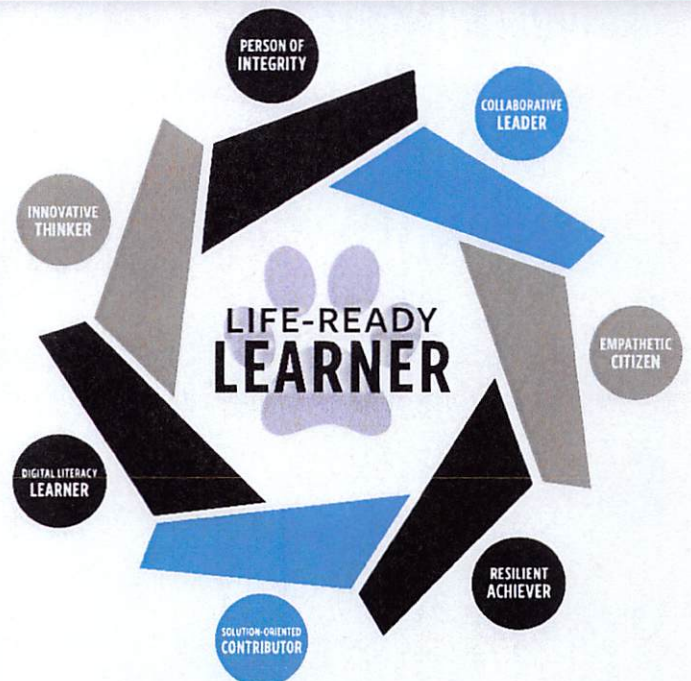


OFFICIAL BUDGET

Fiscal Year Ending
August 31, 2024



2023-2024





PERSON OF INTEGRITY

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

COLLABORATIVE LEADER

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

EMPATHIC CITIZEN

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

RESILIENT ACHIEVER

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

SOLUTION-ORIENTED CONTRIBUTOR

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

DIGITAL LITERACY LEARNER

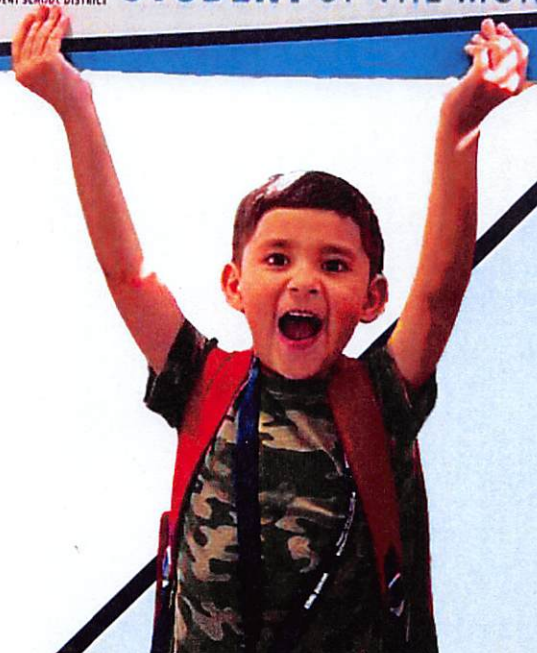
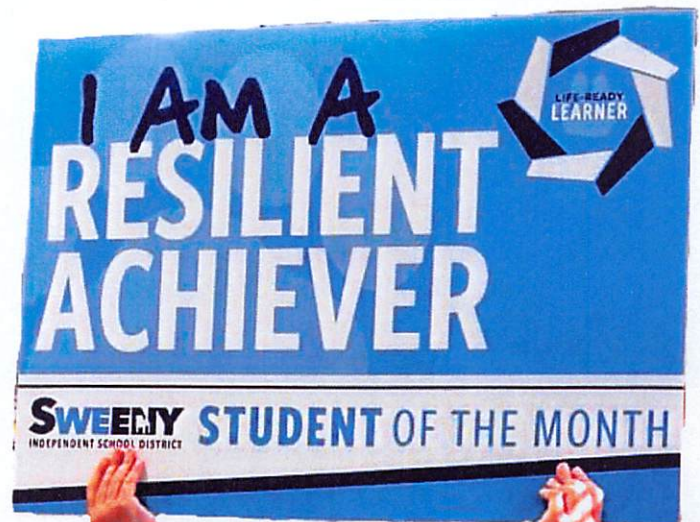
Utilizes technology and media effectively · Knows how to find and consume accurate digital content · Creates, collaborates, and shares digital content responsibly

INNOVATIVE THINKER

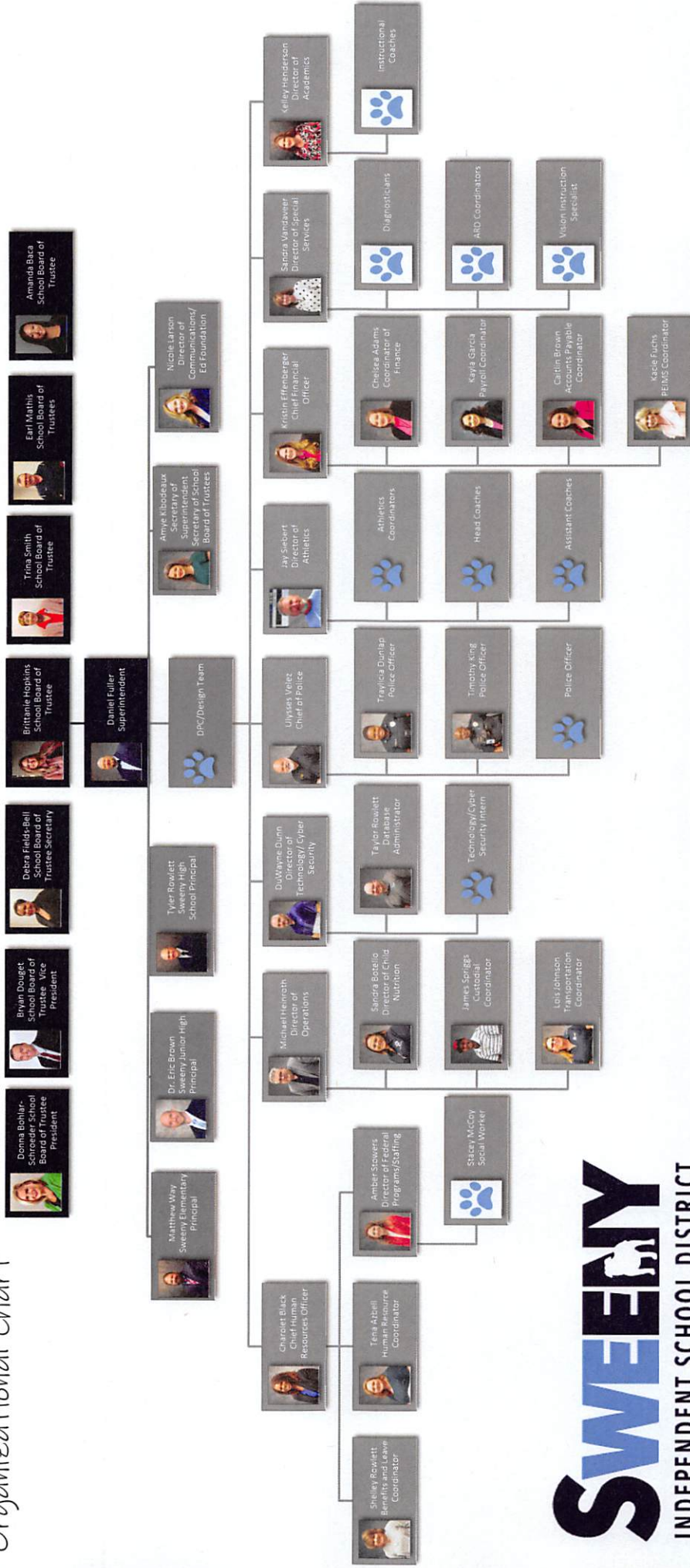
Demonstrates curiosity and creativity · Realizes questions are more important than answers · Thinks in a way that creates something new and better

We are Sweeney

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



Sweeny ISD Administration Organizational Chart



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
2023-2024

	General Fund	Debt Service Fund	Food Service Fund	2023-2024 Total For Major Fund Groups	2022-2023 Total For Major Fund Groups	2023-2024 Amount Per WADA	2022-2023 Amount Per WADA
Estimated Beginning Fund Balance	\$ 20,182,790	\$ 1,208,877	\$ 395,257	\$ 21,786,924	\$ 18,514,772	\$ 8,636.53	\$ 7,872.92
199- 5700 Property Taxes & Other Local Revenues	\$ 21,501,104	\$ 7,593,437	\$ 440,000	\$ 29,534,541	\$ 30,934,186	\$ 11,708	\$ 13,154
181-5700 Athletic Local Revenues	50,010	-	-	50,010	48,000	20	20
190-5700 Employee Health Care Revenues	65,000	-	-	65,000	65,000	26	28
199-5800 State Revenues	3,109,633	793,877	5,000	3,908,510	4,213,722	1,549	1,792
181-5800 State Athletic Program Revenues	31,829	-	-	31,829	28,577	13	12
199-5900 Federal Program Revenues	385,000	-	820,000	1,205,000	1,205,000	478	512
199-7990 Other Sources (Transfers In)	-	-	-	-	-	-	-
Total Revenues	\$ 25,142,575	\$ 8,387,314	\$ 1,265,000	\$ 34,794,889	\$ 36,494,485	\$ 13,793	\$ 15,518
Instruction:							
199-11 Instruction	\$ 12,104,436	\$ -	\$ -	\$ 12,104,436	\$ 11,686,248	\$ 4,798	\$ 4,989
199-12 Instructional Resources and Media Services	317,790	-	-	317,790	246,462	126	105
199-13 Curriculum and Instructional Staff Development	93,981	-	-	93,981	105,740	37	45
199-95 Payments to Juvenile Justice Altern. Ed. Progr	1,500	-	-	1,500	1,500	1	1
Total - Instructional Expenditures:	\$ 12,517,707	\$ -	\$ -	\$ 12,517,707	\$ 12,039,950	\$ 4,962	\$ 5,119.68
Instructional Support:							
199-21 Instructional Leadership	\$ 483,910	\$ -	\$ -	\$ 483,910	\$ 213,648	\$ 192	\$ 91
199-23 School Administration	1,271,569	-	-	1,271,569	1,332,895	504	567
199-31 Guidance and Counseling Services	531,831	-	-	531,831	479,442	211	204
199-32 Social Work Services	-	-	-	-	12,457	-	5
199-33 Health Services	330,145	-	-	330,145	277,773	131	118
181-36 Cocurricular/Extracurricular Activities	909,289	-	-	909,289	987,864	360	420
199-36 Extracurricular/Cocurricular Activities	168,785	-	-	168,785	180,489	67	77
Total - Instructional Support Expenditures	\$ 3,695,529	\$ -	\$ -	\$ 3,695,529	\$ 3,484,568	\$ 1,465	\$ 1,481.72
Administrative:							
190-41 Employee Health Care	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 26	\$ 28
199-41 General Administration	1,408,012	-	-	1,408,012	1,283,211	558	546
Total - Administrative Expenditures	\$ 1,473,012	\$ -	\$ -	\$ 1,473,012	\$ 1,348,211	\$ 584	\$ 573.29
Operations:							
181-51 Athletic Plant Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	3,869,693	-	-	3,869,693	3,413,364	1,534	1,451
199-52 Security and Monitoring Services	328,251	-	-	328,251	346,360	130	147
199-53 Data Processing Services	839,974	-	-	839,974	926,096	333	394
199-34 Student (Pupil) Transportation	984,392	-	-	984,392	733,597	390	312
240-35 Food Service	-	-	1,303,249	1,303,249	1,159,168	517	493
Total - Operation Expenditures	\$ 6,022,310	\$ -	\$ 1,303,249	\$ 7,325,559	\$ 6,578,585	\$ 2,903.92	\$ 2,797.37
All Other Uses of Funds:							
199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	279,235	4,691,475	-	4,970,710	5,837,535	1,970	2,482
199-91 WADA Purchase Costs	829,781	-	-	829,781	4,886,813	329	2,078
199-93 Shared Services	-	-	-	-	-	-	-
199-99 Other Intergovernment Charges	325,000	-	-	325,000	275,000	129	117
199-00 Other Uses of Funds (Transfer Out)	-	3,500,000	-	3,500,000	1,931,800	1,387	821
Total - All Other Uses of Funds Expenditures	\$ 1,434,016	\$ 8,191,475	\$ -	\$ 9,625,491	\$ 12,931,248	\$ 3,816	\$ 5,499
Total Expenditures:	\$ 25,142,575	\$ 8,191,475	\$ 1,303,249	\$ 34,637,299	\$ 36,382,562	\$ 13,731	\$ 15,471
Impact on Fund Balance	\$ (0)	\$ 195,839	\$ (38,249)	\$ 157,590	\$ 111,923	\$ 62	\$ 48
Estimate Ending Fund Balance	\$ 20,182,790	\$ 1,404,716	\$ 357,008	\$ 21,944,514	\$ 18,626,695	\$ 8,699	\$ 7,921

Estimate Student WADA for 2023-2024 = 2,523
Estimate Student WADA for 2022-2023 = 2,352

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

	General Fund	Debt Service Fund	Total
Certificate of 2023 Estimated Taxable Value	\$ 2,431,612,672	\$ 5,547,479,032	
Certificate of 2022 Estimated Taxable Value	\$ 2,384,717,778	\$ 5,071,116,778	\$ 2,686,399,000
Gain (Loss) in Taxable Value, As Adjusted	\$ 46,894,894	\$ 476,362,254	
Historical Collection Rate and Freeze Adjustment	98%	98%	
2022 Official Tax Rate	\$ 0.864600	\$ 0.151700	\$ 1.016300
2022-2023 Tax Revenue	\$ 20,205,905	\$ 7,539,026	\$ 27,744,931
2022 Pro-Forma Tax Rate	\$ 0.721400	\$ 0.151700	\$ 0.873100
2022-2023 Tax Revenue (Current)	\$ 17,190,821	\$ 8,247,215	\$ 25,438,036
Less: Chapter 313 Credits	\$ (914,670)	\$ (693,778)	
Net Tax Revenues	\$ 16,276,151	\$ 7,553,437	
Gain (Loss) in Current Tax Revenue at Proposed Tax Rate	\$ (3,015,084)	\$ 708,189	\$ (2,306,895)

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			
	2023-2024 Analysis		
	Adopted 2022-2023	Proposed 2023-2024	Change From 22-23
Maximum Compressed Tax Rate	0.8646	0.7214	-0.1432
Tax Revenue at Compressed Rate	\$20,205,905	\$ 17,190,821	(\$3,015,084)
Estimated State Funding:			
Available School Fund (Per-Capita) - State Portion (5811)	758,359	731,660	(\$26,699)
Foundation School Fund (5812):			
Tier II State Aid for "Golden" Level	-	401,950	\$401,950
Formula Transition Grant	882,819	-	(\$882,819)
Chapter 313 Tax Credit	796,230	914,670	\$118,440
ASAHE M&O Hold Harmless	-	13,747	\$13,747
State Funding	\$ 2,437,408	\$ 2,062,027	(\$375,381)
Recapture on Compressed Rate	\$ 4,886,813	\$ 829,781	(\$4,057,032)
Total State and Tax Revenue at Compressed Rate	\$17,756,500	\$ 18,423,067	\$666,567
Weighted Average Daily Attendance	2,351.70	2,522.65	
Funding/WADA	\$ 7,550	\$ 7,303	
Students Enrolled	1,849	1,930	
Funding per Student Enrolled	\$ 9,603.30	\$ 9,545.63	

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND
2023-2024 AND 2022-2023 BUDGET YEARS**

	2023-24		2022-23	
	PROPOSED	PERCENT	ADOPTED	PERCENT
	BUDGET	OF TOTAL	BUDGET	OF TOTAL
LOCAL REVENUES:				
Current-Year Taxes (@compressed rate)	\$ 14,846,363	59.05%	\$ 18,062,716	65.35%
Current-Year Taxes (Plus "Super Pennies")	\$ 1,429,788	5.69%	\$ 1,346,959	4.87%
Other Tax Revenues	\$ 200,000	0.80%	\$ 85,000	0.31%
Other Local Revenues	\$ 5,139,963	20.44%	\$ 4,345,702	15.72%
Total Local Revenues	\$ 21,616,114	85.97%	\$ 23,840,377	86.25%
STATE REVENUES				
Summary of Finances				
State Funding	\$ 2,062,027	8.20%	\$ 2,437,408	8.82%
TRS On-Behalf Payments	\$ 1,079,434	4.29%	\$ 977,674	3.54%
Total State Revenues	\$ 3,141,461	12.49%	\$ 3,415,082	12.36%
Federal Revenue	\$ 385,000	1.53%	\$ 385,000	1.39%
TOTAL REVENUES	\$ 25,142,575	100.00%	\$ 27,640,459	100.00%
EXPENDITURES AND USES:				
Payroll Costs				
Salary and Benefits (Local)	\$ 17,527,386	69.71%	\$ 16,742,679	60.57%
TRS On-Behalf Payments (State)	\$ 1,079,434	4.29%	\$ 977,674	3.54%
Contracted Services	\$ 2,523,897	10.04%	\$ 2,682,310	9.70%
Supplies	\$ 1,242,977	4.94%	\$ 1,108,159	4.01%
Other Operating Costs	\$ 1,239,865	4.93%	\$ 1,026,324	3.71%
Debt Service	\$ 279,235	1.11%	\$ 186,500	0.67%
Capital Outlay	\$ 420,000	1.67%	\$ 30,000	0.11%
Total Operating Costs	\$ 24,312,794	96.70%	\$ 22,753,646	82.32%
Equalization ("Robin Hood")	\$ 829,781	3.30%	\$ 4,886,813	17.68%
Impact on Fund Balance	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES & USES	\$ 25,142,575	100.00%	\$ 27,640,459	100.00%
WADA	2,523		2,352	

**SWEENY INDEPENDENT SCHOOL DISTRICT
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2023-2024**

		2022-2023 Budget \$0.8646	2023-2024 Budget \$0.7214	Increase (Decrease)
Estimated Beginning Fund Balance		\$ 20,182,790	\$ 20,182,790	
Revenues:				
199-5700	Property Taxes & Other Local Revenues	\$ 23,727,377	\$ 21,501,104	\$(2,226,273)
181-5700	Athletics	48,000	50,010	2,010
190-5700	Employee Health Care	65,000	65,000	-
199-5800	State Program Revenues	3,386,505	3,109,633	(276,872)
181-5800	State Athletics Program Revenues	28,577	31,829	3,252
199-5900	Federal Program Revenues	385,000	385,000	-
	Total Revenues	\$ 27,640,459	\$ 25,142,575	\$(2,497,884)
Expenditures by Functions:				
199-11	Instruction	11,686,248	12,104,436	\$ 418,188
199-12	Instructional Resources and Media Services	246,462	317,790	\$ 71,328
199-13	Curriculum and Instructional Staff Development	105,740	93,981	\$ (11,759)
199-21	Instructional Leadership	213,648	483,910	\$ 270,262
199-23	School Administration	1,332,895	1,271,569	\$ (61,326)
199-31	Guidance and Counseling Services	479,442	531,831	\$ 52,389
199-32	Social Work Services	12,457	0	\$ (12,457)
199-33	Health Services	277,773	330,145	\$ 52,372
199-34	Student (Pupil) Transportation	733,597	984,392	\$ 250,795
181-36	Extracurricular Activities (Athletic)	987,864	909,289	\$ (78,575)
199-36	Cocurricular/Extracurricular Activities	180,489	168,785	\$ (11,704)
190-41	Employee Health Care	65,000	65,000	\$ -
199-41	General Administration	1,283,211	1,408,012	\$ 124,801
199-51	Plant Maintenance and Operations	3,413,364	3,869,693	\$ 456,329
199-52	Security and Monitoring Services	346,360	328,251	\$ (18,109)
199-53	Data Processing Services	926,096	839,974	\$ (86,122)
199-71	Debt Service	186,500	279,235	\$ 92,735
199-91	WADA Purchase Costs	4,886,813	829,781	\$(4,057,032)
199-95	Payments to Juvenile Justice Altern. Ed. Program	1,500	1,500	\$ -
199-99	Other Intergovernmental Charges	275,000	325,000	\$ 50,000
	Total Expenditures	27,640,459	25,142,575	\$(2,497,884)
7990	313 Revenues - Other Resources (Transfers In)			\$ -
8990	Other Uses (Transfers Out)			-
	Total Resources & Uses	\$ -	\$ -	\$ -
Impact on Fund Balance		\$ -	\$ (0)	\$ -
Estimate Ending Fund Balance		\$ 20,182,790	\$ 20,182,790	

SWEENEY INDEPENDENT SCHOOL DISTRICT
SWEENEY, TEXAS
General Fund Revenues
2023-2024 Budget Year

	2022-2023 Budget	2023-2024 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.8646	\$0.7214	(\$0.1432)
Budget Premised on Taxable Values of:	\$ 2,384,717,778	\$ 2,431,612,672	\$ 46,894,894

Local Tax Revenue

5711.00 Taxes - Current Year Levy	\$ 19,409,675	\$ 16,276,151	\$ (3,133,524)
5712.00 Taxes - Taxes Delinquent	85,000	100,000	\$ 15,000
5719.04 Penalty & Interest - Tax Collect	85,000	100,000	\$ 15,000
5742.00 Earn FM Temp Dep & Invest	20,000	600,010	\$ 580,010
5743.00 Building Rental/Use Fees	1,200	1,200	\$ -
5744.00 Gifts and Bequests	-	-	\$ -
5748.00 Miscellaneous Grants	140,000	379,400	\$ 239,400
5749.00 Misc Revenue Local Sources	3,976,502	4,034,353	\$ 57,851
5749.62 iPad Insurance Collections	10,000	10,000	\$ -
190-5754.03 Retiree Premiums	65,000	65,000	\$ -
181-5752.00 Varsity FB Receipts	9,000	9,000	\$ -
181-5752.01 Sub Varsity FB Receipts	2,500	2,500	\$ -
181-5752.02 Basketball Receipts -HS/JH	12,000	12,000	\$ -
181-5752.03 Misc Athletic Receipts	5,000	5,000	\$ -
181-5752.04 Basketball Play-In	-	2,000	\$ 2,000
181-5752.05 Softball Receipts	3,500	3,500	\$ -
181-5752.06 JH Football Receipts	5,000	5,000	\$ -
181-5752.07 Soccer Receipts	5,000	5,000	\$ -
181-5752.08 Volleyball Receipts	6,000	6,000	\$ -
Total	\$ 23,840,377	\$ 21,616,114	\$ (2,224,263)

State Revenue

5811.00 Per Capita	\$ 758,359	\$ 731,660	\$ (26,699)
5812.00 Foundation School Program	1,679,049	1,330,367	\$ (348,682)
5831.00 TRS on Behalf	949,097	1,047,606	\$ 98,509
181-5831.00 TRS on Behalf	28,577	31,829	\$ 3,252
Total	\$ 3,415,082	\$ 3,141,461	\$ (273,621)

Federal Revenue

5939.00 Federal Revenue Other than TEA	35,000	35,000	\$ -
5931.00 Medicare Reimbursement	350,000	350,000	\$ -
Total	\$ 385,000	\$ 385,000	\$ -

Total Revenue	\$ 27,640,459	\$ 25,142,575	\$ (2,497,884)
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**Sweeny Independent School District
General Fund Expenditure Detail
2023-2024**

	2022-2023 Budget	2023-2024 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	10,996,504	11,315,323	318,819
6200 Purchased and Contracted Services	316,325	332,240	15,915
6300 Supplies and Materials	326,005	371,930	45,925
6400 Other Operating Expenses	47,414	84,943	37,529
11 Total Instruction	<u>11,686,248</u>	<u>12,104,436</u>	<u>418,188</u>
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	216,962	275,480	58,518
6200 Purchased and Contracted Services	6,000	5,600	(400)
6300 Supplies and Materials	20,610	33,210	12,600
6400 Other Operating Expenses	2,890	3,500	610
6600 Capital Expenditures	0	0	0
12 Total Instructional Resources & Media Services	<u>246,462</u>	<u>317,790</u>	<u>71,328</u>
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	57,250	35,831	(21,419)
6200 Purchased and Contracted Services	3,000	3,000	0
6300 Supplies and Materials	7,040	6,000	(1,040)
6400 Other Operating Expenses	38,450	49,150	10,700
13 Total Curriculum and Instr. Staff Development	<u>105,740</u>	<u>93,981</u>	<u>(11,759)</u>
199-21 Instructional Leadership			
6100 Payroll Costs	186,898	461,410	274,512
6200 Purchased and Contracted Services	12,000	13,000	1,000
6300 Supplies and Materials	8,750	4,500	(4,250)
6400 Other Operating Expenses	6,000	5,000	(1,000)
21 Total Instructional Leadership	<u>213,648</u>	<u>483,910</u>	<u>270,262</u>
199-23 School Administration			
6100 Payroll Costs	1,270,865	1,240,529	(30,336)
6200 Purchased and Contracted Services	9,500	8,500	(1,000)
6300 Supplies and Materials	7,800	8,300	500
6400 Other Operating Expenses	14,730	14,240	(490)
6600 Capital Expenditures	30,000	0	(30,000)
23 Total School Administration	<u>1,332,895</u>	<u>1,271,569</u>	<u>(61,326)</u>

	2022-2023 Budget	2023-2024 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	446,397	492,986	46,589
6200 Purchased and Contracted Services	4,500	4,500	0
6300 Supplies and Materials	27,795	33,095	5,300
6400 Other Operating Expenses	750	1,250	500
31 Total Guidance and Counseling Services	<u>479,442</u>	<u>531,831</u>	<u>52,389</u>
199-32 Social Work Services			
6100 Payroll Costs	12,457	0	(12,457)
32 Total Social Work Services	<u>12,457</u>	<u>0</u>	<u>(12,457)</u>
199-33 Health Services			
6100 Payroll Costs	236,696	287,643	50,947
6200 Purchased and Contracted Services	38,852	38,102	(750)
6300 Supplies and Materials	1,800	4,300	2,500
6400 Other Operating Expenses	425	100	(325)
33 Total Health Services	<u>277,773</u>	<u>330,145</u>	<u>52,372</u>
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	551,373	394,792	(156,581)
6200 Purchased and Contracted Services	38,120	29,100	(9,020)
6300 Supplies and Materials	124,904	113,500	(11,404)
6400 Other Operating Expenses	19,200	27,000	7,800
6600 Capital Expenditures	0	420,000	420,000
34 Total Student (Pupil) Transportation	<u>733,597</u>	<u>984,392</u>	<u>250,795</u>
181-36 Cocurricular Activities			
6100 Payroll Costs	675,334	586,454	(88,880)
6200 Purchased and Contracted Services	94,945	95,000	55
6300 Supplies and Materials	109,785	116,985	7,200
6400 Other Operating Expenses	107,800	110,850	3,050
36 Total Cocurricular Activities	<u>987,864</u>	<u>909,289</u>	<u>(78,575)</u>
199-36 Cocurricular Activities			
6100 Payroll Costs	112,784	94,345	(18,439)
6300 Supplies and Materials	8,250	10,941	2,691
6400 Other Operating Expenses	59,455	63,499	4,044
36 Total Cocurricular Activities	<u>180,489</u>	<u>168,785</u>	<u>(11,704)</u>

	2022-2023 Budget	2023-2024 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	959,871	1,039,749	79,878
6200 Purchased and Contracted Services	176,330	179,430	3,100
6300 Supplies and Materials	29,000	43,500	14,500
6400 Other Operating Expenses	118,010	145,333	27,323
41 Total General Administration	<u>1,283,211</u>	<u>1,408,012</u>	<u>124,801</u>
199-51 Plant Maintenance & Operations			
6100 Payroll Costs	1,326,815	1,638,193	311,378
6200 Purchased and Contracted Services	1,383,676	1,399,500	15,824
6300 Supplies and Materials	164,173	171,500	7,327
6400 Other Operating Expenses	538,700	660,500	121,800
51 Total Plant Maintenance & Operations	<u>3,413,364</u>	<u>3,869,693</u>	<u>456,329</u>
199-52 Security and Monitoring Services			
6100 Payroll Costs	307,065	279,326	(27,739)
6200 Purchased and Contracted Services	19,625	15,325	(4,300)
6300 Supplies and Materials	13,170	27,100	13,930
6400 Other Operating Expenses	6,500	6,500	0
52 Total Security & Monitoring Services	<u>346,360</u>	<u>328,251</u>	<u>(18,109)</u>
199-53 Data Processing Services			
6100 Payroll Costs	363,082	464,758	101,676
6200 Purchased and Contracted Services	302,937	74,100	(228,837)
6300 Supplies and Materials	259,077	298,116	39,039
6400 Other Operating Expenses	1,000	3,000	2,000
53 Total Data Processing Services	<u>926,096</u>	<u>839,974</u>	<u>(86,122)</u>
199-71 Management Service			
6500 Debt Service	186,500	279,235	92,735
71 Total Management Service	<u>186,500</u>	<u>279,235</u>	<u>92,735</u>
199-91 Contract Instructional Services			
6200 Purchased and Contracted Services	4,886,813	829,781	(4,057,032)
91 Total Facilities Acquisition and Construction	<u>4,886,813</u>	<u>829,781</u>	<u>(4,057,032)</u>

	2022-2023 Budget	2023-2024 Budget	Increase (Decrease)
199-95 Payments to Juvenile Justice Alternative Education Program			
6200 Purchased and Contracted Services	1,500	1,500	0
95 Payments to JJAEP	<u>1,500</u>	<u>1,500</u>	<u>0</u>
199-99 Other Intergovernmental Charges			
6200 Purchased and Contracted Services	275,000	325,000	50,000
99 Other Intergovernmental Charges	<u>275,000</u>	<u>325,000</u>	<u>50,000</u>
6000 TOTAL EXPENDITURES	<u>\$ 27,640,459</u>	<u>\$ 25,142,575</u>	<u>(2,497,884)</u>
Budget By Object Expenditures:			
6100 Salaries and Benefits	\$ 17,720,353	\$ 18,606,820	886,467
6200 Contracted Services	2,682,310	2,523,897	(158,413)
6300 Supplies & Materials	1,108,159	1,242,977	134,818
6400 Other Operating Expenses	1,026,324	1,239,865	213,541
6500 Debt Services	186,500	279,235	92,735
6600 Capital Expenditures (Equipment)	30,000	420,000	390,000
"Robin Hood Payment"	<u>4,886,813</u>	<u>829,781</u>	<u>(4,057,032)</u>
Total Expenditures	<u>\$ 27,640,459</u>	<u>\$ 25,142,575</u>	<u>(2,497,884)</u>

Sweeny Independent School District
Debt Service Fund
Summary of Revenues, Expenditures & Changes in Fund Balance
2023-2024

	2022-2023 Adopted	2023-2024 Proposed	Increase (Decrease)
BUDGET PREMISED ON TAX RATE OF:	\$0.1517	\$0.1517	\$0.00
Certified Taxable Values	\$ 5,071,116,778	\$ 5,547,479,032	\$ 476,362,254
REVENUES:			
Property Taxes, Current Year Levy	\$ 7,539,025	\$ 8,247,215	\$ 708,190
Less: Chapter 313 Tax Credits	\$ (812,217)	\$ (693,778)	\$ 118,439
Delinquent Tax Collection	\$ 20,000	\$ 20,000	\$ -
Investment Earnings	\$ 10,000	\$ 10,000	\$ -
Penalties and Interest from Taxes	\$ 10,000	\$ 10,000	\$ -
State Revenues	\$ 812,217	\$ 793,877	\$ (18,340)
Total Revenues	\$ 7,579,025	\$ 8,387,314	\$ 808,289
EXPENDITURES:			
Bond Principal Payment	\$ 3,995,000	\$ 3,240,000	(755,000)
Bond Interest Payment	1,456,035	1,296,475	(159,560)
Bond Fees	200,000	155,000	(45,000)
Total Expenditures	\$ 5,651,035	\$ 4,691,475	(959,560)
OTHER RESOURCES & USES:			
Other Resources	\$ -	\$ -	-
Other Uses	(1,931,900)	(3,500,000)	1,568,100
Total Other Resources & Uses	(1,931,900)	(3,500,000)	1,568,100
IMPACT ON FUND BALANCE	\$ (3,910)	\$ 195,839	(199,749)
ESTIMATED ENDING FUND BALANCE	\$ 1,208,876	\$ 1,404,716	(195,839)

	Principal Due 2023-2024	Interest Due 2023-2024	Total Amount 2023-2024
Unlimited Tax Schoolhouse Bonds, Series 2012	\$ 885,000	\$ 36,113	\$ 921,113
Unlimited Tax Schoolhouse Bonds, Series 2014	530,000	104,788	634,788
Unlimited Tax Schoolhouse Bonds, Series 2015	490,000	213,513	703,513
Unlimited Tax Schoolhouse Bonds, Series 2016	535,000	49,650	584,650
Unlimited Tax Refunding Bonds, Series 2017	350,000	100,200	450,200
Unlimited Tax Building Bonds, Series 2019	200,000	560,700	760,700
Unlimited Tax Building Bonds, Series 2020	250,000	231,513	481,513
	\$ 3,240,000	\$ 1,296,475	\$ 4,536,475

SWEENY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Food Service Fund
2023-2024

	2022-2023	2023-2024	
	Food	Food	Increase
	Service	Service	(Decrease)
ESTIMATED BEGINNING FUND BALANCE	<u>\$324,711</u>	<u>\$440,543</u>	<u>\$115,832</u>
REVENUES:			
Local Revenues	\$ 440,000	\$ 440,000	\$ -
State Program Revenues	15,000	5,000	\$ (10,000)
Federal Program Revenues	<u>820,000</u>	<u>820,000</u>	<u>\$0</u>
Total Revenues	<u>\$ 1,275,000</u>	<u>\$ 1,265,000</u>	<u>\$ (10,000)</u>
EXPENDITURES:			
Payroll Costs	\$ 503,518	\$ 584,049	\$ 80,531
Purchased and Contracted Services	8,000	8,000	\$ -
Supplies and Materials	600,900	663,700	\$ 62,800
Other Operating Expenses	9,750	10,500	\$ 750
Capital Outlay	<u>37,000</u>	<u>37,000</u>	<u>\$0</u>
Total Expenditures	<u>\$ 1,159,168</u>	<u>\$ 1,303,249</u>	<u>\$ 144,081</u>
Other Resources (Transfers In)	\$ -	\$ -	\$ -
Other Uses (Transfers Out)	-	-	\$ -
IMPACT ON FUND BALANCE	<u>115,832</u>	<u>(38,249)</u>	<u>(154,081)</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$440,543</u></u>	<u><u>\$402,294</u></u>	<u><u>(\$38,249)</u></u>

**Sweeny ISD
Food Service Budget
2023-2024**

Account Number	Description	2022-2023 Adopted Budget	2023-2024 Proposed Budget	Increase/ (Decrease)	% Change
240 E 35 6119 00 999 0 99 000	PROFESSIONAL PAYROLL	-	72,018	72,018	100%
240 E 35 6121 00 999 0 99 000	EXTRA DUTY/OT PAY SUPPORT PERS/UNDISTRIBUTED/DISTRICT WIDE	5,147	771	(4,376)	100%
240 E 35 6129 00 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	385,509	387,239	1,730	0%
240 E 35 6129 03 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	4,000	-	(4,000)	-100%
240 E 35 6141 00 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	29,116	30,874	1,758	6%
240 E 35 6141 03 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	306	-	(306)	-100%
240 E 35 6142 00 999 0 99 000	GROUP HEALTH AND LIFE INSURANCE/UNDISTRIBUTED/DISTRICT WIDE	32,423	32,117	(306)	-1%
240 E 35 6143 00 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	4,305	5,533	1,228	29%
240 E 35 6143 03 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	50	-	(50)	-100%
240 E 35 6145 00 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	369	229	(140)	-38%
240 E 35 6145 03 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	4	-	(4)	-100%
240 E 35 6146 00 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTRICT WIDE	42,259	55,289	13,010	31%
240 E 35 6146 03 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTRICT WIDE	30	-	(30)	-100%
--- e 35 61 --- ---	PAYROLL COST	503,518	584,049	80,531	16%
240 E 35 6249 00 002 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/SWEENEY HIGH SCHOOL	2,000	2,000	-	0%
240 E 35 6249 00 041 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/JUNIOR HIGH	2,000	2,000	-	0%
240 E 35 6249 00 104 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/SWEENEY ELEMENTARY SCHOOL	2,000	2,000	-	0%
240 E 35 6269 88 999 0 99 000	RENTALS - OPERATING LEASES/UNDISTRIBUTED/DISTRICT WIDE	2,000	2,000	-	0%
--- e 35 62 --- ---	CONTRACTED SERVICES	8,000	8,000	-	0%
240 E 35 6341 00 002 0 99 000	FOOD/SWEENEY HIGH SCHOOL	128,000	162,000	34,000	27%
240 E 35 6341 00 041 0 99 000	FOOD/JUNIOR HIGH	107,000	121,000	14,000	13%
240 E 35 6341 00 104 0 99 000	FOOD/SWEENEY ELEMENTARY SCHOOL	203,000	211,000	8,000	4%
240 E 35 6342 00 002 0 99 000	NON FOOD ITEMS/SWEENEY HIGH SCHOOL	15,000	16,100	1,100	7%
240 E 35 6342 00 041 0 99 000	NON FOOD ITEMS/JUNIOR HIGH	14,000	13,100	(900)	-6%
240 E 35 6342 00 104 0 99 000	NON FOOD ITEMS/SWEENEY ELEMENTARY SCHOOL	24,000	24,600	600	3%
240 E 35 6342 00 999 0 99 000	NON FOOD ITEMS/UNDISTRIBUTED/DISTRICT WIDE	14,000	14,000	-	0%
240 E 35 6344 00 999 0 99 000	USDA COMMODITIES/UNDISTRIBUTED/DISTRICT WIDE	83,000	88,000	5,000	6%
240 E 35 6349 01 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	5,000	2,500	(2,500)	-50%
240 E 35 6349 02 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	4,000	5,500	1,500	38%
240 E 35 6349 09 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	900	-	(900)	-100%
240 E 35 6395 00 999 0 99 000	GENERAL SUPPLIES/UNDISTRIBUTED/DISTRICT WIDE	3,000	5,000	2,000	67%
240 E 35 6395 09 999 0 99 000	GENERAL SUPPLIES/UNDISTRIBUTED/DISTRICT WIDE	-	900	900	100%
--- e 35 63 --- ---	SUPPLIES	600,900	663,700	62,800	10%
240 E 35 6411 00 999 0 99 000	TRAVEL - EMPLOYEES ONLY/UNDISTRIBUTED/DISTRICT WIDE	5,750	6,000	250	4%
240 E 35 6499 00 999 0 99 000	MISCELLANEOUS OPERATING EXPENSES/UNDISTRIBUTED/DISTRICT WIDE	4,000	4,500	500	13%
--- e 35 64 --- ---	TRAVEL	9,750	10,500	750	8%
240 E 35 6639 00 002 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY HIGH SCHOOL	10,000	10,000	-	0%
240 E 35 6639 00 041 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/JUNIOR HIGH	10,000	10,000	-	0%
240 E 35 6639 00 104 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY ELEMENTARY SCHOOL	10,000	10,000	-	0%
240 E 35 6639 00 999 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/UNDISTRIBUTED/DISTRICT WIDE	7,000	7,000	-	0%
--- e 35 66 --- ---	CAPITAL EXPENDITURES	37,000	37,000	-	0%
		1,159,168	1,303,249	144,081	12%

2023 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Form 50-884

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

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

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total I&S taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 5,058,594,076
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 85,304,815
3.	Preliminary 2022 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 4,973,289,261
4.	2022 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. <div style="margin-left: 20px;"> A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement: \$ 2,836,399,000 B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement: - \$ 150,000,000 C. Subtract B from A. </div>	\$ 2,686,399,000
5.	Preliminary 2022 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 2,286,890,261

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	2022 total adopted tax rate. Separate the 2022 adopted tax rate into its two components.	
	A. 2022 M&O tax rate: \$ 0.864600 /\$100	
	B. 2022 I&S or debt rate: \$ 0.151700 /\$100	
7.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 1,959,290	
	B. 2022 values resulting from final court decisions: - \$ 1,750,000	
	C. 2022 value loss. Subtract B from A. ³	\$ 209,290
8.	2022 taxable value subject to an appeal under Chapter 42, as of July 25	
	A. 2022 ARB certified value: \$ 0	
	B. 2022 disputed value: - \$ 0	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
9.	2022 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ 209,290
10.	2022 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ 2,287,099,551
11.	2022 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ 4,973,498,551
12.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
13.	2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value: \$ 77,003	
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 128,769,588	
	C. Value loss. Add A and B. ⁶	\$ 128,846,591
14.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value: \$ 1,768,280	
	B. 2023 productivity or special appraised value: - \$ 18,690	
	C. Value loss. Subtract B from A. ⁷	\$ 1,749,590
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 130,596,181
16.	Adjusted 2022 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ 2,156,503,370
17.	Adjusted 2022 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ 4,842,902,370
18.	Adjusted 2022 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 18,645,128

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2022 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 7,346,683
20.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸ <p> A. M&O taxes refunded for tax years preceding tax year 2022: \$ 4,438 B. I&S taxes refunded for tax years preceding tax year 2022: \$ 761 </p>	
21.	Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ 18,649,566
22.	Adjusted 2022 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ 7,347,444
23.	Total 2023 I&S taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p> A. Certified values: \$ 5,456,739,722 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - \$ 0 C. Total 2023 value. Subtract B from A. </p>	\$ 5,456,739,722
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³ <p> A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$ 90,739,310 B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate) Enter the total value not on the roll.¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. </p>	\$ 90,739,310
25.	2023 tax ceilings and new property value for Chapter 313 limitations. <p> A. 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.¹⁶ \$ 56,244,176 B. 2023 Chapter 313 new property value. Enter 2023 new property value of property subject to Chapter 313 agreements.¹⁷ + \$ 30,000,000 C. Add A and B. </p>	\$ 86,244,176
26.	2023 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ 5,461,234,856
27.	2023 taxable value not subject M&O taxation, due to limitation under Chapter 313. <p> A. 2023 I&S value of property subject to Chapter 313 agreement. Enter the total 2023 appraised value of property subject to a Chapter 313 agreement. \$ 3,295,866,360 B. 2023 M&O value of property subject to Chapter 313 agreement. Enter the total 2023 limited value of property subject to a Chapter 313 agreement. - \$ 180,000,000 C. Subtract B from A. </p>	\$ 3,115,866,360

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2023 total M&O taxable value. Subtract Line 27C from Line 26.	\$ 2,345,368,496
29.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
30.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 169,710,096
31.	Total adjustments to the 2023 taxable value. Add Line 29 and Line 30.	\$ 169,710,096
32.	Adjusted 2023 M&O taxable value. Subtract Line 31 from Line 28.	\$ 2,175,658,400
33.	Adjusted 2023 I&S taxable value. Subtract Line 31 from Line 26.	\$ 5,291,524,760
34.	2023 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.857191 /\$100
35.	2023 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.138853 /\$100
36.	2023 NNR total tax rate. Add Line 34 and Line 35.	\$ 0.996044 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.661400 /\$100
38.	2023 enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$ 0.0600 /\$100	
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.0600 /\$100

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

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

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

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

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

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2023 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.7214</u> /\$100
40.	Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ <u>8,300,487</u> B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ <u>0</u> D. Adjust debt: Subtract B and C from A..	\$ <u>8,300,487</u>
41.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
42.	Adjusted 2023 debt. Subtract line 41 from line 40D.	\$ <u>8,300,487</u>
43.	2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ A. Enter the 2023 anticipated collection rate certified by the collector. ³¹ <u>100.19</u> % B. Enter the 2022 actual collection rates. <u>100.19</u> % C. Enter the 2021 actual collection rate <u>100.66</u> % D. Enter the 2020 actual collection rate. <u>100.50</u> % 100.19 %	100.19 %
44.	2023 debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>8,284,745</u>
45.	2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>5,461,234,856</u>
46.	2023 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.151700</u> /\$100
47.	2023 voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ <u>0.873100</u> /\$100

²⁸ Tex. Edu. Code §45.003(e)²⁹ Tex. Tax Code §526.012(10) and 26.04(b)³⁰ Tex. Tax Code §526.04(h), (h-1) and (h-2)³¹ Tex. Tax Code §26.04(b)³² Tex. Tax Code §26.08(g)

SECTION 3: Voter Approval Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
49.	2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,461,234,856
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0.000000 / \$100
51.	2023 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 0.873100 / \$100

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

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

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.016300 / \$100
53.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 / \$100
54.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0.000000 / \$100
55.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 0.873100 / \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	\$ 0.996044 / \$100
Enter the 2023 NNR tax rate from Line 36	
Voter-Approval Tax Rate	\$ 0.873100 / \$100
As applicable, enter the voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number 47	

SECTION 6: School District Representative Name and Signature

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

print
here

Kristin Bulanek

Digitally signed by Kristin Bulanek

Date: 2023.08.11 14:20:47 -05'00'

sign
here

School District Representative

Date

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

³⁵ Tex. Tax Code § 26.04(c)