

Budget Planning Process & Timeline

April 1, 2024





Budget Goals

- Support High-Quality Instruction and Resources
- Recruit and Retain a High-Quality Workforce to Support Instruction
- Maintain a Healthy Fund-Balance
- Safety and Security Remains a Top Priority

Budget & Legislative Timeline

2022–2023 Budget



District Budget

With rapidly rising inflation and no new revenue from the state, the district anticipated a deficit budget of approximately \$4.56 million.



Jan. 2023 TX Legislature

Texas Legislature meets, surplus budget, no action on public school finance due to the failure of voucher legislation.

2023–2024 Budget



District Budget

With no change in the basic allotment, the district anticipated a deficit budget of approximately \$4.64 million.



TX Legislature Special Sessions

4 special sessions - voucher bills put forward while holding on public school finance

No action taken - \$4.5 **BILLION** held at the state level

2024–2025 Budget



District Budget

No action from TX Legislature

ESSER funding ending

Record district shortfalls across the state.



Jan. 2025 TX Legislature

Governor has said there will be no new funding for public schools until school vouchers have passed.

Gov. Greg Abbott says he'll add teacher pay to the special session — but only if lawmakers pass school voucher bill

Though lawmakers have drafted a bill to increase public school funding and teacher salaries, it cannot pass during the special session unless Abbott adds those issues to his agenda.

BY [MAIA PANDEY](#) OCT. 12, 2023 UPDATED: OCT. 13, 2023

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Legislative Impass

- 4 legislative special sessions – voucher bills put forward while holding on public school finance
- No action taken – \$4.5 **BILLION** held at the state level

Purposeful Planning

- While we still have adjustments to make, the district has been taking steps to lessen the full impact of the legislative inaction.
- Data-informed decision-making
 - classroom ratios
 - reviewing requests for new positions and vacancies
- Local budget cuts by campus and department for the past two years
- TASBO consulting
- Fiscal year-end alignment: a one-time addition to local fund balance.
- Shifting various eligible items to ESSER (field trips) so that future funding sources can be federal.



Alignment of the Fiscal Years



→ | ← *Alignment of the Fiscal Year*



- **Since budgeted for 12 months and will only be expensing 10 months, local budgets should be conserved.**
- **New budgets begin July 1.**

Since the district budgeted for 12 months and only expensed 10 months, this adjustment provides a 1-time addition to the local fund balance.

- This will add a 1-time deposit of approximately \$20 million to Fund Balance this year to mitigate anticipated deficits for 2024-2025 and beyond.
- Board policy requires unrestricted fund balance to equal at least 60 days of operating expenses.
 - 2023 Fiscal Year End Balance was equal to 81.5 days

Measures of Inflation

Fuel

- 2019: \$474,700
- 2023: \$907,200

% Increase

91%

Utilities

- 2019: \$4,161,600
- 2023: \$4,444,000

7%

Property Insurance

- 2020: \$ 934,800
- 2024: \$2,841,500

204%

Health Insurance

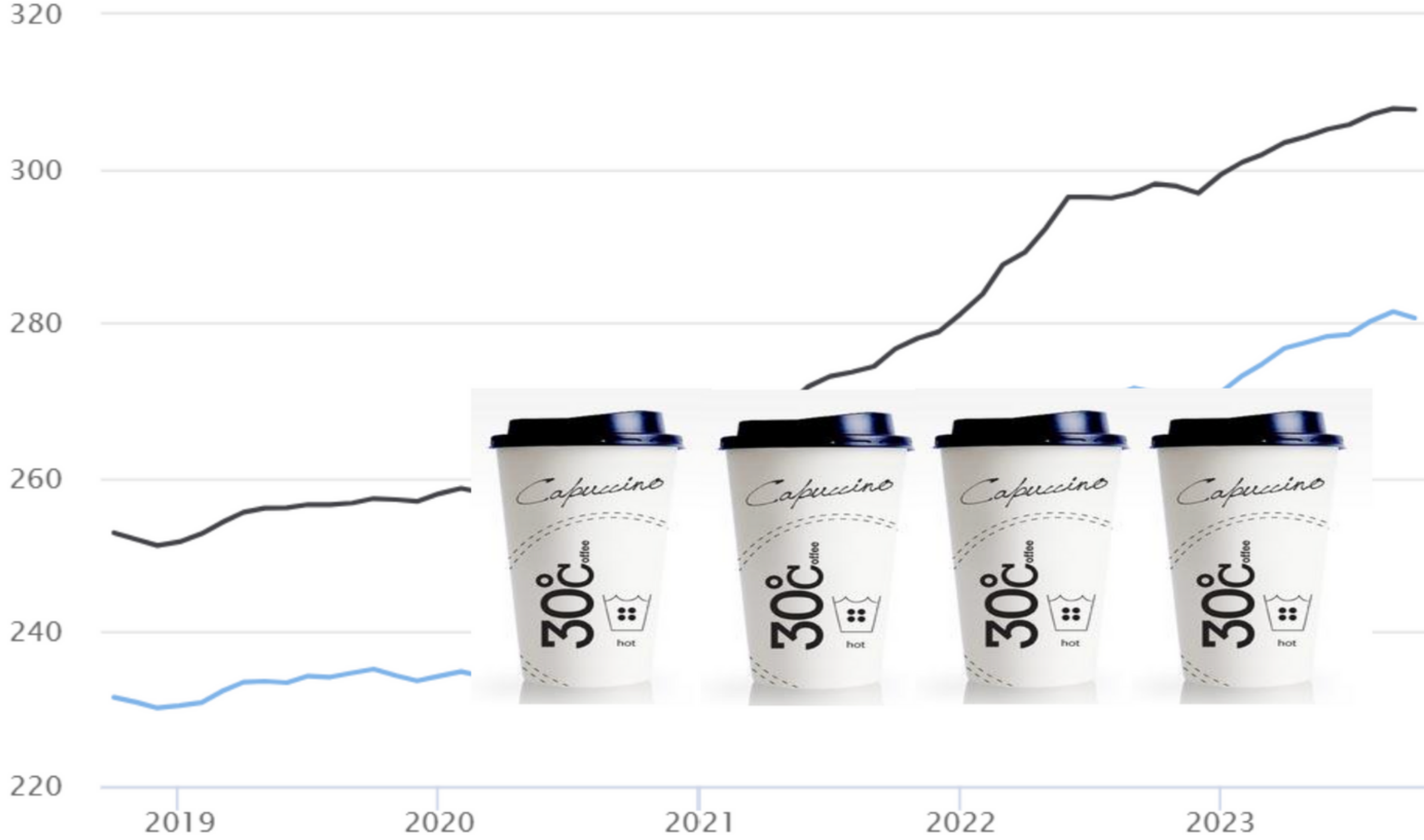
- 2019: \$19,742,700
- 2023: \$23,904,000

21%

If the TX legislature were to account for inflation, Bryan ISD would see an INCREASE of approx. \$15-16 million in revenue.

Legend/Change from previous year:

— CPI TX: 3.6% — CPI US: 3.2%



*Excluding food and energy

Source: US Bureau of Labor Statistics and Comptroller of Public Accounts, based on data provided by Bureau of Labor Statistics



Campus & Department Consultations

- March 4-8, 2024
 - Elementary (3 Groups)
 - Intermediate Schools
 - Middle School
 - High School (2 Groups)
 - Athletics
 - CTE
 - Fine Arts
 - Special Programs
 - Curriculum & Instruction
 - Advanced Academics, Counseling, AREA
 - Technology Services
 - Communications
 - Human Resources
 - Finance, Safety, Nursing
 - Construction
 - Auxiliary Services
- March 18-22, 2024
 - Fine Arts
 - Individual staffing reviews with SFA, Davila, RHS, BHS



WHAT'S
NEXT?

Next Steps

- April: Team of 8 Budget Training by TASBO's Dr. Brownson
- Continue consultation meetings by department and by campus groups (Elementary, Intermediate, Middle, and High Schools)
 - There must be system-wide adjustments to prevent inequities from developing.
- Mid-April: staffing allocations released along with transfer list/excess list.
 - Ensuring all returning staff have a viable position for the 2024-2025 school year.
- April-May: Continue to refine the budget to optimize student instruction and staff retention while mitigating the lack of funding from the state legislature.
- June: Budget recommendation

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