



Brownsville ISD 2020-2021 Budget Workshop #5

Presented by Mr. David Robledo, Chief Financial Officer

June 18, 2020

Dr. Rene Gutierrez, Superintendent of Schools
Dr. Nellie Cantu, Deputy Superintendent

Brownsville Independent School District

1900 East Price Road * Brownsville, Texas 78521

2020-2021 ADOPTED SCHOOL BUDGET

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Mr. David Robledo, Chief Financial Officer

June 18, 2020

"Brownsville ISD...The Best Choice"

**Proposed Budget for Brownsville I.S.D.
General Fund and Debt Services
Date Scheduled for Adoption by Board: June 25, 2020**

Revenue:		
5700	Local and Intermediate Sources	86,526,817
5800	State Program Revenues	378,108,194
5900	Federal Program Revenues	48,502,253
7900	Other Sources	-
	Total Revenues	513,137,264

Expenditures:		
11	Instruction	\$246,471,818
12	Instructional Resources, Media	\$7,606,791
13	Curriculum Development & Staff	\$11,444,225
21	Instructional Leadership	\$6,257,571
23	School Leadership	\$27,524,365
31	Guidance & Counseling, Evaluation	\$19,660,780

32	Social Work Services	\$876,367
33	Health Services	\$4,869,637
34	Student Transportation	\$11,194,571
35	Food Services	\$41,555,254
36	Co-curricular/ Extra-curricular	\$19,585,319
41	General Administration	\$12,974,998
51	Plant Maintenance & Operations	\$50,661,274
52	Security and Monitoring	\$8,427,616
53	Data Processing	\$9,590,958
61	Community Service	\$551,319
71	Debt Service	\$31,448,901
81	Facilities Acquisition and	\$1,290,000
95	Payments to Juvenile Justice AEP	\$150,000
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined	\$995,500
00	Other Uses	\$0
	Total Adopted Expenditure Budget	\$513,137,264.00
	Difference in Revenue/Expenditures	\$0.00

Summary of General Fund and Debt Service Projected Revenues and Expenditures Proposed 2020-2021

FUND NO.	DESCRIPTION	OPERATING REVENUES	FUND BALANCE	OTHER SOURCE	BUDGET REVENUES	OPERATING EXPENDITURES
101	Food Service	\$ 40,715,254	\$ -	\$ -	\$ 40,715,254	\$ 40,715,254
Sub Total Food Service		\$ 40,715,254	\$ -	\$ -	\$ 40,715,254	\$ 40,715,254
161	Local Deaf	289,652	-	-	289,652	289,652
162	State Compensatory	33,974,407	-	-	33,974,407	33,974,407
163	State Bilingual	5,024,248	-	-	5,024,248	5,024,248
164	State CTE	16,024,741	-	-	16,024,741	16,024,741
165	Athletic	11,004,428	-	-	11,004,428	11,004,428
166	State Special Education	39,911,718	-	-	39,911,718	39,911,718
188	Tax Rate Increase	10,673,600	-	-	10,673,600	10,673,600
197	Projects	3,905,188	-	-	3,905,188	3,905,188
199	Local Maintenance	335,768,247	-	-	335,768,247	335,768,247
Sub Total - General Fund w/o Food Service		\$ 456,576,229	\$ -	\$ -	\$ 456,576,229	\$ 456,576,229
Total for General Fund		\$ 497,291,483	\$ -	\$ -	\$ 497,291,483	\$ 497,291,483
511	Debt Service	15,845,781	-	-	15,845,781	15,845,781
Sub Total Federal/State Funds		\$ 15,845,781	\$ -	\$ -	\$ 15,845,781	\$ 15,845,781
Grand Total		\$ 513,137,264	\$ -	\$ -	\$ 513,137,264	\$ 513,137,264

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Brownsville ISD will hold a public meeting at 03:00pm, June 25, 2020 in Administration Bldg Board Rm; 1900 Price Rd; Brownsville TX 78521. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.043400/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.155804/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-0.43% decrease
Debt Service	-0.01% decrease
Total expenditures	-0.41% decrease

Total Appraised Value and Total Taxable Value
(as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$77,805,102,250	\$91,161,802,060
Total appraised value* of new property**	\$105,635,771	\$887,791,956
Total taxable value*** of all property	\$6,291,933,105	\$7,028,067,833
Total taxable value*** of new property**	\$103,049,953	\$115,002,839

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

**"New property" is defined by Section 26.012(17), Tax Code.

***"Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$111,652,400

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.057000	\$0.129710*	\$1.186710	\$1,870	\$9,141
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.958790	\$0.150560*	\$1.109350	\$2,077	\$8,979
Proposed Rate	\$1.043400	\$0.155804*	\$1.198900	\$2,165	\$9,634

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$93,293	\$95,972
Average Taxable Value of Residences	\$67,694	\$70,730
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.186710	\$1.198900
Taxes Due on Average Residence	\$803.33	\$847.98
Increase (Decrease) in Taxes		\$44.65

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.140704. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.140704.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$83,615,675
Interest & Sinking Fund Balance(s)	\$11,061,450

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

The Process – SOF

	2020-2021	2019-2020	Difference
PROJECTED AVERAGE DAILY ATTENDANCE (ADA)	37,652	38,952	(1,300)
COMPTROLLER PROPERTY TAX DIVISION - 2020	6,500,979,278	6,198,727,767	302,251,511
BASIC ENTITLEMENT:			
Regular Block Grant	204,450,392	209,541,344	(5,090,952)
Regular Special Education Allotment	41,899,666	37,943,646	3,956,020
Dyslexia Allotment	1,647,184	1,524,503	122,681
Compensatory Education Block Grant	61,233,588	61,259,523	(25,935)
Bilingual Education Allotment	7,700,828	7,880,828	(180,000)
Career & Technology Block Grant	28,106,599	28,108,873	(2,274)
Early Education Allotment	6,179,564	10,961,104	(4,781,540)
CCMR Outcomes Bonus	3,497,000	4,323,000	(826,000)
School Safety Allotment	368,616	378,616	(10,000)
Transportation Allotment	2,333,652	2,387,652	(54,000)
Dropout Recovery and Residential Placement Facility Allotment	29,291	30,291	(1,000)
College Preparation Assessment Reimbursement	173,083	177,083	(4,000)
Certification Examination Reimbursement	115,289	118,289	(3,000)
Advanced Placement Tests Set-Aside	(5,299)	(5,299)	-
TOTAL COST OF BASIC ENTITLEMENT (TIER 1)	357,729,453	364,629,453	(6,900,000)

Note: Increasing Property Value/Tax Revenue = Less State Funding
Presented on May 14th, 2020 Budget Workshop #4





2020-2021 Summary of Finances

BROWNSVILLE ISD (031901)

Last Update: JUN 05, 2020

Payment Cycle: Preliminary

Payment Class: 2

Run Id: 27950

Legislative Payment Estimates District Planning Estimate

Funding Elements			
Students		LPE	DPE
1.	Refined Average Daily Attendance (ADA)	38,336.874	38,336.874
2.	Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	33,157.575	33,157.575
3.	Special Education FTEs	1,529.299	1,529.299
4.	Career & Technology FTEs	3,650.000	3,650.000
5.	Weighted ADA (WADA)	58,263.618	58,263.618

TEA's Summary of Finance is still based on Pre-COVID estimates, but the Version presented at Budget Workshop #4 was Finance's Version taking COVID Pandemic into account.

Program Intent Codes - Allotments		LPE	DPE
Tier One Subchapter B and C Allotments			
19.	11-Regular Program Allotment 48.051	\$204,250,662	\$204,250,662
20.	Small and Mid-Size Allotment 48.101	\$0	\$0
21.	23-Special Education Adjusted Allotment	\$37,685,278	\$37,685,278
22.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$1,524,503	\$1,524,503
23.	24-Compensatory Education Allotment 48.104	\$61,229,090	\$61,229,090
24.	25-Bilingual Education Allotment 48.105	\$7,831,189	\$7,831,189
25.	22-Career and Technology Allotment 48.106	\$30,563,648	\$30,563,648
26.	11-Public Education Grant 48.107	\$0	\$0
27.	36-Early Education Allotment 48.108 (spend 100% of amount)	\$10,961,104	\$10,961,104
28.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$4,323,000	\$4,323,000

State Aid by Fund Code / Object Code - Funding Source		LPE	DPE
M&O State Aid			
47.	199/5812 - Foundation School Fund	\$334,396,317	\$334,396,317
48.	199/5811 - Available School Fund	\$18,568,929	\$18,568,929
I&S State Aid			
49.	599/5829 - EDA	\$1,057,213	\$1,057,213
50.	599/5829 - Instructional Facilities Allotment (Bond)	\$7,200,611	\$7,200,611
51.	199/5829 - Instructional Facilities Allotment (Lease Purchase)	\$1,423,935	\$1,423,935
52.	Additional State Aid for Homestead Exemption (ASAHE) for Facilities	\$151,630	\$151,630
53.	TOTAL FSP/ASF STATE AID	\$362,798,635	\$362,798,635

Pay Raise Recommendation

<u>Pay Groups</u>	TASB Recommendations		Total
	General Pay Increase 3%	Adjustments to 1% above min	
Teachers and Librarians	4,952,640	-	4,952,640
Administrator - Business Management	-	16,365	16,365
Administrator - Educator	-	68,442	68,442
Technology	32,148	-	32,148
Police	158,772	47,831	206,603
Clerical Administrative	450,249	103,857	554,106
Instructional Support	516,695	100,535	617,230
Manual Trades	1,011,224	298,287	1,309,511
	7,121,728	635,317	7,757,045
		Benefits	1,163,557
		Total	8,920,602

NOTES: Staff with salaries over the Maximum Pay Grade will be frozen. In addition, all Administrators will have a zero pay increase but some will have adjustments.

**Brownsville Independent School District
Major Changes for Next Year's Budget
Budget Year 2020-2021**

Reduction of State Allocations	(7,802,350)
Projected Increase of M&O Property Taxes	2,518,691
Pay Increases, Adjustments & Related Benefits	(8,920,602)
Staff Reductions	11,516,261
Reduction of Employer Portion of Health Insurance Premiums	2,688,000
<i>Total Change for Upcoming Budget Year</i>	<i>(0)</i>

NOTE: Presented items ensures a balanced budget



Thank You

Any Comments or Questions