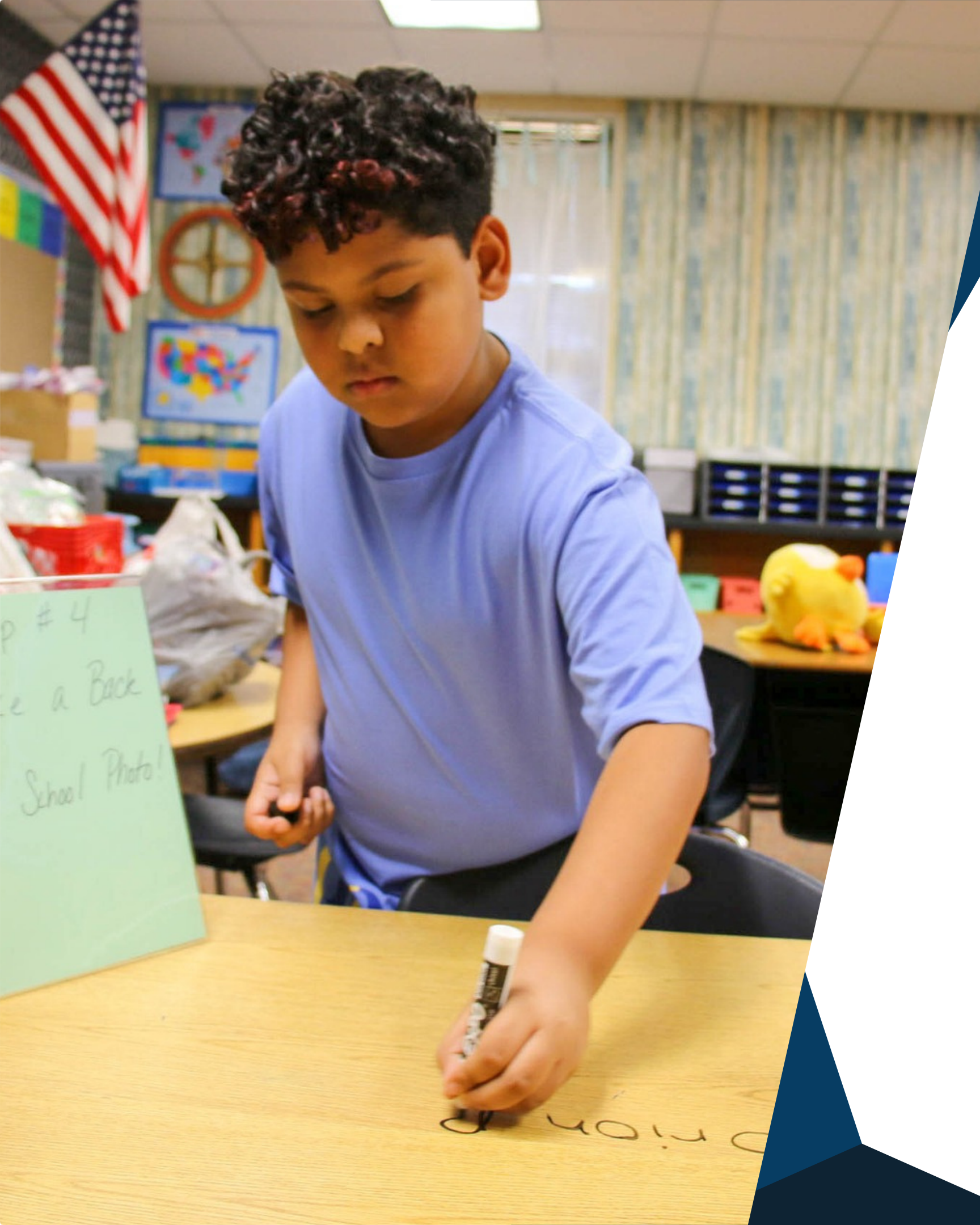


Budget Planning Process & Timeline

April 15, 2024





Budget Goals

- Support High-Quality Instruction and Resources
- Recruit and Retain a High-Quality Workforce to Support Instruction
 - *By creating more streamlined and efficient academic and operation models, the district would be positioned to leverage future funding sources to be used for compensation and benefits that both retain and attract a high-quality workforce.*
- 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.



Record Inflation



End of ESSER Grant



**No Change in the
Basic Allotment**



**State-wide
Financial
Challenges in
Texas Public
Schools**

Foundations of Public School Finance in Texas

- \$6,160 per student each year
 - Additional funding based on the individual needs of the student: special programs, CTE, etc.
 - This amount has not changed since 2019.
- The funding for each student is reduced by the number of absences of the student.



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

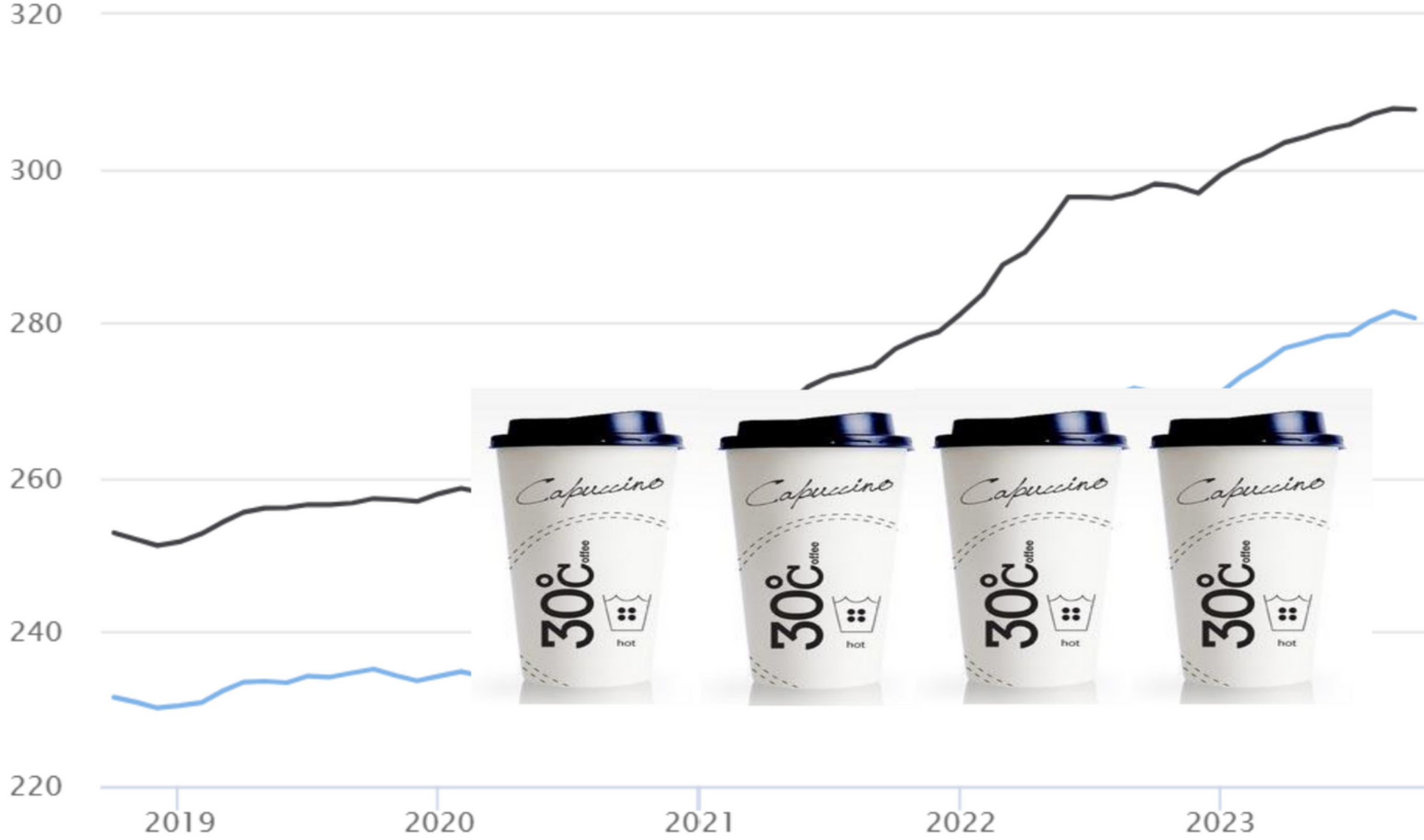
- 2019: \$19,742,700
- 2023: \$23,904,000

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

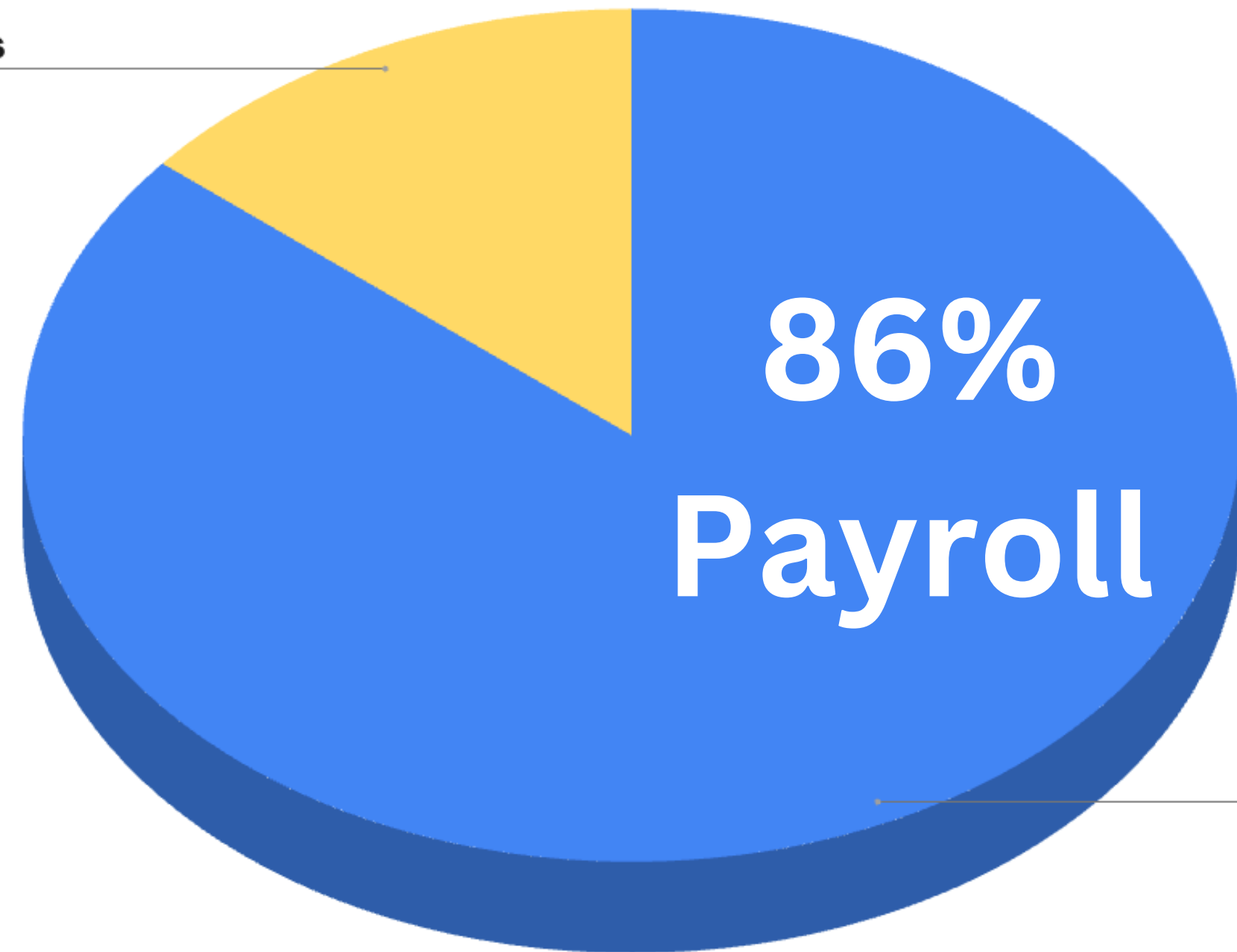
Source: US Bureau of Labor Statistics and Comptroller of Public Accounts, based on data provided by Bureau of Labor Statistics

Education is a People Oriented Business

Bryan ISD Operating Costs 14% Include

- Utilities
- Substitutes
- Property and other insurance
- Supplies
- Contracted services: SROs/Armed Security Guards, etc.

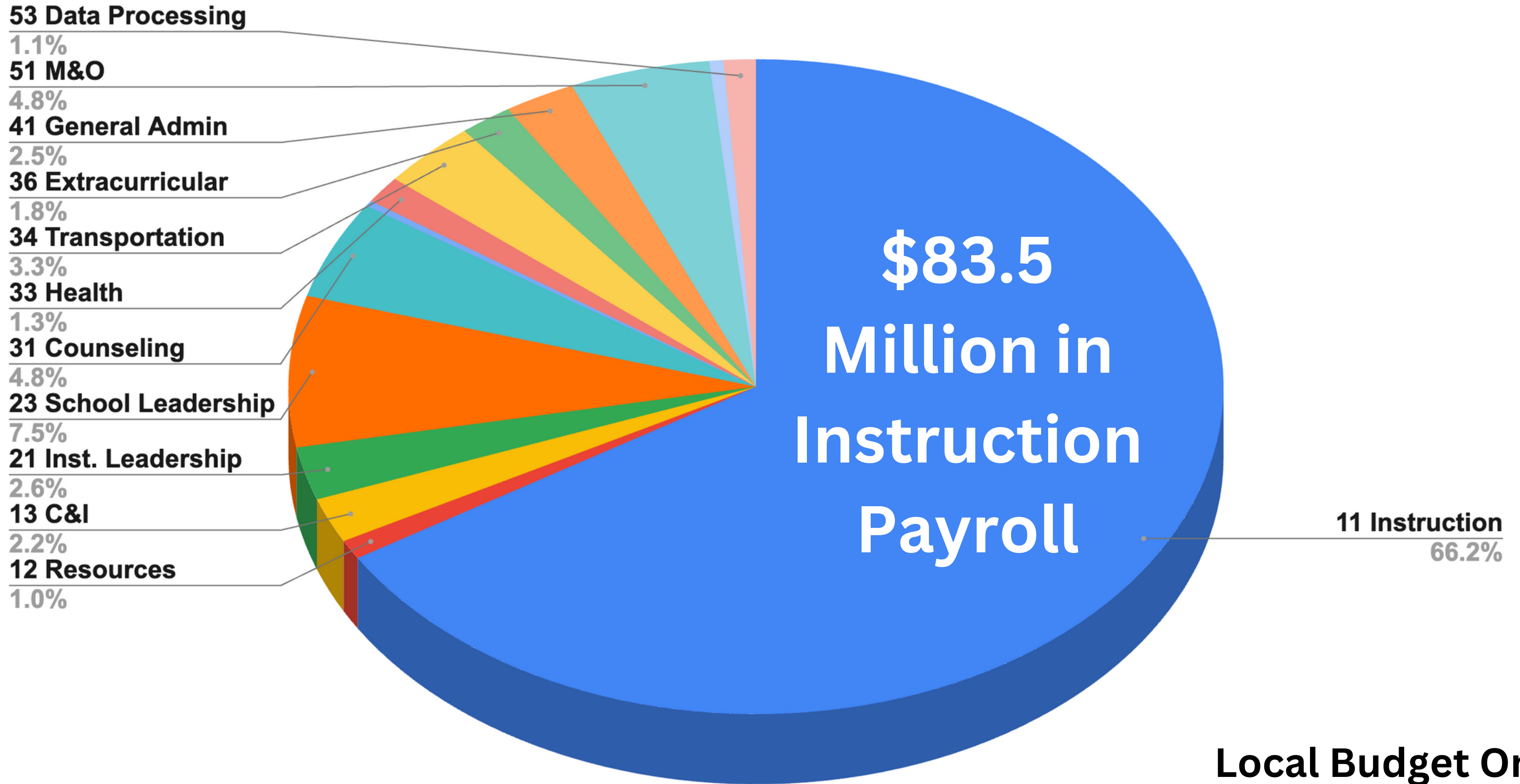
Operating Costs
14.0%



Payroll Costs
86.0%

Solving a deficit budget without addressing staffing is a challenge at best.

Breakdown of Payroll Costs – 86% of Total Budget



Staffing Comparisons

Comparable Districts: similar data for enrollment, free/reduced lunch, English language learners, etc.

Bryan ISD has a lower student-to-staff ratio as compared to similar districts.

Student enrollment has been consistent/stable since 2019. However, FTEs have increased by 9.2%.

NOTE: The following ratios are calculated utilizing positions funded by the Local budget and the ESSER Federal Grant.

- *No Federal Title Grant-funded positions are in this calculation.*

By creating more streamlined and efficient academic and operation models, the district would be positioned to leverage future funding sources to be used for compensation and benefits that both retain and attract a high-quality workforce.

District	Enrollment per FTE	Teacher Starting Salary
BASTROP ISD	9.85	\$56,000
NEW CANEY ISD	8.35	\$63,000
CyFair ISD	8.34	\$62,000
TYLER ISD	8.2	\$50,500
DUNCANVILLE ISD	8.0	\$58,500
Waller ISD	7.97	\$60,000
HARLANDALE ISD	7.33	\$58,000
WACO ISD	7.27	\$52,975
BRYAN ISD	6.89	\$51,000

Purposeful Planning

While adjustments are still needed, the district has been taking steps to lessen the full impact of the legislative inaction.

Spring 2022

Local budget cuts by campus and department

Fall 2022

Shifting eligible items to ESSER so that future funding can be federal.

Spring 2023

Local budget cuts by campus and department

Spring 2023

Analysis of elementary classroom ratios and distribution

Fall 2023

Consultation on each vacancy to determine need to replace

Feb. 2024

Partnership with TASBO for budget planning and support

March 2024

Department and Campus Budget and Staffing Consultations

March 2024

Board Approval of Fiscal Year-End Change and Alignment

April 2024

Board Updates on the Development of the 2024-2025 Budget

April 2024

Individual Campus Feedback Sessions on Budget

April 2024

TASBO Board Training on School Finance, Budget, and Tax

May 2024

Continued refinement of Budget and staffing plans for 24-25

May 2024

Continued Updates to the Board of Trustees on Budget

June 2024

Board Consideration of Budget for 2024-2025



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