

Budget Workshop #5 2021-2022

Presented by Mr. David Robledo, Chief Financial Officer
June 17, 2021

Dr. Rene Gutierrez, Superintendent of Schools

Dr. Nellie Cantu, Deputy Superintendent

Brownsville Independent School District 1900 East Price Road * Brownsville, TX 78521

2021-2022 Adopted School Budget

Board of Education

Mr. Eddie GarciaBoard President

Dr. Prisci Roca TiptonVice-President

Ms. Drue BrownSecretary

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Administration

Dr. Rene Gutierrez, Superintendent of Schools Dr. Nellie Cantu, Deputy Superintendent, Business and Operations Dr. Anysia Trevino, Curriculum and Instruction/Human Resources David Robledo, Chief Financial Officer

June 24, 2021

Proposed Budget for Brownsville I.S.D. General Fund and Debt Services Date Scheduled for Adoption by Board: June 24, 2021



Revenue:		
5700	Local and Intermediate Sources	81,890,329
5800	State Program Revenues	360,713,185
5900	Federal Program Revenues	59,326,937
7900	Other Sources	
	Total Revenues	501,930,451

Expendit	tures:	
11	Instruction	\$245,652,078
12	Instructional Resources, Media Services	\$7,658,885
13	Curriculum Development & Staff	\$11,340,186
21	Instructional Leadership	\$5,882,467
23	School Leadership	\$26,930,793
31	Guidance & Counseling, Evaluation	\$19,389,932
32	Social Work Services	\$962,900
33	Health Services	\$4,488,225
34	Student Transportation	\$11,379,182
35	Food Services	\$41,220,442
36	Co-curricular/ Extra-curricular Activities	\$18,803,503
41	General Administration	\$12,362,728
51	Plant Maintenance & Operations	\$49,097,501
52	Security and Monitoring	\$8,395,944
53	Data Processing	\$9,657,274
61	Community Service	\$520,514
71	Debt Service	\$31,527,012
81	Facilities Acquisition and Construction	\$290,000
95	Payments to Juvenile Justice AEP	\$100,000
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined in	\$992,500
00	Other Uses	\$0
	Total Adopted Expenditure Budget	\$506,652,066.00
	Difference in Revenue/Expenditures	(\$4,721,615.00)





The Difference is related to the Annual Maintenance Tax Note and it will be paid with Designated Assigned Fund Balance monies

Summary of General Fund and Debt Service Projected Revenues and Expenditures Proposed 2021-2022



FUND NO.	DESCRIPTION	PERATING REVENUES	В	FUND BALANCE		HER URCE		BUDGET REVENUES		PERATING PENDITURES	OTHER USE	UDGET ENDITURES	DIFFERENCE
101	Food Service	\$ 40,250,442	\$	-	\$	-	\$	40,250,442	\$	40,250,442	\$ -	\$ 40,250,442	\$ -
	Sub Total Food Service	\$ 40,250,442	\$	_	\$	-	s	40,250,442	s	40,250,442	\$ _	\$ 40,250,442	s -
161	Local Deaf	322,500		210,640		-		533,140		533,140	-	533,140	-
162	State Compensatory	34,528,690				-		34,528,690		34,528,690	-	34,528,690	(4)
163	State Bilingual	5,340,609		-		-		5,340,609		5,340,609	20	5,340,609	-
164	State CTE	16,905,518		-		-		16,905,518		16,905,518	-	16,905,518	-
165	Athletic	10,710,491		9=1		-		10,710,491		10,710,491	-	10,710,491	-
166	State Special Education	40,295,371		-		-		40,295,371		40,295,371	-	40,295,371	;=·
188	Tax Rate Increase	10,648,000		-		-		10,648,000		10,648,000	-	10,648,000	-
197	Projects	3,905,284		_		-		3,905,284		3,905,284	-	3,905,284	-
199	Local Maintenance	323,609,296		4,510,975		-		328,120,271		328,120,271	-	328,120,271	-
Sul	b Total - General Fund w/o Food Service	\$ 446,265,759	\$	4,721,615	s	-	s	450,987,374	s	450,987,374	\$ -	\$ 450,987,374	-
	Total for General Fund	\$ 486,516,201	\$	4,721,615	\$	-	\$	491,237,816	\$	491,237,816	\$ Q.	\$ 491,237,816	-
511	Debt Service	15,414,250		-		-		15,414,250		15,414,250	-	15,414,250	-
	Sub Total Federal/State Funds	\$ 15,414,250	\$		s	_	s	15,414,250	s	15,414,250	\$ _	\$ 15,414,250	s -
	Grand Total	\$ 501,930,451	\$	4,721,615	s	-	s	506,652,066	s	506,652,066	\$ _	\$ 506,652,066	s -

Summary of General Fund and Debt Service Budget Summary Report Proposed 2021-2022



	2020 - 21 Actual	Rudget	
	2020 - 21 Actual	Aggregate	Per Pupil
		Expenditures	Expenditures
Instruction			
11	Instruction	\$251,103,187	\$6,156
	Instructional Resources, Media		
12	Services	\$8,141,024	\$200
	Curriculum Development & Staff		
13	Development	\$13,563,079	\$333
95	Payment to Juvenile Justice AEP	\$351,167	\$9
	Total:	\$273,158,457	\$6,697
Instructional Support			
21	Instructional Leadership	\$6,230,751	\$153
23	School Leadership	\$27,589,607	\$676
	Guidance & Counseling,		
31	Evaluation	\$19,693,317	\$483
32	Social Work Services	\$872,468	\$21
33	Health Services	\$4,907,748	\$120
36	Co-curricular/ Extra- curricular Activities	\$19,386,495	\$475
	Total	\$78,680,386	\$1,929

	2021 - 22 "Proposed" Budget								
		Aggregate Per Pupil							
		Expenditures	Expenditures						
Instruction									
11	Instruction	\$245,652,078	\$6,235						
	Instructional								
12	Resources, Media Services	\$7,658,885	\$194						
	Curriculum								
	Development & Staff								
13	Development	\$11,340,186	\$288						
	Payment to Juvenile								
95	Justice AEP	\$100,000	\$3						
	Total:	\$264,751,149	\$6,720						
Instructional Support									
Cupport	Instructional								
21	Leadership	\$5,882,467	\$149						
23	School Leadership	\$26,930,793	\$684						
	Guidance & Counseling,								
31	Evaluation	\$19,389,932	\$492						
32	Social Work Services	\$962,900	\$24						
33	Health Services	\$4,488,225	\$114						
	Co-curricular/ Extra-								
36	curricular Activities	\$18,803,503	\$477						
	Total	\$76,457,820	\$1,941						

Administration	Central Administration		Aggregate Expendituress	Per Pupil Expenditures
Administration	Administration	Comoral	Experial tale 33	Experiultures
Plant Maintenance & Sed,742,917 S1,587			\$14,024,921	\$344
Security and Secu				
Section Sect	51		\$64,742,917	\$1,587
Student	52		\$8,433,169	\$207
Student Transportation \$11,299,069 \$277	53	Data Processing		\$245
Total: \$136,875,606 \$3,356	34			\$277
Debt Service	35	Food Services	\$42,408,689	\$1,040
Debt Service		Total:	\$136,875,606	\$3,356
Tilde	Debt Service			
Other 61 Community Service \$551,635 \$14 Facilities Acquisition 81 and Construction \$48,990,770 \$1,201 Contracted Instructional Services Between Public \$0 \$0 \$0 91 schools \$0 \$0 Incremental Cost Associated with Chapter 41 School \$0 \$0 92 Districts \$0 \$0 Payments to Fiscal Agents for Shared \$0 \$0 93 Service Arrangements \$0 \$0 Payments to Tax \$0 \$0 Increment Funds \$0 \$0 Inter-government charges not Defined in Other codes \$995,500 \$24		Debt Service	\$31,975,655	\$784
Facilities Acquisition and Construction \$48,990,770 \$1,201 Contracted Instructional Services Between Public 91 schools \$0 \$0 Incremental Cost Associated with Chapter 41 School 92 Districts \$0 \$0 Payments to Fiscal Agents for Shared 93 Service Arrangements \$0 \$0 Payments to Tax Increment Funds \$0 \$0 Inter-government charges not Defined 99 in Other codes \$995,500 \$24	Other		,,	
Facilities Acquisition and Construction \$48,990,770 \$1,201 Contracted Instructional Services Between Public 91 schools \$0 \$0 Incremental Cost Associated with Chapter 41 School 92 Districts \$0 \$0 Payments to Fiscal Agents for Shared 93 Service Arrangements \$0 \$0 Payments to Tax Increment Funds \$0 \$0 Inter-government charges not Defined 99 in Other codes \$995,500 \$24	61	Community Service	\$551,635	\$14
Instructional Services Between Public 91	81	Facilities Acquisition		\$1,201
Incremental Cost	91	Instructional Services Between Public	\$0	\$0
Payments to Fiscal Agents for Shared 93 Service Arrangements \$0 \$0 Payments to Tax 97 Increment Funds \$0 \$0 Inter-government charges not Defined 99 in Other codes \$995,500 \$24		Associated with Chapter 41 School		
Payments to Tax 97 Increment Funds \$0 \$0 Inter-government charges not Defined 99 in Other codes \$995,500 \$24		Agents for Shared		
97 Increment Funds \$0 \$0 Inter-government charges not Defined in Other codes \$995,500 \$24			**	•
charges not Defined 99 in Other codes \$995,500 \$24	97	The state of the s	\$0	\$0
0000,000	99	charges not Defined	\$995 500	\$24
		HALL STATE OF THE		

Administration
Administration ### \$12,362,728 ### \$314 District
District Operations Plant Maintenance & S49,097,501 \$1,240 Security and Security and Security and Student Student Transportation \$11,379,182 \$280 35 Food Services \$41,220,442 \$1,040 Total: \$119,750,343 \$3,040 Service \$31,527,012 \$800 Service \$61 Community Service \$520,514 \$13 Service
Operations
Plant Maintenance & \$49,097,501 \$1,246
51 Operations \$49,097,501 \$1,240 Security and 52 Monitoring \$8,395,944 \$213 53 Data Processing \$9,657,274 \$245 Student 34 Transportation \$11,379,182 \$285 35 Food Services \$41,220,442 \$1,040 Total: \$119,750,343 \$3,040 Debt Service \$31,527,012 \$800 Other 61 Community Service \$520,514 \$13 Facilities Acquisition and Construction \$290,000 \$30 Contracted Instructional Services \$290,000 \$30
Security and \$8,395,944 \$213
Security and Secu
52 Monitoring \$8,395,944 \$213 53 Data Processing \$9,657,274 \$243 Student Transportation \$11,379,182 \$283 35 Food Services \$41,220,442 \$1,040 Total: \$119,750,343 \$3,040 Debt Service \$31,527,012 \$800 Other 61 Community Service \$520,514 \$13 Facilities Acquisition \$290,000 \$30 81 and Construction \$290,000 \$30 Contracted Instructional Services \$30,000 \$30
53 Data Processing \$9,657,274 \$244 Student 34 Transportation \$11,379,182 \$285 35 Food Services \$41,220,442 \$1,040 Total: \$119,750,343 \$3,040 Debt Service \$31,527,012 \$800 Other 61 Community Service \$520,514 \$13 Facilities Acquisition \$290,000 \$300 Contracted Instructional Services \$290,000 \$300
Student \$11,379,182 \$289 \$35 Food Services \$41,220,442 \$1,040 \$10,040
34 Transportation \$11,379,182 \$289 35 Food Services \$41,220,442 \$1,040 Total: \$119,750,343 \$3,040 Debt Service \$31,527,012 \$800 Other 61 Community Service \$520,514 \$13 Facilities Acquisition and Construction \$290,000 \$30 Contracted Instructional Services \$290,000 \$30
35 Food Services \$41,220,442 \$1,040 Total: \$119,750,343 \$3,040 Debt Service
Total: \$119,750,343 \$3,040
Debt Service
71 Debt Service \$31,527,012 \$800 Other 61 Community Service \$520,514 \$13 Facilities Acquisition 81 and Construction \$290,000 \$30 Contracted Instructional Services
Other 61 Community Service \$520,514 \$13 Facilities Acquisition 81 and Construction \$290,000 \$33 Contracted Instructional Services
61 Community Service \$520,514 \$13 Facilities Acquisition and Construction \$290,000 \$3 Contracted Instructional Services
Facilities Acquisition 81 and Construction \$290,000 \$ Contracted Instructional Services
Facilities Acquisition 81 and Construction \$290,000 \$ Contracted Instructional Services
Contracted Instructional Services
Instructional Services
Retween Public
Detween Fubilic
91 schools \$0 \$0
Incremental Cost
Associated with
Chapter 41 School
92 Districts \$0 \$0
Payments to Fiscal
Agents for Shared
93 Service Arrangements \$0 \$
Payments to Tax
97 Increment Funds \$0 \$1
Inter-government
charges not Defined
99 in Other codes \$992,500 \$2
Total: \$1,803,014 \$4

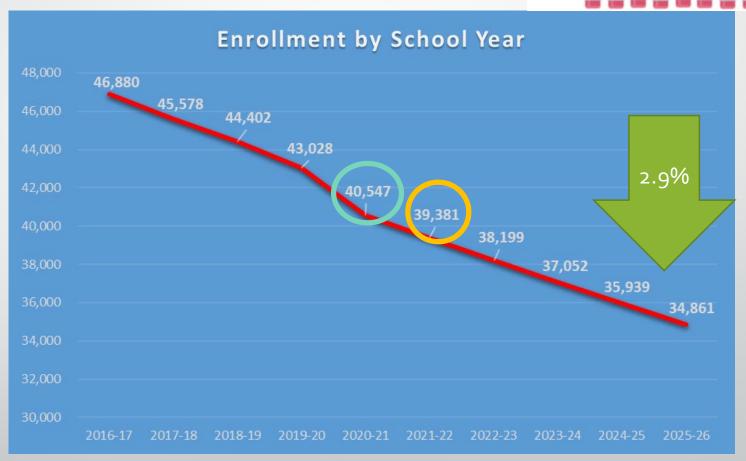




Revenues - Major Changes Updates



- Still, projecting **1,166 or 2.9% in ADA decrease**for upcoming school year
- Decrease equates to approximately \$10.5 million in State Foundation Revenue
- Loss of Students
 - Pandemic
 - Land Locked
 - Lower Child Birth Rate
 - School Choice -Mobility



The Process – Summary Of Finance

	Last Year	Current Year	Next Year		MARK TOTAL PERSON
	(Final)	(Preliminary)	(Projected)		
	2019-2020	2020-2021	2021-2022	Change	%
		Includes Hold			
Funding Elements		Harmless			
Average Daily Attendance	36,358.876	36,229.153	35,946.160	(282.993)	-0.8%
State Certified Property Value	6,176,269,033	6,549,276,326	7,023,200,813	473,924,487	7.2%
Allotments					
11-Regular Block Grant	192,704,919	191,732,716	191,766,098	33,382	0.0%
23-Special Education Allotment	40,877,343	39,284,095	37,637,600	(1,646,495)	-4.2%
22-Career and Technology Block Grant	28,195,119	30,353,400	29,660,333	(693,067)	-2.3%
24-Compensatory Education Block Grant	61,232,608	62,226,596	58,695,083	(3,531,513)	-5.7%
25-Bilingual Education Allotment	8,348,242	7,921,804	7,475,530	(446,274)	-5.6%
36-Early Education Allotment	9,325,166	8,848,825	8,470,000	(378,825)	-4.3%
37-Dyslexia Allotment	1,776,544	1,524,503	1,601,600	77,097	5.1%
38-CCMR Outcomes Bonus	4,111,000	5,737,000	3,143,000	(2,594,000)	-45.2%
99-Transportation	1,332,252	2,487,652	1,332,252	(1,155,400)	-46.4%
School Safety Allocation	353,408	334,651	352,313	17,662	5.3%
Teacher Incentive Allotment	808,541	808,541	808,541	-	0.0%
College Preparation Assessment Reimbursement	25,655	147,998	25,655	(122,343)	-82.7%
Certification Examination Reimbursement	87,146	143,045	87,146	(55,899)	-39.1%
Advance Placement Tests Set-Aside	(5,176)	(5,055)	(5,006)	49	-1.0%
Total Cost of Basic Entitlement (Tier I)	349,172,767	351,545,771	341,050,145	(10,495,626)	-3.0%

3.0%

Pay Raise Recommendation

0
SALARY
INCREASE
JUST AHEAD

								0	0
		eral Pay							
	Inc	rease			Adjustments				
				Adj for	Teach Pay			Total	
Pay Groups	%	Amount	Over Max	Teacher Years	Equity Adj	1% Over Min	Move to 90%	Adjustments	Total Pay
Teachers and Librarians	2%	3,333,601		356,269				356,269	3,689,870
Counselors	2%	234,445	1,111					1,111	235,556
Professional Instructional Support	2%	242,138			4,805		27,218	32,023	274,161
Administrator Educator	2%	454,320	36,322		16,596	4,734	42,303	99,955	554,275
Administrator Business Management	2%	92,533	31,091			2,809	12,701	46,601	139,134
Technology	2%	37,703	4,715				2,836	7,551	45,254
Police	2%	108,135	981			21,506	-	22,487	130,622
Clerical Administrative	2%	308,641	4,767			57,718	12,424	74,909	383,550
Instructional Support	2%	353,403	7,666			4,209	4,473	16,348	369,751
Auxiliary	2%	671,572	4,890			83,409	96,627	184,926	856,498
		5,836,491	91,543	356,269	21,401	174,385	198,582	842,180	6,678,671
								Benefits 15%	1,001,801
							Tot	al Payroll Costs	7,680,472



Key Points that are included in the Pay Raise Recommendation:

- 1. All staff will be paid at least 90% of Market
- 2. All staff currently paid over the Maximum Pay Range will still get an increase
- 3. All staff salaries are at least 1% above the Minimum Pay Range

Pay Increases for Fiscal Year 2021-2022

RAISES BY			
FUND	Description	Amount	Percent
101	Food Service	658,215	9.27%
161	Local Deaf	2,380	0.03%
162	State Compensatory	381,293	5.37%
163	State Bilingual	72,623	1.02%
164	State CTE	215,275	3.03%
165	Atheletic	45,262	0.64%
166	State Special Education	762,470	10.74%
199	Local	4,541,154	63.96%
206	Federal Fund	1,293	0.02%
211	Federal Fund	166,270	2.34%
212	Federal Fund	10,084	0.14%
220	Federal Fund	1,158	0.02%
224	Federal Fund	159,172	2.24%
225	Federal Fund	556	0.01%
244	Federal Fund	15,279	0.22%
255	Federal Fund	20,287	0.29%
263	Federal Fund	13,254	0.19%
274	Federal Fund	4,891	0.07%
288	Federal Fund	1,350	0.02%
289	Federal Fund	1,685	0.02%
309	State Fund	12,367	0.17%
315	State Fund	2,318	0.03%
435	State Fund	11,534	0.16%
Grand Total		7,100,170	100.00%
	Total of Local Funds	6,678,671	
	Benefits	1,001,801	
	Grand Total	7 680 472	





For the Official Budget, Funds that start with a 100 are the ones needing Board Approval.

Stipend Increases for Fiscal Year 2020-2021 VS. 2021-2022

							Fui	nding Sourc	ee	
	Number of Staff	Current	Proposed	Increase	Total Increase	162	165	166	199	255
English	194	1,500	2,500	1,000	194,000				194,000	
Math	164	1,500	3,500	2,000	328,000	2,000			44,000	282,000
Science	154	1,500	2,500	1,000	154,000				4,000	150,000
Social	127	2,000	2,500	500	63,500	500			4,500	58,500
Reading	86	1,500	2,500	1,000	86,000				13,000	73,000
Dyslexia	19	-	500	500	9,500					
Special	349	1,500	1,750	250	87,250			87,250		
Band HS	26	7,500	8,000	500	13,000				13,000	
Band MS	10	8,000	8,500	500	5,000				5,000	
Band Asst MS	19	6,700	7,250	550	10,450				10,450	
Choir HS	6	7,000	7,500	500	3,000				3,000	
Choir MS	10	6,000	6,500	500	5,000				5,000	
Choir Asst HS	11	4,300	5,000	700	7,700				7,700	
Choir Asst MS	10	4,000	4,500	500	5,000				5,000	
Dance HS	6	4,000	5,500	1,500	9,000				9,000	
Dance MS	10	1,850	2,500	650	6,500				6,500	
Cheerleader HS	6	2,000	4,000	2,000	12,000				12,000	
Cheerleader MS	10	600	1,000	400	4,000				4,000	
Cheerleader ES	34	400	750	350	11,900				11,900	
Associates	129	200	500	300	38,700				38,700	
Bachelors	340	250	1,000	750	255,000				255,000	
Estudiantina	9	4,300	5,000	700	6,300				6,300	
Coaching	68	-	476,664	476,664	476,664		476,664			
					1,791,464	2,500	476,664	87,250	652,050	563,500
						Total of Lo	ocal Funding	Stipends	1,218,464	
								Benefits	121,846	





Grand Total 1,340,310

Fund 255 is a Federal Fund and is outside the scope of meeting.

Major Changes for Next Year's Budget Budget Year 2021-2022

Changes to Revenues:	Increase	Decrease	Net Change
Indirect Costs for ESSER II & III Grants	9,602,000		
Increase due to Disaster Pennies	2,924,562		
Reduction of State Allocations		10,495,000	
Total Change in Revenues			2,031,562
Changes to Expenditures:			
Annual Pay Increases, Adjustments & Related Benefits	7,680,472		
Staffing Upgrades and Vacant Positions	2,000,000		
Increase of Stipends in Compensation Plan	1,340,310		
Use of Funds for Maintenance Tax Note Annual Payment		4,510,975	
Transfer of Staff to other Funding Sources (65 Staff)		3,900,000	
Staff Reductions through Attrition (50 Staff)		3,000,000	
Total Change in Expenditures			(390,193)

2,421,755



The remaining amount was used to balance the budget.



Note: Presented items ensures a balanced budget.

Total Change for Upcoming Budget Year



- * Retention Stipend for ALL Employees \$1,200.00
- * One-time Modification to the 2020-2021 Summer Pay Scale
- * Pay Raises for ALL Employees at 2%
- * Increase Employee Stipends for Core Subjects and Extra-Curricular Activities
- * Adjusted Staff Salaries for ALL Employees to be At least at 90% or Higher of Market Values

Thankyou

Questions??