

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT



2012-2013

OFFICIAL BUDGET

Post Office Drawer Z, Freeport, Texas 77542

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Adoption All Budgets
2012-2013

	\$1.04 General Fund	\$0.2195 Debt Service Fund	Food Service Fund	2012-13 Total For Major Fund Groups	2011-12 Total For Major Fund Groups
Estimate Beginning Fund Balance	\$ 19,843,235	\$ 8,059,000	\$ 2,501,745	\$ 30,403,980	\$ 26,279,106
199-5700 Property Taxes & Other Local Revenues	\$ 64,397,077	\$ 14,024,192	\$ 2,150,000	\$ 80,571,269	\$ 78,815,702
181-5700 Athletic Local Revenues	245,000	-	-	245,000	245,000
199-5800 State Revenues	20,557,129	-	42,500	20,599,629	27,455,662
199-5900 Federal Program Revenues	1,436,167	-	3,937,500	5,373,667	4,921,000
Total Revenues	\$ 86,635,373	\$ 14,024,192	\$ 6,130,000	\$ 106,789,565	\$ 111,437,364
Instruction:					
199-11 Instruction	\$ 49,723,448	\$ -	\$ -	\$ 49,723,448	\$ 50,641,000
199-12 Instructional Resources and Media Services	1,561,084	-	-	1,561,084	1,605,559
199-13 Curriculum and Instructional Staff Development	1,127,147	-	-	1,127,147	768,595
199-95 Payments to Juvenile Justice Altern. Ed. Program	60,000	-	-	60,000	170,000
Total - Instructional Expenditures:	\$ 52,471,679	\$ -	\$ -	\$ 52,471,679	\$ 53,185,154
Instructional Support:					
199-21 Instructional Leadership	\$ 1,687,196	-	-	\$ 1,687,196	\$ 1,485,613
199-23 School Administration	5,981,897	-	-	5,981,897	6,466,580
199-31 Guidance and Counseling Services	3,258,061	-	-	3,258,061	3,154,577
199-32 Social Work Services	151,182	-	-	151,182	151,019
199-33 Health Services	998,765	-	-	998,765	1,083,374
181-36 Cocurricular/Extracurricular Activities	2,206,021	-	-	2,206,021	2,110,723
199-36 Extracurricular/Cocurricular Activities	665,758	-	-	665,758	707,503
Total - Instructional Support Expenditures	\$ 14,948,880	\$ -	\$ -	\$ 14,948,880	\$ 15,159,389
Administrative:					
199-41 General Administration	1,836,190	-	-	1,836,190	1,674,752
Total - Administrative Expenditures	\$ 1,836,190	\$ -	\$ -	\$ 1,836,190	\$ 1,674,752
Operations:					
199-51 Plant Maintenance and Operations	\$ 9,968,390	-	-	9,968,390	9,513,506
199-52 Security and Monitoring Services	480,603	-	-	480,603	409,661
199-53 Data Processing Services	1,476,805	-	-	1,476,805	1,097,334
199-34 Student (Pupil) Transportation	2,592,372	-	-	2,592,372	2,800,770
240-35 Food Service	-	-	6,130,000	6,130,000	5,982,000
Total - Operation Expenditures	\$ 14,518,170	\$ -	\$ 6,130,000	\$ 20,648,170	\$ 19,803,271
All Other Uses of Funds:					
199-61 Community Services	\$ 15,800	\$ -	\$ -	\$ 15,800	\$ 22,800
199-71 Debt Service	825,015	14,024,192	-	14,849,207	13,755,410
199-91 WADA Purchase Costs	1,022,480	-	-	1,022,480	1,096,790
199-93 Shared Services	2,884,333	-	-	2,884,333	3,067,532
199-99 Other Intergovernment Charges	595,000	-	-	595,000	595,000
Total - All Other Uses of Funds Expenditures	\$ 5,342,628	\$ 14,024,192	\$ -	\$ 19,366,820	\$ 18,537,532
Total Expenditures:	\$ 89,117,547	\$ 14,024,192	\$ 6,130,000	\$ 109,271,739	\$ 108,360,098
Impact on Fund Balance	\$ (2,482,174)	\$ -	\$ -	\$ (2,482,174)	\$ 3,077,266
Estimate Ending Fund Balance	\$ 17,361,061	\$ 8,059,000	\$ 2,501,745	\$ 27,921,806	\$ 29,356,372
Estimate WADA for 2012-13 =	15,138				

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
General Fund
2012-2013 vs 2011-2012

	2012-13 Per WADA General Fund	2012-13 \$1.04 General Fund	2011-12 \$1.04 General Fund	\$ Increase (Decrease)	% Increase (Decrease)
Estimate Beginning Fund Balance		\$ 19,843,235	\$ 15,619,073		
199-5700 Property Taxes & Other Local Revenues	\$ 4,254	\$ 64,397,077	\$ 64,033,595	\$ 363,482	0.57%
181-5700 Athletic Local Revenues	16	245,000	245,000	-	0.00%
199-5800 State Revenues	1,358	20,557,129	27,415,662	(6,858,533)	-25.02%
199-5900 Federal Program Revenues	95	1,436,167	930,000	506,167	54.43%
Total Revenues	\$ 5,723	\$ 86,635,373	\$ 92,624,257	\$ (5,988,884)	-6.47%
Instruction:					
199-11 Instruction	\$ 3,285	\$ 49,723,448	\$ 50,641,000	\$ (917,552)	-1.81%
199-12 Instructional Resources and Media Services	103	1,561,084	1,605,559	(44,475)	-2.77%
199-13 Curriculum and Instructional Staff Development	74	1,127,147	768,595	358,552	46.65%
199-95 Payments to Juvenile Justice Altern. Ed. Program	4	60,000	170,000	(110,000)	-64.71%
Total - Instructional Expenditures:	\$ 3,466	\$ 52,471,679	\$ 53,185,154	\$ (713,475)	-1.34%
Instructional Support:					
199-21 Instructional Leadership	\$ 111	\$ 1,687,196	\$ 1,485,613	\$ 201,583	13.57%
199-23 School Administration	395	5,981,897	6,466,580	(484,683)	-7.50%
199-31 Guidance and Counseling Services	215	3,258,061	3,154,577	103,484	3.28%
199-32 Social Work Services	10	151,182	151,019	163	0.11%
199-33 Health Services	66	998,765	1,083,374	(84,609)	-7.81%
181-36 Cocurricular/Extracurricular Activities	146	2,206,021	2,110,723	95,298	4.51%
199-36 Extracurricular/Cocurricular Activities	44	665,758	707,503	(41,745)	-5.90%
Total - Instructional Support Expenditures	\$ 988	\$ 14,948,880	\$ 15,159,389	\$ (210,509)	-1.39%
Administrative:					
199-41 General Administration	121	1,836,190	1,674,752	161,438	9.64%
Total - Administrative Expenditures	\$ 121	\$ 1,836,190	\$ 1,674,752	\$ 161,438	9.64%
Operations:					
199-51 Plant Maintenance and Operations	\$ 659	\$ 9,968,390	\$ 9,513,506	\$ 454,884	4.78%
199-52 Security and Monitoring Services	32	480,603	409,661	70,942	17.32%
199-53 Data Processing Services	98	1,476,805	1,097,334	379,471	34.58%
199-34 Student (Pupil) Transportation	171	2,592,372	2,800,770	(208,398)	-7.44%
240-35 Food Service	-	-	-	-	
Total - Operation Expenditures	\$ 959	\$ 14,518,170	\$ 13,821,271	\$ 696,899	5.04%
All Other Uses of Funds:					
199-61 Community Services	\$ 1	\$ 15,800	\$ 22,800	\$ (7,000)	-30.70%
199-71 Debt Service	54	825,015	825,015	-	0.00%
199-91 WADA Purchase Costs	68	1,022,480	1,096,790	(74,310)	-6.78%
199-93 Shared Services	191	2,884,333	3,067,532	(183,199)	-5.97%
199-99 Other Intergovernment Charges	39	595,000	595,000	-	0.00%
Total - All Other Uses of Funds Expenditures	\$ 353	\$ 5,342,628	\$ 5,607,137	\$ (264,509)	-4.72%
Total Expenditures:	\$ 5,887	\$ 89,117,547	\$ 89,447,703	\$ (330,156)	-0.37%
Impact on Fund Balance		\$ (2,482,174)	\$ 3,176,554	\$ (5,658,728)	-178.14%
Estimate Ending Fund Balance		\$ 17,361,061	\$ 18,795,627		

Estimate WADA for 2012-13 =

15,138

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Debt Service
2012-2013 vs 2011-2012

	2012-13 Per WADA General Fund	2012-13 \$0.2195 Debt Service Fund	2011-12 \$0.2015 Debt Service Fund	\$ Increase (Decrease)	% Increase (Decrease)
Estimate Beginning Fund Balance		\$ 8,059,000	\$ 8,158,288		
199-5700 Property Taxes & Other Local Revenues	\$ 926	\$ 14,024,192	\$ 12,831,107	\$ 1,193,085	9.30%
Total Revenues	\$ 926	\$ 14,024,192	\$ 12,831,107	\$ 1,193,085	9.30%
All Other Uses of Funds:					
199-71 Principal	637	9,645,519	7,799,581	1,845,938	23.67%
199-71 Interest	277	4,187,452	4,915,814	(728,362)	-14.82%
199-71 Bond Fees	13	191,221	215,000	(23,779)	-11.06%
Total - All Other Uses of Funds Expenditures	\$ 926	\$ 14,024,192	\$ 12,930,395	\$ 1,093,797	8.46%
Total Expenditures:	\$ 926	\$ 14,024,192	\$ 12,930,395	\$ 1,093,797	8.46%
Impact on Fund Balance		\$ -	\$ (99,288)	\$ 99,288	-100.00%
Estimate Ending Fund Balance		\$ 8,059,000	\$ 18,795,627		
Estimate WADA for 2012-13 =			15,138		

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
Revenues, Expenditures and Fund Balance
Child Nutrition
2012-2013 vs 2011-2012

	2012-13 Per WADA General Fund	2012-13 Food Service Fund	2011-12 Food Service Fund	\$ Increase (Decrease)	% Increase (Decrease)
Estimate Beginning Fund Balance		\$2,501,745	\$2,501,745		
199-5700 Property Taxes & Other Local Revenues	\$ 142	\$2,150,000	\$1,951,000	\$ 199,000	10.20%
181-5700 Athletic Local Revenues	-	-	-	-	0.00%
199-5800 State Revenues	3	42,500	40,000	2,500	6.25%
199-5900 Federal Program Revenues	260	3,937,500	3,991,000	(53,500)	-1.34%
Total Revenues	\$ 405	\$6,130,000	\$5,982,000	\$ 148,000	2.47%
Operations:					
240-35 Food Service	405	6,130,000	5,982,000	148,000	
Total - Operation Expenditures	\$ 405	\$6,130,000	\$5,982,000	\$ 148,000	2.47%
Total Expenditures:	\$ 405	\$6,130,000	\$5,982,000	\$ 148,000	2.47%
Impact on Fund Balance		\$ -	\$ -	\$ -	0.00%
Estimate Ending Fund Balance		\$2,501,745	\$2,501,745	\$ -	0.00%
Estimate WADA for 2012-13 =			15,138		