



BROWNSVILLE  
INDEPENDENT  
SCHOOL  
DISTRICT

# Popular Annual Financial Report

Fiscal Year Ending

June 30, 2019

1900 East Price Road  
Brownsville, Texas 78521  
Cameron County, USA  
[www.BISD.us](http://www.BISD.us)

# Brownsville Independent School District

Brownsville, Texas



# Popular Annual Financial Report

For the Fiscal Year Ended June 30, 2019

*Prepared by:*

## **Finance Department**

*1900 East Price Road  
Brownsville, Texas 78521  
Telephone (956) 698-0003  
www.BISD.us*

**Dr. René Gutiérrez**

*Superintendent of Schools*

**Dr. Nereida Cantu**

*Deputy Superintendent/Business & Operations*

**Dr. Anysia R. Treviño**

*Deputy Superintendent/Curriculum & Instruction*

**Mr. David Robledo**

*Chief Financial Officer*

*“Brownsville ISD...The Best Choice”*

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## Letter to the Community from the Chief Financial Officer...

Citizens, Taxpayers, and Community Members of Brownsville Independent School District,

It is with great pride and pleasure that we present Brownsville Independent School District's Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2019. This report is designed to make the financial operations of our school district easier to understand for our citizens, parents, teachers, and community members.

The PAFR summarizes the financial activities and operating results of the District and was gathered from the financial information reported in our 2019 Comprehensive Annual Financial Report (CAFR). The CAFR is a more comprehensive document that is prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Cascos & Associates, PC, receiving an "unmodified" (the highest) opinion, meaning that in the auditors' opinion the financial statements are free from material misstatement. The PAFR is unaudited and presented on a GAAP basis. While the underlying accounting methods are similar to the CAFR, the PAFR simplifies reporting by not including all segregated funds, required presentations and full disclosure of all material financial and non-financial events in the notes to the financial statements. Citizens desiring to view the CAFR may obtain a copy from the Business & Finance Office or may view it on the District's website at <http://www.BISD.us> and by clicking the link named, "View the information" below Financial Transparency.



The Brownsville Independent School District is proud of this report and the support offered by the Board of Trustees in its continuous work to increase public confidence in the governing body of the District as well as increasing communication with the community. The PAFR should assist citizens and taxpayers to understand how their tax dollars are being spent to educate our 44,000+ students. As you will see in this report, the District is directing your tax dollars into the classroom to maximize our student achievement. Questions, comments and feedback regarding this report are welcomed and may be directed to the Business & Finance Office at 956-698-0003 or to [drobledo@bisd.us](mailto:drobledo@bisd.us).

A handwritten signature in blue ink, appearing to read "David Robledo", is written over a horizontal line.

Mr. David Robledo,  
Chief Financial Officer

*"Brownsville ISD...The Best Choice"*

# BROWNSVILLE INDEPENDENT SCHOOL DISTRICT

## Board of Trustees For the Year Ending June 30, 2019



Minerva M. Pena  
Place 6  
President



Dr. Sylvia P. Atkinson  
Place 7  
Vice-President



Dr. Prisci Roca Tipton  
Place 4  
Secretary



Philip T. Cowen  
Place 3  
Assistant Secretary



Drue Brown  
Place 1  
Trustee



Erasmo Castro  
Place 2  
Trustee



Laura Perez-Reyes  
Place 7  
Trustee



## Superintendent & Administrative Officials

**Dr. René Gutiérrez**  
*Superintendent of Schools*

**Dr. Nereida Cantu**  
*Deputy Superintendent/Business & Operations*

**Dr. Anysia R. Treviño**  
*Deputy Superintendent/Curriculum & Instruction*

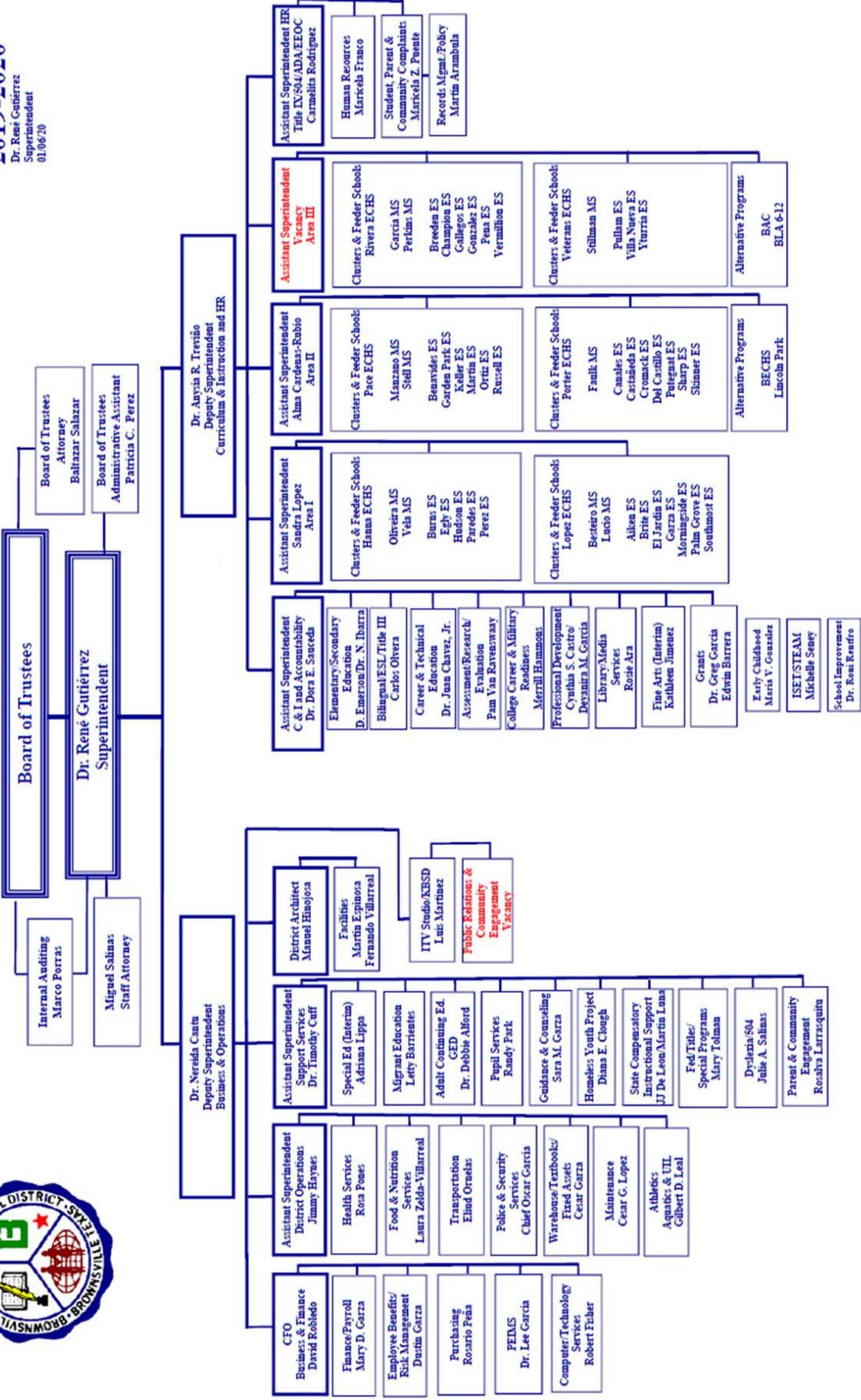
**Mr. David Robledo**  
*Chief Financial Officer*

*"Brownsville ISD...The Best Choice"*



# Brownsville ISD Organizational Chart

2019-2020  
Dr. René Gutiérrez  
Superintendent  
01/06/20



BISD does not discriminate on the basis of race, color, national origin, sex, religion, age, disability or genetic information in employment or provision of services, programs or activities.

# About Brownsville Independent School District

The District is a political subdivision of the State of Texas and governed and operating as an independent school district under the laws thereof. The District is located entirely in Cameron County, Texas and serves the City of Brownsville, part of the Township of Rancho Viejo and some unincorporated areas of the county. The District, originally chartered by the State in March 1915, now encompasses ninety-five square miles.

## Our Mission Statement

Brownsville Independent School District will graduate students who are prepared to excel in higher education and successfully pursue career opportunities in a changing global society by maximizing resources to ensure equitable opportunities for all students.

## Vision

Our primary purpose of improving lives through a quality education is driven by an unrelenting determination to graduate all of our students and prepare them for success in higher education. Our ideology is reflected in our fundamental beliefs, commitments and core values that guide us in our daily practices.

## Fast Facts

### 54 schools

- 34 - elementary school
- 10 - middle school
- 6 - high school
- 4 - alternative school

<b>Total Enrollment (Pre-K through 12):</b>	<b>44,356</b>
Early Ed (Sp. Ed)	90
Pre-K	3,537
K-5	17,764
6-8	9,332
9-12	13,633

### Ethnicity 2018-2019

	<u>Brownsville ISD</u>	<u>Texas</u>
Hispanic	98.3%	52.6%
White	1.4%	27.4%
Asian	0.2%	4.5%
African American	0.1%	12.6%
American Indian	0.0%	0.4%
Pacific Islander	0.0%	0.2%
Two or More Races	0.0%	2.4%

### Student Demographics

	<u>Brownsville ISD</u>	<u>Texas</u>
Economically Disadvantage	88.5%	60.6%
Non-Educationally Disadvantage	11.5%	39.4%
Section 504 Students	8.7%	6.5%
English Learners (EL)	34.6%	19.5%
Students with Dyslexia	5.4%	3.6%
At-Risk	67.3%	50.1%



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## Our Schools

The District provides a full range of educational services appropriate to grade levels pre-kindergarten through twelve for its approximate 44,356 students. These include regular and enriched academic education, special education for students with disabilities, occupational education, bilingual instruction for those with limited English proficiency and specialized instruction for disadvantaged students. These basic programs are supplemented by additional offerings in the fine arts and athletics. In addition, the District provides for community and adult education by offering a wide variety of academic and occupational courses.



## Performance Measures

The Texas Education Agency (TEA) prepares the Texas Academic Performance Reports (TAPR), which include information on student performance for every public school, district or region in Texas. The information in this page is available on the 2018-19 TAPR report which can be accessed at [www.tea.state.tx.us](http://www.tea.state.tx.us).

## Finance Department

The Finance Department is responsible for the general accounting, financial reporting, and financial training for the School District. The department strives for developing and maintaining great working relationships with its schools and departments while having customer service as a priority.

The Finance Department's primary goal is to protect the assets of the District and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

	State	Region	District
<b>Attendance Rate</b>			
2017-2018	95.4%	95.5%	<b>95.4%</b>
2016-2017	95.7%	95.7%	<b>95.8%</b>
2015-2016	95.8%	95.6%	<b>96.0%</b>
2014-2015	95.7%	95.5%	<b>96.2%</b>
2013-2014	95.9%	95.7%	<b>96.8%</b>
<b>Annual Dropout Rate (Grades 7-8)</b>			
2017-2018	0.4%	0.2%	<b>0.5%</b>
2016-2017	0.3%	0.2%	<b>0.2%</b>
2015-2016	0.4%	0.2%	<b>0.2%</b>
2014-2015	0.3%	0.2%	<b>0.2%</b>
2013-2014	0.5%	0.3%	<b>0.1%</b>
<b>Annual Dropout Rate (Grades 9-12)</b>			
2017-2018	1.9%	1.7%	<b>1.1%</b>
2016-2017	1.9%	1.8%	<b>1.3%</b>
2015-2016	2.0%	2.1%	<b>1.3%</b>
2014-2015	2.1%	2.0%	<b>1.1%</b>
2013-2014	2.2%	2.6%	<b>1.2%</b>
<b>Completion/Status Rate (Gr. 9-12) Class of 2018</b>			
<b>4-Year Longitudinal Rate</b>			
Graduated	90.0%	91.2%	<b>92.8%</b>
Received GED	0.4%	0.2%	<b>0.3%</b>
Continued HS	3.8%	3.6%	<b>3.0%</b>
Dropped Out (4-yr.)	5.7%	5.0%	<b>3.9%</b>
<b>Completion/Status Rate (Gr. 9-12) Class of 2017</b>			
<b>4-Year Longitudinal Rate</b>			
Graduated	89.7%	90.3%	<b>91.6%</b>
Received GED	0.4%	0.2%	<b>0.2%</b>
Continued HS	4.0%	4.0%	<b>4.8%</b>
Dropped Out (4-yr.)	5.9%	5.4%	<b>3.4%</b>

**Some of the Accomplishments for the Year Ending 2019 include:**

- Received the rating of “Superior Achievement” under Schools FIRST (Financial Integrity Rating System of Texas) for the 2017-2018 fiscal year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for its comprehensive annual financial report for the fiscal year ended June 30, 2018 from GFOA
- Received the Certificate of Excellence in Financial Reporting for its comprehensive annual financial report for the fiscal year ended June 30, 2018 from ASBO



**STAAR Percent at Approaches Grade level or Above  
(Sum of All Grades Tested)**

	Year	State	Region	District
Reading/ELA	2019	75%	74%	<b>76%</b>
	2018	74%	72%	<b>74%</b>
	2017	72%	69%	<b>71%</b>
	2016	73%	68%	<b>71%</b>
Mathematics	2019	82%	85%	<b>86%</b>
	2018	81%	83%	<b>85%</b>
	2017	79%	81%	<b>82%</b>
	2016	76%	77%	<b>79%</b>
Writing	2019	68%	73%	<b>76%</b>
	2018	66%	68%	<b>71%</b>
	2017	67%	70%	<b>74%</b>
	2016	69%	69%	<b>70%</b>
Science	2019	81%	83%	<b>84%</b>
	2018	80%	81%	<b>82%</b>
	2017	79%	79%	<b>80%</b>
	2016	79%	78%	<b>81%</b>
Social Studies	2019	81%	81%	<b>83%</b>
	2018	78%	79%	<b>80%</b>
	2017	77%	75%	<b>77%</b>
	2016	77%	74%	<b>77%</b>
All Tests	2019	78%	79%	<b>81%</b>
	2018	77%	77%	<b>78%</b>
	2017	75%	74%	<b>76%</b>
	2016	75%	73%	<b>75%</b>

**Financial Information**

Financial Information in this report is derived from the Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in conformity with GAAP, as applicable to governmental units and includes detailed information of significant financial and non-financial events. This report contains information taken from the CAFR, but presented in a non-GAAP format. It presents summarized assets and liabilities on a government-wide basis and presents an overview of Brownsville ISD’s general fund, as well as revenues and expenditures highlighting key revenue and expenditure information that occurred during the fiscal year.



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## Assets over Liabilities

The Financial Position Statement, known in accounting terms as the balance sheet, reports the assets available to provide services, liabilities or obligations to pay in the future, and the difference between the assets of Brownsville ISD and its liabilities known as the District's "net worth".

### Assets

**Cash** is the amount of physical cash held by the District in checking accounts and on hand for purposes of paying expenses.

**Receivables** represent the amounts that are owed to the District at June 30, 2019.

### Liabilities

**Amounts Owed to Employees and Vendors** are those items which the District owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

**Other Liabilities** include amounts due to other governments and deferred revenues. Deferred revenues are items that cannot be recognized as revenues of the period in which they are received, as the monies will not be available until a subsequent period.

Financial Benefits (in thousands of \$)	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
Cash and Investments	\$ 197,017	\$ 214,416	\$ 150,627	\$ 147,989	\$ 135,739
Receivable	9,072	9,060	9,113	9,013	9,189
Other Assets	62,417	54,534	49,277	47,298	43,533
<b>Total Assets</b>	<b>\$ 268,506</b>	<b>\$ 278,010</b>	<b>\$ 209,017</b>	<b>\$ 204,300</b>	<b>\$ 188,461</b>

Financial Detriments (in thousands of \$)	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
Amounts Owed to Employees and Vendors	\$ 50,966	\$ 48,660	\$ 46,675	\$ 50,567	\$ 48,787
Other Liabilities	15,944	13,318	23,919	23,172	27,218
<b>Total Liabilities</b>	<b>\$ 66,910</b>	<b>\$ 61,978</b>	<b>\$ 70,594</b>	<b>\$ 73,739</b>	<b>\$ 76,005</b>

Assets Over Liabilities	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
	\$ 201,596	\$ 216,032	\$ 138,423	\$ 130,561	\$ 112,456



Fiscal Year	Student Enrollment	Teaching Staff	Pupil-Teacher Ratio
2019	44,402	2,912	15.3
2018	45,578	2,956	15.4
2017	46,880	3,026	15.5
2016	47,749	3,180	15.0
2015	48,355	3,253	14.9



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## Where did the 2019 General Fund Revenues come from?

The General Fund is the school district's major operating fund. The District received \$473,815,050 in revenue for the general fund during fiscal year 2018-19, a decrease of 0.1% from the previous fiscal year. The general fund is the District's operating fund and accounts for over 89.5% of the District's total revenues. This fund includes the following operating funds: Child Nutrition Services, State Career and Technology Fund, State Compensatory Fund, State Gifted and Talented Fund, State Bilingual Fund, State Special Education Fund, Athletic Fund, School of the Deaf Fund, and General Operating Fund. The District's revenues come from local, state, and federal sources, the state's revenues being the largest source of revenue.

## Our Staff

- \* Brownsville ISD employs 2,912 teachers
- \* Average Teacher Salary \$55,810
- \* Average Teaching Experience 15.1 Years
- \* 19.0% hold master's degrees or above
- \* Total Full Time Equivalents Staff: 6,615.3



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<b>Resources from Operating Funds</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>5-Year % Change</b>
Total Local Sources	73,912,189	69,852,980	70,883,981	78,491,792	65,852,578	12.2%
State Program Revenues	347,908,980	355,225,716	355,361,519	363,477,557	333,068,866	4.5%
Federal Revenues (Includes Child Nutrition)	51,993,881	49,068,152	44,270,847	48,154,521	46,339,284	12.2%
<b>Total Revenues</b>	<b>473,815,050</b>	<b>474,146,848</b>	<b>470,516,347</b>	<b>490,123,870</b>	<b>445,260,728</b>	<b>6.4%</b>
<b>Total Expenditures</b>	<b>476,811,855</b>	<b>448,602,997</b>	<b>453,921,223</b>	<b>456,046,053</b>	<b>436,307,577</b>	<b>9.3%</b>
<b>Total Other Financing Sources (Uses)</b>	<b>(11,439,467)</b>	<b>52,065,358</b>	<b>(8,738,792)</b>	<b>(16,016,374)</b>	<b>922,349</b>	<b>-1340.3%</b>
<b>Net Change in Fund Balance</b>	<b>(14,436,272)</b>	<b>77,609,209</b>	<b>7,856,332</b>	<b>18,061,443</b>	<b>9,875,500</b>	<b>-246.2%</b>

## Local Sources

Total Local Sources of revenue generated 15.6% of all sources of revenue and increased by 5.8% from the previous fiscal year. Some of the revenues included in local sources are: taxes, earnings on investments, building rentals, extracurricular activities, contributions and other miscellaneous revenues. 60.2% of local revenues come from the collection of property taxes (what you, as a citizen, pay for education our children).



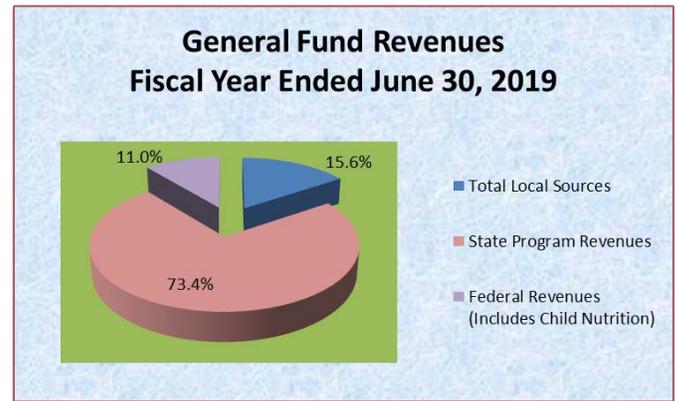
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## State Sources

State sources of revenue that support the general fund are significant to the District, representing 73.4% of all available funding sources. State revenues decreased this year by 2.1% from the previous fiscal year due to decrease of the number of students attending and enrolled in the District.

## Federal Sources

Revenues received from federal sources constitute 11.0% of total revenues and include indirect costs from federal programs and revenue for the Child Nutrition Program. Federal revenues for fiscal year 2019 experienced a 6.0% increase compared to last fiscal year.



Disclosure – The information presented in this page is for the General Fund only. Individuals who wish to review the complete financial statements should refer to the District’s Comprehensive Annual Report for the fiscal year ended June 30, 2019.

# Property Values & Taxes

## What are Property Taxes?

Property taxes (also called ad valorem taxes) are locally assessed taxes, as authorized by Title 1, Subtitle C, Chapter 11 of the Texas Property Tax Code. The Cameron County Appraisal District appraises property located in the District, while the District (a local taxing unit) sets tax rates. Cameron County Tax Office serves as collector of property taxes on behalf of Brownsville ISD.

**2019 INAUGURAL MIDDLE SCHOOL BASEBALL**  
The Athletic Department would like to thank Superintendent, Dr. René Guiberoz, and the Board of Trustees for their support to implement a Middle School Baseball Program in BICSD.

**LUCIO LIONS • 8th Grade Team**

Principal  
Chester Arizmendi

Athletic Coordinator  
Gilberto Guerra

Baseball Coaches  
Ruben Aynes  
Joel Perales

(956) 831-4550

Gilbert D. Leal, Athletic Administrator • Sandra A. Powers, Assistant Athletic Administrator

Fiscal Year Ended August 31,	Tax Year (1)	Tax Rate Per \$100 Valuation	Property Values		Percent Collected	
			Total Taxable Values	Taxes Levied	Current Tax Year	Current and Delinquent
2019	2018	1.2650	5,880,288,054	72,811,142	93.40%	99.31%
2018	2017	1.2650	5,673,933,416	70,330,581	93.54%	99.37%
2017	2016	1.1525	5,506,653,073	62,358,030	93.36%	99.56%
2016	2015	1.1525	5,287,358,457	59,728,676	95.26%	102.02%
2015	2014	1.1457	5,501,477,818	61,793,473	93.42%	101.06%

### Property Taxable Values

The 2018 tax year experienced an increase in taxable values of \$206.4 million. The Cameron County Appraisal District is in charge of certifying the taxable values of our District. Total taxable valuation for the 2018 tax year was \$5,880,288,054, representing an 3.6% increase in total taxable values from the 2017 tax year.

### Tax Rate

The tax rate for the District for fiscal year 2018-19 was \$1.2650; the same rate from the previous fiscal year. Of this tax, \$1.1525 is used for the maintenance and operations (M&O) of the District and \$0.1125 is used for interest and sinking (I&S) or more commonly called debt service.

### Tax Levy

The District levied \$72,811,142 in taxes during the fiscal year 2018-19, a 3.5% increase from the previous fiscal year.



Rank	Taxpayers	Assessed Valuation	% of Total Assessed Valuation
1	CBL SM Brownsville LLC	42,662,896	0.73%
2	Columbia Valley Healthcare Sys LP	28,504,265	0.48%
3	VHS Brownsville Hospital Company, LLC	26,816,830	0.46%
4	Sharyland Utilities LP	24,190,000	0.41%
5	AEP Texas INC	22,495,801	0.38%
6	H E Butt Grocery Co	17,391,933	0.30%
7	Kimco Brownsville LP	16,630,425	0.28%
8	Brownsville Housing Opportunity Corporation	16,573,698	0.28%
9	Columbia Valley Healthcare System LP	16,501,353	0.28%
10	Trico Products Corp	16,202,639	0.28%
Total		227,969,840	3.88%

*Source: Cameron County Appraisal District*

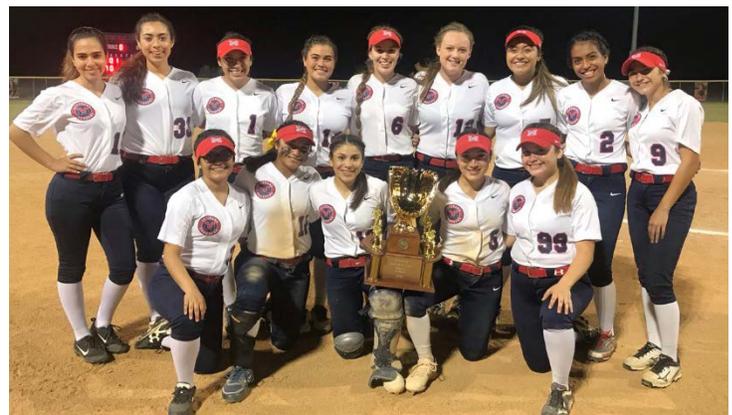
## Tax Collections

The Cameron County Tax Office collected \$68,004,786, or 93.40% of the current tax levied in the 2018-19 fiscal year. Brownsville ISD's total tax collections were \$72,310,588 or 99.31% of the tax levied in the 2018-19 fiscal year.

## How was the 2019 General Fund Money Spent?

The District had \$476.8 million in general fund expenditures during the fiscal year 2019, an increase of \$28.2 million or 6.3% compared to FY2018. The majority of the increase was in Function 81 which was for various construction projects.

The primary use of money in the General Fund is for instruction and instructional related services, which together comprised 47.45% of total expenditures. The District is spending its funds where it matters most, in the classroom.



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<b>Expenditures (by Function)</b>	<b>FY 2019</b>	<b>% of Total</b>	<b>FY 2018</b>	<b>% of Total</b>
11 Instruction	226,240,768	47.45%	222,535,325	49.61%
12 Instructional Resources & Media Services	7,229,333	1.52%	7,125,933	1.59%
13 Curriculum and Instructional Staff Development	9,387,771	1.97%	9,332,721	2.08%
21 Instructional Leadership	5,345,140	1.12%	5,529,635	1.23%
23 School Leadership	24,020,504	5.04%	24,651,057	5.50%
31 Guidance, Counseling and Evaluation Services	17,971,859	3.77%	17,644,357	3.93%
32 Social Work Services	639,180	0.13%	663,125	0.15%
33 Health Services	4,291,260	0.90%	5,308,484	1.18%
34 Student (Pupil) Transportation	15,478,064	3.25%	12,455,200	2.78%
35 Food Services	35,599,576	7.47%	36,350,398	8.10%
36 Extracurricular Activities	15,981,092	3.35%	16,683,595	3.72%
41 General Administration	10,184,174	2.14%	10,776,126	2.40%
51 Facilities Maintenance and Operations	46,242,030	9.70%	48,696,499	10.86%
52 Security and Monitoring Services	7,776,946	1.63%	6,706,718	1.50%
53 Data Processing Services	8,282,525	1.74%	9,732,655	2.17%
61 Community Services	496,503	0.10%	580,443	0.13%
71 Debt Service - Principal on Long Term Debt	7,977,129	1.67%	3,696,419	0.82%
72 Debt Service - Interest on Long Term Debt	3,377,559	0.71%	1,674,490	0.37%
73 Debt Service - Bond Issuance Cost and Fees	9,000	0.00%	486,735	0.11%
81 Facilities Acquisition and Construction	29,374,196	6.16%	7,141,510	1.59%
95 Payments to Juvenile Justice Alternative Ed. Prg.	31,144	0.01%	24,588	0.01%
99 Other Intergovernmental Charges	876,102	0.18%	806,984	0.18%
<b>Total Expenditures</b>	<b>476,811,855</b>	<b>100.00%</b>	<b>448,602,997</b>	<b>100.00%</b>

**INSTRUCTION (47.45%)**

This function is used for activities that deal directly with the interaction between teachers and students.

**INSTRUCTIONAL RESOURCES & MEDIA SERVICES (1.52%)**

Costs that are directly and exclusively used for resource centers, establishing and maintaining libraries, and other facilities dealing with educational resources and media.



## **CURRICULUM AND INSTRUCTIONAL STAFF DEVELOPMENT (1.97%)**

These are expenditures directly used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. This includes in-service training and other staff development for instructional or instructional-related personnel.

### **INSTRUCTIONAL LEADERSHIP (1.97%)**

These are expenditures directly used for managing, directing, supervising and providing leadership for staff who provide general and specific instructional services.

### **SCHOOL LEADERSHIP (5.04%)**

These are expenditures used to direct and manage a school campus and include activities performed by the principal, assistant principals and other assistants while they: supervise all operations of the campus, evaluate staff members of the campus, assign duties to staff members maintaining records of the students on the campus, and coordinate school instructional activities with those of the entire school district.

### **GUIDANCE & COUNSELING SERVICES (3.77%)**

Costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.



## **SOCIAL WORK SERVICES (0.13%)**

Costs associated with investigating and diagnosing student social needs, casework and group work services, interpreting the social needs of students for staff members, and promoting modifications of the circumstances surrounding the individual student related to his/her social needs

## **HEALTH SERVICES (0.90%)**

Expenditures used for providing physical health services such appropriate medical, dental, and nursing services to students.

## **STUDENT (PUPIL) TRANSPORTATION (3.25%)**

These are expenditures that are incurred for transporting students to and from school.

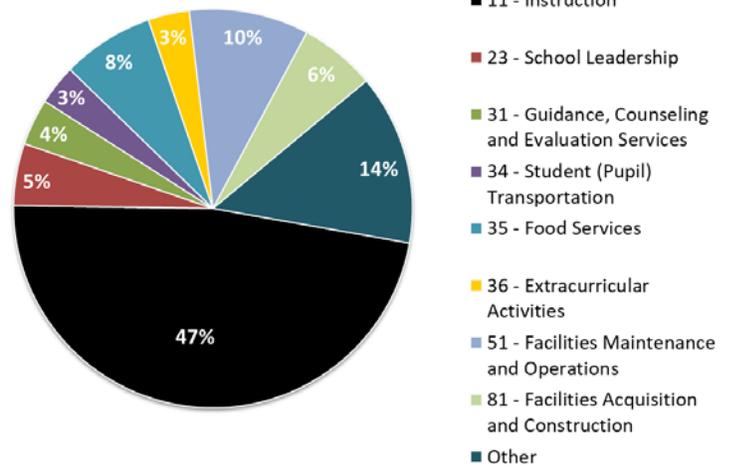
## **FOOD SERVICE (7.47%)**

These are food service operation expenditures, including the cost of food, labor and other expenses necessary for the preparation, transporting, and storage of food to provide to our students.

## **EXTRACURRICULAR ACTIVITIES (3.35%)**

These are expenditures for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment of improvement of skills in either a competitive or non-competitive setting.

**2019 Expenditures - General Fund**



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## GENERAL ADMINISTRATION (2.14%)

Costs associated with the overall administrative support services of the school district.

## FACILITIES MAINTENANCE AND OPERATIONS (9.70%)

These are expenditures for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition.

## SECURITY & MONITORING SERVICES (1.63%)

Expenditures used for activities to keep students and staff surroundings safe, whether in transit to or from school, on a campus or participating in school sponsored events at another locations.

## DATA PROCESSING SERVICES (1.74%)

Costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.

## COMMUNITY SERVICES (0.10%)

Expenditures used for activities or purposes other than regular public education and adult basic education services.

## DEBT SERVICE (FUNCTION 71, 72, & 73) (2.38%)

Expenditures used for payment of debt principal, interest, and fees.



**FACILITIES ACQUISITION AND CONSTRUCTION (6.16%)**

Expenditures used for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.



**PAYMENTS TO JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM (0.01%)**

Expenditures used for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs.

**OTHER INTERGOVERNMENTAL CHARGES (0.18%)**

Expenditures used for the purpose of providing financial resources for other intergovernmental charges such as tax appraisal and collections.

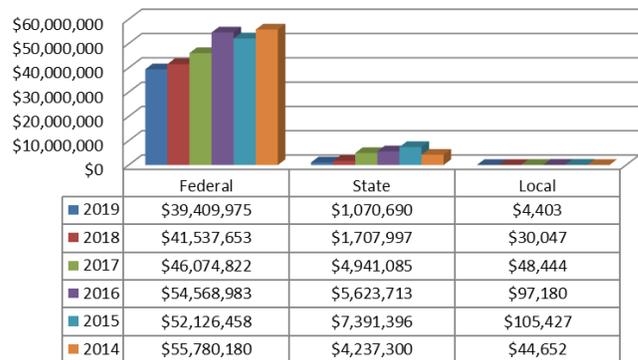


Disclosure – The information presented in this and prior pages are for the General Fund only. Individuals who wish to review the complete financial statements should refer to the District’s Comprehensive Annual Report for the fiscal year ended June 30, 2019.

**Special Revenue Funds (Grants) & Debt Service Fund - Revenues**

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. During fiscal year 2018-2019, the District received \$40,485,068 in grants from local, state and federal sources; this represented a 6.4% decrease in revenues from the previous fiscal year. Federal grants received were \$39,409,975 or 97.3% of all special revenue received. State and Local grants received were \$1,070,690 and \$4,403, respectively.

**Grants & State Monies Received**



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The table to the right shows the amounts received from local, state and federal grants during fiscal year 2018-2019 compared to the five previous fiscal years.

### Debt Service (Payment of Debt)

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Revenues for this fund come from local sources in the form of taxes and interest earned on investment accounts, and from state aid received from the Texas Education Agency for Instructional Facilities Allotment (IFA) (which are grants for the purpose of financing the principal and interest payments for eligible bonds for the construction and repair of schools).

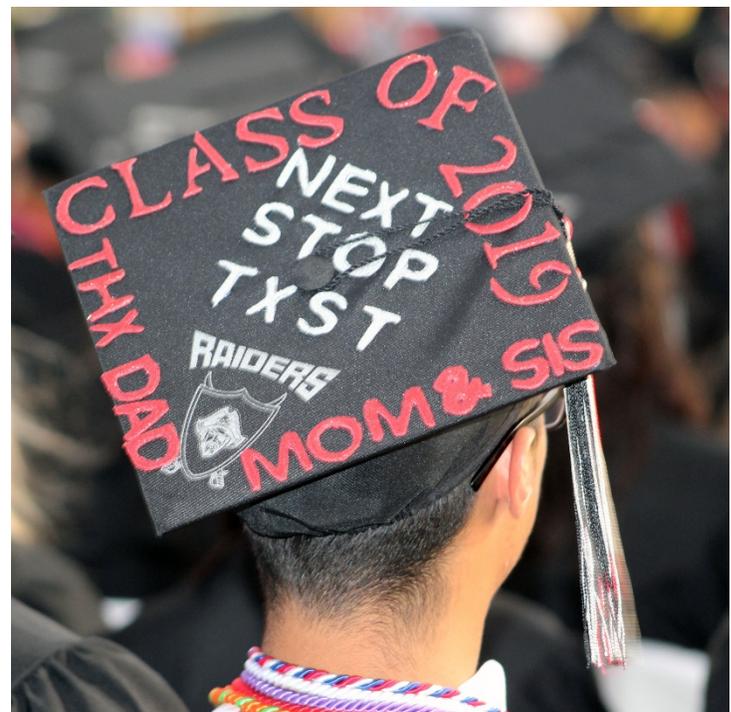
The District received revenues of \$15,273,486 in fiscal year 2018-2019; \$6,571,531 in local revenue and State revenues of \$8,701,955.

Out of the 2019 total debt service expenditures of \$15,769,392, Brownsville ISD paid \$9,259,999 in principal, \$6,507,643 in interest on outstanding bonded debt, and \$1,750 in bond issuance cost and fees.

As of the fiscal year ending June 30, 2019, the District had a balance of \$105,410,000 in general obligation bonds issued and outstanding. The table presented on the right is a schedule of required payments for these general obligation bonds.



Year Ending June 30, 2019	Principal	Interest	Total
2020	11,220,000	4,623,880	15,843,880
2021	11,735,000	4,107,780	15,842,780
2022	12,225,000	3,568,730	15,793,730
2023	12,795,000	3,005,580	15,800,580
2024	13,390,000	2,416,030	15,806,030
2025-2029	41,895,000	4,304,288	46,199,288
2030-2034	2,150,000	43,000	2,193,000
<b>Total</b>	<b>\$105,410,000</b>	<b>\$22,069,290</b>	<b>\$127,479,290</b>





## Brownsville Independent School District

It is the policy of the Brownsville Independent School District not to discriminate on the basis of race, color, national origin, gender, limited English proficiency, or handicapping conditions in its programs.

Individuals who wish to review the full disclosure financial statements should refer to the school district's CAFR, which is available at the office of the Chief Financial Officer, (956) 698-0003, or on the website at [www.BISD.us](http://www.BISD.us) and by clicking the link below named, "Financial Transparency".

For questions, comments, or suggestions regarding this report or any other matters pertaining to Brownsville Independent School District please contact 956-698-0003.

*We would like to acknowledge the following individuals for the development of this report:*

### **Administration**

*Dr. René Gutiérrez, Superintendent of Schools*  
*Dr. Nereida Cantu, Deputy Superintendent/Business & Operations*  
*Dr. Anysia R. Treviño, Deputy Superintendent/Curriculum & Instruction*  
*Mr. David Robledo, Chief Financial Officer*  
*Mr. Manuel Hinojosa, District Architect*  
*Mr. Miguel Salinas, Staff Attorney*  
*Mr. Jimmy Haynes, Assistant Superintendent District Operations*  
*Dr. Timothy Cuff, Assistant Superintendent Support Services*  
*Dr. Dora E. Saucedo, Assistant Superintendent Curriculum, Instruction & Accountability*  
*Ms. Carmelita Rodriguez, Assistant Superintendent HR/Title IX/504/ADA/EEOC*  
*Ms. Sandra Lopez, Assistant Superintendent Area I*  
*Ms. Alma Cardenas-Rubio, Assistant Superintendent Area II*

### **Finance and Related Departments**

*Ms. Mary D. Garza, Administrator - Finance*  
*Mr. Conrad Vega, Accounting Coordinator - Accounting*  
*Mr. Diego Gonzalez, Accounting Coordinator – Accounts Payable*  
*Mr. Marco Alaniz, Accounting Coordinator – Special Revenue*  
*Ms. Terry Ramirez, Accounting Coordinator – Cash/Investments*  
*Ms. Marlene Garcia, Accountant – Special Revenue*  
*Ms. Catherine Garcia, Accountant – Agency Funds*  
*Ms. Rosario Pena, Administrator – Purchasing*  
*Mr. Dustin Garza, Administrator - Employee Benefits/Risk Management*  
*Dr. Lee Garcia, Administrator - PEIMS*  
*Mr. Robert Fisher, Administrator for Technology/Computer Services*  
*Ms. Micaela Escobar, Administrator on Special Assignment for Operations*  
*Ms. Walda R. Islas, Business Software Coordinator*