



BRYSON ISD

2020-2021

Proposed Budget

Prepared by Greg London Bryson ISD Superintendent

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

- I&S certified property values comparison.
 - 19-20 \$ 235,074,048
 - 20-21 \$ 219,686,050

Factors Affecting Finances

- District enrollment is 256 (258 this time last year, ended with 252 last year)
- 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 .96640 (2019-2020 rate was .97)
- District Tax Rate – Effort (we have highest M&O rate possible without a Tax Ratification Election)
- Bonded Debt (I&S rate)

**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	0.97000	0.44000	1.41000	11,710	4,856
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	1.03908	0.56859	1.60767	11,394	5,753
Proposed Rate	0.96640	0.44000	1.40640	12,163	5,683

* 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

Revenue						
5700 Local		\$	1,597,733.00			
5800 State		\$	1,473,852.00			
5900 Federal		\$	34,000.00			
Total Revenue		\$	3,105,585.00			
Expenditure						
Transfer 8900	Transfer out 240	\$	39,408.00			
Function 11	Instruction	\$	1,522,083.00			
Function 12	Instructional Resources and Media Services	\$	6,250.00			
Function 13	Curriculum Development and Instructional Staff Development	\$	27,239.00			
Function 23	School Leadership	\$	195,274.00			
Function 31	Guidance, Counseling, Evaluation Services	\$	2,200.00			
Function 33	Health Services	\$	3,861.00			
Function 34	Student Transportation	\$	60,400.00			
Function 35	Food Service	\$	3,547.00			
Function 36	Co-/Extracurricular Activities	\$	287,965.00			
Function 41	General Administration	\$	301,703.00			
Function 51	Plant Maintenance and Operations	\$	432,678.00			
Function 52	Security and Monitoring	\$	18,781.00			
Function 53	Data Processing	\$	125,934.00			
Function 93	Payments to Fiscal Agent/Member Districts of Shared Services	\$	35,800.00			
Function 99	Appraisal costs	\$	42,462.00			
Total Expenditure		\$	3,105,585.00			

Fund 240

Revenue		
5700 Local		\$ 3,500.00
5800 State		\$ 1,000.00
5900 Federal		\$ 98,000.00
7900 Transfer		\$ 39,408.00
Total Revenue		\$ 141,908.00
Expenditure		
Function 35		\$ 141,908.00
Total Expenditure		\$ 141,908.00

Fund 599

Revenue		\$	953,526.00
Total Revenue		\$	953,526.00
			(\$171,924)
Expenditure			
Principle		\$	670,000.00
Fee		\$	1,200.00
Interest		\$	454,250.00
Total Expenditure		\$	1,125,450.00

*I&S Fund Balance as of 8/31/20 is \$200,000