

OFFICIAL BUDGET

Fiscal Year Ending

August 31, 2027



2026-2027



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

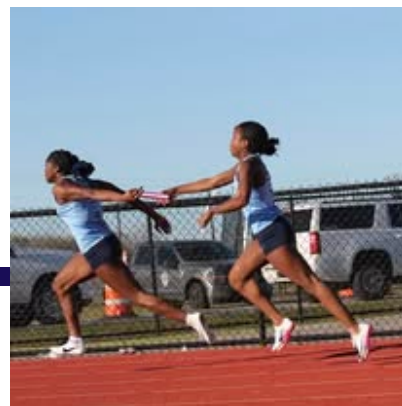
Creates solutions with diverse thinking · Asks questions · Assesses information critically

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



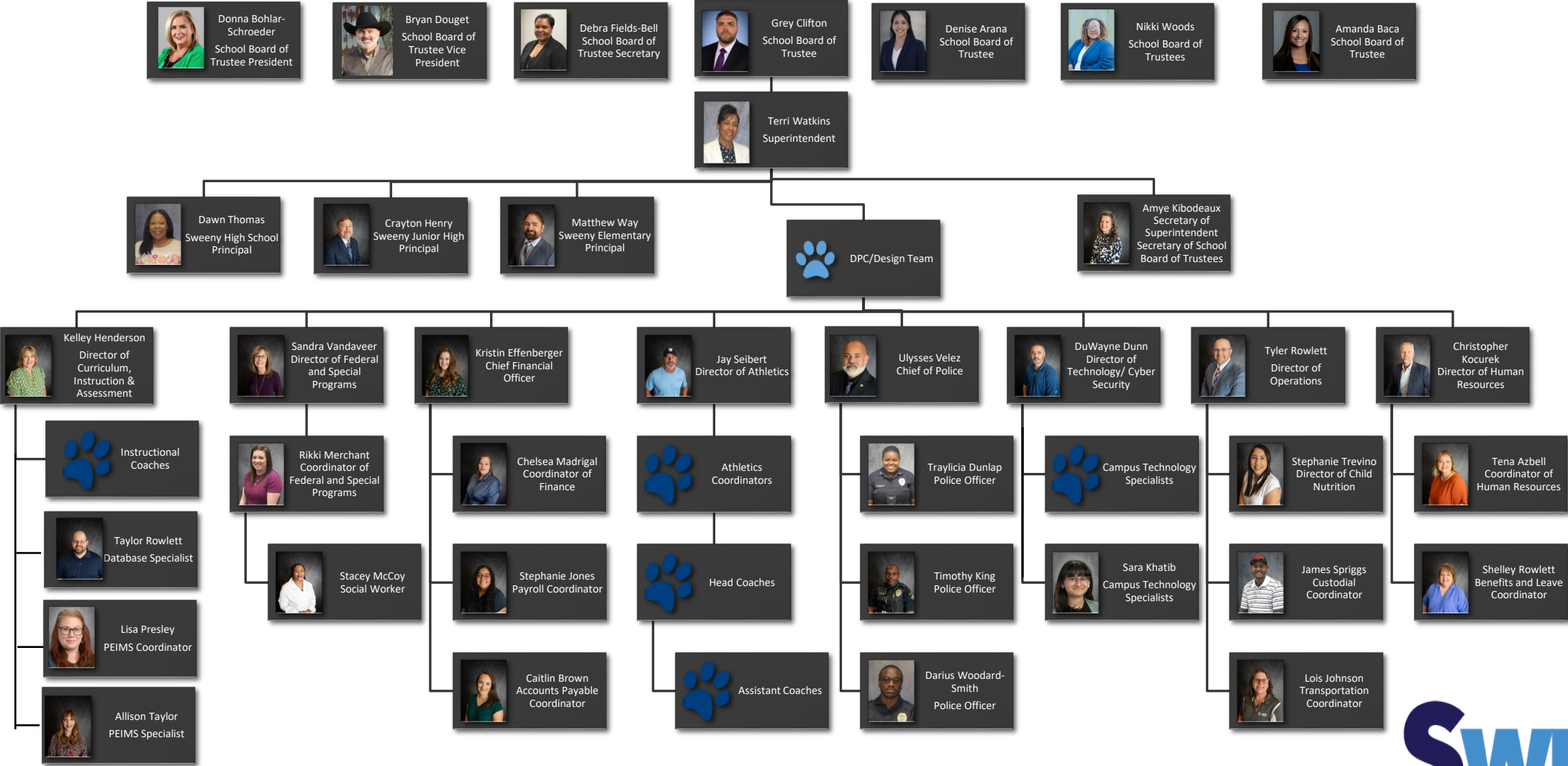
We are Sweeney

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	Compensatory Education Services and Accelerated Instruction
25	Bilingual Education and Special Language Programs
33	Services to Prekindergarten (pre-K) Students - Special Education
36	Early Education Allotment
37	Dyslexia or Related Disorders - Screen, Evaluation, and Identification
38	College, Career, and Military Readiness
43	Dyslexia or Related Disorders - Special Education
91	Athletics and Related Activities

SWEENEY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Adoption All Budgets
2026-2027

	General Fund	Debt Service Fund	Food Service Fund	2026-2027 Total For Major Fund Groups	2025-2026 Total For Major Fund Groups	2026-2027 Amount Per WADA	2025-2026 Amount Per WADA
Estimated Beginning Fund Balance	\$ 19,413,770	\$ 3,401,892	\$ 918,021	\$ 23,733,683	\$ 31,164,161	\$ 10,004	\$ 12,303
199-5700 Property Taxes & Other Local Revenues	\$ 28,952,993	\$ 7,148,396	\$ 433,000	\$ 36,534,389	\$ 28,319,099	\$ 15,399	\$ 11,180
181-5700 Athletic Local Revenues	\$ 82,000	\$ -	\$ -	\$ 82,000	\$ 74,000	\$ 35	\$ 29
190-5700 Employee Health Care Revenues	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 27	\$ 26
199-5800 State Revenues	\$ 2,495,838	\$ -	\$ 5,500	\$ 2,501,338	\$ 5,362,374	\$ 1,054	\$ 2,117
181-5800 State Athletic Program Revenues	\$ 32,416	\$ -	\$ -	\$ 32,416	\$ 31,006	\$ 14	\$ 12
199-5900 Federal Program Revenues	\$ 135,000	\$ -	\$ 1,000,000	\$ 1,135,000	\$ 1,458,000	\$ 478	\$ 576
199-7990 Other Sources (Transfers In)	\$ -	\$ 37,963	\$ -	\$ 37,963	\$ 754,473	\$ 16	\$ 298
Total Revenues	\$ 31,763,247	\$ 7,186,359	\$ 1,438,500	\$ 40,388,106	\$ 36,063,952	\$ 17,024	\$ 14,238
Instruction:							
199-11 Instruction	\$ 14,865,682	\$ -	\$ -	\$ 14,865,682	\$ 15,460,878	\$ 6,266	\$ 6,104
199-12 Instructional Resources and Media Services	\$ 269,477	\$ -	\$ -	\$ 269,477	\$ 352,506	\$ 114	\$ 139
199-13 Curriculum and Instructional Staff Development	\$ 167,350	\$ -	\$ -	\$ 167,350	\$ 158,909	\$ 71	\$ 63
199-95 Payments to Juvenile Justice Altern. Ed. Progra	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1	\$ 1
Total - Instructional Expenditures:	\$ 15,304,009	\$ -	\$ -	\$ 15,304,009	\$ 15,973,793	\$ 6,451	\$ 6,306
Instructional Support:							
199-21 Instructional Leadership	\$ 510,417	\$ -	\$ -	\$ 510,417	\$ 485,010	\$ 215	\$ 191
199-23 School Administration	\$ 1,447,821	\$ -	\$ -	\$ 1,447,821	\$ 1,462,378	\$ 610	\$ 577
199-31 Guidance and Counseling Services	\$ 985,542	\$ -	\$ -	\$ 985,542	\$ 925,446	\$ 415	\$ 365
199-32 Social Work Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-33 Health Services	\$ 341,814	\$ -	\$ -	\$ 341,814	\$ 321,749	\$ 144	\$ 127
181-36 Cocurricular/Extracurricular Activities	\$ 1,027,355	\$ -	\$ -	\$ 1,027,355	\$ 953,462	\$ 433	\$ 376
199-36 Extracurricular/Cocurricular Activities	\$ 146,615	\$ -	\$ -	\$ 146,615	\$ 153,281	\$ 62	\$ 61
Total - Instructional Support Expenditures	\$ 4,459,564	\$ -	\$ -	\$ 4,459,564	\$ 4,301,326	\$ 1,880	\$ 1,698
Administrative:							
190-41 Employee Health Care	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 27	\$ 26
199-41 General Administration	\$ 1,141,534	\$ -	\$ -	\$ 1,141,534	\$ 1,207,716	\$ 481	\$ 477
Total - Administrative Expenditures	\$ 1,206,534	\$ -	\$ -	\$ 1,206,534	\$ 1,272,716	\$ 509	\$ 502
Operations:							
181-51 Athletic Plant Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	\$ 4,165,110	\$ -	\$ -	\$ 4,165,110	\$ 3,971,260	\$ 1,756	\$ 1,568
199-52 Security and Monitoring Services	\$ 598,875	\$ -	\$ -	\$ 598,875	\$ 452,298	\$ 252	\$ 179
199-53 Data Processing Services	\$ 1,141,713	\$ -	\$ -	\$ 1,141,713	\$ 1,204,372	\$ 481	\$ 475
199-34 Student (Pupil) Transportation	\$ 1,538,757	\$ -	\$ -	\$ 1,538,757	\$ 944,413	\$ 649	\$ 373
240-35 Food Service	\$ -	\$ -	\$ 1,489,309	\$ 1,489,309	\$ 1,525,639	\$ 628	\$ 602
Total - Operation Expenditures	\$ 7,444,455	\$ -	\$ 1,489,309	\$ 8,933,764	\$ 8,097,982	\$ 3,766	\$ 3,197
All Other Uses of Funds:							
199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	\$ 279,598	\$ 8,363,413	\$ -	\$ 8,643,011	\$ 8,081,937	\$ 3,643	\$ 3,191
181-81 Facilities Acquisition and Construction	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000	\$ -	\$ 4,215	\$ -
199-91 WADA Purchase Costs	\$ 7,925,122	\$ -	\$ -	\$ 7,925,122	\$ -	\$ 3,340	\$ -
199-93 Shared Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-99 Other Intergovernment Charges	\$ 375,000	\$ -	\$ -	\$ 375,000	\$ 350,000	\$ 158	\$ 138
199-00 Other Uses of Funds (Transfer Out)	\$ 37,963	\$ -	\$ -	\$ 37,963	\$ 754,473	\$ 16	\$ 298
Total - All Other Uses of Funds Expenditures	\$ 18,617,683	\$ 8,363,413	\$ -	\$ 26,981,096	\$ 9,186,410	\$ 11,373	\$ 3,627
Total Expenditures:	\$ 47,032,245	\$ 8,363,413	\$ 1,489,309	\$ 56,884,967	\$ 38,832,227	\$ 23,977	\$ 15,331
Impact on Fund Balance	\$ (15,268,998)	\$ (1,177,054)	\$ (50,809)	\$ (16,496,861)	\$ (2,768,275)	\$ (6,953)	\$ (1,093)
Estimate Ending Fund Balance	\$ 4,144,772	\$ 2,224,838	\$ 867,212	\$ 7,236,822	\$ 28,395,886	\$ 3,050	\$ 11,210

Estimate Student WADA for 2026-2027 = 2,372

Estimate Student WADA for 2025-2026 = 2,533

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

	General Fund	Debt Service Fund	Total
Certificate of 2026 Estimated Taxable Value	\$ 3,849,852,162	\$ 5,428,508,802	
Certificate of 2025 Estimated Taxable Value	\$ 2,638,912,440	\$ 5,430,674,150	\$ 2,791,761,710
Gain (Loss) in Taxable Value, As Adjusted	\$ 1,210,939,722	\$ (2,165,348)	
Historical Collection Rate and Freeze Adjustment	98%	98%	
2025 Official Tax Rate	\$ 0.692200	\$ 0.151700	\$ 0.843900
2025-2026 Tax Revenue	\$ 17,901,221	\$ 8,073,566	\$ 25,974,787
2025 Pro-Forma Tax Rate	\$ 0.705400	\$ 0.131700	\$ 0.837100
2025-2026 Tax Revenue (Current)	\$ 26,613,720	\$ 7,006,359	\$ 33,620,079
Less: Chapter 313 Credits	\$ (171,523)	\$ (37,963)	
Net Tax Revenues	\$ 26,442,197	\$ 6,968,396	
Gain (Loss) in Current Tax Revenue at Proposed Tax Rate	\$ 8,540,976	\$ (1,105,170)	\$ 7,435,806

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			
	2026-2027 Analysis		
	Adopted 2025-2026	Proposed 2026-2027	Change From 25-26
Maximum Compressed Tax Rate	0.6922	0.7054	0.0132
Tax Revenue at Compressed Rate	\$17,901,221	\$ 26,613,720	\$8,712,499
Estimated State Funding:			
Available School Fund (Per-Capita) - State Portion (5811)	823,312	938,581	\$115,269
Foundation School Fund (5812):			
FSP State Share of Tier I	984,420	-	(\$984,420)
Tier II State Aid for "Golden" Level	569,666	-	(\$569,666)
Formula Transition Grant	-	-	\$0
Chapter 313 Tax Credit	785,790	209,486	(\$576,304)
Additional State Aid for Certain Ad Valorem Tax Refunds Under TEC 48.2541	-	3,542	\$3,542
Adjustment on Limitation on Tax Increases on Homestead	73,051	30,567	(\$42,484)
Regional Insurance Cost Differentials	139,160	125,384	(\$13,776)
State Funding	\$ 3,375,399	\$ 1,307,560	(\$2,067,839)
Recapture on Compressed Rate	\$ -	\$ 7,925,122	\$7,925,122
Total State and Tax Revenue at Compressed Rate	\$ 21,276,620	\$ 19,996,158	\$ (1,280,462)
Weighted Average Daily Attendance	2,533.08	2,372.46	
Funding/WADA	\$ 8,400	\$ 8,428	
Students Enrolled	1,716	1,642	
Funding per Student Enrolled	\$ 12,398.96	\$ 12,177.93	

**SWEENEY INDEPENDENT SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND
2026-2027 AND 2025-2026 BUDGET YEARS**

	2026-27 PROPOSED BUDGET	PERCENT OF TOTAL	2025-26 PROPOSED BUDGET	PERCENT OF TOTAL
LOCAL REVENUES:				
Current-Year Taxes (@compressed rate)	\$ 23,423,913	73.75%	\$ 15,563,750	59.15%
Current-Year Taxes (Plus "Super Pennies")	\$ 3,018,284	9.50%	\$ 1,551,681	5.90%
Other Tax Revenues	\$ 250,000	0.79%	\$ 250,000	0.95%
Other Local Revenues	\$ 2,407,796	7.58%	\$ 3,210,585	12.20%
Total Local Revenues	\$ 29,099,993	91.62%	\$ 20,576,016	78.19%
STATE REVENUES				
Summary of Finances				
State Funding	\$ 1,307,560	4.12%	\$ 4,129,872	15.69%
TRS On-Behalf Payments	\$ 1,220,694	3.84%	\$ 1,258,008	4.78%
Total State Revenues	\$ 2,528,254	7.96%	\$ 5,387,880	20.48%
Federal Revenue	\$ 135,000	0.43%	\$ 350,000	1.33%
TOTAL REVENUES	\$ 31,763,247	100.00%	\$ 26,313,896	100.00%
EXPENDITURES AND USES:				
Payroll Costs				
Salary and Benefits (Local)	\$ 20,622,084	43.85%	\$ 21,195,635	71.84%
TRS On-Behalf Payments (State)	\$ 1,220,694	2.60%	\$ 1,258,008	4.26%
Contracted Services	\$ 2,708,841	5.76%	\$ 2,485,258	8.42%
Supplies	\$ 1,777,229	3.78%	\$ 1,686,872	5.72%
Other Operating Costs	\$ 1,390,714	2.96%	\$ 1,345,405	4.56%
Debt Service	\$ 279,598	0.59%	\$ 279,599	0.95%
Capital Outlay	\$ 11,070,000	23.54%	\$ 499,000	1.69%
Total Operating Costs	\$ 39,069,160	83.07%	\$ 28,749,777	97.44%
Equalization ("Robin Hood")	\$ 7,925,122	16.85%	\$ -	0.00%
Transfers In/Out	\$ (37,963)	-0.08%	\$ (754,473)	-2.56%
Impact on Fund Balance	\$ (15,268,998)	-32.46%	\$ (3,190,354)	-10.81%
TOTAL EXPENDITURES & USES	\$ 47,032,245	100.00%	\$ 29,504,250	100.00%
WADA	2,366		2,533	

**SWEENY INDEPENDENT SCHOOL DISTRICT
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
2026-2027**

		2025-2026 Budget \$0.6922	2026-2027 Budget \$0.7054	Increase (Decrease)
Estimated Beginning Fund Balance		\$ 25,170,915	\$ 21,980,561	
Revenues:				
199-5700	Property Taxes & Other Local Revenues	\$ 20,437,016	\$ 28,952,993	\$ 8,515,977
181-5700	Athletics	74,000	82,000	8,000
190-5700	Employee Health Care	65,000	65,000	-
199-5800	State Program Revenues	5,356,874	2,495,838	(2,861,036)
181-5800	State Athletics Program Revenues	31,006	32,416	1,410
199-5900	Federal Program Revenues	350,000	135,000	(215,000)
Total Revenues		\$ 26,313,896	\$ 31,763,247	\$ 5,449,351
Expenditures by Functions:				
199-11	Instruction	15,460,878	14,865,682	\$ (595,196)
199-12	Instructional Resources and Media Services	352,506	269,477	\$ (83,029)
199-13	Curriculum and Instructional Staff Development	158,909	167,350	\$ 8,441
199-21	Instructional Leadership	485,010	510,417	\$ 25,407
199-23	School Administration	1,462,378	1,447,821	\$ (14,557)
199-31	Guidance and Counseling Services	925,446	985,542	\$ 60,096
199-32	Social Work Services	0	0	\$ -
199-33	Health Services	321,749	341,814	\$ 20,065
199-34	Student (Pupil) Transportation	944,413	1,538,757	\$ 594,344
181-36	Extracurricular Activities (Athletic)	953,462	1,027,355	\$ 73,893
181-81	Facilities Acquisition and Construction (Athletic)	0	10,000,000	\$ 10,000,000
199-36	Cocurricular/Extracurricular Activities	153,281	146,615	\$ (6,666)
190-41	Employee Health Care	65,000	65,000	\$ -
199-41	General Administration	1,207,716	1,141,534	\$ (66,182)
199-51	Plant Maintenance and Operations	3,971,260	4,165,110	\$ 193,850
199-52	Security and Monitoring Services	452,298	598,875	\$ 146,577
199-53	Data Processing Services	1,204,372	1,141,713	\$ (62,659)
199-71	Debt Service	279,599	279,598	\$ (1)
199-91	WADA Purchase Costs	0	7,925,122	\$ 7,925,122
199-95	Payments to Juvenile Justice Altern. Ed. Program	1,500	1,500	\$ -
199-99	Other Intergovernmental Charges	350,000	375,000	\$ 25,000
Total Expenditures		28,749,777	46,994,282	\$ 18,244,505
7990	313 Revenues - Other Resources (Transfers In)	0	0	\$ -
8990	Other Uses (Transfers Out)	754,473	37,963	(716,510)
Total Resources & Uses		\$ (754,473)	\$ (37,963)	\$ (716,510)
Impact on Fund Balance		\$ (3,190,354)	\$ (15,268,998)	\$ (12,078,644)
Estimate Ending Fund Balance		\$ 21,980,561	\$ 6,711,563	

SWEENEY INDEPENDENT SCHOOL DISTRICT
SWEENEY, TEXAS
General Fund Revenues
2026-2027 Budget Year

	2025-2026 Budget	2026-2027 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$0.6922	\$0.7054	\$0.0132
Budget Premised on Taxable Values of:	\$ 2,638,912,440	\$ 3,849,852,162	\$ 1,210,939,722

Local Tax Revenue

5711.00 Taxes - Current Year Levy	\$ 17,115,431	\$ 26,442,197	\$ 9,326,766
5712.00 Taxes - Taxes Delinquent	125,000	125,000	\$ -
5719.04 Penalty & Interest - Tax Collect	125,000	125,000	\$ -
5742.00 Earn FM Temp Dep & Invest	1,150,000	1,000,000	\$ (150,000)
5743.00 Building Rental/Use Fees	4,800	4,800	\$ -
5744.00 Gifts and Bequests	-	-	\$ -
5748.00 Miscellaneous Grants	140,000	140,000	\$ -
5749.00 Misc Revenue Local Sources	1,766,785	1,105,996	\$ (660,789)
5749.62 iPad Insurance Collections	10,000	10,000	\$ -
190-5754.03 Retiree Premiums	65,000	65,000	\$ -
181-5752.00 Varsity FB Receipts	25,000	25,000	\$ -
181-5752.01 Sub Varsity FB Receipts	5,000	5,000	\$ -
181-5752.02 Basketball Receipts -HS/JH	13,000	15,000	\$ 2,000
181-5752.03 Misc Athletic Receipts	4,000	5,000	\$ 1,000
181-5752.04 Basketball Play-In	1,000	2,000	\$ 1,000
181-5752.05 Softball Receipts	2,000	5,000	\$ 3,000
181-5752.06 JH Football Receipts	10,000	10,000	\$ -
181-5752.07 Soccer Receipts	4,000	5,000	\$ 1,000
181-5752.08 Volleyball Receipts	10,000	10,000	\$ -
Total	\$ 20,576,016	\$ 29,099,993	\$ 8,523,977

State Revenue

5811.00 Per Capita	\$ 823,312	\$ 938,581	\$ 115,269
5812.00 Foundation School Program	3,306,560	368,979	\$ (2,937,581)
5831.00 TRS on Behalf	1,227,002	1,188,278	\$ (38,724)
181-5831.00 TRS on Behalf	31,006	32,416	\$ 1,410
Total	\$ 5,387,880	\$ 2,528,254	\$ (2,859,626)

Federal Revenue

5939.00 Federal Revenue Other than TEA	350,000	100,000	\$ (250,000)
5931.00 Medicare Reimbursement	0	35,000	\$ 35,000
Total	\$ 350,000	\$ 135,000	\$ (215,000)

Total Revenue	\$ 26,313,896	\$ 31,763,247	\$ 5,449,351
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Sweeny Independent School District
General Fund Expenditure Detail
2026-2027

	2025-2026 Budget	2026-2027 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	14,202,796	13,574,520	(628,276)
6200 Purchased and Contracted Services	362,975	362,975	0
6300 Supplies and Materials	575,222	618,503	43,281
6400 Other Operating Expenses	85,885	69,685	(16,200)
6600 Capital Expenditures	234,000	240,000	6,000
11 Total Instruction	<u>15,460,878</u>	<u>14,865,683</u>	<u>(595,195)</u>
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	311,193	231,531	(79,662)
6200 Purchased and Contracted Services	6,633	6,250	(383)
6300 Supplies and Materials	31,380	28,396	(2,984)
6400 Other Operating Expenses	3,300	3,300	0
6600 Capital Expenditures	0	0	0
12 Total Instructional Resources & Media Services	<u>352,506</u>	<u>269,477</u>	<u>(83,029)</u>
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	0	0	0
6200 Purchased and Contracted Services	13,500	13,500	0
6300 Supplies and Materials	60,820	59,850	(970)
6400 Other Operating Expenses	84,589	94,000	9,411
13 Total Curriculum and Instr. Staff Development	<u>158,909</u>	<u>167,350</u>	<u>8,441</u>
199-21 Instructional Leadership			
6100 Payroll Costs	458,310	482,642	24,332
6200 Purchased and Contracted Services	7,500	3,000	(4,500)
6300 Supplies and Materials	14,000	14,500	500
6400 Other Operating Expenses	5,200	10,275	5,075
21 Total Instructional Leadership	<u>485,010</u>	<u>510,417</u>	<u>25,407</u>
199-23 School Administration			
6100 Payroll Costs	1,432,508	1,422,951	(9,557)
6200 Purchased and Contracted Services	12,500	14,000	1,500
6300 Supplies and Materials	5,600	5,300	(300)
6400 Other Operating Expenses	11,770	5,570	(6,200)
6600 Capital Expenditures	0	0	0
23 Total School Administration	<u>1,462,378</u>	<u>1,447,821</u>	<u>(14,557)</u>

	2025-2026 Budget	2026-2027 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	890,496	950,092	59,596
6200 Purchased and Contracted Services	4,000	4,500	500
6300 Supplies and Materials	29,850	29,850	0
6400 Other Operating Expenses	1,100	1,100	0
31 Total Guidance and Counseling Services	<u>925,446</u>	<u>985,542</u>	<u>60,096</u>
199-32 Social Work Services			
6100 Payroll Costs	0	0	0
32 Total Social Work Services	<u>0</u>	<u>0</u>	<u>0</u>
199-33 Health Services			
6100 Payroll Costs	309,749	303,769	(5,980)
6200 Purchased and Contracted Services	7,100	33,145	26,045
6300 Supplies and Materials	4,800	4,800	0
6400 Other Operating Expenses	100	100	0
33 Total Health Services	<u>321,749</u>	<u>341,814</u>	<u>20,065</u>
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	651,213	601,557	(49,656)
6200 Purchased and Contracted Services	57,200	56,200	(1,000)
6300 Supplies and Materials	203,000	218,000	15,000
6400 Other Operating Expenses	33,000	33,000	0
6600 Capital Expenditures	0	630,000	630,000
34 Total Student (Pupil) Transportation	<u>944,413</u>	<u>1,538,757</u>	<u>594,344</u>
181-36 Cocurricular Activities			
6100 Payroll Costs	612,162	647,705	35,543
6200 Purchased and Contracted Services	85,600	104,950	19,350
6300 Supplies and Materials	135,500	134,500	(1,000)
6400 Other Operating Expenses	120,200	140,200	20,000
6600 Capital Expenditures	0	10,000,000	10,000,000
36 Total Cocurricular Activities	<u>953,462</u>	<u>11,027,355</u>	<u>10,073,893</u>
199-36 Cocurricular Activities			
6100 Payroll Costs	78,220	62,882	(15,338)
6300 Supplies and Materials	10,500	10,700	200
6400 Other Operating Expenses	64,561	73,034	8,473
36 Total Cocurricular Activities	<u>153,281</u>	<u>146,616</u>	<u>(6,665)</u>

	2025-2026 Budget	2026-2027 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	871,216	808,253	(62,963)
6200 Purchased and Contracted Services	198,800	189,331	(9,469)
6300 Supplies and Materials	23,500	26,000	2,500
6400 Other Operating Expenses	114,200	117,950	3,750
6600 Capital Expenditures	0	0	0
41 Total General Administration	<u>1,207,716</u>	<u>1,141,534</u>	<u>(66,182)</u>
199-51 Plant Maintenance & Operations			
6100 Payroll Costs	1,722,260	1,719,770	(2,490)
6200 Purchased and Contracted Services	1,297,500	1,453,840	156,340
6300 Supplies and Materials	198,000	222,000	24,000
6400 Other Operating Expenses	753,500	754,500	1,000
6600 Capital Expenditures	0	15,000	15,000
51 Total Plant Maintenance & Operations	<u>3,971,260</u>	<u>4,165,110</u>	<u>193,850</u>
199-52 Security and Monitoring Services			
6100 Payroll Costs	396,608	395,155	(1,453)
6200 Purchased and Contracted Services	12,000	14,000	2,000
6300 Supplies and Materials	40,690	61,720	21,030
6400 Other Operating Expenses	3,000	3,000	0
6600 Capital Expenditures	0	125,000	125,000
52 Total Security & Monitoring Services	<u>452,298</u>	<u>598,875</u>	<u>146,577</u>
199-53 Data Processing Services			
6100 Payroll Costs	516,912	641,953	125,041
6200 Purchased and Contracted Services	68,450	76,650	8,200
6300 Supplies and Materials	354,010	343,110	(10,900)
6400 Other Operating Expenses	0	20,000	20,000
6600 Capital Expenditures	265,000	60,000	(205,000)
53 Total Data Processing Services	<u>1,204,372</u>	<u>1,141,713</u>	<u>(62,659)</u>
199-71 Management Service			
6500 Debt Service	279,599	279,598	(1)
71 Total Management Service	<u>279,599</u>	<u>279,598</u>	<u>(1)</u>

	2025-2026 Budget	2026-2027 Budget	Increase (Decrease)
199-91 Contract Instructional Services			
6200 Purchased and Contracted Services	0	7,925,122	7,925,122
91 Total Facilities Acquisition and Construction	<u>0</u>	<u>7,925,122</u>	<u>7,925,122</u>
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	350,000	375,000	25,000
99 Other Intergovernmental Charges	<u>350,000</u>	<u>375,000</u>	<u>25,000</u>
6000 TOTAL EXPENDITURES	<u>\$ 28,749,777</u>	<u>\$ 46,994,284</u>	<u>18,244,507</u>
Budget By Object Expenditures:			
6100 Salaries and Benefits	\$ 22,453,643	\$ 21,842,780	(610,863)
6200 Contracted Services	2,485,258	2,708,841	223,583
6300 Supplies & Materials	1,686,872	1,777,229	90,357
6400 Other Operating Expenses	1,345,405	1,390,714	45,309
6500 Debt Services	279,599	279,598	(1)
6600 Capital Expenditures (Equipment)	499,000	11,070,000	10,571,000
"Robin Hood Payment"	<u>-</u>	<u>7,925,122</u>	<u>7,925,122</u>
Total Expenditures	<u>\$ 28,749,777</u>	<u>\$ 46,994,284</u>	<u>18,244,507</u>

Sweeny Independent School District
Debt Service Fund
Summary of Revenues, Expenditures & Changes in Fund Balance
2026-2027

	2025-2026 Adopted	2026-2027 Proposed	Increase (Decrease)
BUDGET PREMISED ON TAX RATE OF:	\$0.1517	\$0.1317	(\$0.02)
Certified Taxable Values	\$ 5,430,674,150	\$ 5,428,508,802	\$ (2,165,348)
REVENUES:			
Property Taxes, Current Year Levy	\$ 8,073,566	\$ 7,006,359	\$ (1,067,207)
Less: Chapter 313 Tax Credits	\$ (754,473)	\$ (37,963)	\$ 716,510
Delinquent Tax Collection	\$ 20,000	\$ 20,000	\$ -
Penalties and Interest from Taxes	\$ 10,000	\$ 10,000	\$ -
Investment Earnings	\$ 100,000	\$ 150,000	\$ 50,000
State Revenues	\$ -	\$ -	\$ -
Total Revenues	\$ 7,449,093	\$ 7,148,396	\$ (300,697)
EXPENDITURES:			
Bond Principal Payment	\$ 4,770,000	\$ 5,635,300	865,300
Bond Interest Payment	2,872,338	2,568,113	(304,225)
Bond Fees	160,000	160,000	-
Total Expenditures	\$ 7,802,338	\$ 8,363,413	561,075
OTHER RESOURCES & USES:			
Other Resources	\$ 754,473	\$ 37,963	716,510
Other Uses	-	-	-
Total Other Resources & Uses	754,473	37,963	716,510
IMPACT ON FUND BALANCE	\$ 401,228	\$ (1,177,054)	1,578,282
ESTIMATED ENDING FUND BALANCE	\$ 3,401,892	\$ 2,224,838	1,177,054

	Principal Due 2026-2027	Interest Due 2026-2027	Total Amount 2026-2027
Unlimited Tax Schoolhouse Bonds, Series 2012	\$ -	\$ -	\$ -
Unlimited Tax Schoolhouse Bonds, Series 2014	-	-	-
Unlimited Tax Schoolhouse Bonds, Series 2015	240,000	126,450	366,450
Unlimited Tax Schoolhouse Bonds, Series 2016	100,000	27,000	127,000
Unlimited Tax Refunding Bonds, Series 2017	1,425,000	57,000	1,482,000
Unlimited Tax Building Bonds, Series 2019	55,000	514,200	569,200
Unlimited Tax Building Bonds, Series 2020	280,000	200,313	480,313
Unlimited Tax School Building Bonds, Series 2024	1,925,000	1,643,150	3,568,150
	\$ 4,025,000	\$ 2,568,113	\$ 6,593,113

SWEENY INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Food Service Fund
2026-2027

	2025-2026 Food Service	2026-2027 Food Service	Increase (Decrease)
ESTIMATED BEGINNING FUND BALANCE	<u>\$897,160</u>	<u>\$918,021</u>	<u>\$20,861</u>
REVENUES:			
Local Revenues	\$ 433,000	\$ 433,000	\$ -
State Program Revenues	5,500	5,500	\$ -
Federal Program Revenues	<u>1,108,000</u>	<u>1,000,000</u>	<u>(\$108,000)</u>
Total Revenues	<u>\$ 1,546,500</u>	<u>\$ 1,438,500</u>	<u>\$ (108,000)</u>
EXPENDITURES:			
Payroll Costs	\$ 668,962	\$ 606,609	\$ (62,353)
Purchased and Contracted Services	11,000	11,500	\$ 500
Supplies and Materials	765,477	790,400	\$ 24,923
Other Operating Expenses	13,200	13,800	\$ 600
Capital Outlay	<u>67,000</u>	<u>67,000</u>	<u>\$0</u>
Total Expenditures	<u>\$ 1,525,639</u>	<u>\$ 1,489,309</u>	<u>\$ (36,330)</u>
Other Resources (Transfers In)	\$ -	\$ -	\$ -
Other Uses (Transfers Out)	-	-	\$ -
IMPACT ON FUND BALANCE	<u>20,861</u>	<u>(50,809)</u>	<u>(71,670)</u>
ESTIMATED ENDING FUND BALANCE	<u><u>\$918,021</u></u>	<u><u>\$867,212</u></u>	<u><u>(\$50,809)</u></u>

**Sweeny ISD
Food Service Budget
2026-2027**

Account Number	Description	2025-2026 Proposed Budget	2026-2027 Proposed Budget	Increase/ (Decrease)	% Change
240 E 35 6119 00 999 0 99 000	PROFESSIONAL PAYROLL	76,403	72,033	(4,370)	-6%
240 E 35 6121 00 999 0 99 000	EXTRA DUTY/OT PAY SUPPORT PERS/UNDISTRIBUTED/DISTRICT WIDE	7,500	2,500	(5,000)	-67%
240 E 35 6129 00 999 0 99 000	SUPPORT PERSONNEL SALARIES/UNDISTRIBUTED/DISTRICT WIDE	452,271	384,269	(68,002)	-15%
240 E 35 6141 00 999 0 99 000	SOCIAL SECURITY/MEDICARE/UNDISTRIBUTED/DISTRICT WIDE	31,459	34,907	3,448	11%
240 E 35 6142 00 999 0 99 000	GROUP HEALTH AND LIFE INSURANCE/UNDISTRIBUTED/DISTRICT WIDE	35,222	50,735	15,513	44%
240 E 35 6143 00 999 0 99 000	WORKMEN'S COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	3,147	6,047	2,900	92%
240 E 35 6145 00 999 0 99 000	UNEMPLOYMENT COMPENSATION/UNDISTRIBUTED/DISTRICT WIDE	228	222	(6)	-3%
240 E 35 6146 00 999 0 99 000	TEACHER RETIREMENT CONTR./TRS CARE/UNDISTRIBUTED/DISTRICT WIDE	62,732	55,897	(6,835)	-11%
--- e 35 61--- --- --- ---	PAYROLL COST	668,962	606,609	(62,353)	-9%
240 E 35 6249 00 002 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/SWEENEY HIGH SCHOOL	3,000	3,000	-	0%
240 E 35 6249 00 041 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/JUNIOR HIGH	3,000	3,000	-	0%
240 E 35 6249 00 104 0 99 000	CONTRACTED MAINTENANCE AND REPAIR/SWEENEY ELEMENTARY SCHOOL	3,000	3,000	-	0%
240 E 35 6269 88 999 0 99 000	RENTALS - OPERATING LEASES/UNDISTRIBUTED/DISTRICT WIDE	2,000	2,500	500	25%
--- e 35 62--- --- --- ---	CONTRACTED SERVICES	11,000	11,500	500	5%
240 E 35 6341 00 002 0 99 000	FOOD/SWEENEY HIGH SCHOOL	174,000	178,000	4,000	2%
240 E 35 6341 00 041 0 99 000	FOOD/JUNIOR HIGH	129,000	135,000	6,000	5%
240 E 35 6341 00 104 0 99 000	FOOD/SWEENEY ELEMENTARY SCHOOL	258,000	266,000	8,000	3%
240 E 35 6342 00 002 0 99 000	NON FOOD ITEMS/SWEENEY HIGH SCHOOL	17,000	19,000	2,000	12%
240 E 35 6342 00 041 0 99 000	NON FOOD ITEMS/JUNIOR HIGH	15,000	17,000	2,000	13%
240 E 35 6342 00 104 0 99 000	NON FOOD ITEMS/SWEENEY ELEMENTARY SCHOOL	25,000	29,000	4,000	16%
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	108,077	105,000	(3,077)	-3%
240 E 35 6349 01 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	5,000	6,000	1,000	20%
240 E 35 6349 02 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	5,500	5,500	-	0%
240 E 35 6349 09 999 0 99 000	UNDISTRIBUTED/DISTRICT WIDE	-	900	900	#DIV/0!
240 E 35 6395 00 999 0 99 000	GENERAL SUPPLIES/UNDISTRIBUTED/DISTRICT WIDE	5,000	5,000	-	0%
240 E 35 6395 09 999 0 99 000	GENERAL SUPPLIES/UNDISTRIBUTED/DISTRICT WIDE	900	1,000	100	11%
240 E 35 6398 00 002 0 99 000	SUBSCRIPTIONS/SWEENEY HIGH SCHOOL	3,000	3,000	-	0%
240 E 35 6398 00 041 0 99 000	SUBSCRIPTIONS/JUNIOR HIGH	3,000	3,000	-	0%
240 E 35 6398 00 104 0 99 000	SUBSCRIPTIONS/SWEENEY ELEMENTARY SCHOOL	3,000	3,000	-	0%
--- e 35 63--- --- --- ---	SUPPLIES	765,477	790,400	24,923	3%
240 E 35 6411 00 999 0 99 000	TRAVEL - EMPLOYEES ONLY/UNDISTRIBUTED/DISTRICT WIDE	8,000	8,500	500	6%
240 E 35 6499 00 999 0 99 000	MISCELLANEOUS OPERATING EXPENSES/UNDISTRIBUTED/DISTRICT WIDE	5,200	5,300	100	2%
--- e 35 64--- --- --- ---	TRAVEL	13,200	13,800	600	5%
240 E 35 6639 00 002 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY HIGH SCHOOL	20,000	20,000	-	0%
240 E 35 6639 00 041 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/JUNIOR HIGH	20,000	20,000	-	0%
240 E 35 6639 00 104 0 99 000	FURNITURE, EQUIPMENT, SOFTWARE/SWEENEY ELEMENTARY SCHOOL	20,000	20,000	-	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	67,000	67,000	-	0%
		1,525,639	1,489,309	(36,330)	-2%

2026 Tax Rate Calculation Worksheet

Form 50-884

School Districts with Chapter 313 and JETI Agreements

SWEENY INDEPENDENT SCHOOL DISTRICT

School District's Name

1310 N Elm Street, Sweeny, Texas 77480

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

979-491-8013

Phone (area code and number)

www.sweenyisd.org

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 submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts with Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that do not have Chapter 313 or JETI agreements should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 or JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹

Source materials must contain data for all worksheets used.

Insert hyperlink:

<https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/>

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 and JETI 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 or JETI 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.	Prior year total I&S taxable value. Enter the amount of the prior year taxable value on the prior year 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). ² This also includes the taxable value of property subject to a Chapter 313 or JETI agreement prior to the limitation.	\$ 5,415,661,528
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 29,367,897
3.	Preliminary prior year adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 5,386,293,631
4(a).	Prior year taxable value not subject to M&O taxation, due to limitation under Tax Code Chapter 313. A. Prior year I&S value of property subject to Chapter 313 agreement. Enter the total prior year appraised value of property subject to a Chapter 313 agreement: \$ 2,971,761,710 B. Prior year M&O value of property subject to Chapter 313 agreement. Enter the total prior year limited value of property subject to a Chapter 313 agreement: - \$ 180,000,000 C. Subtract B from A.	\$ 2,791,761,710

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
4(b).	Prior year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement	\$ 0
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement: ⁴	– \$ 0
	C. Subtract B from A.	\$ 0
5.	Preliminary prior year adjusted M&O taxable value. Add Line 4(a)C to Line 4(b)C and subtract from Line 3.	\$ 2,594,531,921
6.	Prior year total adopted tax rate. Separate the prior year adopted tax rate into its two components.	
	A. Prior year M&O tax rate:	\$ 0.692200 /\$100
	B. Prior year I&S or debt rate:	\$ 0.151700 /\$100
7.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year appraised value.	
	A. Original prior year ARB values:	\$ 80,000
	B. Prior year values resulting from final court decisions:	– \$ 70,000
	C. Prior year value loss. Subtract B from A. ⁵	\$ 10,000
8.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 0
	B. Prior year disputed value:	– \$ 0
	C. Prior year undisputed value. Subtract B from A. ⁶	\$ 0
9.	Prior year Chapter 42 related adjusted values. Add Line 7C and 8C.	\$ 10,000
10.	Prior year 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.	\$ 2,594,541,921
11.	Prior year 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.	\$ 5,386,303,631
12.	Prior year taxable value of property in territory the school deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁷	\$ 0
13.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use the prior year market value:	\$ 18,687
	B. Partial exemptions. The current year exemption amount or the current year percentage exemption times the prior year value:	+ \$ 30,574,730
	C. Value loss. Add A and B. ⁸	\$ 30,593,417
14.	Prior year taxable value lost because the property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.	
	A. Prior year market value:	\$ 1,075,077
	B. Current year productivity or special appraised value:	– \$ 26,270
	C. Value loss. Subtract B from A. ⁹	\$ 1,048,807

⁴ Tex. Gov. Code §403.605⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ 31,642,224
16.	Adjusted prior year 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 the prior year from the result.	\$ 2,562,899,697
17.	Adjusted prior year 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 the prior year from the result.	\$ 5,354,661,407
18.	Adjusted prior year total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ 17,740,391
19.	Adjusted prior year total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ 8,123,021
20.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the district for tax years preceding the prior tax year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰ A. M&O taxes refunded for tax years preceding the prior tax year: \$ 77,575 B. I&S taxes refunded for tax years preceding the prior tax year: \$ 16,273	
21.	Adjusted prior year M&O levy with refunds. Add Lines 18 and 20A. ¹¹	\$ 17,817,966
22.	Adjusted prior year I&S levy with refunds. Add Lines 19 and 20B. ¹²	\$ 8,139,294
23.	Total current year I&S taxable value on the current year 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. ¹³ A. Certified values: ¹⁴ \$ 5,380,662,189 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 current year value. Subtract B from A.	\$ 5,380,662,189
24.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year 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. ¹⁶ \$ 47,846,613 B. Current year 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. ¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 47,846,613

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Current year tax ceilings and new property value for Chapter 313 and JETI limitations.	
	A. Current year tax ceilings. Enter the current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁸ \$ 40,712,293	
	B. Current year Chapter 313 new property value. Enter the current year new property value of property subject to Chapter 313 agreements. ¹⁹ + \$ 0	
	C. Current year new property value for JETI agreements. Enter the current year new property value of property subject to JETI agreements. ²⁰ + \$ 0	
	D. Add A, B and C.	\$ 40,712,293
26.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ²¹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²² If completing this section, the taxing unit must include supporting documentation in Section 6. ²³ Taxing units that are not affected, enter 0.	\$ 0
27.	Current year total I&S taxable value. Add Lines 23C and 24C. Subtract Lines 25D and 26. ²⁴	\$ 5,387,796,509
28a.	Current year taxable value not subject M&O taxation, due to limitation under Chapter 313.	
	A. Current year I&S value of property subject to Chapter 313 agreement. Enter the total current year appraised value of property subject to a Chapter 313 agreement. \$ 1,698,656,640	
	B. Current year M&O value of property subject to Chapter 313 agreement. Enter the total current year limited value of property subject to a Chapter 313 agreement. - \$ 120,000,000	
	C. Subtract B from A.	\$ 1,578,656,640
28b.	Current year taxable value not subject to M&O taxation, due to limitation under the JETI agreement.	
	A. Prior year I&S value of property subject to the JETI agreement. Enter the total prior year appraised value of property subject to a JETI agreement. \$ 0	
	B. Prior year M&O value of property subject to the JETI agreement. Enter the total prior year limited value of property subject to the JETI agreement. ²⁵ - \$ 0	
	C. Subtract B from A.	\$ 0
29.	Current year total M&O taxable value. Add Line 28(a)C to Line 28(b)C and subtract from Line 27.	\$ 3,809,139,869
30.	Total current year taxable value of properties in territory annexed after Jan. 1 of the prior tax year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
31.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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 of the prior tax year and be located in a new improvement.	\$ 1,215,248,779
32.	Total adjustments to the current year taxable value. Add Line 30 and Line 31.	\$ 1,215,248,779
33.	Adjusted current year M&O taxable value. Subtract Line 32 from Line 29.	\$ 2,593,891,090
34.	Adjusted current year I&S taxable value. Subtract Line 32 from Line 27.	\$ 4,172,547,730
35.	Current year NNR M&O tax rate. Divide line 21 by line 33 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code §26.05(b).	\$ 0.686920 /\$100
36.	Current year NNR I&S tax rate. Divide line 22 by line 34 and multiply by \$100.	\$ 0.195067 /\$100
37.	Current year NNR total tax rate. Add Line 35 and Line 36.	\$ 0.881987 /\$100

¹⁸ Tex. Tax Code §26.012(6)(A)(i)¹⁹ Tex. Tax Code §26.012(6)(A)(ii)²⁰ Tex. Tax Code §26.012(6)(A)(iii)²¹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²² Tex. Tax Code §26.012(1-a)²³ Tex. Tax Code §26.04(d-3)²⁴ Tex. Tax Code §26.012(6)²⁵ Tex. Gov. Code §403.605

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.²⁶

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate

This section calculates three components of the voter-approval tax rate:

- 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.²⁷
- Enrichment Tax Rate:**²⁸ 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.²⁹
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.³⁰ 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.³¹

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.³² 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.³³

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

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
38.	Current year 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. ³⁴	\$ 0.625400 /\$100
39.	Current year enrichment tax rate. Enter the greater of A and B. ³⁵	
	A. The district's prior year enrichment tax rate \$ 0.060000 /\$100	
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	\$ 0.060000 /\$100
40.	Current year maintenance and operations (M&O) tax rate (TR). Add Lines 38 and 39. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³⁶	\$ 0.685400 /\$100
41.	Total current year 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, 2021, verify if it meets the amended definition of debt before including it here. ³⁷ Enter debt amount: \$ 8,323,413 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 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 - \$ 123,139 D. Adjust debt: Subtract B and C from A.	\$ 8,200,274

²⁶ Tex. Tax Code §26.08(n)

²⁷ Tex. Edu. Code §48.2551(a)(3)

²⁸ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁹ Tex. Edu. Code §948.202(a-1)(2)

³⁰ Tex. Tax Code §26.012(3)

³¹ Tex. Edu. Code §45.0021(a)

³² Tex. Edu. Code §11.184(b)

³³ Tex. Edu. Code §11.184(b-1)

³⁴ Tex. Edu. Code §948.255 and 48.2551(b)(1) and (b)(2)

³⁵ Tex. Tax Code §26.08(n)(2)

³⁶ Tex. Edu. Code §45.003(d)

³⁷ Tex. Tax Code Sec. §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate															
42.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁸	\$ 0															
43.	Adjusted current year debt. Subtract line 42 from line 41D.	\$ 8,200,274															
44.	Current year 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%. ³⁹ <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">A. Enter the current year anticipated collection rate certified by the collector.⁴⁰</td> <td style="width: 20%; text-align: right;">100.00</td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>B. Enter the prior year actual collection rates.</td> <td style="text-align: right;">100.33</td> <td style="text-align: right;">%</td> </tr> <tr> <td>C. Enter the 2024 actual collection rate</td> <td style="text-align: right;">100.45</td> <td style="text-align: right;">%</td> </tr> <tr> <td>D. Enter the 2023 actual collection rate.</td> <td style="text-align: right;">100.39</td> <td style="text-align: right;">%</td> </tr> <tr> <td></td> <td style="text-align: right;">100.33</td> <td style="text-align: right;">%</td> </tr> </table>	A. Enter the current year anticipated collection rate certified by the collector. ⁴⁰	100.00	%	B. Enter the prior year actual collection rates.	100.33	%	C. Enter the 2024 actual collection rate	100.45	%	D. Enter the 2023 actual collection rate.	100.39	%		100.33	%	
A. Enter the current year anticipated collection rate certified by the collector. ⁴⁰	100.00	%															
B. Enter the prior year actual collection rates.	100.33	%															
C. Enter the 2024 actual collection rate	100.45	%															
D. Enter the 2023 actual collection rate.	100.39	%															
	100.33	%															
45.	Current year debt adjusted for collections. Divide Line 43 by Line 44.	\$ 8,173,302															
46.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,387,796,509															
47.	Current year debt rate. Divide Line 45 by Line 46 and multiply by \$100.	\$ 0.151700 /\$100															
48.	Current year voter-approval tax rate. Add Lines 40 and 47. 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 40 and 47. ⁴¹	\$ 0.837100 /\$100															

SECTION 3: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
49.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴² The school district shall provide its tax assessor with a copy of the letter. ⁴³	\$ 0
50.	Current year total taxable value. Enter the amount on Line 27 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,387,796,509
51.	Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$ 0.000000 /\$100
52.	Current year voter-approval tax rate, adjusted for pollution control. Add line 51 and line 48.	\$ 0.837100 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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.⁴⁴ 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
53.	Prior year adopted tax rate. Add Line 6A and Line 6B of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.843900 /\$100
54.	Prior year voter-approval tax rate. If the school district adopted a tax rate above the prior year 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

³⁸ Tex. Tax Code §26.012(10) and 26.04(b)

³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

⁴⁰ Tex. Tax Code §26.04(b)

⁴¹ Tex. Tax Code §26.08(g)

⁴² Tex. Tax Code §26.045(d)

⁴³ Tex. Tax Code §26.045(i)

⁴⁴ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
55.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 54 from Line 53.	\$ 0.000000 / \$100
56.	Current year voter-approval tax rate, adjusted for the prior year disaster. Subtract Line 55 from one of the following lines (as applicable): Line 48 or Line 52 (school districts with pollution control).	\$ 0.837100 / \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.881987 / \$100
 Enter the current year NNR tax rate from Line 37

Voter-Approval Tax Rate. \$ 0.837100 / \$100

As applicable, enter the current year voter-approval tax rate from Line 48, 52 or Line 56. Indicate the line number used: _____

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 26 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

N/A

SECTION 7: 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.⁴⁵

**print
here** ➡

KRISTIN R. BULANEK, TAX ASSESSOR-COLLECTOR

Printed Name of School District Representative

**sign
here** ➡

School District Representative

Date

⁴⁵ Tex. Tax Code §26.04(c)