

Sweeny Independent School District

**BUDGET DOCUMENTS**  
**2010-2011 FISCAL YEAR**



**Sweeny Independent School District**  
**1310 Elm Street**  
**Sweeny, Texas 77480**

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**Budget Notes**  
**2010-11 Fiscal Year Budget Document**  
**August 24, 2010**

The budget revenues were calculated using the current TEA's template release number 14. The district's local tax revenues are \$13,604,778 and the state revenues are \$4,044,231. Total all revenues are \$18,715,752. The total expenditures are \$19,834,611. We have a deficit budget of \$1,168,859.

We received our certified net property appraisal values on July 19, 2010. Our certified M&O taxable appraisal values are \$1,303,079,975 compared to last years certified values of \$1,402,209,387. This is a decreased of \$99,129,412. The decrease values have no affect on our Maintenance & Operation revenues because of the state revenue cap. Due to the state revenue cap, when we get less local tax revenue, the state has to give us more state money to keep us at our revenue cap. We estimate our ending 2010-2011 Fund Balance to be \$3,668,784.

However, the decrease in values affected our Interest and Sinking Fund revenues. We promised to keep the I&S tax rate at \$.1717. Based on the certified taxable values, this year \$.1717 generates revenue of \$2,452,427 and our Debt Service cost is \$2,591,370. The difference is \$138,943. Our plan for management of our I&S Fund to keeping the I&S tax rate flat, is to use our I&S Fund Balance in those years when our debt service revenues are less than our debt service expenditures. This year we use our fund balance to pay the \$138,943 needed to keep the I&S rate at \$.1717. We estimate having an ending fund balance in our Debt Service Fund of \$1,300,183 for next year.

We are proposing a total tax rate of \$1.2117 per \$100 valuation. This rate is comprised of \$1.04 for Maintenance and Operations, and a Debt Service tax rate of \$.1717. This is the same tax rate as for 2009-10. Since 2004-05 fiscal year, (7 years), there has not been a tax rate increase.

You have approved a salary increase of 3% of mid-point for all employees. The employment salaries amount to 78.43% of the General Fund Budget of \$16,672,083 after deduction of recapture of 3,159,677. Last year salaries were 79.38% of the General Fund Budget of \$16,465,959 after deduction of recapture expenditures of \$3,655,836.

The district is continuing to fund the \$500 health supplement benefit for all employees. Health insurance is increasing (See the chart in the Statistical Section). The district did not increase our contribution which is \$264 per month. There was no increase on dental insurance which the district pays all premiums for the employee.

SECTION I

GENERAL FUND


SWEENEY INDEPENDENT SCHOOL DISTRICT  
Revenues, Expenditures and Fund Balance  
Adoption All Budgets  
2010/2011

					2010-11	2009-10	2010-11	2009-10
	\$1.04	Debt	Food	Total	Total	Total	Amount	Amount
	General	Service	Service	Major	Major	Major	Per Student	Per Student
	Fund	Fund	Fund	Fund Groups	Fund Groups	Fund Groups	Per Student	Per Student
Estimate Beginning Fund Balance	\$ 4,834,792	\$ 1,439,126	\$ 47,891	\$ 6,321,809	\$ 6,160,262	\$ 3,239	\$ 3,124	
199-5700 Property Taxes & Other Local Revenues	\$ 13,882,478	\$ 2,452,427	\$ 381,836	\$ 16,716,741	\$ 17,858,492	\$ 8,584	\$ 9,056	
181-5700 Athletic Local Revenues	54,500	-	-	54,500	54,500	\$ 28	\$ 28	
190-5700 Employee Health Care Revenues	40,000	-	-	40,000	40,000	\$ 20	\$ 20	
199-5800 State Revenues	4,720,659	-	14,459	4,735,118	3,958,305	\$ 2,426	\$ 2,007	
181-5800 State Athletic Program Revenues	17,915	-	-	17,915	16,548	\$ 9	\$ 8	
199-5900 Federal Program Revenues	200	-	452,606	452,806	400,000	\$ 232	\$ 203	
199-5700 Other Revenues (Transfers In)	-	-	50,000	50,000	50,000	\$ 26	\$ 25	
<b>Total Revenues</b>	<b>\$ 18,715,752</b>	<b>\$ 2,452,427</b>	<b>\$ 898,901</b>	<b>\$ 22,067,080</b>	<b>\$ 22,377,845</b>	<b>\$ 11,305</b>	<b>\$ 11,348</b>	

Instruction:

199-11 Instruction	\$ 8,680,413	\$ -	\$ -	\$ 8,680,413	\$ 8,227,552	\$ 4,447	\$ 4,172
199-12 Instructional Resources and Media Services	220,500	-	-	220,500	214,647	\$ 113	\$ 109
199-13 Curriculum and Instructional Staff Development	27,530	-	-	27,530	25,618	\$ 14	\$ 13
199-95 Payments to Juvenile Justice Altern. Ed. Progr	3,500	-	-	3,500	6,500	\$ 2	\$ 3
<b>Total - Instructional Expenditures:</b>	<b>\$ 8,931,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,931,943</b>	<b>\$ 8,474,317</b>	<b>\$ 4,576</b>	<b>\$ 4,287</b>

Instructional Support:

199-21 Instructional Leadership	\$ 417,505	-	-	\$ 417,505	\$ 388,733	\$ 214	\$ 197
199-23 School Administration	1,101,018	-	-	1,101,018	1,086,301	\$ 564	\$ 541
199-31 Guidance and Counseling Services	571,882	-	-	571,882	583,444	\$ 293	\$ 286
199-33 Health Services	192,982	-	-	192,982	183,433	\$ 99	\$ 93
181-36 Cocurricular/Extracurricular Activities	590,687	-	-	590,687	585,719	\$ 303	\$ 297
199-36 Extracurricular/Cocurricular Activities	128,789	-	-	128,789	120,589	\$ 66	\$ 61
<b>Total - Instructional Support Expenditures</b>	<b>\$ 3,002,823</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,002,823</b>	<b>\$ 2,928,219</b>	<b>\$ 1,538</b>	<b>\$ 1,485</b>

Administrative:

190-41 Employee Health Care	\$ 41,400	-	-	\$ 41,400	\$ 41,400	\$ 21	\$ 21
199-41 General Administration	632,311	-	-	632,311	797,379	\$ 324	\$ 404
<b>Total - Administrative Expenditures</b>	<b>\$ 673,711</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 673,711</b>	<b>\$ 838,779</b>	<b>\$ 345</b>	<b>\$ 425</b>

Operations:

181-51 Athletic Plant Maintenance and Operations	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
199-51 Plant Maintenance and Operations	2,034,145	-	-	2,034,145	1,937,115	\$ 1,042	\$ 982
199-52 Security and Monitoring Services	50,198	-	-	50,198	46,439	\$ 26	\$ 24
199-53 Data Processing Services	57,932	-	-	57,932	57,414	\$ 30	\$ 29
199-34 Student (Pupil) Transportation	867,662	-	-	867,662	842,570	\$ 445	\$ 427
240-35 Food Service	-	-	888,898	888,898	852,393	\$ 455	\$ 432
<b>Total - Operation Expenditures</b>	<b>\$ 3,009,967</b>	<b>\$ -</b>	<b>\$ 888,898</b>	<b>\$ 3,898,865</b>	<b>\$ 3,735,931</b>	<b>\$ 1,997</b>	<b>\$ 1,894</b>

All Other Uses of Funds:

199-61 Community Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199-71 Debt Service	1,500	2,591,370	-	2,592,870	2,595,498	\$ 1,328	\$ 1,316
199-91 WADA Purchase Costs	3,159,677	-	-	3,159,677	2,871,500	\$ 1,619	\$ 1,456
199-93 Shared Services-Hands on Science	850,000	-	-	850,000	855,000	\$ 435	\$ 434
199-99 Other Intergovernment Charges	205,000	-	-	205,000	-	\$ 105	\$ -
199-00 Other Uses of Funds (Transfer Out)	50,000	-	-	50,000	50,000	\$ 26	\$ 25
<b>Total - All Other Uses of Funds Expenditures</b>	<b>\$ 4,286,177</b>	<b>\$ 2,591,370</b>	<b>\$ -</b>	<b>\$ 6,857,547</b>	<b>\$ 6,371,998</b>	<b>\$ 3,513</b>	<b>\$ 3,231</b>

<b>Total Expenditures:</b>	<b>\$ 19,984,611</b>	<b>\$ 2,591,370</b>	<b>\$ 888,898</b>	<b>\$ 23,364,879</b>	<b>\$ 22,349,244</b>	<b>\$ 11,970</b>	<b>\$ 11,333</b>
Impact on Fund Balance	\$ (1,168,859)	\$ (138,943)	\$ 10,003	\$ (1,297,799)	\$ 28,601	\$ (665)	\$ 15
Estimate Ending Fund Balance	\$ 3,665,933	\$ 1,300,183	\$ 57,894	\$ 5,024,010	\$ 6,188,863	\$ 2,574	\$ 3,138

Estimate Student in Enrollment for 2010-11 = 1,952  
Estimate Student in Enrollment for 2009-10 = 1,972

SWEENEY INDEPENDENT SCHOOL DISTRICT  
SWEENEY, TEXAS  
Revenues, Expenditures and Changes in Fund Balance  
2010/2011

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
	\$1.04	\$1.04	

Estimated Fund Balance at September 1, 2010      \$ 4,834,792      \$ 5,024,800      \$ (190,008)

Revenues:

199-5700 Property Taxes & Other Local Revenues	\$ 13,882,478	\$ 14,860,178	\$ (977,700)
181-5700 Athletics	54,500	54,500	-
190-5700 Employee Health Care	40,000	40,000	-
199-5800 State Program Revenues	4,720,659	3,951,305	769,354
181-5800 State Athletics Program Revenues	17,915	16,548	1,367
199-5900 Federal Program Revenues	200	-	200
<b>Total Revenues</b>	<b>\$ 18,715,752</b>	<b>\$ 18,922,531</b>	<b>\$ (206,779)</b>

Expenditures by Functions:

199-11 Instruction	\$ 8,880,413	\$ 8,227,552	\$ 452,861
199-12 Instructional Resources and Media Services	220,500	214,647	5,853
199-13 Curriculum and Instructional Staff Development	27,530	25,618	1,912
199-21 Instructional Leadership	417,505	388,733	28,772
199-23 School Administration	1,101,018	1,066,301	34,717
199-31 Guidance and Counseling Services	571,862	583,444	(11,582)
199-33 Health Services	192,982	183,433	9,549
199-34 Student (Pupil) Transportation	867,882	842,570	25,312
181-36 Extracurricular Activities (Athletic)	590,667	585,719	4,948
199-36 Occupational/Extracurricular Activities	128,789	120,589	8,200
190-41 Employee Health Care	41,400	41,400	-
199-41 General Administration	632,311	797,379	(165,068)
181-51 Plant Maintenance and Operations	-	-	-
199-51 Plant Maintenance and Operations	2,034,145	1,937,115	97,030
199-52 Security and Monitoring Services	50,198	46,439	3,759
199-53 Data Processing Services	57,932	57,414	518
199-61 Community Services	-	-	-
199-71 Debt Service	1,500	1,500	-
199-91 WADA Purchase Costs	3,159,677	2,871,500	288,177
199-93 Shared Services-Hand on Science	850,000	855,000	(5,000)
199-95 Payments to Juvenile Justice Altern. Ed. Program	3,500	6,500	(3,000)
Other Intergovernmental Charges	205,000	-	205,000
<b>Total Expenditures</b>	<b>\$ 19,834,811</b>	<b>\$ 18,852,853</b>	<b>\$ 981,758</b>

7,990 Other Resources (Transfers In)	\$ -	\$ -	\$ -
8,990 Other Uses (Transfers Out)	50,000	50,000	-
<b>Total Resources &amp; Uses</b>	<b>\$ (50,000)</b>	<b>\$ (50,000)</b>	<b>\$ -</b>

Total Expenditures with Transfers

Impact on Fund Balance

	\$ (1,168,859)	\$ 19,678	\$ (1,188,537)
<b>Estimate Fund Balance at August 31 2011</b>	<b>\$ 3,665,933</b>	<b>\$ 5,044,478</b>	<b>\$ (1,378,545)</b>

Sweeny Independent School District  
General Fund Expenditure Detail  
2010-2011

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
199-11 Instruction			
6100 Payroll Costs	8,143,060	7,772,538	370,522
6200 Purchased and Contracted Services	154,938	111,981	42,957
6300 Supplies and Materials	277,169	303,408	(26,239)
6400 Other Operating Expenses	58,746	39,625	19,121
6600 Capital Expenditures (Equipment)	46,500	0	46,500
11 Total Instruction	<u>8,680,413</u>	<u>8,227,552</u>	<u>452,861</u>
199-12 Instructional Resources & Media Services			
6100 Payroll Costs	162,113	157,602	4,511
6200 Purchased and Contracted Services	5,050	5,350	(300)
6300 Supplies and Materials	52,222	50,550	1,672
6400 Other Operating Expenses	1,115	1,145	(30)
12 Total Instructional Resources & Media Services	<u>220,500</u>	<u>214,647</u>	<u>5,853</u>
199-13 Curriculum and Instructional Staff Development			
6100 Payroll Costs	14,030	13,618	412
6200 Purchased and Contracted Services	-	-	0
6300 Supplies and Materials	5,500	5,500	0
6400 Other Operating Expenses	8,000	6,500	1,500
13 Total Curriculum and Instr. Staff Development	<u>27,530</u>	<u>25,618</u>	<u>1,912</u>
199-21 Instructional Leadership			
6100 Payroll Costs	269,896	255,994	13,902
6200 Purchased and Contracted Services	60,750	70,622	(9,872)
6300 Supplies and Materials	83,359	58,542	24,817
6400 Other Operating Expenses	3,500	3,575	(75)
21 Total Instructional Leadership	<u>417,505</u>	<u>388,733</u>	<u>28,772</u>
199-23 School Administration			
6100 Payroll Costs	1,071,882	1,039,074	32,808
6200 Purchased and Contracted Services	9,900	8,100	1,800
6300 Supplies and Materials	6,600	6,345	255
6400 Other Operating Expenses	12,636	12,782	(146)
23 Total School Administration	<u>1,101,018</u>	<u>1,066,301</u>	<u>34,717</u>

	2010-11 Budget	2008-09 Budget	Increase (Decrease)
199-31 Guidance and Counseling Services			
6100 Payroll Costs	564,673	575,004	(10,331)
6200 Purchased and Contracted Services	-	-	0
6300 Supplies and Materials	5,469	6,545	(1,076)
6400 Other Operating Expenses	1,720	1,895	(175.00)
31 Total Guidance and Counseling Services	<u>571,862</u>	<u>583,444</u>	<u>(11,582)</u>
199-33 Health Services			
6100 Payroll Costs	189,064	178,979	10,085
6200 Purchased and Contracted Services	280	280	-
6300 Supplies and Materials	3,188	3,474	(286)
6400 Other Operating Expenses	450	700	(250.00)
33 Total Health Services	<u>192,982</u>	<u>183,433</u>	<u>9,549</u>
199-34 Student (Pupil) Transportation			
6100 Payroll Costs	590,537	573,990	16,547
6200 Purchased and Contracted Services	29,025	30,975	(1,950)
6300 Supplies and Materials	230,640	220,125	10,515
6400 Other Operating Expenses	17,480	17,480	0
34 Total Student (Pupil) Transportation	<u>867,682</u>	<u>842,570</u>	<u>25,112</u>
181-36 Cocurricular Activities			
6100 Payroll Costs	371,319	371,566	(267)
6200 Purchased and Contracted Services	84,325	80,195	4,130
6300 Supplies and Materials	64,638	66,393	(1,755)
6400 Other Operating Expenses	70,385	67,545	2,840
36 Total Cocurricular Activities	<u>590,667</u>	<u>586,719</u>	<u>4,948</u>
199-36 Cocurricular Activities			
6100 Payroll Costs	69,257	65,916	3,341
6200 Purchased and Contracted Services	1,400	1,400	-
6300 Supplies and Materials	7,864	6,648	1,216
6400 Other Operating Expenses	50,268	46,625	3,643
36 Total Cocurricular Activities	<u>128,789</u>	<u>120,589</u>	<u>8,200</u>

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
<b>190-41 General Administration</b>			
6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	-	-	-
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	41,400	41,400	0
<b>41 Total General Administration</b>	<b>41,400</b>	<b>41,400</b>	<b>0</b>
<b>199-41 General Administration</b>			
6100 Payroll Costs	450,578	430,871	19,707
6200 Purchased and Contracted Services	100,580	295,875	(195,295)
6300 Supplies and Materials	11,850	11,300	550
6400 Other Operating Expenses	69,303	59,333	9,970
<b>41 Total General Administration</b>	<b>632,311</b>	<b>797,379</b>	<b>(165,068)</b>
<b>181-51 Plant Maintenance &amp; Operations</b>			
6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	-	-	-
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	-	-	-
<b>51 Total Plant Maintenance &amp; Operations</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>199-51 Plant Maintenance &amp; Operations</b>			
6100 Payroll Costs	1,118,516	1,088,487	30,029
6200 Purchased and Contracted Services	338,537	338,537	0
6300 Supplies and Materials	154,472	154,471	1
6400 Other Operating Expenses	422,620	355,620	67,000
<b>51 Total Plant Maintenance &amp; Operations</b>	<b>2,034,145</b>	<b>1,937,115</b>	<b>97,030</b>
<b>199-52 Security and Monitoring Services</b>			
6100 Payroll Costs	45,238	44,119	1,119
6200 Purchased and Contracted Services	2,660	360	2,300
6300 Supplies and Materials	1,800	1,960	(160)
6400 Other Operating Expenses	500	-	500
<b>52 Total Security &amp; Monitoring Services</b>	<b>50,198</b>	<b>46,439</b>	<b>3,759</b>



	2010-11 Budget	2009-10 Budget	Increase (Decrease)
<b>199-53 Data Processing Services</b>			
6100 Payroll Costs	19,182	18,664	518
6200 Purchased and Contracted Services	32,000	32,000	-
6300 Supplies and Materials	5,750	5,750	0
6400 Other Operating Expenses	1,000	1,000	-
<b>53 Total Data Processing Services</b>	<b>57,932</b>	<b>57,414</b>	<b>518</b>
<b>199-61 Community Services</b>			
6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	-	-	-
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	-	-	-
<b>61 Total Community Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>199-71 Management Service</b>			
6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	-	-	-
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	-	-	-
6500 Debt Service	1,500	1,500	0
<b>71 Total Management Service</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>199-91 Contract Instructional Services</b>			
6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	3,159,677	2,871,500	288,177
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	-	-	-
<b>91 Total Facilities Acquisition and Construction</b>	<b>3,159,677</b>	<b>2,871,500</b>	<b>288,177</b>
<b>199-93 Payments to Fiscal Agent of Shared Services</b>			
6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	-	-	-
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	850,000	855,000	(5,000)
<b>93 Payments to Fiscal Agent of Shared Services</b>	<b>850,000</b>	<b>855,000</b>	<b>(5,000)</b>

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
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199-95 Payments to Juvenile Justice Alternative Education Program

6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	3,500	6,500	-
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	-	-	-

95 Payments to JJAEP

	3,500	6,500	(3,000)
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	2010-11 Budget	2009-10 Budget	Increase (Decrease)
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199-99 Other Intergovernmental Charges

6100 Payroll Costs	-	-	-
6200 Purchased and Contracted Services	205,000	-	205,000.00
6300 Supplies and Materials	-	-	-
6400 Other Operating Expenses	-	-	-

99 Other Intergovernmental Charges

	205,000	0	-
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6000 TOTAL EXPENDITURES

	<u>\$ 19,834,611</u>	<u>\$ 18,852,853</u>	<u>981,758</u>
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**Budget By Object Expenditures:**

6100 Salaries and Benefits	\$ 13,079,345	\$ 12,586,442	492,903
6200 Contracted Services	1,027,945	982,175	45,770
6300 Supplies & Materials	910,521	901,011	9,510
6400 Other Operating Expenses	1,609,123	1,510,225	98,898
6500 Debt Services	1,500	1,500	0
6600 Capital Expenditures (Equipment)	46,500	-	46,500
"Robin Hood Payment"	3,159,677	2,871,500	288,177

Total Expenditures

	<u>\$ 19,834,611</u>	<u>\$ 18,852,853</u>	<u>981,758</u>
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SWEENEY INDEPENDENT SCHOOL DISTRICT  
SWEENEY, TEXAS  
General Fund Revenues  
2010-11 Budget Year

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
Budget Premised on Tax Rate of:	\$1.04	\$1.04	\$ -
Budget Premised on Taxable Values of:	\$ 1,303,079,975	\$1,402,209,387	(99,129,412)

	Local Tax Revenue			
5711.00 Taxes - Current Year Levy @ 55%	7,482,628	\$	8,020,638	\$ (538,010)
5712.00 Taxes - Taxes Delinquent Current year @ 45%	6,122,150		6,562,340	(440,190)
5712.01 Taxes - Prior Year	85,000		85,000	-
5719.01 Royalty	100		100	-
5719.04 Penalty & Interest - Tax Collect	70,000		70,000	-
5742.00 Earn FM Temp Dep & Invest	80,000		80,000	-
5743.00 Building Rental/Use Fees	1,000		1,000	-
5744.02 Sweeny Education Foundation	-		-	-
5745.00 Insurance Recovery	100		100	-
5749.00 Misc Revenue Local Sources	41,000		41,000	-
5749.98 Textbooks Revenue	500		-	500
190-5754.03 Retiree Premiums	40,000		40,000	-
181-5744.00 Gifts & Requests (Donations)	10,000		10,000	-
181-5752.00 Varsity FB Receipts	30,000		30,000	-
181-5752.01 Sub Varsity FB Receipts	4,000		4,000	-
181-5752.02 Basketball Receipts -HS/JH	6,000		6,000	-
181-5752.03 Misc Athletic Receipts	4,000		4,000	-
181-5752.04 Athletic - Playoff Host	500		500	-
<b>Total</b>	<b>\$ 13,976,978</b>		<b>\$ 14,954,678</b>	<b>(977,700)</b>

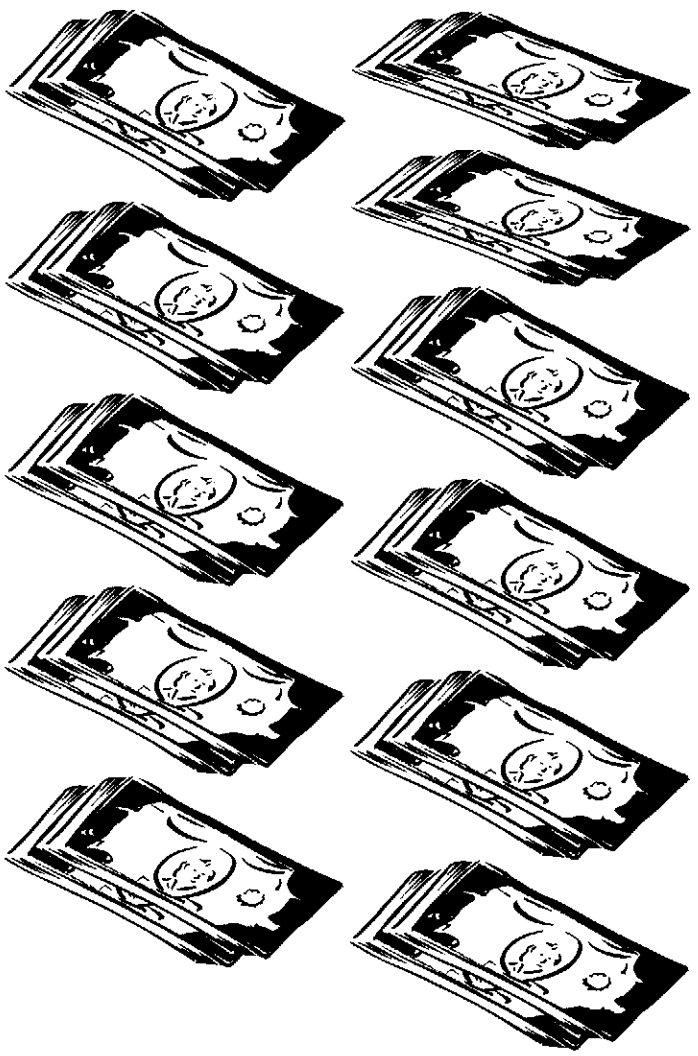
	State Revenue			
5811.00 Per Capita	160,683	\$	486,388	\$ (325,705)
5812.00 Foundation School Program	3,883,554		2,860,870	1,022,684
5813.00 Foundation Funds				-
5829.00 Misc State Revenue				-
5831.00 TRS on Behalf	648,894		604,047	44,847
181-5831.00 TRS on Behalf	17,110		16,548	562
5831.00 Medicare Part D on Behalf	27,528		-	27,528
181-5831.00 Medicare Part D on Behalf	805		-	805
<b>Total</b>	<b>\$ 4,738,574</b>		<b>\$ 3,967,863</b>	<b>\$ 770,721</b>

	Federal Revenues			
5929.00 Miscellaneous	200		0	200
5931.00 Medicare Reimbursement	0		0	-
<b>Total</b>	<b>\$ 200</b>		<b>\$ -</b>	<b>\$ 200</b>

<b>Total Revenue</b>	<b>\$ 18,715,752</b>	<b>\$ 18,922,531</b>	<b>\$ (206,779)</b>
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SECTION II

DEBT SERVICE FUND



Sweeny Independent School District  
Debt Service Fund  
Summary of Revenues, Expenditures & Changes in Fund Balance  
2010-2011

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
<b>Budget Premised on Tax Rate of:</b>			
Estimate Taxable Values	\$ 1,422,497,015	\$ 1,556,236,960	\$0.00 (\$133,739,945)

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
<b>REVENUES:</b>			
Property Taxes, Current Year Levy	\$ 1,343,335	\$ 1,448,323	\$ (104,988)
Delinquent Tax Collection	1,099,092	1,184,991	(85,899)
Investment Earnings	10,000	20,000	(10,000)
<b>Total Revenues</b>	<b>\$ 2,452,427</b>	<b>\$ 2,653,314</b>	<b>\$ (200,887)</b>

	2010-11 Budget	2009-10 Budget	Increase (Decrease)
<b>EXPENDITURES:</b>			
Bond Principal Payment	\$ 1,625,000	\$ 1,560,000	\$ 65,000
Bond Interest Payment	964,370	1,029,998	(65,628)
Bond Fees	2,000	4,000	(2,000)
<b>Total Expenditures</b>	<b>\$ 2,591,370</b>	<b>\$ 2,593,998</b>	<b>\$ (2,628)</b>

<b>OTHER RESOURCES &amp; USES:</b>			
Other Resources	\$ -	\$ -	\$ -
Other Uses	-	-	-
<b>Total Other Resources &amp; Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Budget Impact on Fund Balance</b>	<b>\$ (138,943)</b>	<b>\$ 59,316</b>	<b>(\$198,259)</b>
<b>Estimate Ending Fund Balance</b>	<b>\$ 1,300,183</b>	<b>\$ 1,118,389</b>	<b>\$ 181,794</b>

	Total Amount in 2010-11	Principal Due in 2010-11	Interest Due in 2010-11
Unlimited Tax Schoolhouse Bonds, Series 1998	\$ 1,089,038	\$ 1,025,000	\$ 64,038
Unlimited Tax Schoolhouse Bonds, Series 1999	478,238	450,000	28,238
Unlimited Tax Schoolhouse Bonds, Series 2005 QZAB	41,057	-	41,057
Unlimited Tax Schoolhouse Bonds, Series 2007	427,593	-	427,593
Unlimited Tax Schoolhouse Bonds, Series 2008	554,072	85,000	469,072
	<b>\$ 2,589,998</b>	<b>\$ 1,560,000</b>	<b>\$ 1,029,998</b>

SWEENEY INDEPENDENT SCHOOL DISTRICT  
 SWEENEY, TEXAS  
 Debt Service Fund  
 Bond Amortization Schedule  
 Bonds Issued and Outstanding  
 Principal & Interest due and Due Dates  
 2010/2011

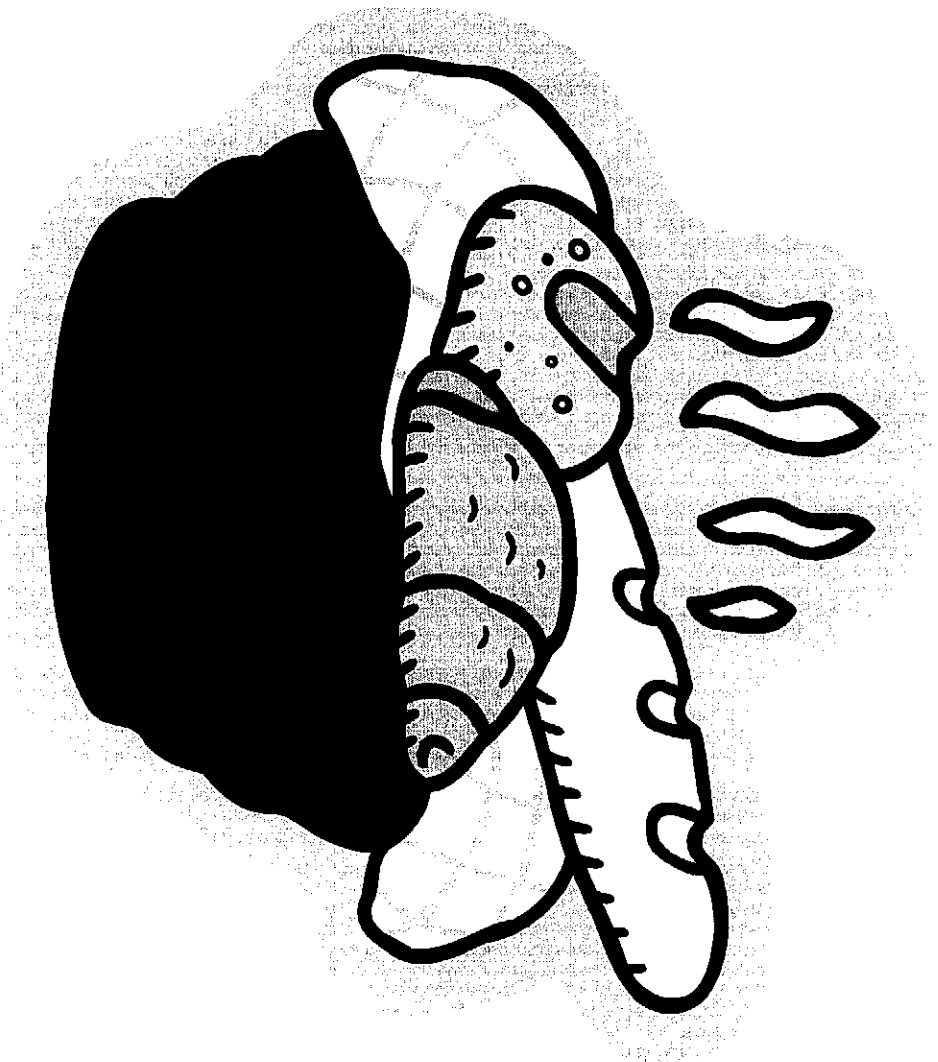
Date	Series 1998	Series 1999	Series 2005 QZAB	Series 2007	Series 2008	Total Annual Requirements
Feb-11	1,096,799	459,450	41,057	213,796	232,251	2,002,266
Jun-11			41,057	213,796	332,251	546,047
Feb-12				213,796	229,564	443,360
Aug-12				213,796	1,864,564	2,078,360
Jun-12			41,057			41,057
Feb-13				213,796	185,623	399,419
Aug-13				213,796	1,950,623	2,164,419
Jun-13			41,057			41,057
Feb-14				213,796	138,189	351,985
Aug-14				748,796	388,189	1,136,985
Jun-14			41,057			41,057
Feb-15				194,804	131,689	326,493
Aug-15				754,804	391,689	1,146,493
Jun-15			41,057			41,057
Feb-16				174,924	124,929	299,853
Aug-16				759,924	404,929	1,164,853
Jun-16			41,057			41,057
Feb-17				161,761	117,929	279,690
Aug-17				776,761	412,929	1,189,690
Jun-17			41,057			41,057
Feb-18				148,693	110,554	259,247
Aug-18				793,693	420,554	1,214,247
Jun-18			41,057			41,057
Feb-19				134,986	104,354	239,340
Aug-19				809,986	424,354	1,234,340
Jun-19			41,057			41,057
Feb-20				120,643	97,794	218,437
Aug-20				825,643	432,794	1,258,437
Jun-20			41,057			41,057
Feb-21				106,190	90,843	197,033
Aug-21				846,190	435,843	1,282,033
Jun-21			41,057			41,057
Feb-22				91,020	83,598	174,618
Aug-22				866,020	438,598	1,304,618
Jun-22				75,133	75,876	151,009
Aug-23				930,133	450,876	1,381,009
Feb-24				57,605	67,720	125,325
Aug-24				952,605	457,720	1,410,325
Feb-25				39,258	58,750	98,008
Aug-25				974,258	463,750	1,438,008
Feb-26				20,090	49,435	69,525
Aug-26				1,000,090	489,435	1,489,525
Feb-27					39,775	39,775
Aug-27					1,519,775	1,519,775
Total	\$ 1,096,799	\$ 459,450	\$ 451,627	\$ 13,860,580	\$ 13,197,746	\$ 29,086,172
A.	Total Voter/Authorized Debt Outstanding at 8/31/10		\$ 29,066,172			
B.	Less: Estimate Debt Service Fund Balance at 8/31/09		(1,439,126)			
C.	Equals: Net Debt Outstanding at 8/31/10		\$ 27,627,046			
D.	Estimate Total Taxable Values		\$ 1,593,777,225			
E.	Net Debt Ratio (C / D)		1.73%			

Net Debt Ratio Calculation

In previous years, the State of Texas had a legal restriction on the amount of net debt a District could issue, and that limit was set at a 10% cap. With the advent of other legal restrictions on how much debt could be issued, this particular requirement was lifted. However, the 10% figure remains a valid measurement tool to determine if a District is approaching the point of being over-burdened with debt. Clearly, Sweeny ISD has a very low net debt ratio, which indicates that our current tax base can withstand an additional bonded debt burden.

SECTION III

FOOD SERVICE FUND



SWEENEY INDEPENDENT SCHOOL DISTRICT  
 Revenues, Expenditures and Fund Balance  
 Food Service Fund  
 2010/2011

	2010-11	2009-10	
Food Service		Food Service	Increase (Decrease)

**ESTIMATE BEGINNING FUND BALANCE**

	\$47,891	\$42,938	\$4,953
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**REVENUES:**

Local Revenues	\$381,836	\$345,000	\$36,836
State Program Revenues	14,459	7,000	7,459
Federal Program Revenues	452,606	400,000	52,606
Total Revenues	\$848,901	\$752,000	\$96,901

**EXPENDITURES:**

Payroll Costs	\$490,133	\$490,133	\$0
Purchased and Contracted Services	500	500	-
Supplies and Materials	390,265	353,760	36,505
Other Operating Expenses	8,000	8,000	-
Capital Outlay	-	-	-

Total Expenditures	\$888,898	\$852,393	\$36,505
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Other Resources (Transfers In)	\$ 50,000	\$ 50,000	\$0
Other Uses (Transfers Out)	-	-	-

Impact on Fund Balance:	10,003	(50,393)	60,396
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<b>ESTIMATE ENDING FUND BALANCE</b>	\$57,894	(\$7,455)	\$65,349
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