funds Expenditures	\$ 2,442,986	\$ 5,335,213	\$ -	\$ 7,778,199	\$ 13,146,700	\$ 3,082	\$ 5,043
Total Expenditures:	\$ 23,157,467	\$ 5,335,213	\$ 1,208,387	\$ 29,701,067	\$ 34,265,273	\$ 11,767	\$ 13,144
Impact on Fund Balance	\$ (1,220,046)	\$ (198,120)	\$ (9,854)	\$ (1,428,020)	\$ 1,108,291	\$ (566)	\$ 425
Estimate Ending Fund Balance	\$ 9,432,716	\$ 1,688,438	\$ 310,602	\$ 11,431,756	\$ 11,948,416	\$ 4,529	\$ 4,583

Estimate Student WADA for 2019-20 = 2,524
Estimate Student WADA for 2018-19 = 2,607

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF GENERAL FUND CHANGES
BUDGET 2019-2020**

	SALARY	BENEFITS	TOTAL
NEW POSITIONS			
Band Director	\$42,328	6,349	48,677
Maintenance Director	\$73,000	10,950	83,950
Library Aide	\$24,834	3,725	28,559
Instructional Coach	\$65,144	9,772	74,916
Receptionist	\$25,000	3,750	28,750
Chief of Police	\$30,000	4,500	34,500
Pre-K Staff	\$100,770	15,116	115,886
Custodial Services (was contracted services)	\$547,000	82,050	629,050
Maintenance Secretary/PE Aide	\$25,000	3,750	28,750
Security Monitors	\$32,000	4,800	36,800
Elementary Counselor (was grant funded)	\$65,000	9,750	74,750
Library/Communications	\$10,000	1,500	11,500
TOTAL FOR NEW POSITIONS	<u>1,040,076</u>	<u>156,011</u>	<u>1,196,087</u>
*other positions also added after budget posted, not included here			
ELIMINATED POSITIONS			
Speech Language Pathology Assistant	\$55,000	8,250	63,250
2 Teachers	\$130,000	19,500	149,500
Aide	\$25,000	3,750	28,750
	<u>210,000</u>	<u>31,500</u>	<u>241,500</u>
TOTAL PERSONNEL ADDITIONS/REDUCTIONS	<u>1,250,076</u>	<u>187,511</u>	<u>954,587</u>
ADDITIONAL OVERTIME			25,000
STIPEND CHANGES/ADDED DAYS			36,472
INCENTIVE PROGRAM			10,000
VARIANCE IN PAY (NEW HIRES VS RESIGNATIONS)			<u>24,933</u>
TOTAL OTHER BUDGET CHANGES			\$ 96,405
3% ACROSS THE BOARD INCREASE			425,500
TOTAL CHANGES TO PERSONNEL COSTS			<u>1,476,492</u>
<u>NON-PERSONNEL CHANGES</u>			
DEPARTMENT BUDGETS			6,295
STREAM ACADEMY			(25,544)
TAX APPRAISAL			63,000
CUSTODIAL SERVICES			(653,310)
INSURANCE			<u>(24,200)</u>
TOTAL NON-PERSONNEL CHANGES			(633,759)
TOTAL CHANGES GENERAL FUND BEFORE RECAPTURE			<u>842,733</u>
CHANGE IN RECAPTURE			<u>(5,911,623)</u>
TOTAL GENERAL FUND CHANGES			<u><u>(5,068,890)</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 2019 Certified Taxable Value	\$ 1,882,491,746	\$ 3,435,279,506	
Certificate of 2018 Certified Taxable Value	\$ 1,760,685,793	\$ 3,251,313,213	
Gain (Loss) in Taxable Value, As Adjusted	\$ 121,805,953	\$ 183,966,293	
Historical Collection Rate and Freeze Adjustment	98%	98%	
2018 Official Tax Rate	\$ 1.060000	\$ 0.151700	\$ 1.211700
2018-2019 Tax Revenue	\$ 18,290,004	\$ 4,833,597	\$ 23,123,601
2019 Pro-Forma Tax Rate	\$ 0.990000	\$ 0.151700	\$ 1.141700
2019-2019 Tax Revenue (Current)	\$ 18,263,935	\$ 5,107,093	\$ 23,371,028
Gain (Loss) in Current Tax Revenue at Proposed Tax Rate	\$ (26,069)	\$ 273,496	\$ 247,427

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			
	2019-20 Analysis		
	Adopted 2018-19	Proposed 2019-20	Change From 18-19
Local Effort Included in State Funding Formulas:	\$1.00	\$0.93	\$0.07
Tax Revenue at Compressed Rate	\$16,881,184	\$ 16,783,493	\$ (97,691)
Estimated State Funding:			
Available School Fund (Per-Capita) - State Portion (5811)	830,117	455,684	(374,433)
Foundation School Fund (5812):			-
Tier II State Aid for "Golden" Level	108,938	344,485	235,547
HS Allotment	158,058	-	(158,058)
Chapter 313 Tax Credit	373,537	373,537	
Staff Allotment	46,950	-	(46,950)
State Funding	\$ 1,517,600	\$ 1,173,706	\$ (343,894)
Recapture on Compressed Rate	\$ 7,814,839	\$ 1,903,216	(5,911,623)
Total State and Tax Revenue at Compressed Rate	\$10,583,945	\$ 16,053,983	\$ 5,470,038
Weighted Average Daily Attendance	2,607.88	2,524.25	
Funding/WADA	\$ 4,202	\$ 6,360	
Students Enrolled	1,978.00	1,999.00	
Funding per Student Enrolled	\$ 6,033.86	\$ 8,031.01	

SWEENEY ISDCONTRACTED SERVICES, SUPPLIES, TRAVEL AND OTHER
PROPOSED BUDGET

DEPARTMENT	2019-20 Proposed	2018-19 Adopted	Increase (Decrease)	Percent Change
HIGH SCHOOL (NOT INCLUDING CTE)	\$ 167,377	\$ 213,183	\$ (45,806)	-21.49%
CTE - INCLUDING PETROCHEM	238,907	192,693	\$ 46,214	23.98%
JUNIOR HIGH	89,896	143,097	(53,201)	-37.18%
ELEMENTARY	69,950	147,044	(77,094)	-52.43%
ATHLETICS	271,763	267,034	4,729	1.77%
BUSINESS SERVICES	422,870	370,875	51,995	14.02%
PEIMS	68,712	66,607	2,105	3.16%
SUPERINTENDENT'S OFFICE	40,070	36,900	3,170	8.59%
BOARD OF TRUSTEES	122,610	92,260	30,350	32.90%
HUMAN RESOURCES	12,175	7,815	4,360	55.79%
TEACHING & LEARNING	83,660	42,050	41,610	98.95%
TECHNOLOGY	387,498	353,400	34,098	9.65%
SECURITY	21,625	16,500	5,125	31.06%
TRANSPORTATION	299,904	287,111	12,793	4.46%
MAINTENANCE	1,203,321	1,856,801	(653,480)	-35.19%
-PROPERTY AND CASUALTY INSURANCE	340,000	375,000	(35,000)	-9.33%
BOND PRINCIPAL/INTEREST	254,770	260,497	(5,727)	-2.20%
	4,095,108	4,728,867	(633,759)	-15.48%
CHAPTER 41 PAYMENT	1,903,216	7,814,839	(5,911,623)	-310.61%
TOTAL NON-PAYROLL EXPENDITURES	\$ 5,998,324	\$ 12,543,706	\$ (6,545,382)	-109.12%

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND
2019-2020 AND 2018-2019 BUDGET YEARS**

	2019-20 PROPOSED BUDGET	PERCENT OF TOTAL	2018-19 ADOPTED BUDGET	PERCENT OF TOTAL
LOCAL REVENUES:				
Current-Year Taxes (@compressed rate)	\$ 16,783,493	76.51%	\$ 16,881,184	57.60%
Current-Year Taxes (Plus "Super Pennies")	\$ 1,106,905	5.05%	\$ 1,035,283	3.53%
Other Tax Revenues	\$ 85,000	0.39%	\$ 85,000	0.29%
Other Local Revenues	\$ 1,375,820	6.27%	\$ 8,822,466	30.10%
Total Local Revenues	\$ 19,351,218	88.21%	\$ 26,823,933	91.53%
	\$ 17,890,398		\$ 17,916,467	
STATE REVENUES				
Summary of Finances				
State Funding	\$ 1,339,405	6.11%	\$ 1,517,600	5.18%
TRS On-Behalf Payments	\$ 899,798	4.10%	\$ 780,179	2.66%
Total State Revenues	\$ 2,239,203	10.21%	\$ 2,297,779	7.84%
Federal Revenue	\$ 347,000	1.58%	\$ 185,000	0.63%
Other Sources				
TOTAL REVENUES	\$ 21,937,421	100.00%	\$ 29,306,712	100.00%
EXPENDITURES AND USES:				
Payroll Costs				
Salary and Benefits (Local)	\$ 16,259,345	74.12%	\$ 14,902,472	50.85%
TRS On-Behalf Payments (State)	\$ 899,798	4.10%	\$ 780,179	2.66%
Contracted Services	\$ 2,054,933	9.37%	\$ 2,612,774	8.92%
Supplies	\$ 1,041,746	4.75%	\$ 1,081,928	3.69%
Other Operating Costs	\$ 743,659	3.39%	\$ 773,668	2.64%
Debt Service	\$ 254,770	1.16%	\$ 260,497	0.89%
Capital Outlay	\$ -	0.00%	\$ -	0.00%
Total Operating Costs	\$ 21,254,251	96.89%	\$ 20,411,518	69.65%
Equalization ("Robin Hood")	\$ 1,903,216	8.68%	\$ 7,814,839	26.67%
Impact on Fund Balance	\$ (1,220,046)	-5.56%	\$ 1,080,355	3.69%
TOTAL EXPENDITURES & USES	\$ 21,937,421	100.00%	\$ 29,306,712	100.00%
WADA	2,524		2,608	

SWEENEY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Changes in Fund Balance
2019-2020

		2018-19 Budget \$1.06	2019-20 Budget \$0.99	Increase (Decrease)
Estimated Beginning Fund Balance		\$ 7,874,220	10,652,762	
Revenues:				
199-5700	Property Taxes & Other Local Revenues	\$ 26,709,933	19,245,718	\$ (7,464,215)
181-5700	Athletics	49,000	40,500	\$ (8,500)
190-5700	Employee Health Care	65,000	65,000	\$ -
199-5800	State Program Revenues	2,267,164	2,216,541	\$ (50,623)
181-5800	State Athletics Program Revenues	30,615	22,662	\$ (7,953)
199-5900	Federal Program Revenues	185,000	347,000	\$ 162,000
	Total Revenues	\$ 29,306,712	\$ 21,937,421	\$ (7,369,291)
Expenditures by Functions:				
199-11	Instruction	\$ 10,488,615	11,005,582	\$ 516,967
199-12	Instructional Resources and Media Services	310,467	340,620	\$ 30,153
199-13	Curriculum and Instructional Staff Development	264,515	169,650	\$ (94,865)
199-21	Instructional Leadership	631,079	427,835	\$ (203,244)
199-23	School Administration	1,072,339	1,203,007	\$ 130,668
199-31	Guidance and Counseling Services	595,571	721,406	\$ 125,835
199-32	Social Work Services	67,487	69,693	\$ 2,206
199-33	Health Services	246,627	268,859	\$ 22,232
199-34	Student (Pupil) Transportation	993,451	982,809	\$ (10,642)
181-36	Extracurricular Activities (Athletic)	811,926	835,307	\$ 23,381
199-36	Cocurricular/Extracurricular Activities	142,385	149,741	\$ 7,356
190-41	Employee Health Care	65,000	65,000	\$ -
199-41	General Administration	894,403	1,100,627	\$ 206,224
199-51	Plant Maintenance and Operations	2,789,584	2,787,426	\$ (2,158)
199-52	Security and Monitoring Services	131,438	233,958	\$ 102,520
199-53	Data Processing Services	422,634	351,461	\$ (71,173)
199-71	Debt Service	260,497	254,770	\$ (5,727)
199-91	WADA Purchase Costs	7,814,839	1,903,216	\$ (5,911,623)
199-95	Payments to Juvenile Justice Altern. Ed. Program	1,500	1,500	\$ -
199-99	Other Intergovernmental Charges	222,000	285,000	\$ 63,000
	Total Expenditures	\$ 28,226,357	23,157,467	\$ (5,068,890)
7990	313 Revenues - Other Resources (Transfers In)			\$ -
8990	Other Uses (Transfers Out)			-
	Total Resources & Uses	\$ -	\$ -	\$ -
Impact on Fund Balance		\$ 1,080,355	\$ (1,220,046)	\$ (2,300,401)
Estimate Ending Fund Balance		\$ 8,954,575	\$ 9,432,716	

SWEENEY INDEPENDENT SCHOOL DISTRICT
SWEENEY, TEXAS
General Fund Revenues
2019-20 Budget Year

	2019-20 Budget	2018-19 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.99	\$1.06	(\$0.07)
Budget Premised on Taxable Values of:	\$ 1,882,491,746	\$ 1,760,685,793	\$ 121,805,953
Local Tax Revenue	\$ 10,045,164		
5711.00 Taxes - Current Year Levy @ 55%	\$ 9,671,627	\$ 9,685,965	\$ (14,338)
5712.00 Taxes - Taxes Delinquent Current year @ 45%	\$ 8,218,771	\$ 8,230,502	\$ (11,731)
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	32,000	\$ 204,320
5743.00 Building Rental/Use Fees	3,000	3,000	\$ -
5744.00 Gifts and Bequests	-	-	\$ -
5749.00 Misc Revenue Local Sources	930,000	8,572,466	\$ (7,642,466)
5749.02 iPad Insurance Collections	16,000	16,000	\$ -
190-5754.03 Retiree Premiums	65,000	65,000	\$ -
181-5752.00 Varsity FB Receipts	20,000	20,000	\$ -
181-5752.01 Sub Varsity FB Receipts	6,500	6,500	\$ -
181-5752.02 Basketball Receipts -HS/JH	6,500	6,500	\$ -
181-5752.03 Misc Athletic Receipts	6,500	15,000	\$ (8,500)
181-5752.04 Athletic - Playoff Host	1,000	1,000	\$ -
Total	\$ 19,351,218	\$ 26,823,933	\$ (7,472,715)
State Revenue			
5811.00 Per Capita	\$ 455,684	\$ 830,117	\$ (374,433)
5812.00 Foundation School Program	718,022	687,483	\$ 30,539
5819.00 Misc State Revenue	165,699	-	\$ 165,699
5831.00 TRS on Behalf	877,136	749,564	\$ 127,572
181-5831.00 TRS on Behalf	22,662	30,615	\$ (7,953)
Total	\$ 2,239,203	\$ 2,297,779	\$ (58,576)
Federal Revenues			
5939.00 Federal Revenue Other than TEA	35,000	35,000	\$ -
5931.00 Medicare Reimbursement	312,000	150,000	\$ 162,000
Total	\$ 347,000	\$ 185,000	\$ 162,000
Total Revenue	\$ 21,937,421	\$ 29,306,712	\$ (7,369,291)

Sweeny Independent School District
General Fund Expenditure Detail
2019-2020

	2018-2019 Budget	2019-2020 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	9,806,214	10,357,723	551,509
6200 Purchased and Contracted Services	228,495	279,548	51,053
6300 Supplies and Materials	413,128	319,795	(93,333)
6400 Other Operating Expenses	40,778	48,516	7,738
11 Total Instruction	10,488,615	11,005,582	516,967
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	269,387	312,776	43,389
6200 Purchased and Contracted Services	1,960	4,558	2,598
6300 Supplies and Materials	36,240	21,306	(14,934)
6400 Other Operating Expenses	2,880	1,980	(900)
12 Total Instructional Resources & Media Services	310,467	340,620	30,153
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	242,565	157,900	(84,665)
6300 Supplies and Materials	2,000	4,000	2,000
6400 Other Operating Expenses	19,950	7,750	(12,200)
13 Total Curriculum and Instr. Staff Development	264,515	169,650	(94,865)
199-21 Instructional Leadership			
6100 Payroll Costs	483,579	271,333	(212,246)
6200 Purchased and Contracted Services	46,100	43,552	(2,548)
6300 Supplies and Materials	97,400	107,350	9,950
6400 Other Operating Expenses	4,000	5,600	1,600
21 Total Instructional Leadership	631,079	427,835	(203,244)
199-23 School Administration			
6100 Payroll Costs	1,031,766	1,173,521	141,755
6200 Purchased and Contracted Services	800	9,396	8,596
6300 Supplies and Materials	23,883	7,700	(16,183)
6400 Other Operating Expenses	15,890	12,390	(3,500)
23 Total School Administration	1,072,339	1,203,007	130,668

Sweeny Independent School District
Debt Service Fund
Summary of Revenues, Expenditures & Changes in Fund Balance
2019-2020

	2019-2020 Proposed	2018-19 Adopted	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.1517	\$0.1517	\$0.00
Certified Taxable Values	\$ 3,435,279,506	\$ 3,251,313,213	\$ 183,966,293
REVENUES:			
Property Taxes, Current Year Levy	\$ 5,107,093	\$ 4,833,597	\$ 273,495
Delinquent Tax Collection	20,000	20,000	-
Investment Earnings	10,000	10,000	-
State Revenues			-
Total Revenues	<u>\$ 5,137,093</u>	<u>\$ 4,863,597</u>	<u>\$ 273,495</u>
EXPENDITURES:			
Bond Principal Payment	\$ 3,572,319	\$ 3,607,319	(35,000)
Bond Interest Payment	1,562,894	1,042,045	520,849
Bond Fees	200,000	200,000	-
Total Expenditures	<u>\$ 5,335,213</u>	<u>\$ 4,849,364</u>	<u>485,849</u>
OTHER RESOURCES & USES:			
Other Resources	\$ -	\$ -	-
Other Uses	-	-	-
Total Other Resources & Uses	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Budget Impact on Fund Balance	\$ (198,120)	\$ 14,233	(212,354)
Estimate Ending Fund Balance:	\$ 1,688,438	\$ 738,455	949,982

	Total Amount in 2019-20	Principal Due in 2019-20	Interest Due in 2019-20
Unlimited Tax Schoolhouse Bonds, Series 2005 QZAB	\$ 41,069	\$ 37,319	\$ 3,750
Unlimited Tax Schoolhouse Bonds, Series 2012	852,438	755,000	97,438
Unlimited Tax Schoolhouse Bonds, Series 2014	749,195	475,000	274,195
Unlimited Tax Schoolhouse Bonds, Series 2015	675,863	410,000	265,863
Unlimited Tax Schoolhouse Bonds, Series 2016	1,325,700	1,155,000	170,700
Unlimited Tax Refunding Bonds, Series 2017	450,800	300,000	150,800
Unlimited Tax Building Bonds, Series 2019	1,040,149	440,000	600,149
	<u>\$ 5,135,213</u>	<u>\$ 3,572,319</u>	<u>\$ 1,562,894</u>

SWEENEY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Food Service Fund
2019-2020

	2019-20 Food Service	2018-19 Food Service	Increase (Decrease)
ESTIMATED BEGINNING FUND BALANCE	<u>\$269,084</u>	<u>\$315,393</u>	<u>(\$46,309)</u>
REVENUES:			
Local Revenues	\$ 402,000	\$ 402,000	\$0
State Program Revenues	21,500	22,200	(700)
Federal Program Revenues	<u>775,033</u>	<u>779,055</u>	<u>(4,022)</u>
Total Revenues	<u>\$ 1,198,533</u>	<u>\$ 1,203,255</u>	<u>(\$4,722)</u>
EXPENDITURES:			
Payroll Costs	\$ 526,903	\$ 505,297	\$21,606
Purchased and Contracted Services	27,851	26,000	1,851
Supplies and Materials	606,933	611,555	(4,622)
Other Operating Expenses	16,700	16,700	-
Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Expenditures	<u>\$ 1,208,387</u>	<u>\$ 1,189,552</u>	<u>\$18,835</u>
Other Resources (Transfers In)	\$ -	\$ -	\$ -
Other Uses (Transfers Out)	-	-	-
Impact on Fund Balance:	<u>(9,854)</u>	<u>13,703</u>	<u>(23,557)</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$259,230</u></u>	<u><u>\$329,096</u></u>	<u><u>(\$69,866)</u></u>

**Sweeny ISD
Food Service Budget
2019-20**

Acct Number	Description	2018-19 Original Budget	2019-20 Proposed	Increase/ (Decrease)	% Change
240 E 35 6121 00 999 0 99 00C	EXTRA DUTY/OT PAY SUPPORT PERS/UNDISTRIBUTED/DISTRICT	5,147	5147	0	0%
240 E 35 6129 00 999 0 99 00C	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WID	397,690	413675	15,985	4%
240 E 35 6129 03 999 0 99 00C	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WID	4,000	4000	0	0%
240 E 35 6141 00 999 0 99 00C	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	30,325	26726	(3,599)	100%
240 E 35 6142 00 999 0 99 00C	GROUP HEALTH AND LIFE INSURANCE/UNDISTRIBUTED/DISTRIC	58,226	67782	9,556	16%
240 E 35 6143 00 999 0 99 00C	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	6,760	6,760	0	0%
240 E 35 6145 00 999 0 99 00C	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT V	316	316	0	0%
240 E 35 6146 00 999 0 99 00C	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DIST	2,833	2,833	0	0%
--- E 35 61--- --- --- ---	PAYROLL COST	505,297	527,239	21,942	4%
240 E 35 6249 00 002 0 99 00C	CONTRACTED MAINTENANCE AND REPAIR	2,000	2,000	0	0%
240 E 35 6249 00 041 0 99 00C	CONTRACTED MAINTENANCE AND REPAIR	2,000	2,000	0	0%
240 E 35 6249 00 104 0 99 00C	CONTRACTED MAINTENANCE AND REPAIR	2,000	2,000	0	0%
240 E 35 6269 00 999 0 99 00C	RENTALS - OPERATING LEASES/UNDISTRIBUTED/DISTRICT WIDE		1,851	1,851	100%
240 E 35 6299 00 999 0 99 00C	OTHER PURCHASED & CONTRACTED S	20,000	20,000	0	0%
--- E 35 62--- --- --- ---	CONTRACTED SERVICES	26,000	27,851	1,851	7%
240 E 35 6341 00 002 0 99 00C	FOOD/SWEENEY HIGH SCHOOL	158,000	158,000	0	0%
240 E 35 6341 00 041 0 99 00C	FOOD/JUNIOR HIGH	110,000	110,000	0	0%
240 E 35 6341 00 104 0 99 00C	FOOD/SWEENEY ELEMENTARY SCHOOL	200,000	204,000	4,000	2%
240 E 35 6341 00 999 0 99 00C	FOOD/UNDISTRIBUTED/DISTRICT WIDE	2,000	2,000	0	0%
240 E 35 6342 00 002 0 99 00C	NON FOOD ITEMS/SWEENEY HIGH SCHOOL	18,000	15,500	(2,500)	-14%
240 E 35 6342 00 041 0 99 00C	NON FOOD ITEMS/JUNIOR HIGH	13,000	13,000	0	0%
240 E 35 6342 00 104 0 99 00C	NON FOOD ITEMS/SWEENEY ELEMENTARY SCHOOL	29,000	28,500	(500)	-2%
240 E 35 6342 00 999 0 99 00C	NON FOOD ITEMS/UNDISTRIBUTED/DISTRICT WIDE	2,000	0	(2,000)	-100%
240 E 35 6344 00 999 0 99 00C	USDA COMMODITIES/UNDISTRIBUTED/DISTRICT WIDE	69,055	65,033	(4,022)	-6%
240 E 35 6349 01 999 0 99 00C	UNDISTRIBUTED/DISTRICT WIDE	8,000	8,000	0	0%
240 E 35 6349 02 999 0 99 00C	UNDISTRIBUTED/DISTRICT WIDE	2,000	2,000	0	0%
240 E 35 6349 09 999 0 99 00C	UNDISTRIBUTED/DISTRICT WIDE	500	900	400	80%
--- E 35 63--- --- --- ---	SUPPLIES	611,555	606,933	(4,622)	-1%
240 E 35 6411 00 999 0 99 00C	TRAVEL - EMPLOYEES ONLY	6,000	6,000	0	0%
240 E 35 6499 00 999 0 99 00C	MISCELLANEOUS OPERATING EXPENSES	10,700	10,700	0	0%
--- E 35 64--- --- --- ---	TRAVEL	16,700	16,700	0	0%
240 E 35 6639 00 002 0 99 00C	FURNITURE, EQUIPMENT, SOFTWARE	10,000	10,000	0	100%
240 E 35 6639 00 041 0 99 00C	FURNITURE, EQUIPMENT, SOFTWARE	10,000	10,000	0	0%
240 E 35 6639 00 104 0 99 00C	FURNITURE, EQUIPMENT, SOFTWARE	10,000	10,000	0	0%
--- E 35 66--- --- --- ---		30,000	30,000	0	0%
		1,189,552	1,208,723	19,171	2%

	2018-2019 Budget	2019-2020 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	575,426	690,419	114,993
6200 Purchased and Contracted Services	6,000.00	8,142	2,142
6300 Supplies and Materials	11,545	20,245	8,700
6400 Other Operating Expenses	2,600	2,600	0
31 Total Guidance and Counseling Services	595,571	721,406	125,835
199-32 Social Work Services			
6100 Payroll Costs	67,487	69,693	2,206
32 Total Social Work Services	67,487	69,693	2,206
199-33 Health Services			
6100 Payroll Costs	231,077	238,858	7,781
6200 Purchased and Contracted Services	12,000	26,451	14,451
6300 Supplies and Materials	3,300	3,300	0
6400 Other Operating Expenses	250	250	0
33 Total Health Services	246,627	268,859	22,232
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	706,340	681,290	(25,050)
6200 Purchased and Contracted Services	31,050	32,151	1,101
6300 Supplies and Materials	254,861	251,868	(2,993)
6400 Other Operating Expenses	1,200	17,500	16,300
34 Total Student (Pupil) Transportation	993,451	982,809	(10,642)
181-36 Cocurricular Activities			
6100 Payroll Costs	544,892	562,265	17,373
6200 Purchased and Contracted Services	87,041	89,838	2,797
6300 Supplies and Materials	91,693	93,304	1,611
6400 Other Operating Expenses	88,300	90,300	2,000
36 Total Cocurricular Activities	811,926	835,707	23,781
199-36 Cocurricular Activities			
6100 Payroll Costs	80,917	83,635	2,718
6300 Supplies and Materials	7,783	7,808	25
6400 Other Operating Expenses	53,685	57,898	4,213
36 Total Cocurricular Activities	142,385	149,341	6,956

	2018-2019 Budget	2019-2020 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	673,553	845,885	172,332
6200 Purchased and Contracted Services	119,110	142,517	23,407
6300 Supplies and Materials	6,225	9,550	3,325
6400 Other Operating Expenses	95,515	102,675	7,160
41 Total General Administration	894,403	1,100,627	206,224
199-51 Plant Maintenance & Operations			
6100 Payroll Costs	511,983	1,232,489	720,506
6200 Purchased and Contracted Services	1,778,611	1,050,017	(728,594)
6300 Supplies and Materials	117,370	177,220	59,850
6400 Other Operating Expenses	381,620	327,700	(53,920)
51 Total Plant Maintenance & Operations	2,789,584	2,787,426	(2,158)
199-52 Security and Monitoring Services			
6100 Payroll Costs	114,938	212,333	97,395
6200 Purchased and Contracted Services	12,500	13,625	1,125
6300 Supplies and Materials	3,000	5,500	2,500
6400 Other Operating Expenses	1,000	2,500	1,500
52 Total Security & Monitoring Services	131,438	233,958	102,520
199-53 Data Processing Services			
6100 Payroll Costs	342,527	269,023	(73,504)
6200 Purchased and Contracted Services	65,607	68,638	3,031
6300 Supplies and Materials	13,500	12,800	(700)
6400 Other Operating Expenses	1,000	1,000	0
53 Total Data Processing Services	422,634	351,461	(71,173)
199-71 Management Service			
6500 Debt Service	260,497	254,770	(5,727)
71 Total Management Service	260,497	254,770	(5,727)
199-91 Contract Instructional Services			
6200 Purchased and Contracted Services	7,814,839	1,903,216	(5,911,623)

	2018-2019 Budget	2019-2020 Budget	Increase (Decrease)
91 Total Facilities Acquisition and Construction	7,814,839	1,903,216	(5,911,623)
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	222,000	285,000	63,000
99 Other Intergovernmental Charges	222,000	285,000	63,000
6000 TOTAL EXPENDITURES	\$ 28,226,357	\$ 23,157,467	(5,068,890)
Budget By Object Expenditures:			
6100 Salaries and Benefits	\$ 15,682,651	\$ 17,159,143	1,476,492
6200 Contracted Services	2,612,774	2,054,933	(557,841)
6300 Supplies & Materials	1,081,928	1,041,746	(40,182)
6400 Other Operating Expenses	773,668	743,659	(30,009)
6500 Debt Services	260,497	254,770	(5,727)
6600 Capital Expenditures (Equipment)	-	-	0
"Robin Hood Payment"	7,814,839	1,903,216	(5,911,623)
Total Expenditures	\$ 28,226,357	\$ 23,157,467	(5,068,890)