



201 N. Ann Street  
Brackettville, Texas  
78832  
(830) 563-2491



# BRACKETT ISD 2024-2025

# ADOPTED BUDGET June 20, 2024

**OPERATING BUDGET**

**\*GENERAL OPERATING AND FOOD SERVICE FUNDS**

**2024-2025**

**Recommended by:**

*Eliza Diaz*

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Eliza Diaz, Superintendent

*Amalia Garza*

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Amalia Garza, Director of Business and Finance

**Board Approved:**

June 20, 2024

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Guadalupe Rodriguez, President Board of Trustees

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Whitney Massingill, Secretary Board of Trustees

\*ADDENDUM: Report: BUD1350 06-14-24 10:18am

## BRACKETT ISD 2024-2025 BUDGET

### **ESTIMATED REVENUES:**

The basic revenue assumptions for the general operating fund are based on the following:

- Projected Refined ADA: 487.318
- State Funding: \$534,116
- Preliminary Property Taxable Value - M&O: \$947,084,999
- M & O Tax Collections: \$6,095,704
- Total Tax Rate: \$0.6692

2024-25 Maximum compressed tier one tax rate (MCR) for BISD= .6192

TEA certifies MCR by August 5th.

Additional local enrichment tax rate: \$0.05

- Local Revenue in Excess of Entitlement to be recaptured by TEA: \$0 (due to compression and increase in homestead)

### **APPROPRIATIONS:**

- Salaries were increased by 5%.
- \$270,000 Bus purchases committed in 2023-24 (delivery for 2024-25)
- \$95,000 is included for a bus barn parking pad
- The Food Service program continues on CEP (free lunch and breakfast for all students). This program will continue to be subsidized by general fund, \$138,000 is estimated for this year.

- Updates after Workshop No. 2

Increase:

\$11,000 - stipends revised & approved on May, 30 2024

\$28,200 - BISD contribution to Health Insurance premium approved on June 10, 2024

Decrease:

\$39,200 to various accounts (to maintain proposed budget)

### **FUND DRAWING:**

Expenditures exceed revenues by \$1.5 m.

2024 - 2025 School District Budget  
 BRACKETT ISD  
 NEXT YEAR APPROVED

	100 - 199 General Fund	200 - 499 Special Revenue	500 Debt Service Fund	600 Capital Projects Fund	800 Governmental Exp Trust Fund	Totals
<b>Revenues:</b>						
5700 - REVENUE-LOCAL & INTERMED	6,689,937.00	36,825.00	.00	.00	.00	6,726,762.00
5800 - STATE PROGRAM REVENUES	947,675.00	1,000.00	.00	.00	.00	948,675.00
5900 - FEDERAL PROGRAM REVENUES	107,725.00	331,397.00	.00	.00	.00	439,122.00
<b>Total Revenues</b>	<b>7,745,337.00</b>	<b>369,222.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>8,114,559.00</b>
<b>Expenditures:</b>						
11 - INSTRUCTION	4,495,574.00	.00	.00	.00	.00	4,495,574.00
12 - INST. RESOURCES & MEDIA SERV	58,241.00	.00	.00	.00	.00	58,241.00
13 - CURRICULUM	68,387.00	.00	.00	.00	.00	68,387.00
<b>10 Total:</b>	<b>4,622,202.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>4,622,202.00</b>
21 - INSTRUCTIONAL ADMINISTRATION	34,870.00	.00	.00	.00	.00	34,870.00
23 - SCHOOL ADMINISTRATION	349,895.00	.00	.00	.00	.00	349,895.00
<b>20 Total:</b>	<b>384,765.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>384,765.00</b>
31 - GUIDANCE AND COUNSELING SVS	145,989.00	.00	.00	.00	.00	145,989.00
32 - ATTENDANCE & SOCIAL WORK SVS	10,285.00	.00	.00	.00	.00	10,285.00
33 - HEALTH SERVICES	103,009.00	.00	.00	.00	.00	103,009.00
34 - TRANSPORTATION	285,872.00	.00	.00	.00	.00	285,872.00
35 - FOOD SERVICES	.00	479,630.00	.00	.00	.00	479,630.00
36 - CO-CURRICULAR ACTIVITIES	721,418.00	.00	.00	.00	.00	721,418.00
<b>30 Total:</b>	<b>1,266,573.00</b>	<b>479,630.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>1,746,203.00</b>
41 - GENERAL ADMINISTRATION	687,079.00	.00	.00	.00	.00	687,079.00
<b>40 Total:</b>	<b>687,079.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>687,079.00</b>
51 - PLANT MAINTENANCE & OPERATION	1,461,593.00	28,000.00	.00	.00	.00	1,489,593.00
52 - SECURITY & MONITORING SERV.	29,666.00	.00	.00	.00	.00	29,666.00
53 - DATA PROCESSING	217,953.00	.00	.00	.00	.00	217,953.00
<b>50 Total:</b>	<b>1,709,212.00</b>	<b>28,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>1,737,212.00</b>
61 - COMMUNITY SERVICE	1,500.00	.00	.00	.00	.00	1,500.00
<b>60 Total:</b>	<b>1,500.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>1,500.00</b>
71 - DEBT SERVICE	131,988.00	.00	.00	.00	.00	131,988.00
<b>70 Total:</b>	<b>131,988.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>131,988.00</b>
81 - FACILITIES ACQUISITION/CONST.	.00	.00	.00	.00	.00	.00
<b>80 Total:</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
91 - CONTRACTED INSTRUCTIONAL SVCS	.00	.00	.00	.00	.00	.00
93 - SSA PAYMENT TO FISCAL AGENT	190,761.00	.00	.00	.00	.00	190,761.00
99 - OTHER INTERGOVERNMENTAL CHARGE	160,258.00	.00	.00	.00	.00	160,258.00
<b>90 Total:</b>	<b>351,019.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>351,019.00</b>
<b>Total Expenditures</b>	<b>9,154,338.00</b>	<b>507,630.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>9,661,968.00</b>

2024 - 2025 School District Budget  
 BRACKETT ISD  
 NEXT YEAR APPROVED

	100 - 199 General Fund	200 - 499 Special Revenue	500 Debt Service Fund	600 Capital Projects Fund	800 Governmental Exp Trust Fund	Totals
1100 - Excess (Deficiency) of Revenues over Expenditures	(1,409,001.00)	(138,408.00)	.00	.00	.00	(1,547,409.00)
7010 - Other Resources (transfer in)	20,000.00	138,408.00	.00	.00	.00	158,408.00
8010 - Other Uses (transfer out)	(138,408.00)	.00	.00	.00	.00	(138,408.00)
3000 - Estimated Fund Balance Last Year Closing:	5,611,114.00	.00	.00	.00	.00	5,611,114.00
1300 - Increase (Decrease) in Fund Balance:	(1,527,409.00)	.00	.00	.00	.00	(1,527,409.00)
3000 - Estimated Fund Balance Next Year Closing:	4,083,705.00	.00	.00	.00	.00	4,083,705.00
End of Report						