



- Texas school districts are funded by the State and by local property taxes
- The State determines the assistance level for a school district by a ratio called “Wealth per Student” (i.e., Total Property Values divided by Attendance)
- BCISD receives State-aid for daily operations but not for bond payments

General Operating Fund (Maintenance and Operations “M&O”)

Day-to-Day operations and expenses, including:

- Salaries
- Utilities
- Supplies
- Fuel



Debt Service Fund (Interest & Sinking “I&S”)

Payments on debt issued for capital improvements, including:

- Parking Lot Re-pavement
- Renovations
- Roofing
- Buses

