



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

2022-2023

Budget Workshop #5

Presented by Mr. David Robledo, Chief Financial Officer

June 6, 2022

Dr. Rene Gutierrez, Superintendent of Schools

Dr. Nellie Cantu, Deputy Superintendent for Business and Operations

AGENDA



- Addressing Questions from Previous Budget Workshop
- Recommended Pay Increase Model
- Additional Teaching Pay Increase Models
- Summary of Reclassifications
- Justification of Accumulating Fund Balance





WORKFORCE COMPOSITION BY YEAR

Classification	Group	2014	2015	2016	2017	2018	2019	2020	2021	10/28/2021 Current 2022	Revised Budget 2023*	1 Year % Change	10 Year % Change
Number of Employees													
Teachers	1	3,157	3,251	3,177	3,022	2,953	2,908	2,857	2,750	2,659	2,557	-3.8%	-19.01%
Professional Support	2	654	683	660	617	617	626	631	621	619	549	-11.4%	-16.05%
Campus Administration	3	192	205	205	206	190	190	179	176	159	141	-11.3%	-26.58%
Central Administration	4	10	11	10	9	9	9	10	12	9	9	0.0%	-10.00%
Educational Aides	5	763	788	794	681	775	772	774	746	713	714	0.2%	-6.42%
Auxiliary Staff	6	2,407	2,503	2,402	2,304	2,108	2,108	2,037	1,959	1,967	1,870	-4.9%	-22.31%
Total Employees		7,183	7,441	7,248	6,839	6,652	6,613	6,488	6,264	6,126	5,840	-4.7%	-18.70%

Sources:

For Years 2012-2021, as reported in Comprehensive Annual Financial Report (CAFR).

For Year 2022, as reported by TEA PEIMS Standard Reports on October 2021 PEIMS snapshot.

For Year 2023, projected for budget purposes. * **Totals includes Retirements and Resignations and totals do not reflect any vacancy hires.**

WORKFORCE



DAYS OF FUND BALANCE, Fund 199 – General Fund



	2013	2014	2015	2016	2017	2018	2019	2020	June 30, 2021 2021
General Fund Unassigned Fund Balance*	60,430,454	62,776,227	66,871,373	69,346,794	75,436,502	79,109,837	83,615,674	87,745,137	105,777,890
Total General Fund Expenditures**	406,605,978	430,958,479	463,307,577	456,046,053	453,921,223	448,602,997	476,811,855	488,771,074	458,119,357
Debt Service**	17,729,857	4,303,127	4,619,658	4,810,170	5,149,273	5,857,644	11,363,688	15,596,087	15,603,401
Construction**	1,135,164	2,329,352	1,070,931	3,994,366	7,438,072	7,141,510	29,374,196	27,285,442	16,299,395
Adjusted General Fund Expenditures	387,740,957	424,326,000	457,616,988	447,241,517	441,333,878	435,603,843	436,073,971	445,889,545	426,216,561
Days in Year	365	365	365	365	365	365	365	365	365
Expenditures per Day	1,062,304	1,162,537	1,253,745	1,225,319	1,209,134	1,193,435	1,194,723	1,221,615	1,167,717
Days of Fund Balance	56.89	54.00	53.34	56.59	62.39	66.29	69.99	71.83	90.59

Note * = From Comprehensive Annual Financial Report Schedule 4

****= From CAFR Exhibit G-1**

Base Pay Increase Model



**SALARY
INCREASE**
JUST AHEAD

A green rectangular sign with white text on two metal posts, set against a blue sky background.

3.5% to 5.0% for Teachers (\$2,030 plus Adjustments, if applicable)

Starting Teacher Pay (0 Teaching Experience) \$51,150

2.0% Increase for Non-Teaching Professionals

\$1.00 for Paraprofessional and Classified Staff (2.6%-7.0%)

Base Pay Increase Model



3.5% to 5.0% for Teachers (\$2,030 plus Adjustments, if applicable)				
Starting Teacher Pay (0 Teaching Experience) \$51,150				
2.0% Increase for Non-Teaching Professionals				
\$1.00 for Paraprofessional and Classified Staff (2.6%-7.0%)				
Fund	FTE	Base Salary & Adjustments	TRS, FICA Worker's Comp	Total
101 - Food & Nutrition Services	474.00	862,012	129,302	991,314
161 - School for the Deaf	4.50	7,365	1,105	8,470
162 - State Compensatory	333.75	857,061	128,559	985,620
163 - State Bilingual	51.00	85,461	12,819	98,280
164 - State Career and Technology	145.80	422,718	63,408	486,126
165 - Athletics Fund	33.00	87,774	13,166	100,941
166 - State Special Education	694.25	1,560,156	234,023	1,794,179
199 - General Fund	3,466.70	8,849,293	1,327,394	10,176,687
206 - ESEA Title X, Part C - Homeless	1.00	1,757	264	2,021
211 - ESEA Title I	305.50	683,875	102,581	786,456
212 - ESEA Title I, Part C - Migrant	11.00	17,607	2,641	20,248
224 - Special Ed - IDEA Part B Formula	115.00	291,211	43,682	334,892
225 - Preschool Special Ed - IDEA Part B Formula	2.00	4,496	674	5,170
244 - Career and Technology - Federal	6.00	10,196	1,529	11,725
263 - Title III, Part A - English Language Acquisition	9.00	24,781	3,717	28,498
265 - Title IV, Part B - Community Learning (ACE)	12.00	12,808	1,921	14,729
274 - Gear UP	8.00	17,201	2,580	19,781
281 - ESSER II	144.00	376,478	56,472	432,949
282 - ESSER III	2.00	3,491	524	4,015
289 - Other Federal Special Revenue Funds	1.00	2,645	397	3,042
309 - SSA Adult Basic Education	11.00	26,271	3,941	30,212
315 - SSA IDEA, Part B Discretionary	2.00	4,996	749	5,745
429 - Other State Special Revenue Funds	0.50	737	111	848
435 - SSA Regional Day School - Deaf	7.00	20,182	3,027	23,210
Totals:	5,840.00	14,230,573	2,134,586	16,365,159

Special Notes:

* Currently there are 2,740 Teachers that will get the Base Salary Increase of \$2,030

** 1,661 of the Total Teachers also qualify for an Adjustment to years (1-19) ranging from \$732-\$1,800

Additional Teaching Pay Models



- Teaching Pay Model Includes:
 - Teachers
 - Librarians
- Additional Job Groups that get same increase as teachers
 - Counselors
 - Professional Instructional Support



Additional Teaching Pay Increase Models



Fund	Teaching Staff FTE	Teaching Staff Pay Increase Models					
		\$2,030	\$3,000	\$3,500	\$4,000	\$4,500	\$5,000
	Pay Increase %	3.5%	5.2%	6.0%	6.9%	7.8%	8.6%
162 - State Compensatory	239.25	485,678	717,750	837,375	957,000	1,076,625	1,196,250
163 - State Bilingual	2.00	4,060	6,000	7,000	8,000	9,000	10,000
164 - State Career and Technology	147.80	300,034	443,400	517,300	591,200	665,100	739,000
165 - Athletics Fund	12.00	24,360	36,000	42,000	48,000	54,000	60,000
166 - State Special Education	340.75	691,723	1,022,250	1,192,625	1,363,000	1,533,375	1,703,750
199 - General Fund	1,920.20	4,068,534	6,013,447	6,994,954	7,997,679	8,996,952	9,973,547
211 - ESEA Title I	154.00	312,620	462,000	539,000	616,000	693,000	770,000
212 - ESEA Title I, Part C - Migrant	1.00	2,030	3,000	3,500	4,000	4,500	5,000
224 - Special Ed - IDEA Part B Formula	85.00	172,550	255,000	297,500	340,000	382,500	425,000
225 - Preschool Special Ed - IDEA Part B Formula	1.00	2,030	3,000	3,500	4,000	4,500	5,000
263 - Title III, Part A - English Language Acquisition	6.00	12,180	18,000	21,000	24,000	27,000	30,000
274 - Gear UP	8.00	16,240	24,000	28,000	32,000	36,000	40,000
281 - ESSER II	145.00	294,350	435,000	507,500	580,000	652,500	725,000
289 - Other Federal Special Revenue Funds	1.00	2,030	3,000	3,500	4,000	4,500	5,000
309 - SSA Adult Basic Education	6.00	12,180	18,000	21,000	24,000	27,000	30,000
315 - SSA IDEA, Part B Discretionary	1.00	2,030	3,000	3,500	4,000	4,500	5,000
435 - SSA Regional Day School - Deaf	6.00	12,180	18,000	21,000	24,000	27,000	30,000
Teaching and Related Staff Payroll Costs	3,076.00	6,414,808	9,480,847	11,040,254	12,620,879	14,198,052	15,752,547
Non-Teaching Professionals and Classified Staff Increase	3,028.00	5,267,651	5,280,214	5,288,699	5,300,129	5,295,961	5,309,547
Adjustments		2,548,114	716,449	737,554	814,530	1,203,806	771,171
Staff Payroll Costs		14,230,573	15,477,510	17,066,507	18,735,538	20,697,819	21,833,265
Benefits	15%	2,134,586	2,321,627	2,559,976	2,810,331	3,104,673	3,274,990
Grand Total Payroll Costs		16,365,159	17,799,137	19,626,483	21,545,869	23,802,492	25,108,255
Increase from Recommended Model			1,246,937	2,835,934	4,504,965	6,467,246	7,602,692
# of Positions the Additional Increase is Worth	Non-Teaching Professionals @ \$65K		11	25	39	56	66
	Paraprofessionals @ \$25K		11	24	40	57	66
	Classified @ \$25K		10	24	39	56	66
	Total Employees (Rounded)		32	73	118	169	198



Summary of Reclassifications to Balance Budget



- 3 year Plan
- Funding Sources include:
 - ESSER II & ESSER III
 - Title I
 - State Compensatory





Amount of Shortfall	Explanation	2021-2022	2022-2023	2023-2024
General Fund Shortfall	Due to less Enrollment and ADA	\$30,000,000	\$8,400,000	\$8,400,000
	Pay Raise Projections	\$0	\$15,723,655	\$13,723,655
Total		\$30,000,000	\$24,123,655	\$22,123,655

Fund	Explanation	2021-2022	2022-2023	2023-2024
Local to ESSER II	Transfer all Counselor Salaries Fund 199 to ESSER (120 FTEs)	\$8,400,000	\$8,400,000	\$0
Local to ESSER III	Transfer staffing from Local to ESSER	\$17,700,000	\$9,600,000	\$18,000,000
General Fund/TEA	Additional ADA Adjustment	\$13,000,000	\$0	\$0
Federal - Title I	1) Librarians \$3.3M & 2) Sweep campus budgets (\$1M) Rolling over 10%	\$4,300,000	\$3,399,000	\$3,500,970
State Comp.	1) \$400,000 technology purchased from 199 to State Comp. 2) Two Dyslexia supervisors (\$135,000), 3) Sweep campus budgets (\$261,000), 4) Sweep of fixed assets (\$1M), 5) Additional "extra" \$1M - Secondary Science Teachers	\$2,796,000	\$1,135,000	\$1,135,000
Local Funds	1) 10% Reduction of Department Budgets & 2) One Time Maintenance and Fine Arts Projects	\$0	\$1,100,000	\$0
Local Funds	Staff Reductions through Attrition (100 Professionals & 50 Auxillary)	\$0	\$6,250,000	\$6,250,000
Total		\$46,196,000	\$29,884,000	\$28,885,970

Difference	Additional Savings	\$16,196,000	\$5,760,345	\$6,762,315
-------------------	---------------------------	---------------------	--------------------	--------------------

Three Year Savings from Several Funding Sources				\$28,718,660
--	--	--	--	---------------------



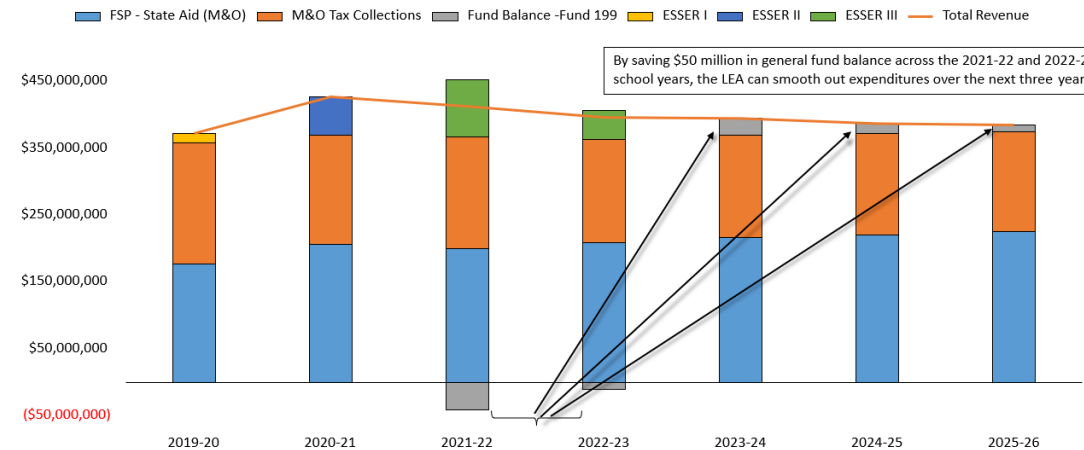


Justification of Accumulating Fund Balance - Sustainability

- The Reclassifications from ESSER, Title I, and State Comp only last to Fiscal Year 2023-2024
- The General Fund/Fund Balance will have to pick up staffing - \$22.5 Million
- Beware of the “ESSER Cliff”
- If there are successful programs/initiatives from ESSER and the District wants to continue, funding would need to be provided by a Federal/State fund or Local Funds

XYZ DISTRICT – EXPENDITURES W/ GLIDE PATH

Maximizing ESSER III funds **before they expire** provides the LEA a way to lessen the impact of the loss of federal stimulus funds in future years and allows programs to extend further.



Questions/Comments



“

Great things in business are never done by one person. They're done by a team of people.

STEVE JOBS

Thank you to all Campus and Department Leadership Teams for Balancing Budget!