

# BRYSON ISD 2021-2022 Proposed Budget

Prepared by

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# District Funding

- State Aid
- Local Taxes
- Federal Funds

# Property Values

- M&O certified property values comparison.
  - 19-20 \$ 167,710,988
  - 20-21 \$ 153,218,048
  - 21-22 \$ 193,703,321
- I&S certified property values comparison.
  - 19-20 \$ 235,074,048
  - 20-21 \$ 219,686,050
  - 21-22 \$ 193,703,321

# Factors Affecting Finances

- Wind Farms are now taxed the same for the M&O rate and I&S rate.
- District enrollment is 251
- State will fund us on current year values.
- Senate Wind Ch. 313 agreement benefits the school district have ended other than a \$50,000 payment from Senate.

# Goals of Budget Process

- Provide High Quality School for Children of the Community.
- Fairness and Responsibility to Taxpayers
- Maximize Available State Aid
- Ensure Future Financial Health of District
- Retain High Quality personnel
- Work toward a balanced budget

# Property Taxes are Determined By:

- Local Property Values
- State Laws – M&O tax rate compression this biennium due to the passage of HB3 is .96340 (2020-2021 rate was .96640)
- District Tax Rate – Effort (we have highest M&O rate possible without a Tax Ratification Election)
- Bonded Debt; I&S tax rate is .44
- Total tax rate is 1.40340

**Notice of Public Meeting to Discuss  
Budget and Proposed Tax Rate**

**Comparison of Proposed Rates with Last Year's Rates**

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	0.96640	0.44000	1.40640	10,338	6,578
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.82857	0.57264	1.40121	11,875	5,831
Proposed Rate	0.96340	0.44000	1.40340	11,639	6,401

\* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

# Fund 199

<b>Revenue</b>					
5700 Local		\$	1,972,356.00		
5800 State		\$	1,633,217.00		
5900 Federal		\$	34,000.00		
<b>Total Revenue</b>		<b>\$</b>	<b>3,639,573.00</b>		
<b>Expenditure</b>					
Transfer 8900	Transfer out 240	\$	10,000.00		
Transfer 8900	Transfer out 599	\$	261,022.00		
Function 11	Instruction	\$	1,439,602.00		
Function 12	Instructional Resources and Media Services	\$	7,450.00		
Function 13	Curriculum Development and Instructional Staff Development	\$	57,287.00		
Function 23	School Leadership	\$	115,059.00		
Function 31	Guidance, Counseling, Evaluation Services	\$	49,294.00		
Function 33	Health Services	\$	9,335.00		
Function 34	Student Transportation	\$	179,435.00		
Function 35	Food Service	\$	3,222.00		
Function 36	Co-/Extracurricular Activities	\$	275,124.00		
Function 41	General Administration	\$	340,133.00		
Function 51	Plant Maintenance and Operations	\$	675,445.00		
Function 52	Security and Monitoring	\$	12,030.00		
Function 53	Data Processing	\$	126,535.00		
Function 93	Payments to Fiscal Agent/Member Districts of Shared Services	\$	36,600.00		
Function 99	Appraisal costs	\$	42,000.00		
<b>Total Expenditure</b>		<b>\$</b>	<b>3,639,573.00</b>		



2020 - 2021 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$1,522,083	\$6,445
12	Instructional Resources, Media Services	\$6,250	\$26
13	Curriculum Development & Staff Development	\$27,239	\$115
95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$1,555,572	\$6,587
<b>Instructional Support</b>			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$195,274	\$827
31	Guidance & Counseling, Evaluation	\$2,200	\$9
32	Social Work Services	\$0	\$0
33	Health Services	\$3,861	\$16
36	Co-curricular/Extra-curricular Activities	\$287,965	\$1,219
Total		\$489,300	\$2,072
<b>Central Administration</b>			
41	General Administration	\$318,704	\$1,350
41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$500	\$2
41	Lobbying Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
Total:		\$319,204	\$1,352
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$653,678	\$2,768
52	Security and Monitoring	\$18,780	\$80
53	Data Processing	\$125,934	\$533
34	Student Transportation	\$60,400	\$256
35	Food Services	\$145,455	\$616
Total:		\$1,004,247	\$4,252
<b>Debt Service</b>			
71	Debt Service	\$1,125,450	\$4,766
<b>Other</b>			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public Schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$35,800	\$152
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$42,462	\$180
Total:		\$78,262	\$331

2021 - 2022 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$1,439,582	\$6,096
12	Instructional Resources, Media Services	\$7,450	\$32
13	Curriculum Development & Staff Development	\$57,287	\$243
95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$1,504,319	\$6,370
<b>Instructional Support</b>			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$115,059	\$487
31	Guidance & Counseling, Evaluation	\$49,294	\$209
32	Social Work Services	\$0	\$0
33	Health Services	\$9,355	\$40
36	Co-curricular/Extra-curricular Activities	\$275,124	\$1,165
Total		\$448,832	\$1,901
<b>Central Administration</b>			
41	General Administration	\$339,633	\$1,438
41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$500	\$2
41	Lobbying Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
Total:		\$340,133	\$1,440
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$675,445	\$2,860
52	Security and Monitoring	\$12,030	\$51
53	Data Processing	\$126,535	\$536
34	Student Transportation	\$179,435	\$760
35	Food Services	\$151,407	\$641
Total:		\$1,144,852	\$4,848
<b>Debt Service</b>			
71	Debt Service	\$1,126,650	\$4,771
<b>Other</b>			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public Schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$36,600	\$155
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$42,000	\$178
Total:		\$78,600	\$333

# Fund 240

<b>Revenue</b>		
5700 Local	\$	4,501.00
5800 State	\$	800.00
5900 Federal	\$	132,884.00
7900 Transfer	\$	10,000.00
<b>Total Revenue</b>	\$	148,185.00
<b>Expenditure</b>		
Function 35	\$	148,185.00
<b>Total Expenditure</b>	\$	148,185.00

# Fund 599

<b>Revenue</b>		\$	865,628.00
Transfer - 199			<b>\$261,022</b>
<b>Total Revenue</b>		\$	1,126,650.00
<b>Expenditure</b>			
Principle		\$	675,000.00
Fee		\$	1,200.00
Interest		\$	450,450.00
<b>Total Expenditure</b>		\$	1,126,650.00