

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT

Special Meeting of the Board of Trustees

August 17, 2026



BOARD: Action

SUBJECT: Agreement For The Purchase Of Attendance Credits From The State

BOARD POLICY: CE (LEGAL)

DISTRICT GOAL: Brazosport ISD will exercise fiscal responsibility to ensure financial strength and provide the resources to equip and maintain quality facilities and educational programming

FISCAL NOTE: Recapture payments, if any, will be included in the General Fund Budget

Background Information:

- HB 3 from the 86th Legislative Session amended the Education Code to transfer certain sections of Chapter 41 to Chapter 49, and revised formulas used to determine entitlement under the FSP by adding Subchapter F, Chapter 48, Education Code, Section 48.257, Local Revenue in Excess of Entitlement.
- Chapter 48 of the Texas Education Code describes the methods and procedures a school district must follow in reducing local revenue in excess of entitlement.
- Chapter 49 provides school districts with five options to equalize property wealth. These options may be exercised individually or in combination.

Administrative Considerations:

- For the 2026-27 school year, the District received notification that local revenue level will be in excess of entitlement.
- A District with local revenue in excess of entitlements has the following five options available to reduce the district's revenue level under TEC, Chapter 49.
 - 1) Consolidation with another district as provided by Subchapter B,
 - 2) Detachment of territory as provided by Subchapter C,
 - 3) Purchase of average daily attendance credit as provided by Subchapter D
 - 4) Education of nonresident students as provided by Subchapter E, and/or
 - 5) Tax base consolidation with another district as provided by Subchapter F.
- The administration recommends that the Board of Trustees approve the attached Agreement for the Purchase of Attendance Credits with the Commissioner of Education, and delegate

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contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the Superintendent, solely for the purpose of obligating the district under TEC, 48.257 and TEC Chapter 49, Subchapters A and D, and the rules adopted by the Commissioner of Education as authorized under TEC, 49.006.

Communication Deployment:

- Board Meeting Minutes

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Respectfully submitted,

Kelly Lackey
Chief Financial Officer