



BOARD ACTION

MEETING DATE: August 23, 2011

SUBJECT: Consider Adoption of the 2011-2012 Budget

BOARD POLICY: Annual Budgets - CE (LOCAL) AND (LEGAL)

FISCAL NOTE: Establishes general, debt service and child nutrition revenues and expenditures for 2011-12

Background Information:

- Section 44.002 through 44.006 of the *Texas Education Code* establishes the legal basis for budget development in school districts. The Superintendent, as the designated budget officer of the Brazosport Independent School District, is responsible for the preparation of an annual budget by no later than August 20 of each year. A public meeting to discuss the budget and the proposed tax rate must be held by the Board of Trustees prior to the adoption of the expenditure budget.

Administrative Considerations:

- A preliminary budget workshop was held by the Board of Trustees on July 14, 2011 along with an update on August 2, 2011. The Board scheduled a public meeting to discuss the proposed 2011-2012 budget and the 2011 tax rate for August 23, 2011, at 5:00 p.m. Following the public meeting, the Board may consider adoption of the 2011-2012 budget.
- The administration recommends that the Board of Trustees vote to adopt the 2011-2012 proposed revenue and expenditure budgets for the General Fund, Child Nutrition Fund, and Debt Service Fund.

Communication Deployment:

- Board Meeting Minutes
- Website

+++++

Respectfully submitted,

Daniel A. Schaefer
Chief Financial Officer

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Adoption All Budgets
2011-2012

	\$1.04	\$0.2015	Food	2011-12
	General	Debt	Service	Total For
	Fund	Service	Fund	Major
				Fund Groups
Estimate Beginning Fund Balance	\$ 15,619,073	\$ 8,158,288	\$ 2,501,745	\$ 26,279,106
199- 5700 Property Taxes & Other Local Revenues	\$ 64,033,595	\$ 12,831,107	\$ 1,951,000	\$ 78,815,702
181-5700 Athletic Local Revenues	245,000	-	-	245,000
199-5800 State Revenues	27,415,662	-	40,000	27,455,662
199-5900 Federal Program Revenues	930,000	-	3,991,000	4,921,000
Total Revenues	\$ 92,624,257	\$ 12,831,107	\$ 5,982,000	\$ 111,437,364
Instruction:				
199-11 Instruction	\$ 50,641,000	\$ -	\$ -	\$ 50,641,000
199-12 Instructional Resources and Media Services	1,605,559	-	-	1,605,559
199-13 Curriculum and Instructional Staff Development	768,595	-	-	768,595
199-95 Payments to Juvenile Justice Altern. Ed. Program	170,000	-	-	170,000
Total - Instructional Expenditures:	\$ 53,185,154	\$ -	\$ -	\$ 53,185,154
Instructional Support:				
199-21 Instructional Leadership	\$ 1,485,613	-	-	\$ 1,485,613
199-23 School Administration	6,466,580	-	-	6,466,580
199-31 Guidance and Counseling Services	3,154,577	-	-	3,154,577
199-32 Social Work Services	151,019	-	-	151,019
199-33 Health Services	1,083,374	-	-	1,083,374
181-36 Cocurricular/Extracurricular Activities	2,110,723	-	-	2,110,723
199-36 Extracurricular/Cocurricular Activities	707,503	-	-	707,503
Total - Instructional Support Expenditures	\$ 15,159,389	\$ -	\$ -	\$ 15,159,389
Administrative:				
199-41 General Administration	1,674,752	-	-	1,674,752
Total - Administrative Expenditures	\$ 1,674,752	\$ -	\$ -	\$ 1,674,752
Operations:				
199-51 Plant Maintenance and Operations	\$ 9,513,506	-	-	9,513,506
199-52 Security and Monitoring Services	409,661	-	-	409,661
199-53 Data Processing Services	1,097,334	-	-	1,097,334
199-34 Student (Pupil) Transportation	2,800,770	-	-	2,800,770
240-35 Food Service	-	-	5,982,000	5,982,000
Total - Operation Expenditures	\$ 13,821,271	\$ -	\$ 5,982,000	\$ 19,803,271
All Other Uses of Funds:				
199-61 Community Services	\$ 22,800	\$ -	\$ -	\$ 22,800
199-71 Debt Service	825,015	12,930,395	-	13,755,410
199-91 WADA Purchase Costs	1,096,790	-	-	1,096,790
199-93 Shared Services	3,067,532	-	-	3,067,532
199-99 Other Intergovernment Charges	595,000	-	-	595,000
Total - All Other Uses of Funds Expenditures	\$ 5,607,137	\$ 12,930,395	\$ -	\$ 18,537,532
Total Expenditures:	\$ 89,447,703	\$ 12,930,395	\$ 5,982,000	\$ 108,360,098
Impact on Fund Balance	\$ 3,176,554	\$ (99,288)	\$ -	\$ 3,077,266