

SWEENY INDEPENDENT SCHOOL DISTRICT

Budget Documents
For the 2018-19 Fiscal Year



BOARD OF TRUSTEES

Earl Mathis - President
Connie McAda - Vice President
Donna Bohlar-Schroeder - Secretary
Debra Fields-Bell
Jan Reddoch
Bryan Douget
Peggy Ellis

SUPERINTENDENT OF SCHOOLS

Dr. Tory C. Hill

CENTRAL ADMINISTRATION

Amy Pope, Assistant Superintendent
Amy Carter, Chief Financial Officer
Charolet Kremmer, Executive Director of Teaching & Learning
Les Kluttz, Executive Director of Support Services
Kelly Bertsch, Director of Technology

CAMPUS ADMINISTRATION

William Mader, High School Principal
David Smothers, Junior High School Principal
Michael Heinroth, Elementary School Principal

SWEENY INDEPENDENT SCHOOL DISTRICT
SWEENY, TEXAS

DISTRICT OF CHOICE

VISION

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

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BOARD GOALS

1. Increase the District's Career and Technology Education (CTE) offerings and promote career options that are attractive to students through partnerships and innovative ideas.
2. Develop a comprehensive plan to improve individual student performance.
3. Educate the public about long-term financial needs, options, and opportunities for the District.
4. Develop a comprehensive/long-range facilities plan that supports the District's vision of becoming the District of Choice within the region.
5. Create a culture of support in the community for the benefit of the District's children through outreach to parent, community organizations, and supporting institutions.
6. Promote teamwork to create a positive, inclusive, and transparent environment.

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
2018/2019

	\$1.06 General Fund	Debt Service Fund	Food Service Fund	2018-19 Total For Major Fund Groups	2017-18 Total For Major Fund Groups	2018-19 Amount Per WADA	2017-18 Amount Per WADA
Estimate Beginning Fund Balance	\$ 8,572,407	\$ 1,872,325	\$ 395,393	\$ 10,840,125	\$ 7,741,545	\$ 4,158.08	\$ 2,903.81
199- 5700 Property Taxes & Other Local Revenues	\$ 26,709,933	\$ 4,863,597	\$ 402,000	\$ 31,975,530	\$ 30,675,546	\$ 12,265	\$ 11,506
181-5700 Athletic Local Revenues	49,000	-	-	49,000	48,000	\$ 19	\$ 18
190-5700 Employee Health Care Revenues	65,000	-	-	65,000	65,000	\$ 25	\$ 24
199-5800 State Revenues	2,267,164	-	22,200	2,289,364	1,653,349	\$ 878	\$ 620
181-5800 State Athletic Program Revenues	30,615	-	-	30,615	22,719	\$ 12	\$ 9
199-5900 Federal Program Revenues	185,000	-	779,055	964,055	891,000	\$ 370	\$ 334
199-7990 Other Sources (Transfers In)	-	-	-	-	1,269,782	\$ -	\$ 476
Total Revenues	\$ 29,306,712	\$ 4,863,597	\$ 1,203,255	\$ 35,373,564	\$ 34,625,396	\$ 13,569	\$ 12,988
Instruction:							
199-11 Instruction	\$ 10,488,615	\$ -	\$ -	\$ 10,488,615	\$ 10,716,863	\$ 4,023	\$ 4,020
199-12 Instructional Resources and Media Services	310,467	-	-	310,467	301,320	\$ 119	\$ 113
199-13 Curriculum and Instructional Staff Development	264,515	-	-	264,515	340,381	\$ 101	\$ 128
199-95 Payments to Juvenile Justice Altern. Ed. Progra	1,500	-	-	1,500	1,500	\$ 1	\$ 1
Total - Instructional Expenditures:	\$ 11,065,097	\$ -	\$ -	\$ 11,065,097	\$ 11,360,064	\$ 4,244	\$ 4,261
Instructional Support:							
199-21 Instructional Leadership	\$ 631,079	-	-	\$ 631,079	\$ 599,749	\$ 242	\$ 225
199-23 School Administration	1,072,339	-	-	1,072,339	1,127,212	\$ 411	\$ 423
199-31 Guidance and Counseling Services	595,571	-	-	595,571	728,492	\$ 228	\$ 273
199-32 Social Work Services	67,487	-	-	67,487	65,225	\$ 26	\$ 24
199-33 Health Services	246,627	-	-	246,627	231,301	\$ 95	\$ 87
181-36 Cocurricular/Extracurricular Activities	811,926	-	-	811,926	755,586	\$ 311	\$ 283
199-36 Extracurricular/Cocurricular Activities	142,385	-	-	142,385	133,956	\$ 55	\$ 50
Total - Instructional Support Expenditures	\$ 3,567,414	\$ -	\$ -	\$ 3,567,414	\$ 3,641,521	\$ 1,368	\$ 1,366
Administrative:							
190-41 Employee Health Care	\$ 65,000	-	-	\$ 65,000	\$ 65,000	\$ 25	\$ 24
199-41 General Administration	894,403	-	-	894,403	991,397	\$ 343	\$ 372
Total - Administrative Expenditures	\$ 959,403	\$ -	\$ -	\$ 959,403	\$ 1,056,397	\$ 368	\$ 396
Operations:							
181-51 Athletic Plant Maintenance and Operations	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	2,789,584	-	-	2,789,584	2,879,949	\$ 1,070	\$ 1,080
199-52 Security and Monitoring Services	131,438	-	-	131,438	91,140	\$ 50	\$ 34
199-53 Data Processing Services	422,634	-	-	422,634	389,176	\$ 162	\$ 146
199-34 Student (Pupil) Transportation	993,451	-	-	993,451	1,078,452	\$ 381	\$ 405
240-35 Food Service	-	-	1,189,552	1,189,552	1,258,284	\$ 456	\$ 472
Total - Operation Expenditures	\$ 4,337,107	\$ -	\$ 1,189,552	\$ 5,526,659	\$ 5,697,001	\$ 2,120	\$ 2,137
All Other Uses of Funds:							
199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	260,497	4,849,364	-	5,109,861	4,821,521	\$ 1,960	\$ 1,809
199-91 WADA Purchase Costs	7,814,839	-	-	7,814,839	8,551,365	\$ 2,998	\$ 3,208
199-93 Shared Services	-	-	-	-	-	\$ -	\$ -
199-99 Other Intergovernment Charges	222,000	-	-	222,000	202,000	\$ 85	\$ 76
199-00 Other uses of Funds (Transfer Out)	-	-	-	-	-	\$ -	\$ -
Total - All Other Uses of Funds Expenditures	\$ 8,297,336	\$ 4,849,364	\$ -	\$ 13,146,700	\$ 13,574,886	\$ 5,043	\$ 5,092
Total Expenditures:	\$ 28,226,357	\$ 4,849,364	\$ 1,189,552	\$ 34,265,273	\$ 35,329,869	\$ 13,144	\$ 13,252
Impact on Fund Balance	\$ 1,080,355	\$ 14,233	\$ 13,703	\$ 1,108,291	\$ (704,473)	\$ 425	\$ (264)
Estimate Ending Fund Balance	\$ 9,652,762	\$ 1,886,558	\$ 409,096	\$ 11,948,416	\$ 7,037,072	\$ 4,583	\$ 2,640

Estimate Student WADA for 2018-19 = 2,607
Estimate Student WADA for 2017-18 = 2,666

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF GENERAL FUND CHANGES
BUDGET 2018-19**

	SALARY	BENEFITS	TOTAL
NEW POSITIONS			
POLICE OFFICER	\$45,000	6,750	51,750
ASSISTANT SUPERINTENDENT	\$109,500	16,500	126,000
DIRECTOR OF COMPLIANCE	\$97,750	14,500	112,250
DIAGNOSTICIAN	\$90,000	13,500	103,500
FACILITY SITE COORDINATOR	\$5,000	750	5,750
INCREASE TO FULL-TIME ART	\$30,000	4,500	34,500
IPM COORDINATOR	\$3,000	450	3,450
COUNSELOR (GRANT FUNDED THIS YEAR)	\$0	0	0
TOTAL FOR NEW POSITIONS	380,250	56,950	437,200
ELIMINATED POSITIONS			
DIRECTOR OF AAA	(97,500)	(14,625)	(112,125)
MAINTENANCE SECRETARY	(35,000)	(5,250)	(40,250)
MAINTENANCE DIRECTOR	(57,000)	(8,550)	(65,550)
2 MAINTENANCE WORKERS	(65,000)	(9,750)	(74,750)
GT/GRANT COORDINATOR	(60,000)	(9,000)	(69,000)
DIRECTOR OF HUMAN RESOURCES	(100,000)	(15,000)	(115,000)
TOTAL FOR ELIMINATED POSITIONS	(414,500)	(62,175)	(476,675)
TOTAL PERSONNEL ADDITIONS/REDUCTIONS	(34,250)	(5,225)	(39,475)
OPEN POSITIONS ELIMINATED	(603,720)	(90,558)	(694,278)
TASB ADJUSTMENTS TO SALARIES	110,000	16,500	126,500
STIPEND ADJUSTMENTS	42,050	6,308	48,358
VARIANCE IN PAY (NEW HIRES VS RESIGNATIONS)			(484,567)
TOTAL OTHER BUDGET CHANGES	(451,670.00)	(67,750.50)	(1,003,987.50)
3% ACROSS THE BOARD INCREASE	350,000	52,500	402,500
TOTAL CHANGES TO PERSONNEL COSTS			(640,963)
NON-PERSONNEL CHANGES			
ATHLETICS			13,211
HIGH SCHOOL			
CTE & PETROCHEMICAL			(1,343)
ALL OTHER HIGH SCHOOL			21,356
JUNIOR HIGH			3,942
ELEMENTARY			
STREAM ACADEMY			(48,456)
ALL OTHER ELEMENTARY			(1,500)
TAX APPRAISAL			20,000
TRANSPORTATION			
FUEL			(6,027)
ALL OTHER TRANSPORTATION			6,000
SUPERINTENDENT'S OFFICE			(18,570)
MAINTENANCE			79,605
INSURANCE COSTS			35,000
BOND PRINCIPAL & INTEREST			45,340
TEACHING & LEARNING			(10,450)
ALL OTHER NET CHANGES			517
TOTAL NON-PERSONNEL CHANGES			138,625
TOTAL CHANGES GENERAL FUND BEFORE RECAPTURE			(502,338)
CHANGE IN RECAPTURE			(736,526)
TOTAL GENERAL FUND CHANGES			(1,238,864)

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

	General Fund	Debt Service Fund	Total
Certificate of 2018 Certified Taxable Value	\$ 1,760,685,793	\$ 3,251,313,213	
Certificate of 2017 Certified Taxable Value	\$ 2,491,621,616	\$ 2,718,872,216	
Gain (Loss) in Taxable Value, As Adjusted	\$ (730,935,823)	\$ 532,440,997	
Historical Collection Rate and Freeze Adjustment	98%	98%	
2017 Official Tax Rate	\$ 1.040000	\$ 0.171700	\$ 1.211700
2017-2018 Tax Revenue (Current)	\$ 25,394,608	\$ 4,574,938	\$ 29,969,545
2018 Pro-Forma Tax Rate	\$ 1.060000	\$ 0.151700	\$ 1.211700
2018-2019 Tax Revenue (Current)	\$ 17,916,467	\$ 4,833,597	\$ 22,750,064
Gain (Loss) in Current Tax Revenue at Proposed Tax Rate	\$ (7,478,140)	\$ 258,660	\$ (7,219,481)

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				
Template (Version 4) - Subject to Change Final Summer PEIMS		2018-19 Analysis		
	FUND CODE	Adopted 2017-18	Proposed 2018-19	Change From 17-18
Tax Revenue @ Compressed Rate \$1.00		\$24,417,892	\$17,254,721	\$(7,163,171)
Estimated State Funding:				
Available School Fund (Per-Capita) - State Portion (5811)	199	453,562	830,117	376,555
Foundation School Fund (5812):				-
Tier II State Aid for "Golden" Level	199	232,472	108,938	(123,534)
HS Allotment	199	162,910	158,058	(4,852)
Chapter 313 Tax Credit	199		373,537	
Staff Allotment	199	50,250	46,950	(3,300)
Supplemental Pre-K	199	4,000		(4,000)
State Funding		\$ 903,194	\$ 1,517,600	\$ 614,406
Recapture on Compressed Rate		\$ 8,551,365	\$ 7,814,839	(736,526)
Total State Funding Less Recapture		\$ (7,648,171)	\$ (6,297,239)	1,350,932
Total State and Tax Revenue at Compressed Rate		\$16,769,721	\$10,957,482	\$(5,812,239)
				-34.66%
Weighted Average Daily Attendance Funding/WADA		2,666.00	2,607.88	
		\$ 6,282	\$ 4,202	
Students Enrolled (Snapshot Date)		1,907.00	1,816.00	
Funding per Student Enrolled		\$ 8,662.31	\$ 6,033.86	

SWEENEY ISDCONTRACTED SERVICES, SUPPLIES, TRAVEL AND OTHER
PROPOSED BUDGET

DEPARTMENT	2018-19 Proposed	2017-18 Adopted	Increase (Decrease)	Percent Change
HIGH SCHOOL (NOT INCLUDING CTE)	\$ 213,183	\$ 191,827	\$ 21,356	11.13%
CTE - INCLUDING PETROCHEM	192,693	194,036	\$ (1,343)	-0.69%
JUNIOR HIGH	143,097	139,155	3,942	2.83%
ELEMENTARY	147,044	197,000	(49,956)	-25.36%
ATHLETICS	267,034	253,823	13,211	5.20%
BUSINESS SERVICES	370,875	348,130	22,745	6.53%
PEIMS	66,607	66,800	(193)	-0.29%
SUPERINTENDENT'S OFFICE	36,900	55,470	(18,570)	-33.48%
BOARD OF TRUSTEES	92,260	94,465	(2,205)	-2.33%
HUMAN RESOURCES	7,815	7,485	330	4.41%
TEACHING & LEARNING	42,050	52,500	(10,450)	-19.90%
TECHNOLOGY	353,400	351,060	2,340	0.67%
SECURITY	16,500	19,000	(2,500)	-13.16%
TRANSPORTATION (EXCEPT FUEL)	130,854	124,854	6,000	4.81%
TRANSPORTATION (FUEL)	156,257	162,284	(6,027)	-3.71%
MAINTENANCE	1,856,801	1,777,196	79,605	4.48%
-PROPERTY AND CASUALTY INSURANCE	375,000	340,000	35,000	10.29%
BOND PRINCIPAL/INTEREST	260,497	215,157	45,340	21.07%
	4,728,867	4,590,242	138,625	2.93%
CHAPTER 41 PAYMENT	7,814,839	8,551,365	(736,526)	-9.42%
TOTAL NON-PAYROLL EXPENDITURES	\$ 12,543,706	\$ 13,141,607	\$ (597,901)	-4.77%

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND
2018-2019 and 2017-2018 BUDGET YEARS**

	2018-19 PROPOSED BUDGET	PERCENT OF TOTAL	2017-18 PROPOSED BUDGET	PERCENT OF TOTAL
LOCAL REVENUES:				
Current-Year Taxes (@compressed rate)	\$ 16,881,184	57.60%	\$ 24,417,892	84.73%
Current-Year Taxes (Plus "Super Pennies")	\$ 1,035,283	3.53%	\$ 976,716	3.39%
Other Tax Revenues	\$ 85,000	0.29%	\$ 85,000	0.29%
Other Local Revenues	\$ 8,822,466	30.10%	\$ 279,000	0.97%
Total Local Revenues	\$ 26,823,933	91.53%	\$ 25,758,608	89.38%
STATE REVENUES				
Summary of Finances				
State Funding	\$ 1,517,600	5.18%	\$ 903,194	3.13%
TRS On-Behalf Payments	\$ 780,179	2.66%	\$ 751,174	2.61%
Total State Revenues	\$ 2,297,779	7.84%	\$ 1,654,368	5.74%
Federal Revenue	\$ 185,000	0.63%	\$ 135,000	0.47%
Other Sources			\$ 1,269,782	4.41%
TOTAL REVENUES	\$ 29,306,712	100.00%	\$ 28,817,758	100.00%
EXPENDITURES AND USES:				
Payroll Costs				
Salary and Benefits (Local)	\$ 14,902,472	50.85%	\$ 15,572,440	54.04%
TRS On-Behalf Payments (State)	\$ 780,179	2.66%	\$ 751,174	2.61%
Contracted Services	\$ 2,612,774	8.92%	\$ 2,489,457	8.64%
Supplies	\$ 1,081,928	3.69%	\$ 1,140,658	3.96%
Other Operating Costs	\$ 773,668	2.64%	\$ 744,970	2.59%
Debt Service	\$ 260,497	0.89%	\$ 215,157	0.75%
Capital Outlay	\$ -	0.00%	\$ -	0.00%
Total Operating Costs	\$ 20,411,518	69.65%	\$ 20,913,856	72.57%
Equalization ("Robin Hood")	\$ 7,814,839	26.67%	\$ 8,551,365	29.67%
Fund Balance	\$ 1,080,355	3.69%	\$ (647,463)	-2.25%
TOTAL EXPENDITURES & USES	\$ 29,306,712	100.00%	\$ 28,817,758	100.00%
WADA	2,608		2,666	

SWEENEY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Changes in Fund Balance
2018-2019

	2017-18	2018-19	Increase
	Budget	Budget	(Decrease)
	\$1.04	\$1.06	
Estimated Beginning Fund Balance	\$ 6,290,671	7,874,220	
Revenues:			
199-5700 Property Taxes & Other Local Revenues	\$ 25,645,608	26,709,933	\$ 1,064,325
181-5700 Athletics	48,000	49,000	\$ 1,000
190-5700 Employee Health Care	65,000	65,000	\$ -
199-5800 State Program Revenues	1,631,649	2,267,164	\$ 635,515
181-5800 State Athletics Program Revenues	22,719	30,615	\$ 7,896
199-5900 Federal Program Revenues	135,000	185,000	\$ 50,000
Total Revenues	\$ 27,547,976	\$ 29,306,712	\$ 1,758,736
Expenditures by Functions:			
199-11 Instruction	\$ 10,716,863	10,488,615	\$ (228,248)
199-12 Instructional Resources and Media Services	301,320	310,467	\$ 9,147
199-13 Curriculum and Instructional Staff Development	340,381	264,515	\$ (75,866)
199-21 Instructional Leadership	599,749	631,079	\$ 31,330
199-23 School Administration	1,127,212	1,072,339	\$ (54,873)
199-31 Guidance and Counseling Services	728,492	595,571	\$ (132,921)
199-32 Social Work Services	65,225	67,487	\$ 2,262
199-33 Health Services	231,301	246,627	\$ 15,326
199-34 Student (Pupil) Transportation	1,078,452	993,451	\$ (85,001)
181-36 Extracurricular Activities (Athletic)	755,586	811,926	\$ 56,340
199-36 Cocurricular/Extracurricular Activities	133,956	142,385	\$ 8,429
190-41 Employee Health Care	65,000	65,000	\$ -
199-41 General Administration	991,397	894,403	\$ (96,994)
199-51 Plant Maintenance and Operations	2,879,949	2,789,584	\$ (90,365)
199-52 Security and Monitoring Services	91,140	131,438	\$ 40,298
199-53 Data Processing Services	389,176	422,634	\$ 33,458
199-71 Debt Service	215,157	260,497	\$ 45,340
199-91 WADA Purchase Costs	8,551,365	7,814,839	\$ (736,526)
199-95 Payments to Juvenile Justice Altern. Ed. Program	1,500	1,500	\$ -
199-99 Other Intergovernmental Charges	202,000	222,000	\$ 20,000
Total Expenditures	\$ 29,465,221	28,226,357	\$ (1,238,864)
7990 313 Revenues - Other Resources (Transfers In)	\$ 1,269,782.00		\$ (1,269,782)
8990 Other Uses (Transfers Out)	-		-
Total Resources & Uses	\$ 1,269,782	\$ -	\$ (1,269,782)
Impact on Fund Balance	\$ (647,463)	\$ 1,080,355	\$ 1,727,818
Estimate Ending Fund Balance	\$ 5,643,208	\$ 8,954,575	

SWEENEY INDEPENDENT SCHOOL DISTRICT
SWEENEY, TEXAS
General Fund Revenues
2018-19 Budget Year

	2018-19 Budget	2017-18 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$1.06	\$1.04	\$ 0.02
Budget Premised on Taxable Values of:	\$ 1,760,685,793	\$ 2,491,621,616	(730,935,823)

Local Tax Revenue

5711.00 Taxes - Current Year Levy @ 55%	\$ 9,685,965	\$ 13,967,034	\$ (4,281,069)
5712.00 Taxes - Taxes Delinquent Current year @ 45%	\$ 8,230,502	\$ 11,427,574	(3,197,072)
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	32,000	32,000	-
5743.00 Building Rental/Use Fees	3,000	3,000	-
5749.00 Misc Revenue Local Sources	8,588,466	46,000	8,542,466
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	15,000	10,000	5,000
181-5752.04 Athletic - Playoff Host	1,000	5,000	(4,000)
Total	\$ 26,823,933	\$ 25,758,608	\$ 1,065,325

State Revenue

5811.00 Per Capita	\$ 830,117	\$ 453,562	\$ 376,555
5812.00 Foundation School Program	687,483	445,632	241,851
5829.00 Misc State Revenue	-	4,000	(4,000)
5831.00 TRS on Behalf	749,564	728,455	21,109
181-5831.00 TRS on Behalf	30,615	22,719	7,896
Total	\$ 2,297,779	\$ 1,654,368	\$ 643,411

Federal Revenues

5939.00 Federal Revenue Other than TEA	35,000	35,000	-
5931.00 Medicare Reimbursement	150,000	100,000	50,000
Total	\$ 185,000	\$ 135,000	\$ 50,000

Total Revenue	\$ 29,306,712	\$ 27,547,976	\$ 1,758,736
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Sweeny Independent School District
General Fund Expenditure Detail
2018-2019

	2017-18 Budget	2018-2019 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	9,958,303	9,806,214	(152,089)
6200 Purchased and Contracted Services	222,599	228,495	5,896
6300 Supplies and Materials	469,291	413,128	(56,163)
6400 Other Operating Expenses	66,670	40,778	(25,892)
11 Total Instruction	<u>10,716,863</u>	<u>10,488,615</u>	<u>(228,248)</u>
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	258,140	269,387	11,247
6200 Purchased and Contracted Services	2,500	1,960	(540)
6300 Supplies and Materials	38,900	36,240	(2,660)
6400 Other Operating Expenses	1,780	2,880	1,100
12 Total Instructional Resources & Media Services	<u>301,320</u>	<u>310,467</u>	<u>9,147</u>
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	320,981	242,565	(78,416)
6300 Supplies and Materials	4,500	2,000	(2,500)
6400 Other Operating Expenses	14,900	19,950	5,050
13 Total Curriculum and Instr. Staff Development	<u>340,381</u>	<u>264,515</u>	<u>(75,866)</u>
199-21 Instructional Leadership			
6100 Payroll Costs	448,189	483,579	35,390
6200 Purchased and Contracted Services	51,600	46,100	(5,500)
6300 Supplies and Materials	94,460	97,400	2,940
6400 Other Operating Expenses	5,500	4,000	(1,500)
21 Total Instructional Leadership	<u>599,749</u>	<u>631,079</u>	<u>31,330</u>
199-23 School Administration			
6100 Payroll Costs	1,088,114	1,031,766	(56,348)
6200 Purchased and Contracted Services	800	800	0
6300 Supplies and Materials	23,908	23,883	(25)
6400 Other Operating Expenses	14,390	15,890	1,500
23 Total School Administration	<u>1,127,212</u>	<u>1,072,339</u>	<u>(54,873)</u>

	2017-18 Budget	2018-2019 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	708,342	575,426	(132,916)
6200 Purchased and Contracted Services		6,000	6,000
6300 Supplies and Materials	18,050	11,545	(6,505)
6400 Other Operating Expenses	2,100	2,600	500
31 Total Guidance and Counseling Services	<u>728,492</u>	<u>595,571</u>	<u>(132,921)</u>
199-32 Social Work Services			
6100 Payroll Costs	65,225	67,487	2,262
32 Total Social Work Services	<u>65,225</u>	<u>67,487</u>	<u>2,262</u>
199-33 Health Services			
6100 Payroll Costs	227,571	231,077	3,506
6200 Purchased and Contracted Services	180	12,000	11,820
6300 Supplies and Materials	3,300	3,300	0
6400 Other Operating Expenses	250	250	0
33 Total Health Services	<u>231,301</u>	<u>246,627</u>	<u>15,326</u>
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	791,314	706,340	(84,974)
6200 Purchased and Contracted Services	28,050	31,050	3,000
6300 Supplies and Materials	257,888	254,861	(3,027)
6400 Other Operating Expenses	1,200	1,200	0
34 Total Student (Pupil) Transportation	<u>1,078,452</u>	<u>993,451</u>	<u>(85,001)</u>
181-36 Cocurricular Activities			
6100 Payroll Costs	501,763	544,892	43,129
6200 Purchased and Contracted Services	78,146	87,041	8,895
6300 Supplies and Materials	88,119	91,693	3,574
6400 Other Operating Expenses	87,558	88,300	742
36 Total Cocurricular Activities	<u>755,586</u>	<u>811,926</u>	<u>56,340</u>
199-36 Cocurricular Activities			
6100 Payroll Costs	81,556	80,917	(639)
6300 Supplies and Materials	7,003	7,783	780
6400 Other Operating Expenses	45,397	53,685	8,288
36 Total Cocurricular Activities	<u>133,956</u>	<u>142,385</u>	<u>8,429</u>

	2017-18 Budget	2018-2019 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	777,847	673,553	(104,294)
6200 Purchased and Contracted Services	123,175	119,110	(4,065)
6300 Supplies and Materials	6,000	6,225	225
6400 Other Operating Expenses	84,375	95,515	11,140
41 Total General Administration	<u>991,397</u>	<u>894,403</u>	<u>(96,994)</u>
199-51 Plant Maintenance & Operations			
6100 Payroll Costs	712,753	511,983	(200,770)
6200 Purchased and Contracted Services	1,708,557	1,778,611	70,054
6300 Supplies and Materials	112,239	117,370	5,131
6400 Other Operating Expenses	346,400	381,620	35,220
51 Total Plant Maintenance & Operations	<u>2,879,949</u>	<u>2,789,584</u>	<u>(90,365)</u>
199-52 Security and Monitoring Services			
6100 Payroll Costs	72,140	114,938	42,798
6200 Purchased and Contracted Services	12,500	12,500	0
6300 Supplies and Materials	6,000	3,000	(3,000)
6400 Other Operating Expenses	500	1,000	500
52 Total Security & Monitoring Services	<u>91,140</u>	<u>131,438</u>	<u>40,298</u>
199-53 Data Processing Services			
6100 Payroll Costs	311,376	342,527	31,151
6200 Purchased and Contracted Services	64,850	65,607	757
6300 Supplies and Materials	11,000	13,500	2,500
6400 Other Operating Expenses	1,950	1,000	(950)
53 Total Data Processing Services	<u>389,176</u>	<u>422,634</u>	<u>33,458</u>
199-71 Management Service			
6500 Debt Service	215,157	260,497	45,340
71 Total Management Service	<u>215,157</u>	<u>260,497</u>	<u>45,340</u>
199-91 Contract Instructional Services			
6200 Purchased and Contracted Services	8,551,365	7,814,839	(736,526)

	2017-18 Budget	2018-2019 Budget	Increase (Decrease)
91 Total Facilities Acquisition and Construction	8,551,365	7,814,839	(736,526)
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	202,000	222,000	20,000
99 Other Intergovernmental Charges	202,000	222,000	20,000
6000 TOTAL EXPENDITURES	<u>\$ 29,465,221</u>	<u>\$ 28,226,357</u>	<u>(1,238,864)</u>
Budget By Object Expenditures:			
6100 Salaries and Benefits	\$ 16,323,614	\$ 15,682,651	(640,963)
6200 Contracted Services	2,496,457	2,612,774	116,317
6300 Supplies & Materials	1,140,658	1,081,928	(58,730)
6400 Other Operating Expenses	737,970	773,668	35,698
6500 Debt Services	215,157	260,497	45,340
6600 Capital Expenditures (Equipment)	-	-	0
"Robin Hood Payment"	8,551,365	7,814,839	(736,526)
Total Expenditures	<u>\$ 29,465,221</u>	<u>\$ 28,226,357</u>	<u>(1,238,864)</u>

Sweeny Independent School District
Debt Service Fund
Summary of Revenues, Expenditures & Changes in Fund Balance
2018-2019

	2018-19 Proposed	2017-18 Adopted	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.1517	\$0.1717	(\$0.02)
Certified Taxable Values	\$ 3,251,313,213	\$ 2,718,872,216	\$ 532,440,997
REVENUES:			
Property Taxes, Current Year Levy	\$ 4,833,597	\$ 4,574,938	\$ 258,660
Delinquent Tax Collection	20,000	20,000	-
Investment Earnings	10,000	10,000	-
State Revenues	-	-	-
Total Revenues	<u>\$ 4,863,597</u>	<u>\$ 4,604,938</u>	<u>\$ 258,660</u>
EXPENDITURES:			
Bond Principal Payment	\$ 3,607,319	\$ 3,352,319	255,000
Bond Interest Payment	1,042,045	1,134,046	(92,001)
Bond Fees	200,000	120,000	80,000
Total Expenditures	<u>\$ 4,849,364</u>	<u>\$ 4,606,365</u>	<u>242,999</u>
OTHER RESOURCES & USES:			
Other Resources	\$ -	\$ -	-
Other Uses	-	-	-
Total Other Resources & Uses	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Budget Impact on Fund Balance	\$ 14,233	\$ (1,427)	15,661
Estimate Ending Fund Balance	\$ 724,222	\$ 709,989	14,233

	Total Amount in 2018-19	Principal Due in 2018-19	Interest Due in 2018-19
Unlimited Tax Schoolhouse Bonds, Series 2005 QZAB	\$ 41,069	\$ 37,319	\$ 3,750
Unlimited Tax Schoolhouse Bonds, Series 2012	855,938	740,000	115,938
Unlimited Tax Schoolhouse Bonds, Series 2012 Defeasance	900,000	900,000	-
Unlimited Tax Schoolhouse Bonds, Series 2014	747,995	460,000	287,995
Unlimited Tax Schoolhouse Bonds, Series 2015	667,563	390,000	277,563
Unlimited Tax Schoolhouse Bonds, Series 2016	984,400	790,000	194,400
Unlimited Tax Refunding Bonds, Series 2017	452,400	290,000	162,400
	<u>\$ 4,649,364</u>	<u>\$ 3,607,319</u>	<u>\$ 1,042,045</u>

SWEENEY INDEPENDENT SCHOOL DISTRICT
 Revenues, Expenditures and Fund Balance
 Food Service Fund
 2018/2019

	2018-19 Food Service	2017-18 Food Service	Increase (Decrease)
ESTIMATED BEGINNING FUND BALANCE	<u>\$315,393</u>	<u>\$291,785</u>	<u>\$23,608</u>
REVENUES:			
Local Revenues	\$ 402,000	\$ 425,000	(\$23,000)
State Program Revenues	22,200	21,700	500
Federal Program Revenues	779,055	756,000	23,055
Total Revenues	<u>\$ 1,203,255</u>	<u>\$ 1,202,700</u>	<u>\$555</u>
EXPENDITURES:			
Payroll Costs	\$ 505,297	\$ 552,784	(\$47,487)
Purchased and Contracted Services	26,000	26,000	-
Supplies and Materials	611,555	650,500	(38,945)
Other Operating Expenses	16,700	14,000	2,700
Capital Outlay	30,000	15,000	15,000
Total Expenditures	<u>\$ 1,189,552</u>	<u>\$ 1,258,284</u>	<u>(\$68,732)</u>
Other Resources (Transfers In)	\$ -	\$ -	\$ -
Other Uses (Transfers Out)	-	-	-
Impact on Fund Balance:	<u>13,703</u>	<u>(55,584)</u>	<u>69,287</u>
ESTIMATED ENDING FUND BALANCE	<u>\$329,096</u>	<u>\$236,201</u>	<u>\$92,895</u>

Sweeny ISD
 Food Service Budget
 2018-19

Acct Number	Description	2017-18 Original Budget	2018-19 Proposed	Increase/ (Decrease)	% Change
240 E 35 6119 00 999 0 99 00C	PROFESSIONAL PAYROLL/UNDISTRIBUTED/DISTRICT WIDE	1,240	0	(1,240)	-100%
240 E 35 6121 00 999 0 99 00C	EXTRA DUTY/OT PAY SUPPORT PERS/UNDISTRIBUTED/DISTRICT	5,147	5,147	0	0%
240 E 35 6129 00 999 0 99 00C	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WID	432,242	397,690	(34,552)	-8%
240 E 35 6129 03 999 0 99 00C	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WID	4,000	4,000	0	0%
240 E 35 6135 00 999 0 99 00C	BONUS PAY/UNDISTRIBUTED/DISTRICT WIDE	6,291	0	(6,291)	-100%
240 E 35 6141 00 999 0 99 00C	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	29,126	30,325	1,199	100%
240 E 35 6141 03 999 0 99 00C	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	306	0	(306)	-100%
240 E 35 6142 00 999 0 99 00C	GROUP HEALTH AND LIFE INSURANCE/UNDISTRIBUTED/DISTRIC	64,419	58,226	(6,193)	-10%
240 E 35 6143 00 999 0 99 00C	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	7,510	6,760	(750)	-10%
240 E 35 6143 03 999 0 99 00C	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	106	0	(106)	-100%
240 E 35 6145 00 999 0 99 00C	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT V	342	316	(26)	-8%
240 E 35 6145 03 999 0 99 00C	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT V	4	0	(4)	-100%
240 E 35 6146 00 999 0 99 00C	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DIST	2,051	2,833	782	38%
--- E 35 61--- --- --- ---	PAYROLL COST	552,784	505,297	(47,487)	-9%
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 6299 00 999 0 99 00C	OTHER PURCHASED & CONTRACTED S	20,000	20,000	0	0%
--- E 35 62--- --- --- ---	CONTRACTED SERVICES	26,000	26,000	0	0%
240 E 35 6341 00 002 0 99 00C	FOOD/SWEENEY HIGH SCHOOL	170,000	158,000	(12,000)	-7%
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	220,000	200,000	(20,000)	-9%
240 E 35 6341 00 999 0 99 00C	FOOD/UNDISTRIBUTED/DISTRICT WIDE	1,000	2,000	1,000	100%
240 E 35 6342 00 002 0 99 00C	NON FOOD ITEMS/SWEENEY HIGH SCHOOL	19,500	18,000	(1,500)	-8%
240 E 35 6342 00 041 0 99 00C	NON FOOD ITEMS/JUNIOR HIGH	12,500	13,000	500	4%
240 E 35 6342 00 104 0 99 00C	NON FOOD ITEMS/SWEENEY ELEMENTARY SCHOOL	33,000	29,000	(4,000)	-12%
240 E 35 6342 00 999 0 99 00C	NON FOOD ITEMS/UNDISTRIBUTED/DISTRICT WIDE	1,000	2,000	1,000	100%
240 E 35 6344 00 999 0 99 00C	USDA COMMODITIES/UNDISTRIBUTED/DISTRICT WIDE	73,000	69,055	(3,945)	-5%
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	500	0	0%
--- E 35 63--- --- --- ---	SUPPLIES	650,500	611,555	(38,945)	-6%
240 E 35 6411 00 999 0 99 00C	TRAVEL - EMPLOYEES ONLY	4,000	6,000	2,000	50%
240 E 35 6499 00 999 0 99 00C	MISCELLANEOUS OPERATING EXPENSES	10,000	10,700	700	7%
--- E 35 64--- --- --- ---	TRAVEL	14,000	16,700	2,700	19%
240 E 35 6639 00 002 0 99 00C	FURNITURE, EQUIPMENT, SOFTWARE	0	10,000	10,000	100%
240 E 35 6639 00 041 0 99 00C	FURNITURE, EQUIPMENT, SOFTWARE	5,000	10,000	5,000	100%
240 E 35 6639 00 104 0 99 00C	FURNITURE, EQUIPMENT, SOFTWARE	5,000	10,000	5,000	100%
240 E 35 6639 00 999 0 99 00C	FURNITURE, EQUIPMENT, SOFTWARE	5,000	0	(5,000)	-100%
--- E 35 66--- --- --- ---		15,000	30,000	15,000	100%
		1,258,284	1,189,552	(68,732)	-5%