

BRYSON ISD 2023-2024 PROPOSED BUDGET



Prepared by

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Bryson ISD Superintendent

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
- 23-24 \$ 227,232,225

- 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
- 23-24 \$ 227,232,225

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 256 (Budget was built on RADA of 230)
- State will fund us on current year values.
- **Interest on fund balance money was at 5.29% 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 for Bryson ISD due to the passage of HB3 is .73800
- District Tax Rate – Effort (we have highest M&O rate possible without a Tax Ratification Election)
- Bonded Debt; I&S tax rate is .44
- **Proposed Total tax rate is \$1.17800**

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.94410	\$ 0.4400 *	\$ 1.38410	\$ 12,062	\$ 4,215
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.69986	\$ 0.51924 *	\$ 1.21910	\$ 11,523	\$ 5,802
Proposed Rate	\$ 0.73800	\$ 0.44000 *	\$ 1.17800	\$ 11,325	\$ 6,127

* 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.

2022 - 2023 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$1,384,076	\$5,915
12	Instructional Resources, Media Services	\$7,466	\$32
13	Curriculum Development & Staff Development	\$17,468	\$75
95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$1,409,010	\$6,021
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$158,465	\$677
31	Guidance & Counseling, Evaluation	\$23,390	\$100
32	Social Work Services	\$0	\$0
33	Health Services	\$10,517	\$45
36	Co-curricular/ Extra-curricular Activities	\$368,879	\$1,576
Total		\$561,251	\$2,399
Central Administration			
41	General Administration	\$354,345	\$1,514
41	Publish Required Notices	\$500	\$2
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$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
Total:		\$354,845	\$1,516
District Operations			
51	Plant Maintenance & Operations	\$834,755	\$3,567
52	Security and Monitoring	\$8,200	\$35
53	Data Processing	\$112,494	\$481
34	Student Transportation	\$120,449	\$515
35	Food Services	\$162,041	\$692
Total:		\$1,237,939	\$5,290
Debt Service			
71	Debt Service	\$1,122,650	\$4,798
Other			
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	\$156
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$59,000	\$252
Total:		\$95,600	\$409

2023 - 2024 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$1,526,234	\$6,636
12	Instructional Resources, Media Services	\$6,969	\$30
13	Curriculum Development & Staff Development	\$17,004	\$74
95	Payment to Juvenile Justice AEP	\$0	\$0
Total:		\$1,550,207	\$6,740
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$169,863	\$739
31	Guidance & Counseling, Evaluation	\$22,638	\$98
32	Social Work Services	\$0	\$0
33	Health Services	\$7,000	\$30
36	Co-curricular/ Extra-curricular Activities	\$371,715	\$1,616
Total		\$571,216	\$2,484
		\$0	\$0
Central Administration			
41	General Administration	\$345,948	\$1,504
41	Publish Required Notices	\$500	\$2
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$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
Total:		\$346,448	\$1,506
District Operations			
51	Plant Maintenance & Operations	\$484,303	\$2,106
52	Security and Monitoring	\$6,950	\$30
53	Data Processing	\$83,282	\$362
34	Student Transportation	\$160,654	\$698
35	Food Services	\$200,082	\$870
Total:		\$935,271	\$4,066
Debt Service			
71	Debt Service	\$1,129,402	\$4,910
Other			
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	\$47,894	\$208
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$72,000	\$313
Total:		\$119,894	\$521

Fund 199

Revenue			
5700 Local		\$	1,947,890.00
5800 State		\$	1,518,368.00
5900 Federal		\$	70,000.00
Total Revenue		\$	3,536,258.00
Expenditure			
Transfer 8900	Transfer out 240	\$	22,281.00
Transfer 8900	Transfer out 599	\$	50,000.00
Function 11	Instruction	\$	1,525,234.00
Function 12	Instructional Resources and Media Services	\$	6,969.00
Function 13	Curriculum Development and Instructional Staff Development	\$	17,004.00
Function 23	School Leadership	\$	169,863.00
Function 31	Guidance, Counseling, Evaluation Services	\$	22,638.00
Function 33	Health Services	\$	8,158.39
Function 34	Student Transportation	\$	160,654.00
Function 35	Food Service	\$	-
Function 36	Co-/Extracurricular Activities	\$	371,715.00
Function 41	General Administration	\$	346,448.00
Function 51	Plant Maintenance and Operations	\$	481,603.00
Function 52	Security and Monitoring	\$	6,950.00
Function 53	Data Processing	\$	83,282.00
Function 93	Payments to Fiscal Agent/Member Districts of Shared Services	\$	37,560.00
Function 99	Appraisal costs	\$	72,000.00
Total Expenditure		\$	3,382,359.39
		\$	153,898.61

Fund 240

Revenue		
5700 Local	\$	6,500.00
5800 State	\$	700.00
5900 Federal	\$	170,601.00
7900 Transfer	\$	22,281.00
Total Revenue	\$	200,082.00
Expenditure		
Function 35	\$	200,082.00
Total Expenditure	\$	200,082.00

Fund 599

Revenue		\$ 1,005,415.00
Hold Harmless		\$ 76,286.00
Transfer - 199		\$50,000
Total Revenue		\$ 1,131,701.00
Expenditure		
Principle		\$ 680,000.00
Fee		\$ 6,552.00
Interest		\$ 442,850.00
Total Expenditure		\$ 1,129,402.00
		\$ (2,299.00)