



**BRACKETT INDEPENDENT SCHOOL DISTRICT
OPERATING BUDGET
2009-2010**

Recommended by:

Robert Westbrook, Superintendent

Marla Madrid, Business Manager

BOARD APPROVED:

Approval Date

**John Paul Schuster, President
Board of Trustees**

**Tony Molinar, Secretary
Board of Trustees**

BRACKETT ISD 2009 - 2010 BUDGET COMMENTS

Budget preparations started in March with requests for personnel, equipment, supplies, and building repairs from the campus administrators.

The Average Daily Attendance (ADA) used for this budget is 552 students. Last year the refined ADA figure used was 562.

Budgets for both campuses have been slightly increased for 2009-2010 school year. This was done to try to accommodate the request from the campus administrator's "wish list" presented to the Central Office during the budget process. The administration and business office will work together to prioritize expenditures in these areas and remain within the budget.

Several major projects which include the covered lunch area, paving of multiple parking areas, addition to the intermediate building, purchase of property, gym renovation, cafeteria equipment and H.V.A.C. work have been included in this budget. The estimated cost of these projects is approximately \$1,130,000 which will be paid from the fund balance.

Support staff is receiving a raise due to the minimum wage adjustment to their salary schedule. Professional staff (except administrators) will receive their step raise according to the state salary schedule. Their salary will also include a \$1000 raise to meet the mandated requirements set by the legislature. Full time employees (except administrators and Business Manager) will receive their \$500 health benefit as salary per legislative mandate. Part time employees will receive their \$250 health benefit as salary. Administrators received a 5% salary increase.

The proposed tax rate published was \$1.04 per \$100 of assessed value. There is no tax rate increase. This rate will be adopted in September 2009. This proposed budget can be funded with an M & O rate of \$1.04. BISD remains debt free, so all taxes collected go to the maintenance and operation fund.

The food service program continues to be an area that will have to be subsidized from the general operating fund. With the increases in salaries and benefits, increased costs of food and supplies and increased utilities costs for running two full dining rooms, the expenses for the cafeteria will need to be subsidized by a total of \$95,000 this year.

Overall, the district remains in sound financial order. With interest rates continuing to drop, we have budgeted a conservative \$ 80,000 in interest income for 2009 - 2010.

Respectfully,
Marla Madrid
Business Manager

BRACKETT INDEPENDENT SCHOOL DISTRICT
2009/2010 BUDGET I
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 - \$ 149,268,554
2009/2010 Tax Rate – \$ 1.04
Refined Projected ADA – 552 177

Regular Block Grant	\$3,312,589
Regular Special Education Block Grant	108,776
Mainstream Special Education Allotment	264,161
Career and Technology Block Grant	186,039
Gifted and Talented Block Grant	20,803
Compensatory Education Block Grant	509,244
Bilingual Education Block Grant	26,417
Transportation	53,462
Tier II Aid	478,535
Technology Allotment	16,289
High School Allotment	49,702
Rider 86 Allotment	0
Staff Allotment	22,500
Add'l State Aid for Tax Reduction	452,600

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
2009/2010 BUDGET

REVENUE

Fund 199 - General Operating

Local Taxes	\$1,591,345
Enterprising	20,700
Investments	80,000
State Revenue-Foundation/Available	4,193,655
TRS On-Behalf	200,000
From Fund Balance	<u>1,130,000</u>

Total Fund 199 - General Operating **\$7,215,700**

Fund 224 – Cluster V (IDEA B) **\$ 29,544**

Fund 240 - Food Service

Local	\$ 48,000
State	2,000
Federal Revenue	205,000
Commodities	15,000
From General Operating (Fund Bal)	<u>95,000</u>

Total Fund 240 – Food Services **\$ 365,000**

Fund 242 - Summer Food Program **\$ 4,000**
Revenue – Department of Human Services

Total Revenue – 2009/2010 Budget **\$7,614,244**

BRACKETT INDEPENDENT SCHOOL DISTRICT
2009/2010 BUDGET

EXPENSES

Fund 199 – General Operating

Function 11 – Instructional	\$3,230,591
Function 12 – Instructional Resources & Media Services	122,114
Function 13 – Curriculum	54,096
Function 23 – School Administration	233,196
Function 31 – Guidance, Counseling & Evaluation	100,678
Function 32 – Social Worker	0
Function 33 – Health Services	50,827
Function 34 – Transportation	242,447
Function 36 – Extra Curricular	388,254
Function 41 – General Administration	411,623
Function 51 – Plant Operation and Maintenance	750,504
Function 52 – Security	26,185
Function 53 – Data Processing	200,185
Function 81 – Facilities acquisition/Construction	1,055,000
Function 93 – Flow Out-Cluster V/Electric Serv SSA	255,000
Subsidy – Cafeteria	95,000

Total Fund 199 – General Operating **\$7,215,700**

Fund 224 – Cluster V (IDEA B)

Function 11 – Instructional	\$ 29,544
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Total Fund 224 – Cluster V (IDEA B) **\$ 29,544**

Fund 240 – Food Service

Function 35 – Food Service	\$ 323,000
Function 51 – Plant Operation & Maintenance	42,000

Total Fund 240 – Food Service **\$ 365,000**

Fund 242 – Summer Food Service

Function 35 – Food Service	\$ 3,600
Function 51 – Plant Operating & Maintenance	400

Total Fund 242 – Summer Food Service **\$ 4,000**

TOTAL EXPENSES – 2009/2010 Budget **\$7,614,244**

BRACKETT INDEPENDENT SCHOOL DISTRICT
2009/2010 SPECIAL REVENUE FUNDS

PROJECTED REVENUE

Fund 204 – Drug Free Schools – (SSA)	0
Fund 211 – Title I – N C L B	\$ 298,365
Fund 212 – Title 1 – Migrant	\$ 42,660
Fund 244 – Vocational Basic Grant – CATE (SSA)	\$ 0
Fund 255 – Title II -Class Size Reduction (IPTR)	\$ 51,563
Fund 262 – Title II - Technology	\$ 2,459
Fund 269 – Title V – Innovative Programs	0
Fund 411 – Technology Allotment	\$ 16,289
Fund 424 – D.A.I.E Grant (Roll Forward from 2008/09)	\$ 2,119
Fund 426 – Texas Excellence Grant (Cycle 3) – HS (Roll Forward from 2008/09)	\$ 40,000
Fund 429 – Texas Excellence Grant (Cycle 2) – Elem (Roll Forward from 2008/09)	\$ 1,535
TOTAL SPECIAL REVENUE	\$ 454,990

ESTIMATED USE OF FUND BALANCE FOR
2009/10 BUDGET

Covered Lunch Area	\$ 30,000
Paving (Multiple Parking Areas)	200,000
Intermediate Classroom Addition (2 rooms)	400,000
Purchase of House (Convert to Central Office)	250,000
Gym Renovation	175,000
Cafeteria Equipment (Replace Existing Equip)	10,000
H V A.C Projects	65,000
TOTAL FROM FUND BALANCE	\$1,130,000
Cafeteria Subsidy	\$ 95,000