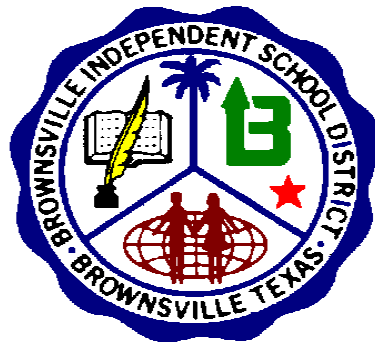


# Brownsville Independent School District

## Approved Budget Fiscal Year 2014-2015



**BISD Administration Building  
1900 Price Road  
Brownsville, Texas 78521**

Brownsville Independent School District  
 Approved Budget  
 All Funds  
 Fiscal Year 2014-2015

|  | Description                                  | General Funds         | Debt Services        | Federal Funds        | All Funds             |
|--|--|-----------------------|----------------------|----------------------|-----------------------|
| <b>REVENUES</b>                                  |  |                       |                      |                      |                       |
| 57XX   | Local Revenues                               | \$ 59,244,427         | \$ 5,485,164         | \$ 462,495           | \$ 65,192,086         |
| 58XX   | State Revenues                               | 342,908,214           | 10,500,000           | 960,416              | 354,368,630           |
| 59XX   | Federal Revenues                             | 45,040,753            | -                    | 64,734,577           | 109,775,330           |
|  | Total Revenues                               | <u>\$ 447,193,394</u> | <u>\$ 15,985,164</u> | <u>\$ 66,157,488</u> | <u>\$ 529,336,046</u> |
| <b>EXPENDITURES</b>                              |  |                       |                      |                      |                       |
| 11   | Instruction                                  | \$ 224,935,480        | \$ -                 | \$ 41,173,689        | \$ 266,109,169        |
| 12   | Instructional Resources                      | 7,531,892             | -                    | 1,480,996            | 9,012,888             |
| 13   | Curriculum Development                       | 8,219,237             | -                    | 9,877,071            | 18,096,308            |
| 21   | Instructional Leadership                     | 6,373,352             | -                    | 2,789,846            | 9,163,198             |
| 23   | Campus Leadership                            | 25,054,792            | -                    | 791,445              | 25,846,237            |
| 31   | Counseling & Guidance                        | 16,058,718            | -                    | 4,048,196            | 20,106,914            |
| 32   | Social Work Services                         | 1,077,943             | -                    | 10,284               | 1,088,227             |
| 33   | Health Services                              | 4,368,097             | -                    | 1,702,522            | 6,070,619             |
| 34   | Student Transportation                       | 15,143,261            | -                    | -                    | 15,143,261            |
| 35   | Food Services                                | 36,531,734            | -                    | 8,294                | 36,540,028            |
| 36   | Co Curricular Activity                       | 16,263,163            | -                    | 5,955                | 16,269,118            |
| 41   | Administration                               | 14,403,031            | -                    | -                    | 14,403,031            |
| 51   | Plant Maint & Operations                     | 53,275,714            | -                    | 130,839              | 53,406,553            |
| 52   | Security & Monitoring Srv                    | 6,702,190             | -                    | 2,911                | 6,705,101             |
| 53   | Data Processing                              | 8,454,001             | -                    | -                    | 8,454,001             |
| 61   | Community Services                           | 682,777               | -                    | 4,135,440            | 4,818,217             |
| 71   | Debt Services                                | 4,562,101             | 18,985,164           | -                    | 23,547,265            |
| 81   | Facilities Acq & Constr                      | 3,566,135             | -                    | -                    | 3,566,135             |
| 95   | Pymts to Juvenile Just                       | 250,000               | -                    | -                    | 250,000               |
| 99   | Other Intergovernmental C                    | 800,000               | -                    | -                    | 800,000               |
|  | Total Expenditures                           | <u>\$ 454,253,618</u> | <u>\$ 18,985,164</u> | <u>\$ 66,157,488</u> | <u>\$ 539,396,270</u> |
|  | Excess (Deficiency) of Revenues Over (Under) | \$ (7,060,224)        | \$ (3,000,000)       | \$ -                 | \$ (10,060,224)       |
| <b>Non-Operating Revenues &amp; Expenditures</b> |  |                       |                      |                      |                       |
| 7915   | Operating Transfers In                       | \$ -                  | \$ 3,000,000         | \$ -                 | \$ 3,000,000          |
| 8911   | Operating Transfers Out                      | 3,000,000             | -                    | -                    | 3,000,000             |
|  |  | <u>\$ (3,000,000)</u> | <u>\$ 3,000,000</u>  | <u>\$ -</u>          | <u>\$ -</u>           |
|  | Erate Fund Balance                           | 3,035,000             | -                    | -                    | 3,035,000             |
|  | Regional School for the Deaf Fund Balance    | 283,655               | \$ -                 | -                    | 283,655               |
|  | SHARS Fund Balance                           | 6,741,569             | -                    | -                    | 6,741,569             |
|  | Excess (Deficiency)                          | \$ -                  | \$ -                 | \$ -                 | \$ -                  |

# Brownsville Independent School District All Funds

Fiscal Year 2014/2015

## 2014-2015 Approved and 2013-2014 Adopted Budget Comparison

|                       | Instruction<br><small>(Function 11, 12, 13, 95)</small> | Instructional<br>Support<br><small>(Function 21, 23, 31, 32, 33, 36)</small> | Central<br>Administration<br><small>(Function 41)</small> | District<br>Operations<br><small>(Function 34, 35, 51, 52, 53)</small> | Debt<br>Service<br><small>(Function 71)</small> | Other<br><small>(Function 61, 81,99)</small> | Transfer Out<br><small>(Function 00)</small> | Total       |
|-----------------------|---|--|---|--|---|--|--|-------------|
| Fiscal Year 2014/2015 | 293,443,366   | 78,907,829   | 13,990,954  | 120,322,504  | 23,547,265                                      | 9,184,352                                    | 3,000,000                                    | 542,396,270 |
| Fiscal Year 2013/2014 | 285,685,705   | 75,278,285   | 12,804,780  | 116,953,946  | 21,201,896                                      | 5,733,064                                    | 11,700,000                                   | 529,357,676 |

## 2014-2015 Approved Budget

|                       | Instruction<br><small>(Function 11, 12, 13, 95)</small> | Instructional<br>Support<br><small>(Function 21, 23, 31, 32, 33, 36)</small> | Central<br>Administration<br><small>(Function 41)</small> | District<br>Operations<br><small>(Function 34, 35, 51, 52, 53)</small> | Debt<br>Service<br><small>(Function 71)</small> | Other<br><small>(Function 61, 81)</small> | Transfer Out<br><small>(Function 00)</small> | Total             |
|-----------------------|---|--|---|--|---|---|--|-------------------|
| Fiscal Year 2014/2015 | \$ 293,443,366.00                                       | 78,907,829.00  | 13,990,954.00   | 120,322,504.00   | 23,547,265.00                                   | 9,184,352.00                              | 3,000,000.00                                 | \$ 542,396,270.00 |
| Per Student Cost      | \$ 5,967.81   | \$ 1,604.76  | \$ 284.54   | \$ 2,447.02  | \$ 478.89                                       | \$ 186.78                                 | \$ 61.01                                     | \$ 11,030.82      |
| *Projected Enrollment | 49,171  |  |   |  |   |   |  |                   |

# Brownsville Independent School District

## Summary of All Funds Projected Revenues and Expenditures Approved 2014 - 2015

| FUND NO. | DESCRIPTION                               | OPERATING REVENUES | FUND BALANCE  | OTHER SOURCE | BUDGET REVENUES | OPERATING EXPENDITURES | OTHER USE    | BUDGET EXPENDITURES | DIFFERENCE |
|----------|---|--------------------|---------------|--------------|-----------------|------------------------|--------------|---------------------|------------|
| 101      | Food Service                              | \$ 38,329,000      | \$ -          | \$ -         | \$ 38,329,000   | \$ 38,329,000          | \$ -         | \$ 38,329,000       | \$ -       |
|          | Sub Total Food Service                    | \$ 38,329,000      | \$ -          | \$ -         | \$ 38,329,000   | \$ 38,329,000          | \$ -         | \$ 38,329,000       | \$ -       |
| 161      | Local Deaf                                | 392,500            | 283,655       | -            | 676,155         | 676,155                | -            | 676,155             | -          |
| 162      | State Compensatory                        | 26,689,604         | -             | -            | 26,689,604      | 26,689,604             | -            | 26,689,604          | -          |
| 163      | State Bilingual                           | 3,853,136          | -             | -            | 3,853,136       | 3,853,136              | -            | 3,853,136           | -          |
| 164      | State Vocational                          | 13,096,590         | -             | -            | 13,096,590      | 13,096,590             | -            | 13,096,590          | -          |
| 165      | Athletic                                  | 8,584,697          | -             | -            | 8,584,697       | 8,584,697              | -            | 8,584,697           | -          |
| 166      | State Special Education                   | 34,116,993         | -             | -            | 34,116,993      | 34,116,993             | -            | 34,116,993          | -          |
| 191      | QSCB                                      | -                  | -             | -            | -               | -                      | -            | -                   | -          |
| 192      | Tax Maintenance Note                      | -                  | -             | -            | -               | -                      | -            | -                   | -          |
| 196      | Medicaid Admin. Consortium                | -                  | -             | -            | -               | -                      | -            | -                   | -          |
| 197      | Projecs                                   | 5,725,620          | -             | -            | 5,725,620       | 5,725,620              | -            | 5,725,620           | -          |
| 198      | Medicare Reimbursement                    | -                  | 3,394,000     | -            | 3,394,000       | 3,394,000              | -            | 3,394,000           | -          |
| 199      | Local Maintenance                         | 316,405,254        | 6,382,569     | -            | 322,787,823     | 319,787,823            | 3,000,000    | 322,787,823         | -          |
|          | Sub Total - General Fund w/o Food Service | \$ 408,864,394     | \$ 10,060,224 | \$ -         | \$ 418,924,618  | \$ 415,924,618         | \$ 3,000,000 | \$ 418,924,618      | \$ -       |
|          | Total for General Fund                    | \$ 447,193,394     | \$ 10,060,224 | \$ -         | \$ 457,253,618  | \$ 454,253,618         | \$ 3,000,000 | \$ 457,253,618      | \$ -       |
| 206      | Ed Serv Homeless Child                    | 100,807            | -             | -            | 100,807         | 100,807                | -            | 100,807             | -          |
| 211      | E.S.E.A. Title 1 - Regular                | 32,808,464         | -             | -            | 32,808,464      | 32,808,464             | -            | 32,808,464          | -          |
| 212      | E.S.E.A. Title 1 - Migrant                | 3,084,375          | -             | -            | 3,084,375       | 3,084,375              | -            | 3,084,375           | -          |
| 220      | Job Training Partnership Act              | 114,330            | -             | -            | 114,330         | 114,330                | -            | 114,330             | -          |
| 224      | I.D.E.A. - B, Formula                     | 10,295,225         | -             | -            | 10,295,225      | 10,295,225             | -            | 10,295,225          | -          |
| 225      | I.D.E.A. - B, Pre School                  | 179,308            | -             | -            | 179,308         | 179,308                | -            | 179,308             | -          |
| 244      | Vocational Education - Basic              | 871,096            | -             | -            | 871,096         | 871,096                | -            | 871,096             | -          |
| 255      | Class Size Reduction Grant                | 3,422,231          | -             | -            | 3,422,231       | 3,422,231              | -            | 3,422,231           | -          |
| 263      | ESEA Title III Part A Lang Instr/Ltd Eng  | 1,769,112          | -             | -            | 1,769,112       | 1,769,112              | -            | 1,769,112           | -          |
| 265      | 21st Century Grant                        | 3,418,856          | -             | -            | 3,418,856       | 3,418,856              | -            | 3,418,856           | -          |
| 274      | Gear Up                                   | 186,670            | -             | -            | 186,670         | 186,670                | -            | 186,670             | -          |
| 276      | TTIPS                                     | 1,138,704          | -             | -            | 1,138,704       | 1,138,704              | -            | 1,138,704           | -          |
| 287      | I3 Grant                                  | 442,495            | -             | -            | 442,495         | 442,495                | -            | 442,495             | -          |
| 289      | Texas Literacy Grant                      | 6,586,670          | -             | -            | 6,586,670       | 6,586,670              | -            | 6,586,670           | -          |
| 309      | Federal Co-Op                             | 526,614            | -             | -            | 526,614         | 526,614                | -            | 526,614             | -          |
| 312      | Federal AFDC                              | 178,724            | -             | -            | 178,724         | 178,724                | -            | 178,724             | -          |
| 315      | I.D.E.A. Discretion                       | 74,240             | -             | -            | 74,240          | 74,240                 | -            | 74,240              | -          |
| 316      | I.D.E.A. Deaf                             | 75,046             | -             | -            | 75,046          | 75,046                 | -            | 75,046              | -          |
| 317      | I.D.E.A. Pre-School Deaf                  | 5,337              | -             | -            | 5,337           | 5,337                  | -            | 5,337               | -          |
| 340      | I.D.E.A. Part C                           | 768                | -             | -            | 768             | 768                    | -            | 768                 | -          |
| 429      | UTHealth Science                          | 8,000              | -             | -            | 8,000           | 8,000                  | -            | 8,000               | -          |
| 431      | State Adult Basic Education               | 182,223            | -             | -            | 182,223         | 182,223                | -            | 182,223             | -          |
| 435      | State Deaf                                | 668,193            | -             | -            | 668,193         | 668,193                | -            | 668,193             | -          |
| 499      | Locally Funded Special Revenue            | 20,000             | -             | -            | 20,000          | 20,000                 | -            | 20,000              | -          |
| 511      | Debt Service                              | 15,985,164         | -             | 3,000,000    | 18,985,164      | 18,985,164             | -            | 18,985,164          | -          |
|          | Sub Total Federal/State Funds             | \$ 82,142,652      | \$ -          | \$ 3,000,000 | \$ 85,142,652   | \$ 85,142,652          | \$ -         | \$ 85,142,652       | \$ -       |
|          | Grand Total                               | \$ 529,336,046     | \$ 10,060,224 | \$ 3,000,000 | \$ 542,396,270  | \$ 539,396,270         | \$ 3,000,000 | \$ 542,396,270      | \$ -       |

# Brownsville Independent School District

2014 - 2015 Approved Expenditures - All Funds

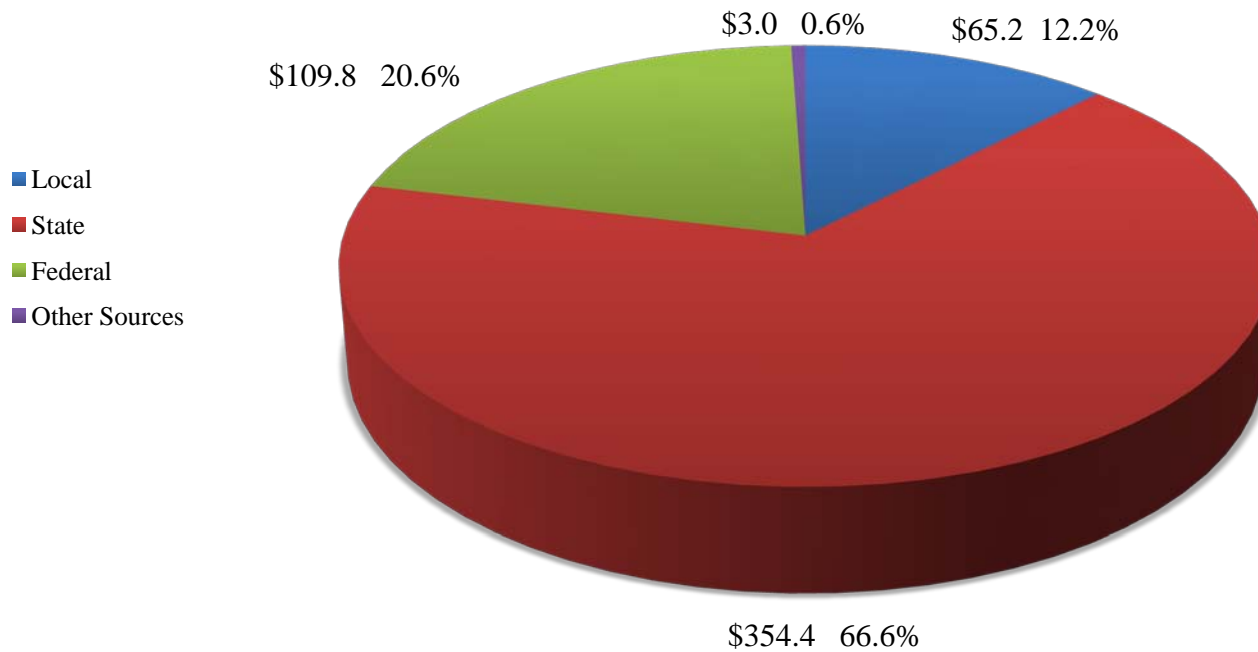
| Function     |                                 | Object             |                            |                        |                      |                   |                   |                  | Total<br>Amount    | Percent       |
|--------------|---------------------------------|--------------------|----------------------------|------------------------|----------------------|-------------------|-------------------|------------------|--------------------|---------------|
|              |                                 | Payroll<br>Cost    | Professional<br>Contracted | Supplies/<br>Materials | Other Oper.<br>Costs | Debt<br>Service   | Capital<br>Outlay | Other<br>Uses    |                    |               |
|              |                                 | 6100               | 6200                       | 6300                   | 6400                 | 6500              | 6600              | 8900             |                    |               |
| 11           | Instruction                     | 248,156,490        | 2,293,228                  | 10,720,820             | 2,377,257            | -                 | 2,561,375         | -                | 266,109,170        | 48.1%         |
| 12           | Instr. Res./Media Serv.         | 7,110,659          | 840,281                    | 946,214                | 86,201               |                   | 29,533            | -                | 9,012,888          | 1.7%          |
| 13           | Instructional Staff Dev.        | 13,811,834         | 1,651,515                  | 1,646,044              | 944,952              |                   | 41,963            | -                | 18,096,308         | 4.1%          |
| 21           | Instructional Leadership        | 7,709,062          | 538,849                    | 526,300                | 324,999              |                   | 63,988            | -                | 9,163,198          | 1.7%          |
| 23           | Campus Leadership               | 24,392,534         | 475,653                    | 426,850                | 421,921              |                   | 129,279           | -                | 25,846,237         | 4.7%          |
| 31           | Guidance & Couns. Serv.         | 18,658,916         | 365,383                    | 769,784                | 121,560              |                   | 191,271           | -                | 20,106,914         | 3.6%          |
| 32           | Social Services                 | 401,442            | 588,322                    | 31,563                 | 16,237               |                   | 2,103             | -                | 1,039,667          | 0.2%          |
| 33           | Health Services                 | 5,329,395          | 119,406                    | 494,565                | 36,125               |                   | 91,128            | -                | 6,070,619          | 1.1%          |
| 34           | Transportation                  | 10,055,240         | 450,598                    | 3,261,500              | 628,500              |                   | 795,983           | -                | 15,191,821         | 3.4%          |
| 35           | Food Services                   | 15,085,922         | 629,220                    | 19,555,654             | 80,000               |                   | 1,214,232         | -                | 36,565,028         | 6.5%          |
| 36           | Co-Curricular Activities        | 8,133,208          | 636,783                    | 2,342,020              | 5,361,987            |                   | 207,196           | -                | 16,681,194         | 2.9%          |
| 41           | General Administration          | 9,959,911          | 2,268,011                  | 655,184                | 873,476              |                   | 134,372           | 100,000          | 13,990,954         | 2.4%          |
| 51           | Maintenance and Operations      | 21,978,572         | 18,209,763                 | 7,494,874              | 5,032,408            | -                 | 690,936           | -                | 53,406,553         | 9.9%          |
| 52           | Security and Monitoring Serv.   | 5,503,679          | 193,486                    | 155,836                | 85,100               |                   | 767,000           | -                | 6,705,101          | 1.4%          |
| 53           | Data Processing Services        | 1,213,073          | 4,436,739                  | 445,778                | 72,980               |                   | 2,285,431         | -                | 8,454,001          | 1.0%          |
| 61           | Community Services              | 4,131,665          | 100,450                    | 338,366                | 179,718              |                   | 68,018            | -                | 4,818,217          | 0.9%          |
| 71           | Debt Service                    |                    |                            |                        |                      | 23,547,265        |                   | -                | 23,547,265         | 4.0%          |
| 81           | Construction/Renovation         |                    | -                          | 1,366,135              |                      |                   | 2,200,000         | -                | 3,566,135          | 0.0%          |
| 95           | JJAEP                           |                    | 225,000                    |                        |                      |                   |                   | -                | 225,000            | 0.0%          |
| 99           | Other Intergovernmental Charges |                    | 800,000                    |                        |                      |                   |                   | -                | 800,000            | 0.2%          |
| 00           | Other Use of Funds              |                    |                            |                        |                      |                   |                   | 3,000,000        | 3,000,000          | 2.2%          |
| <b>Total</b> |                                 | <b>401,631,602</b> | <b>34,822,687</b>          | <b>51,177,487</b>      | <b>16,643,421</b>    | <b>23,547,265</b> | <b>11,473,808</b> | <b>3,100,000</b> | <b>542,396,270</b> | <b>100.0%</b> |
| Percent      |                                 | 72.8%              | 7.1%                       | 8.2%                   | 3.6%                 | 4.0%              | 2.0%              | 0.6%             |                    | 100.0%        |

# Brownsville Independent School District

Approved Revenues

2014-2015

All Funds



**Total Revenues \$532.4 Million**

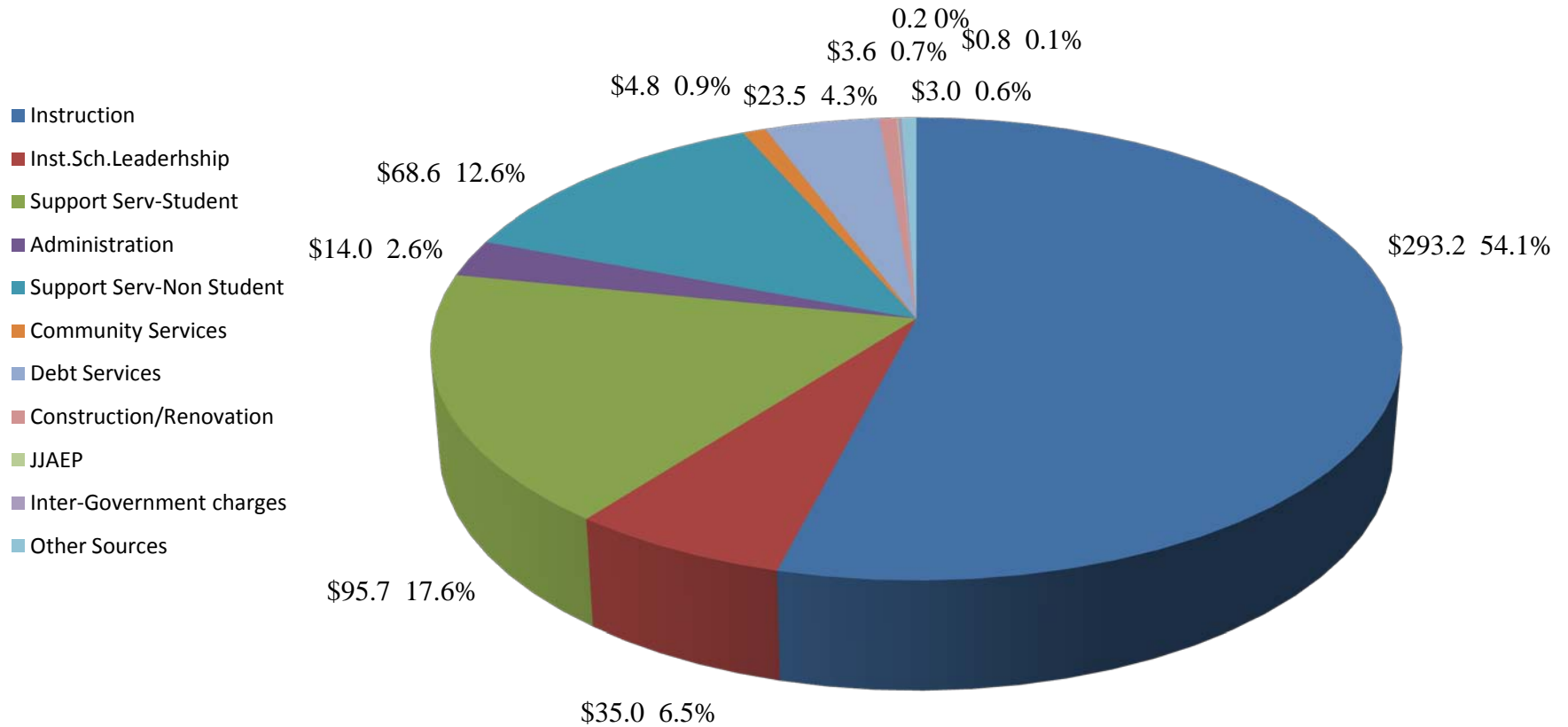
Note: All figures expressed in Millions

# Brownsville Independent School District

Approved Expenditures

2014-2015

All Funds by Function



**Total Expenditures \$542.4 Million**

Note: All figures expressed in Millions