

# BRYSON ISD 2022-2023 PROPOSED BUDGET



Prepared by

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# Property Values

- M&O certified property values comparison.
  - 19-20 \$ 167,710,988
  - 20-21 \$ 153,218,048
  - 21-22 \$ 193,703,321
  - 22-23 \$ 197,685,097
  
- I&S certified property values comparison.
  - 19-20 \$ 235,074,048
  - 20-21 \$ 219,686,050
  - 21-22 \$ 193,703,321
  - 22-23 \$ 197,685,097

# Factors Affecting Finances

- Wind Farms are now taxed the same for the M&O rate and I&S rate.
- Senate Wind Ch. 313 agreement benefits the school district have ended.
- **District enrollment is 258 (Budget was built on RADA of 234)**
- State will fund us on current year values.
- **Interest on fund balance money was at .151% in July and .2% in August.**

# 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 1.38410**

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

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$ .9634	\$ .44 *	\$ 1.40340	\$ 11,815	\$ 4,879
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$ .97169	\$ .57483 *	\$ 1.54652	\$ 13,019	\$ 4,741
<b>Proposed Rate</b>	\$ .94410	\$ .44 *	\$ 1.38410	\$ 11,709	\$ 4,852

\* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness 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		\$	1,949,931.00	
5800 State		\$	1,249,222.00	
5900 Federal		\$	80,000.00	
<b>Total Revenue</b>		<b>\$</b>	<b>3,279,153.00</b>	
<b>Expenditure</b>				
Transfer 8900	Transfer out 240	\$	1,536.00	
Transfer 8900	Transfer out 599	\$	231,013.00	
Function 11	Instruction	\$	1,384,076.00	
Function 12	Instructional Resources and Media Services	\$	7,466.00	
Function 13	Curriculum Development and Instructional Staff Development	\$	17,468.00	
Function 23	School Leadership	\$	158,465.00	
Function 31	Guidance, Counseling, Evaluation Services	\$	23,390.00	
Function 33	Health Services	\$	10,517.00	
Function 34	Student Transportation	\$	120,449.00	
Function 35	Food Service	\$	-	
Function 36	Co-/Extracurricular Activities	\$	368,879.00	
Function 41	General Administration	\$	354,845.00	
Function 51	Plant Maintenance and Operations	\$	384,755.00	
Function 52	Security and Monitoring	\$	8,200.00	
Function 53	Data Processing	\$	112,494.00	
Function 93	Payments to Fiscal Agent/Member Districts of Shared Services	\$	36,600.00	
Function 99	Appraisal costs	\$	59,000.00	
<b>Total Expenditure</b>		<b>\$</b>	<b>3,279,153.00</b>	

2021 - 2022 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$1,431,582	\$5,614
12	Instructional Resources, Media Services	\$7,450	\$29
13	Curriculum Development & Staff Development	\$57,287	\$225
95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$1,496,319</b>	<b>\$5,868</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$115,059	\$451
31	Guidance & Counseling, Evaluation	\$49,294	\$193
32	Social Work Services	\$0	\$0
33	Health Services	\$9,335	\$37
36	Co-curricular/Extra-curricular Activities	\$283,124	\$1,110
	<b>Total:</b>	<b>\$456,812</b>	<b>\$1,791</b>
<b>Central Administration</b>			
41	General Administration	\$339,632	\$1,332
41	Publish Required Notices	\$500	\$2
41	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."	\$1	\$0
	<b>Total:</b>	<b>\$340,133</b>	<b>\$1,334</b>
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$675,445	\$2,649
52	Security and Monitoring	\$12,030	\$47
53	Data Processing	\$126,535	\$496
34	Student Transportation	\$179,435	\$704
35	Food Services	\$151,407	\$594
	<b>Total:</b>	<b>\$1,144,852</b>	<b>\$4,490</b>
<b>Debt Service</b>			
71	Debt Service	\$1,126,650	\$4,418
<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	\$144
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$59,000	\$231
	<b>Total:</b>	<b>\$95,600</b>	<b>\$375</b>

2022 - 2023 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$1,384,076	\$5,407
12	Instructional Resources, Media Services	\$7,466	\$29
13	Curriculum Development & Staff Development	\$17,468	\$68
95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$1,409,010</b>	<b>\$5,504</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$158,465	\$619
31	Guidance & Counseling, Evaluation	\$23,390	\$91
32	Social Work Services	\$0	\$0
33	Health Services	\$10,517	\$41
36	Co-curricular/Extra-curricular Activities	\$368,879	\$1,441
	<b>Total:</b>	<b>\$561,251</b>	<b>\$2,192</b>
<b>Central Administration</b>			
41	General Administration	\$354,344	\$1,384
41	Publish Required Notices	\$500	\$2
41	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
	<b>Total:</b>	<b>\$354,844</b>	<b>\$1,386</b>
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$384,755	\$1,503
52	Security and Monitoring	\$8,200	\$32
53	Data Processing	\$112,494	\$439
34	Student Transportation	\$120,449	\$471
35	Food Services	\$162,041	\$633
	<b>Total:</b>	<b>\$787,939</b>	<b>\$3,078</b>
<b>Debt Service</b>			
71	Debt Service	\$1,122,650	\$4,385
<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	\$143
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$59,000	\$230
	<b>Total:</b>	<b>\$95,600</b>	<b>\$373</b>

# Fund 240

<b>Revenue</b>		
5700 Local	\$	2,505.00
5800 State	\$	1,000.00
5900 Federal	\$	157,000.00
7900 Transfer	\$	1,536.00
<b>Total Revenue</b>	\$	162,041.00
<b>Expenditure</b>		
Function 35	\$	162,041.00
<b>Total Expenditure</b>	\$	162,041.00

# Fund 599

<b>Revenue</b>		\$ 891,637.00
Transfer - 199		<b>\$231,013</b>
<b>Total Revenue</b>		\$ 1,122,650.00
<b>Expenditure</b>		
Principle		\$ 636,691.00
Fee		\$ 1,000.00
Interest		\$ 484,959.00
<b>Total Expenditure</b>		\$ 1,122,650.00