



BRACKETT INDEPENDENT SCHOOL DISTRICT
OPERATING BUDGET
2013 - 2014

Recommended by:

Taylor Stephenson, Superintendent

Marla Madrid, Business Manager

BOARD APPROVED:

Approval Date

Sondra Meil, President
Board of Trustees

Tony Molinar , Secretary
Board of Trustees

BRACKETT ISD 2013-14 BUDGET COMMENTS

THE LEGISLATIVE SESSION was much “kinder” to school districts than the past four years. The lawmakers restored much of the funding from the past two sessions, and reduced high stakes testing. Our local goal in budgeting was to produce a balanced budget where the only use of fund balance was for non-recurring expenses. The budget that is presented to you includes fund balance used only for non-recurring expenditures.

OUR GOAL for this past fiscal year was to spend no more than we received. Through frugal controls this is close to being achieved. A \$400,000 deficit was a big challenge. Future budgets must be balanced with recurring revenue spent on recurring expense items. Fund balance must be used for non-recurring expenses such as equipment, remodeling, classrooms, landscaping. We are fortunate to have a fund balance that continues to be healthy because of this philosophy.

THE PROPOSED TAX RATE is the same as in the past \$1.04 of \$100 of assessed value. There is no tax increase. The rate will be officially adopted in September 2013. Brackett ISD is debt free so all taxes collected go to the Maintenance and Operations fund. Because of capital improvements that include pipelines and windmills, our valuation of property has increased significantly. We look for continued increases with the possible solar wind farm operation.

The **E.ON CLIMATE AND RENEWABLES (WINDMILLS) 313 AGREEMENT** could have a significant effect on this year’s budget. Hopefully, we have moved from an Additional State Aid for Tax Reduction (ASATR) district to a formula funded district. We will know more about this change after the school year begins. Should this happen, the windfall for the district could be as much as \$900,00 or as little as \$100,000. Also, the E-Shars revenue is not included in the revenue estimates. These sources of funds change, and it’s best not to budget until we know exactly what will be received.

STAFF COSTS: We have reduced staff by 2.5---half time library aide, full time computer tech, and a full time custodian/night watchman. We have a plan for dealing with budget deficits that was a **STAFFING** study completed this past year. We have not made major cuts because we balanced the budget. But, if ADA does not materialize, the staffing study needs to be a guide to reduction in staff. We don’t see that as a possibility this year.

STAFF RAISES: Administrators received a \$1,000 increase. Teachers &

certified staff received a step increase based on experience. Support staff received a step increase.

FUND BALANCE: Landscaping (sprinkler system for front of gym), cafeteria equipment to include a new dishwasher & steam table, along with a used bus to replace the Fort Clark Springs route bus, and relocation of the high school office.

FOOD SERVICE: still requires a healthy infusion of cash from the general fund. Last year, the subsidy was \$90,000, and we hope to reduce that among this year. The free breakfast for all is a major revenue loss. Also, our district has not increased lunch prices in years even though food and labor costs have risen significantly. The free and reduced price applications submitted to the district produce significant revenue for the general fund through compensatory education funds. We can do better in getting these applications in this next year. The closed campus for 9th and 10th grade students will have an impact on food service revenue and expenditures. We plan to have an a-la-carte operation for high school students.

UTILITY COSTS: We can do better. Running air conditioners and heaters at night and when school is not in session burn up dollars that could be used for staff salary increases. We will have a renewed effort to improve this area this next year.

If revenue is received that would generate enough for a one time staff salary increase in mid year, we will recommend that this be done. Factors that would have a bearing on this are ADA, 313 agreement, and efforts to maintain control of the school's budget.

If all goes well, we expect the budget for 2013-14 to be balanced other than expenditures from fund balance for non-recurring expenses such as equipment and remodeling.

Respectfully submitted,

Taylor Stephenson
Superintendent

Marla Madrid
Business Manager

BRACKETT INDEPENDENT SCHOOL DISTRICT
2013/2014 BUDGET
Explanatory Notes

Revenue Projections:

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

Brackett ISD Assessed Valuation - \$ 197,652,115
2010/2011 Tax Rate – \$ 1.04
Refined Projected ADA – 580.243

Regular Block Grant	\$3,532,471
Special Ed Adjusted Allotment	351,501
Career and Technology Block Grant	268,235
Gifted and Talented Block Grant	22,645
Compensatory Education Block Grant	502,656
Bilingual Education Block Grant	21,784
High School Allotment	48,500
Transportation	47,158
Tier II Aid	485,148
Technology Allotment	0
Staff Allotment	22,000
Add'l State Aid for Tax Reduction	0

The projected revenue from Special Revenue Funds is based on estimated amounts from T E A Federal Funding. These projections presented are subject to the approval of the Texas Education Agency and may be adjusted as the school year progresses.

Food Service Funds are supported by Federal and State Programs and local revenue.

Cluster Five is a special education cooperative of several area schools. The fiscal agent is Sabinal ISD.

BRACKETT INDEPENDENT SCHOOL DISTRICT
2013/2014 BUDGET

REVENUE

Fund 199 - General Operating

Local Taxes	\$2,027,803
Enterprising	42,900
Investments	10,000
Wind Farm Revenue	55,000
State Revenue-Foundation/Available	3,761,105
TRS On-Behalf	230,000
TRS Medicare On-Behalf	15,000
SHARS Revenue	30,000
MAC Revenue	10,000
From Fund Balance	<u>181,000</u>

Total Fund 199 - General Operating **\$6,362,808**

Fund 224 – Cluster V (IDEA B) **\$ 10,000**

Fund 240 - Food Service

Local	\$ 50,000
State	2,000
Federal Revenue	200,000
Commodities	15,000
TRS On-Behalf	7,000
From General Operating (Fund Bal)	<u>90,000</u>

Total Fund 240 – Food Services **\$ 364,000**

Fund 242 - Summer Food Program **\$ 12,000**
Revenue – Department of Human Services

Total Revenue – 2012/2013 Budget **\$6,748,808**

BRACKETT INDEPENDENT SCHOOL DISTRICT
2013/2014 BUDGET

EXPENSES

Fund 199 – General Operating

Function 11 – Instructional	\$3,212,526
Function 12 – Instructional Resources & Media Services	115,372
Function 13 – Curriculum	38,628
Function 23 – School Administration	330,659
Function 31 – Guidance, Counseling & Evaluation	118,732
Function 32 – Social Worker	0
Function 33 – Health Services	45,403
Function 34 – Transportation	312,180
Function 36 – Extra Curricular	375,613
Function 41 – General Administration	475,969
Function 51 – Plant Operation and Maintenance	776,561
Function 52 – Security	22,000
Function 53 – Data Processing	173,165
Function 81 – Facilities acquisition/Construction	0
Function 93 – Flow Out-Cluster V/Electric Serv SSA	276,000
Subsidy – Cafeteria	90,000
Total Fund 199 – General Operating	\$6,362,808

Fund 224 – Cluster V (IDEA B)

Function 11 – Instructional	\$ 10,000
Total Fund 224 – Cluster V (IDEA B)	\$ 10,000

Fund 240 – Food Service

Function 35 – Food Service	\$ 322,006
Function 51 – Plant Operation & Maintenance	41,994
Total Fund 240 – Food Service	\$ 364,000

Fund 242 – Summer Food Service

Function 35 – Food Service	\$ 11,000
Function 51 – Plant Operating & Maintenance	1,000
Total Fund 242 – Summer Food Service	\$ 12,000

TOTAL EXPENSES – 2012/2013 Budget **\$6,748,808**

BRACKETT INDEPENDENT SCHOOL DISTRICT
2013/2014 ESTIMATED SPECIAL REVENUE FUNDS

PROJECTED REVENUE

Fund 205 – Head Start (Avance) estimate	\$ 77,071
Fund 211 – Title I – N C L B	\$ 203,818
Fund 212 – Title 1 – Migrant (SSA-Salary Flow in Only)	\$ 23,668
Fund 255 – Title II -Class Size Reduction (TPTR)	\$ 40,910
TOTAL SPECIAL REVENUE	\$ 345,467

ESTIMATED USE OF FUND BALANCE FOR
2013/14 BUDGET

Paving/Repairs – Elem Parking Lot	\$ 28,000
Cafeteria Equipment	\$ 35,000
Steam Table & Dishwasher	
Used Bus (Route Bus)	\$ 80,000
High School Office Move & Renovation	\$ 20,000
New office in High School	
Old office changed to classroom	
Special Projects:	\$ 18,000
Landscaping in front of Gym	
Replace carpet in Band Hall	
Mulch replacement for Elem Playground	
 TOTAL FROM FUND BALANCE	 \$181,000