



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

BUDGET WORKSHOP #3

BISD Administration Building

Board Room

April 17, 2024

5:30 PM

REVENUE PROJECTIONS

ADOPTED BUDGET FOR 2023-2024 FY

	10	50	Totals
	General	Debt Service	All
	Fund	Fund	Funds
5700 REVENUE FROM LOCAL SOURCES			
5710 LOCAL REAL PROPERTY TAXES	82,951,464	12,539,841	95,491,305
5730 TUITION AND FEES	322,500	0	322,500
5740 OTHER REV-LOCAL SOURCES	4,275,466	115,000	4,390,466
5750 COCURRICULAR/ENTERPRSE SRV/AC	759,909	0	759,909
5760 REVENUES INTERMEDIATE SOURCES	125,000	0	125,000
5700 TOTAL LOCAL	88,434,339	12,654,841	101,089,180
5800 STATE PROGRAM REVENUES			
5810 PER CAPITA & FOUNDATION REV	282,435,892	0	282,435,892
5820 STATE PROGRAM REVENUES - TEA	696,308	2,766,709	3,463,017
5830 STATE REV TEXAS GOVT AGENCIES	23,930,000	0	23,930,000
5800 TOTAL STATE	307,062,200	2,766,709	309,828,909
5900 FED PROG/BOND STATE REVENUES			
5910 FED REV DIST OTHER THAN ST/FED	0	0	0
5920 FEDERAL REV DIST BY TEA	46,210,300	0	46,210,300
5930 FED REV DIST OTHER THAN TEA	10,309,141	0	10,309,141
5940 FED REV DIST DIR BY FED GOVT	800,000	0	800,000
5900 TOTAL FEDERAL	57,319,441	0	57,319,441
5000 Total - ALL REVENUES	452,815,980	15,421,550	468,237,530

REVENUE PROJECTIONS

Refined ADA
of Campuses in District
Special Education Instructional Arrangement FTEs:
Homebound (Code 01)
Hospital Class (Code 02)
Speech Therapy (Code 00)
Resource Room (Code 41,42)
S/C Mild/Mod/Severe (Code 43, 44, & 45)
Off Home Campus (Codes 91-98)
VAC (Code 08)
State Schools (Code 30)
Nonpublic Contracts
Res Care & Treatment (Code 81-89)
Mainstream ADA
FTEs of Pregnant Students
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study
Students Enrolled in P-TECH campus
Students Enrolled in campus that is a member of the New Tech Network

Bilingual ADA - see instructions in Column N
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)
Bilingual ADA - Non-LEP Dual Language Students (2-way)
G & T Enrollment
Early Education ADA
Public Ed Grant (PEG) Student ADA
New Instructional Facility Allotment (NIFA) ADA
ADA of Students in Dropout Recovery School and Residential Placement Facility
SCE Residential Placement Facility - Not Ed Disadvantaged Students
Residential Placement Facility - Ed Disadvantaged Students (TEA includes these in Block 5)
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5
of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5)
Career, College, or Military Readiness - Educationally Disadvantaged Graduates
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates
Career, College, or Military Readiness - Special Ed. Graduates
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)

Foundation School Program (FSP) State Funding			
43.	FSP State Share of Tier I (Line 40 - Line 41 - Line 42)		\$222,567,642
44.	Tier II State Aid	(Link to Tier II Detail Report)	\$47,539,889
45.	Other Programs	(Link to Detail Report)	\$0
46.	Total FSP Operating Fund		\$270,107,531
State Aid by Fund Code / Object Code - Funding Source			
M&O State Aid			
47.	199/5812 - Foundation School Fund		\$270,107,531
48.	199/5811 - Available School Fund		\$12,905,893

CHALLENGES AFFECTING REVENUE PROJECTIONS

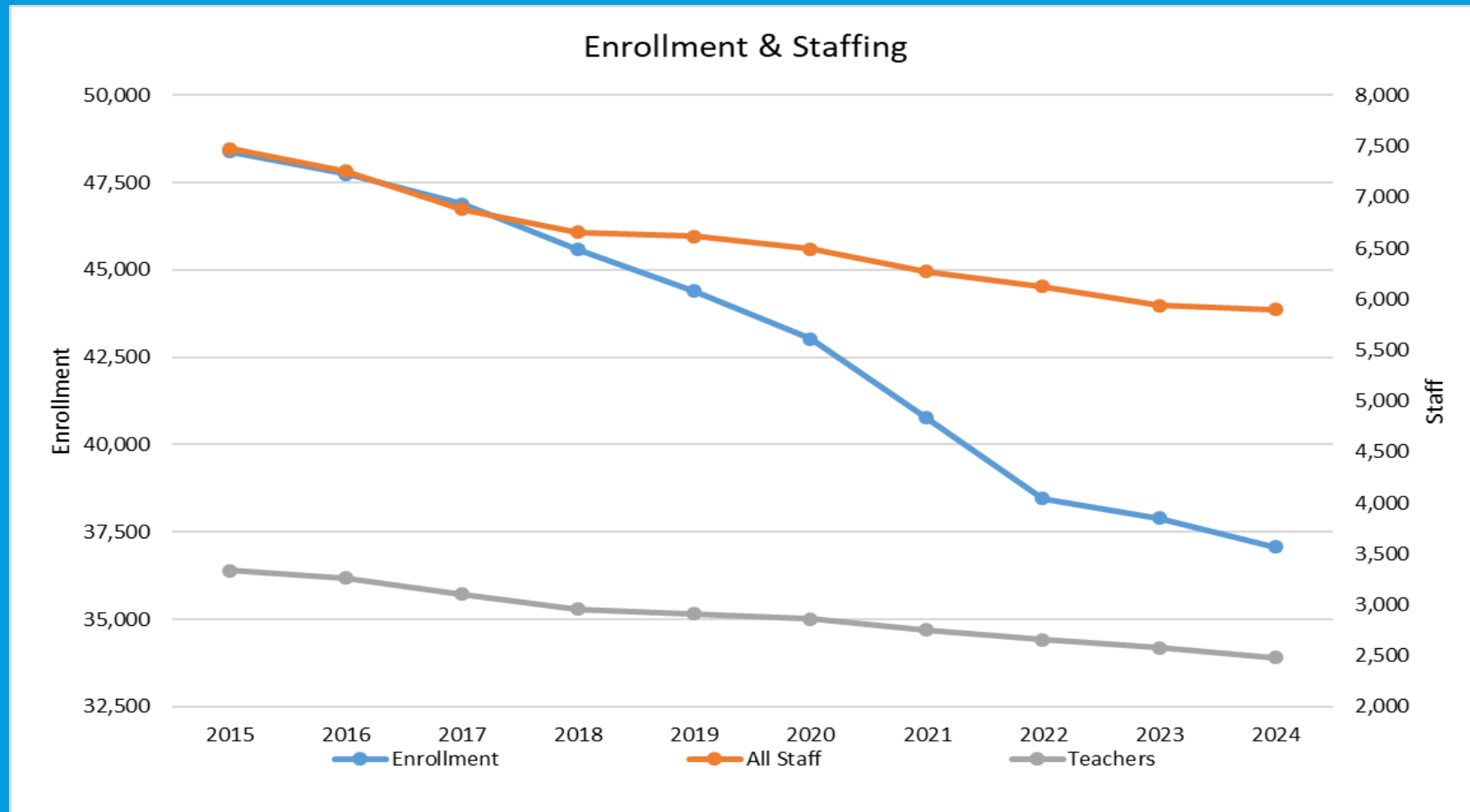
Challenges Affecting Budget Preparation

- **Property Values, CAD vs. Comptroller** – the County Appraisal District (CAD) certified property values must be within 5% variance (confidence interval) of the Comptroller’s School District Property Value Study (SDPVS). If variance is larger than 5%, the TEA will use the Comptroller PTAD values (higher values).
- **Basic Allotment Unchanged** – the District’s Basic Allotment (BA) has not changed since 2019 (\$6,160 per student). The BA and ADA are used to calculate a district’s Tier One allotments.
- **Additional State Funding on Hold** – in the most recent legislative session (88th R), the state budget appropriated approximately \$4 billion for additional school funding, but no additional funding has been issued to districts.
- **SHARS Adjustment** – The Texas Health and Human Services Commission (HHSC) made an adjustment to the District’s FFY2022 SHARS Cost settlement amount. This adjustment reduced the final settlement amount by approximately \$4.3 million. The District is currently appealing this adjustment.

STUDENT ENROLLMENT & PROJECTIONS

Fiscal Year	Enrollment	All Staff	Teachers	Student-to-Staff Ratio	Student-to-Teacher Ratio	Total Campuses	Student Enrollment Difference From Previous Year	Percentage of Increase/Decrease From Previous Year
2014	49,370	7,206	3,220	6.85	15.33	54		
2015	48,388	7,477	3,333	6.47	14.52	54	-982	-1.99%
2016	47,749	7,257	3,262	6.58	14.64	54	-639	-1.32%
2017	46,880	6,881	3,105	6.81	15.10	54	-869	-1.82%
2018	45,578	6,656	2,956	6.85	15.42	53	-1,302	-2.78%
2019	44,402	6,617	2,912	6.71	15.25	53	-1,176	-2.58%
2020	43,028	6,490	2,859	6.63	15.05	50	-1,374	-3.09%
2021	40,765	6,268	2,754	6.50	14.80	50	-2,263	-5.26%
2022	38,448	6,126	2,659	6.28	14.46	50	-2,317	-5.68%
2023	37,898	5,937	2,576	6.38	14.71	50	-550	-1.43%
2024	37,065	5,897	2,482	6.29	14.93	50	-833	-2.20%
2025	36,020	5,731	2,412	6.29	14.93	50	-1,045	-2.82%

STUDENT ENROLLMENT & PROJECTIONS



STUDENT ATTENDANCE

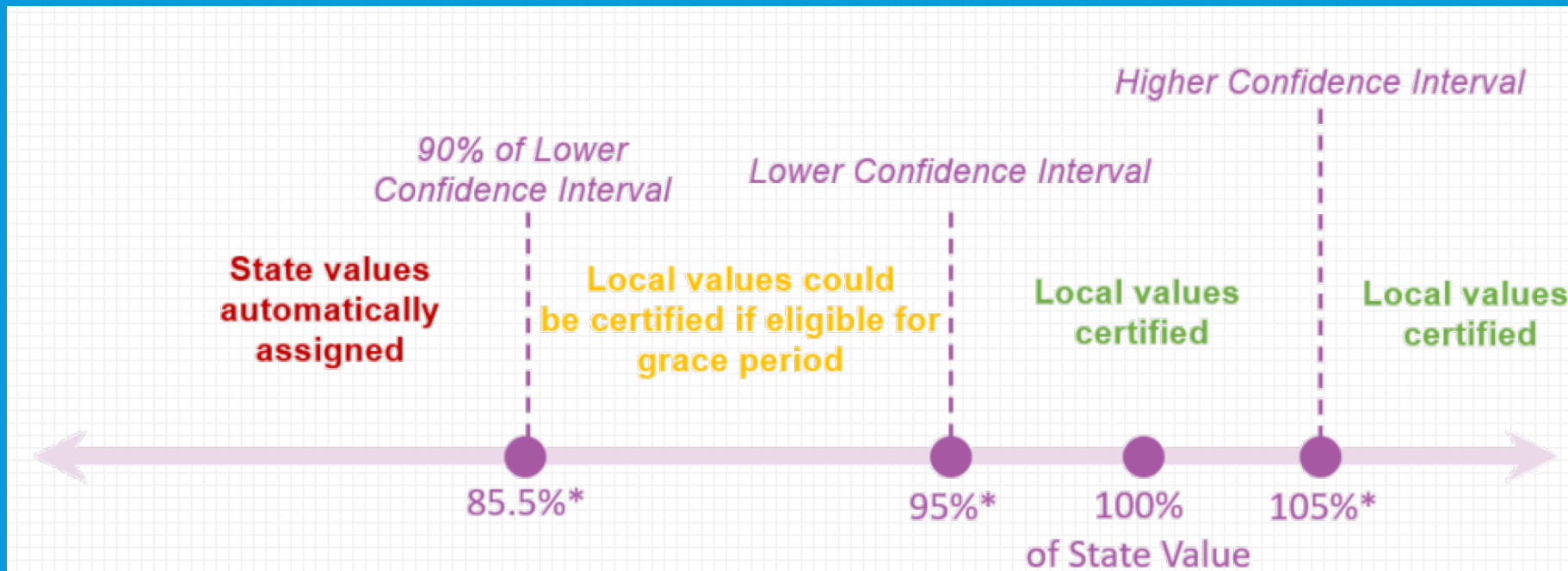
Fiscal Year	Enrollment	Average Daily Attendance	Percentage of Attendance
2014	49,370	45,385	91.93%
2015	48,388	44,451	91.86%
2016	47,749	43,898	91.93%
2017	46,880	43,129	92.00%
2018	45,578	40,324	88.47%
2019	44,402	40,287	90.73%
2020	43,028	38,846	90.28%
2021	40,765	37,691	92.46%
2022	38,448	34,610	90.02%
2023	37,898	33,053	87.22%
2024	37,065	32,495	87.67%

- **Average Daily Attendance (ADA)** – the total number of students who are in attendance each day of the school year for the entire school year is divided by the number of instructional days in the school year.
- The FSP provides school districts with a basic level of funding through its *Tier One* allotments, which includes but is not limited to the following: regular basic education, special education (SPED), dyslexia, compensatory education, bilingual education, career and technology education (CTE), early education, college, career, or military readiness, teacher incentives, and transportation.
- The basic allotment (BA) amount and the number of students in average daily attendance (ADA) are used to calculate a district's Tier One entitlement.
- Texas is only one of six states that still provides state funding based on student attendance.

PROPERTY VALUES TIMELINE

- **APRIL** – County Appraisal District (CAD) releases preliminary values/estimates
 - This does NOT reflect taxpayer protests
- **JULY** – CAD releases certified values (around mid-July)
- **AUGUST/SEPTEMBER** - CAD submits tax roll to Comptroller
- **SEPTEMBER 30** – deadline for District to adopt tax rate
- **DECEMBER** - Comptroller releases pre-preliminary values
- **JANUARY** - Comptroller releases preliminary values
- **FEBRUARY/MARCH** - TEA updates District’s Summary of Finance (SOF) to include preliminary values
- **AUGUST** - Comptroller releases results of protests filed in January. This the “Final PVS” data posted on their website.
- **SEPTEMBER** - TEA updates SOF to include “Final PVS” values during near-final SOF’s.

PROPERTY VALUES STUDY



**Margin of error may be larger based on statistical tests conducted by Comptroller's Office*

PROPERTY VALUES STUDY



Glenn Hegar
Texas Comptroller of Public Accounts

% Taxes

Property Tax Assistance

2023 ISD Summary Worksheet

031-Cameron/Cameron County

031-901/Brownsville ISD

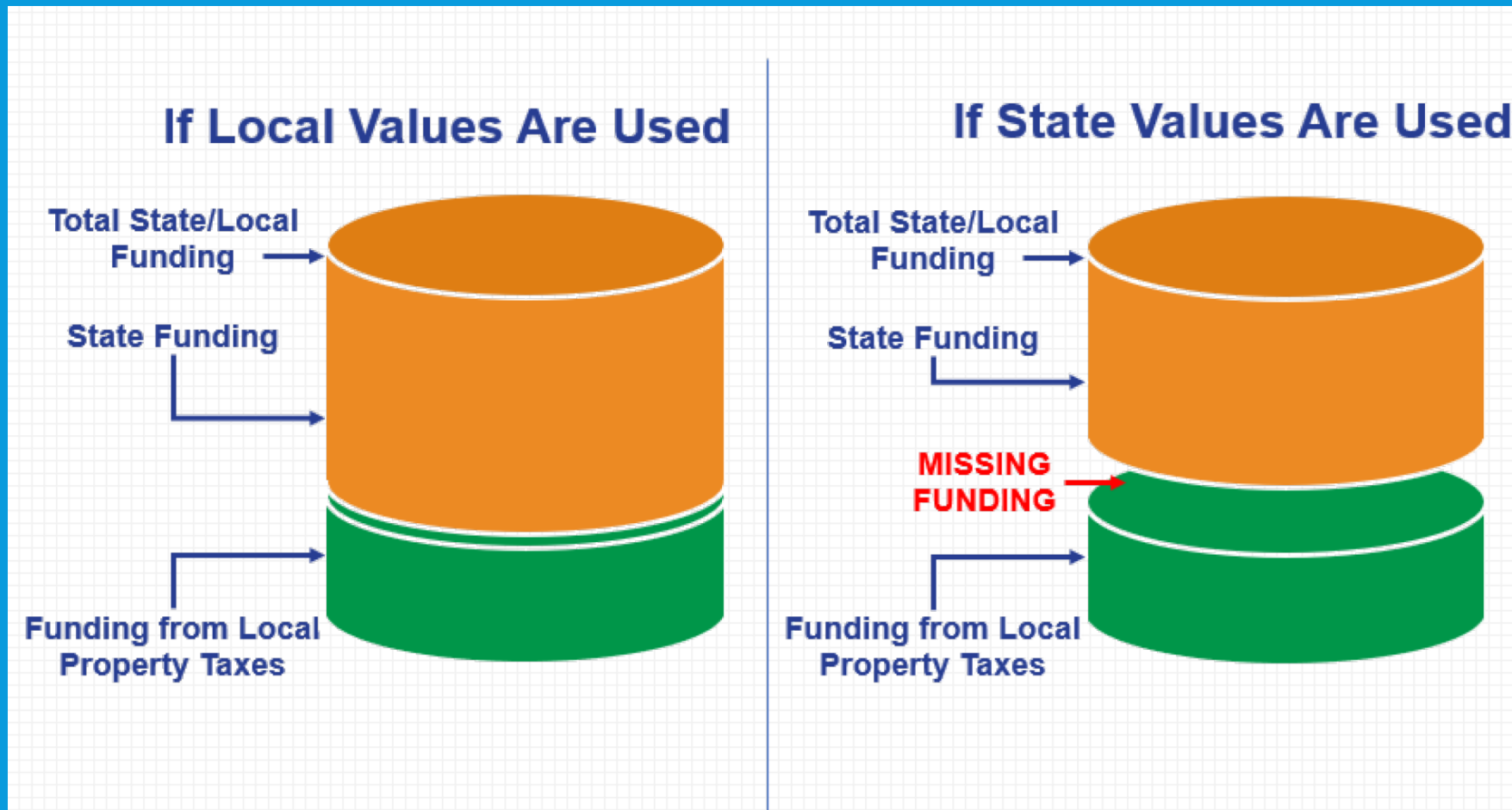
Category	Local Tax Roll Value	2023 WTD Mean Ratio	2023 PTAD Value Estimate	2023 Value Assigned
A - SINGLE-FAMILY	7,556,786,505	0.9219	8,196,969,850	8,196,969,850
B - MULTIFAMILY	562,246,264	0.8496	661,777,618	661,777,618
C1 - VACANT LOTS	312,044,055	N/A	312,044,055	312,044,055
C2 - COLONIA LOTS	0	N/A	0	0
D1 ACRES - QUALIFIED OPE N-SPACE LAND	6,345,825	1.0737	5,910,082	5,910,082
D2 - FARM & RANCH IMP	721,866	N/A	721,866	721,866
E - NON-AG LAND AND IMPROVEMENTS	113,315,632	N/A	113,315,632	113,315,632
F1 - COMMERCIAL REAL	1,806,021,142	0.7894	2,287,840,312	2,287,840,312

PROPERTY VALUES STUDY

F2 - INDUSTRIAL REAL	59,653,426	N/A	59,653,426	59,653,426
G - ALL MINERALS	0	N/A	0	0
J - ALL UTILITIES	124,964,341	N/A	124,964,341	124,964,341
L1 - COMMERCIAL PERSONAL	655,106,441	1.0254	638,878,917	638,878,917
L2 - INDUSTRIAL PERSONAL	476,150,764	N/A	476,150,764	476,150,764
M1 - MOBILE HOMES	17,400,272	N/A	17,400,272	17,400,272
N - INTANGIBLE PERSONAL PROPERTY	0	N/A	0	0
O - RESIDENTIAL INVENTORY	4,296,492	N/A	4,296,492	4,296,492
S - SPECIAL INVENTORY	44,132,502	N/A	44,132,502	44,132,502
Subtotal	11,739,185,527	0	12,944,056,129	12,944,056,129
Less Total Deductions	4,077,860,087	0	4,293,828,677	4,293,828,677
Total Taxable Value	7,661,325,440	0	8,650,227,452	8,650,227,452

- Difference between local tax roll and the state assigned values (PTAD) is **\$988,902,012**

PROPERTY VALUES STUDY



PROPERTY VALUES STUDY

What are the potential revenue implications for the district?

- Should the state property values assigned to Brownsville ISD remain in place, the district would lose approximately **\$6 million** in state aid/revenue.

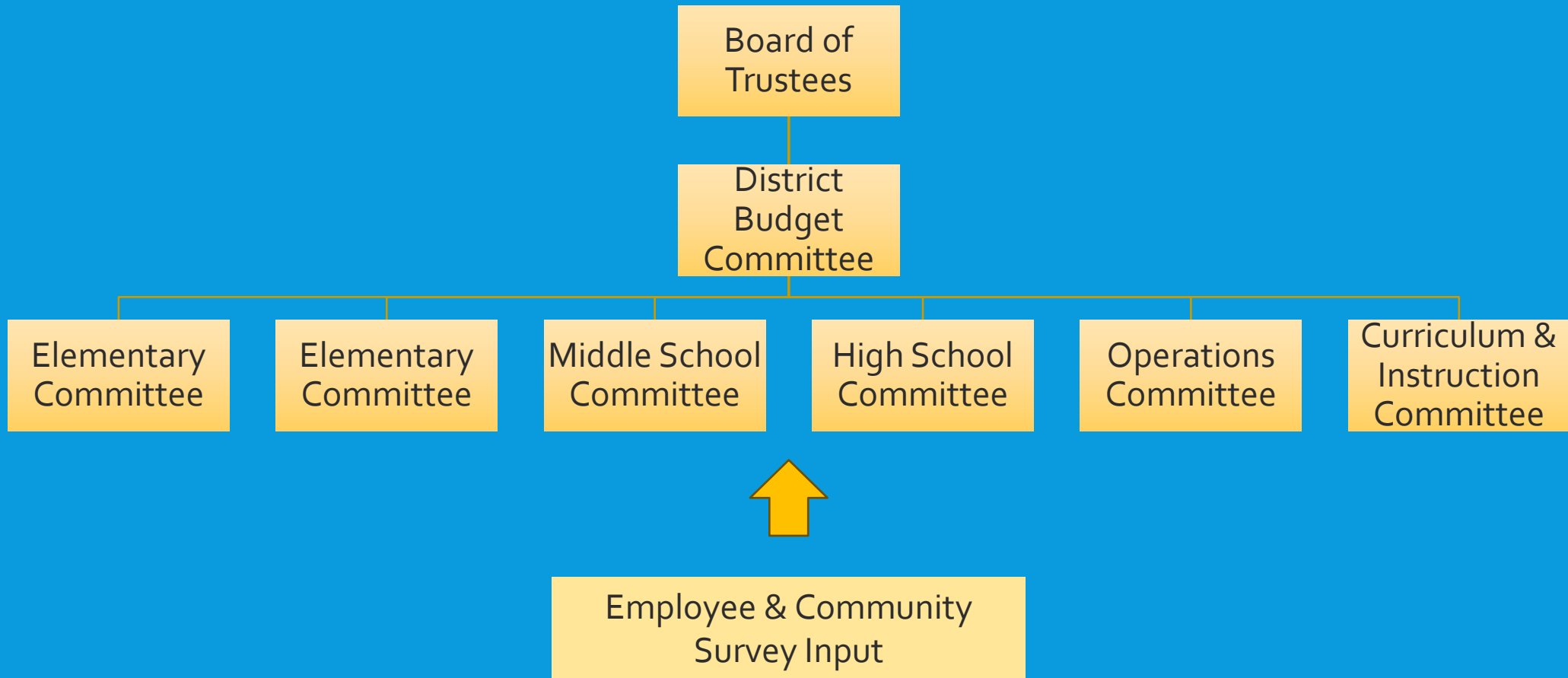
What are the next steps?

- The law gives school districts and some property owners the right to protest the Comptroller's preliminary findings of taxable property value certified to the commissioner of education.
- A petition protesting the Comptroller's SDPVS preliminary findings must be filed within 40 calendar days after the date the Comptroller's office certifies preliminary findings of school district taxable values to the commissioner of education.
- The Property Tax Assistance Division (PTAD) received Brownsville ISD's 2023 SDPVS protest petition on March 18, 2024.
- First "preliminary" results of protest will be available late May 2024.

BUDGET GOALS AND GUIDELINES

- The District should aim to maintain an unassigned fund balance at or above \$100 million, which is equal to approximately 75 days of general fund expenditures (approx. \$1.33 million per day) (CE(LOCAL) policy).
- The Texas Education Agency (TEA) maintains guidance related to district savings.
 - FIRST rating indicator #6 requires districts to have 75 days operating expenditures maintained in fund balance; and
 - FIRST rating indicator #7 requires school districts have 90 days of cash on hand or current investments in the general fund in order to receive the full 10 points in the indicator.
- The District does anticipate continued growth in property values, which could result in higher amount of local property taxes collected (local revenue)
 - Minimal tax compression should be expected in 2024-2025 FY. Ceiling will only come down \$0.0025 (no new SB2 next year).
- State and federal mandates must be met in the budget process.

BUDGET COMMITTEE PROCESS



BUDGET PROCESS

- The District is currently carrying a budget deficit of approximately \$24.2 million.
- The District has engaged with staff, parents, businesses, and the community in a collaborative and transparent process to develop budget cut recommendations.
- Budget reductions will be considered in all areas, with efforts made to protect classroom instruction and accountability requirements.
- The District will consider the latest staffing study conducted to identify where cuts are possible if the study shows greater expenditures/staffing than study averages.
- Any staffing reductions will be addressed through attrition or reassignment of existing employees when possible.
- Recommend only using \$8-10 million from unassigned fund balance in next year's budget.

BUDGET TIMELINE

February 3, 2024

At **Budget Committee Workshop #1:**

1. Budget Goals & Timeline
2. Student Enrollment, Attendance & Projections
3. State Compensatory, Priority Schools, & ESSER Funding
4. Staffing Study
5. Consolidation of Schools
6. Operation Division Budget Needs
7. District Bonds

March 6, 2024

Rescheduled Regular School Board Meeting (Budget Workshop #2):

1. TASB Staffing Study Presentation

April 17, 2024

Budget Committee Workshop #3:

1. Current Year Revenue Projections
2. District Budget Committee Update
3. ESSER Update

May 9, 2024

Budget Committee Workshop #4:

1. Board discusses 2024-2025 Budget – TASB Pay Maintenance Analysis (**Tentative**)
2. Board discusses 2024-2025 Budget

May 23, 2024

Budget Committee Workshop #5:

1. Board discusses 2024-2025 Near Final Budget
2. Review Near Final Brownsville ISD's Compensation Plan

June 20, 2024

Special Board Meeting:

1. Public hearing on 2024-2025 Budget and Tax Rate
2. Adopt 2024-2025 Budget (Must be before adoption of tax rate)

September 2024

September 3, 2024

Regular Board Meeting:

1. Set 2024-2025 Tax Rate (Must adopt by component, i.e. M&O and I&S)

Elementary Group 1	Elementary Group 2	High School	C&I	OPERATIONS
2/22/2024	2/15/2024	2/15/2024	2/23/2024	2/26/2024
2/28/2024	2/22/2024	2/22/2024	3/19/2024	3/21/2024
3/7/2024	2/28/2024	3/19/2024	3/26/2024	
3/21/2024	3/7/2024	3/27/2024	4/12/2024	
	3/21/2024	4/15/2024		

- Working collaboratively on the district's budget is a monumental task in any given year.
- Given the challenges that many school districts are facing, it is not an easy subject for discussion.
- It is important for school board members and district staff to take a collaborative approach.
- Students, parents, and the community are relying on the school board and district leaders to act in their best interest, to ensure the district remains fiscally sound, and to make decisions that continue to support student learning.

BUDGET REDUCTION PLAN

Description	Amount*	Cumulative Balance	Notes/Comments
Projected Budget Deficit for 2024-2025	\$20,000,000	-\$20,000,000	Combination of current year deficit, ESSER expenditures transferring to general fund, and loss of state aid (result of state issued property values), major maintenance needs, technology funds for devices, and potential employee raises.
Use of Unassigned Fund Balance	-\$10,000,000	-\$10,000,000	Recommend using \$8-10 million from unassigned fund balance for 2024-2025 FY. If no "new" school funding is provided by the state, I would recommend using an additional \$8-10 million from unassigned fund balance for the 2025-2026 FY.
Executive Team Recommended Cuts (Including ESSER Expenditures)	-\$1,500,000	-\$8,500,000	This number includes current review of instructional software by C&I software committee. At this point, about \$1.5 million in software has been identified as potential cuts for 2024-2025 FY.
District Efficiency Cuts	-\$2,900,000	-\$5,600,000	The school board approved the consolidation of 3 elementary campuses. The projected savings in these consolidations District will maximize capacity and efficiency, combine resources, and provide students with additional programs.
Committee Recommendation Cuts	-\$1,000,000	-\$4,600,000	Committee recommendations will be dependent on overall input from different budget committees.
Staffing Study Recommended Reductions	-\$8,000,000	\$3,400,000	The District will use the latest staffing study conducted to identify where cuts are possible if the study shows greater expenditures/staffing than study averages. The District will address staff reductions through attrition with reassignment of existing employees where possible.

BUDGET ADDITIONS

Description	Amount*	Cumulative Amount	Notes/Comments
Employee Salary Increases	\$6,000,000	\$6,000,000	For the 2023-2024 FY, the school board approved a 2.00% salary increase to all employees through the VATRE. The salary increases totaled approx. \$7 million.
Decompression (Phase 2)	\$4,000,000	\$10,000,000	Decompression that was addressed in 2023-2024 cost the District approximately \$3.4 million.
Additional Staffing Based on Study	\$2,000,000	\$12,000,000	Staffing study indicates additional staffing is needed in Special Education and Technology Services. The District will analyze these needs and possibly address through reassignment of existing positions that might be overstaffed according to study.
Instructional Technology Replacement Schedule	\$2,000,000	\$14,000,000	The District will continue to address the needs of instructional technology for students and teachers with available funds, and try to follow the replacement schedule so that instructional technology does not become obsolete for students and teachers. The District would like to assign \$6 million from fund balance for technology replacement schedule over the next three (3) fiscal years (\$2 million per FY).
Major Maintenance Replacement Schedule	\$3,000,000	\$17,000,000	The District has major maintenance needs in HVAC, roofing, plumbing, and electrical that will exceed \$84 million. This can only be addressed through the issuance of bonds. The District will continue to seek other possible funding options, such as grants. The District would like to assign \$6 million from fund balance for major needs for the next two (2) fiscal years (\$3 million per FY).
Other Additional Funding (e.g. Priority School Funding)	\$500,000	\$17,500,000	The District will continue to use available funding to help schools identified with higher need with additional resources to address learning loss and mitigate any disparity in performance in comparison to other schools. The District would like to assign \$3 million from fund balance for priority school funding to be used over the next 6 fiscal years (\$500K per FY).

FUND BALANCE REPORT



Brownsville Independent School District General Fund Unassigned Fund Balance History

	Fiscal Year							CURRENT	PROJECTED
Fiscal Year Net Change:	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024*	2024-2025	2025-2026	
Unassigned Fund Balance - Beginning, July 1	\$ 79,109,837	\$ 83,615,675	\$ 87,745,137	\$ 105,777,890	\$ 132,223,130	\$ 131,104,179	\$ 106,904,179	\$ 72,804,179	
Increase/(Decrease)	\$ 4,505,838	\$ 4,129,462	\$ 18,032,753	\$ 26,445,240	\$ (1,118,951)	\$ (24,200,000)	\$ (24,100,000)	\$ (8,000,000)	
Move Unassigned to Assigned FB**							\$ (10,000,000)		
Unassigned Fund Balance - Ending, June 30	\$ 83,615,675	\$ 87,745,137	\$ 105,777,890	\$ 132,223,130	\$ 131,104,179	\$ 106,904,179	\$ 72,804,179	\$ 64,804,179	

*Final fund balance increase/(decrease) will depend on several factors that are unknown until late or after fiscal year-end.

**See "Budget Additions" slide. \$4 million for Technology, \$3 million for Maintenance, \$2 million for Priority School Funding and \$1 million for property insurance will be assigned for use in the next 2-3 fiscal years.

FUND BALANCE FACTORS

There are several factors that can affect the District's projected revenues such as:

- Additional state aid (new state aid)
- Maintenance of Equity Allotment (TEC 48.281)
- ADSY and OFSDP generate additional ADA (additional funding under FSP)
- Loss of state aid if TEA uses Comptroller PTAD values to determine state aid
 - Local CAD Total Taxable Value = \$7.6 billion
 - Comptroller PTAD Total Taxable Value = \$8.6 billion
- Formula Transition Grant (TEC 48.277) expires after 2023-2024
- SHARS Revenue Projections for 2024-2025

The final fund unassigned balance may increase or decrease depending on different factors (not limited to those factors listed above) and additional expenditures that are not initially budgeted that will be paid from unassigned fund balance, such as:

- Unexpected major expenses (replace or repair maintenance equipment, facility repairs, natural disaster damages, etc.)
- Stipends issued by board
- Future salary increases
- Setting aside unassigned fund balance (into assigned) for long-term (more than 1 year) needs

ESTIMATED TOTAL COSTS

Major Maintenance Needs

HVAC	\$ 11,250,529.00
Roofing	\$ 45,374,495.40
Plumbing	\$ 4,384,000.00
Electrical	\$ 22,000,000.00
Vehicles	\$ 1,750,000.00
Estimated Total:	\$ 84,759,024.40

- Please keep in mind that these are only major maintenance needs.
- There are other needs district-wide that are not presented here.
- These are preliminary estimates and are subject to change according to needs and market changes / fluctuations.



ESSER II GRANT 2023-2024 BUDGET (BY INITIATIVES) BALANCES AS OF FEBRUARY 21, 2024



ESSER II Initiatives	(+Pre-Award Cost & Budget	2020-2021	YEAR 1_ 2021-2022	YEAR 2_ 2022-2023	**YEAR 3_ 2023-2024		(++) Cummulative	Initiative Remaining Balance
					Spent Y3	Encumbered Y3		
Part A1 Closing the Gap/IDEA	\$ 22,449,182.00		\$ 10,323,777.05	\$ 9,781,911.10	\$ 658,929.84	\$ -	\$ 20,764,617.99	\$ 1,684,564.01
Part A5* Public Health	\$ 550,000.00		\$ 247,749.41	\$ 237,732.36	\$ 592.19	\$ -	\$ 486,073.96	\$ 63,926.04
Part A10* PPE	\$ 100,000.00		\$ -	\$ 22,025.49	\$ -	\$ -	\$ 22,025.49	\$ 77,974.51
Part A14* Technology	\$ 7,706,273.00		\$ 614,616.76	\$ 6,522,948.87	\$ -	\$ 291,786.00	\$ 7,429,351.63	\$ 276,921.37
Part B5 Improvements to enable operations of schools	\$ 100,000.00		\$ -	\$ 4,358.06	\$ -	\$ -	\$ 4,358.06	\$ 95,641.94
Part B6* HVAC	\$ 2,000,000.00		\$ -	\$ -	\$ 1,678,175.00	\$ -	\$ 1,678,175.00	\$ 321,825.00
Part B7 Maintenance and upgrade projects to improve the indoor quality in schools facilities	\$ 360,000.00		\$ -	\$ 342,132.60	\$ -	\$ -	\$ 342,132.60	\$ 17,867.40
Part B11 Continue Employing Current Staff	\$ 42,408,618.00	\$ 19,806,093.11	\$ 9,349,782.98	\$ 15,715,906.86	\$ 375,441.51	\$ -	\$ 45,247,224.46	\$ (2,838,606.46)
ESSER II Total	\$ 75,674,073.00	\$ 19,806,093.11	\$ 20,535,926.20	\$ 32,627,015.34	\$ 2,713,138.54	\$ 291,786.00	\$ 75,973,959.19	\$ (299,886.19)
Indirect Costs	\$ 6,856,071.00							
ESSER II Grand Total	\$ 82,530,144.00							



ESSER III GRANT 2023-2024 BUDGET (BY INITIATIVES) BALANCES AS OF APRIL 8, 2024



ESSER III Initiatives	Budget By Initiatives	Expended			YEAR 3_2023-2024				Cumulative Pre-Award (20-21)+ Yr1 Exp. + Yr2 Exp. +	Initiative Remaining Balance
		Pre-Award 2020-2021	YEAR 1_2021-2022	YEAR 2_2022-2023	Budget Y3	Spent Y3	Encumbered Y3	Balance Y3		
Part A1* Closing the Gap	\$ 25,051,760		\$ 7,277,221	\$ 5,820,660	\$ 11,699,930	\$ 5,957,982	\$ 1,370,044	\$ 4,371,904	\$ 20,425,907	\$ 4,625,853
Part A2* IDEA	\$ 5,025,007		\$ 1,032,884	\$ 2,111,721	\$ 1,880,791	\$ 1,211,680	\$ 565,590	\$ 103,520	\$ 4,921,875	\$ 103,132
Part A3* Adult Education	\$ 1,362,054		\$ 284,184	\$ 489,051	\$ 588,819	\$ 316,644	\$ 137,021	\$ 135,154	\$ 1,226,900	\$ 135,154
Part A4* CTE	\$ 1,781,855		\$ 1,085,523	\$ 136,995	\$ 559,337	\$ 397,085	\$ 57,706	\$ 104,546	\$ 1,677,309	\$ 104,546
Part A5 Public Health	\$ 420,936	\$ 11,765	\$ 205,423	\$ 93,778	\$ 109,970	\$ 61,019	\$ 16,203	\$ 32,748	\$ 388,188	\$ 32,748
Part A6* Home Visit/Bilingual	\$ 3,636		\$ 491	\$ 2,890	\$ 226	\$ 255	\$ -	\$ (29)	\$ 3,636	\$ 0
Part A9* PPE	\$ 3,357,839	\$ 1,768,554	\$ 1,145,910	\$ 443,375	\$ -	\$ -	\$ -	\$ -	\$ 3,357,839	\$ 0
Part A10 Meals Food Service	\$ 6,670,766	\$ 6,621,994	\$ 48,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,670,766	\$ 0
Part A11 Technology	\$ 20,450,341		\$ 4,280,136	\$ 11,036,567	\$ 5,993,744	\$ 3,187,182	\$ 2,598,856	\$ 207,706	\$ 21,102,741	\$ (652,400)
Part A13* Other Ed. Services	\$ 996,766		\$ 427,450	\$ -	\$ 569,316	\$ 560,319	\$ -	\$ 8,997	\$ 987,769	\$ 8,997
Part A14 Purchasing Ed Tech.	\$ 566,311	\$ 566,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 566,311	\$ (0)
Part A15* Mental Health	\$ 1,051,106	\$ 71,400	\$ 355,284	\$ 99,933	\$ 524,489	\$ 247,754	\$ -	\$ 276,735	\$ 774,371	\$ 276,735
Part A16* Jumpstart	\$ 1,268,306	\$ 277,698	\$ 744,020	\$ 246,588	\$ -	\$ (1,148)	\$ -	\$ 1,148	\$ 1,267,158	\$ 1,148
Part B1* Assessment	\$ 84,654		\$ 84,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,654	\$ (0)
Part B3 Parental	\$ 10,655		\$ 6,854	\$ 3,801	\$ -	\$ -	\$ -	\$ -	\$ 10,655	\$ 0
Part B4 Attendance/SDE	\$ 459,651	\$ 164,879	\$ 150,887	\$ 29,785	\$ 114,100	\$ -	\$ 114,100	\$ -	\$ 459,651	\$ -
Part B6 HVAC	\$ 37,633,052		\$ 684,754	\$ 9,252,903	\$ 27,133,166	\$ 12,421,136	\$ 13,916,143	\$ 795,887	\$ 36,274,936	\$ 1,358,116
Part B7 Air filtering, control systems	\$ 776,184	\$ 132,804	\$ 518,425	\$ -	\$ 124,954	\$ 121,485	\$ 3,339	\$ 130	\$ 776,054	\$ 130
Part B8 Glazing	\$ 42,143		\$ 42,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,143	\$ 0
Part B10 Continuity of Services	\$ 11,255,456	\$ 105,835	\$ 10,888,074	\$ 88,363	\$ 106,802	\$ 21,126	\$ 18,181	\$ 67,495	\$ 11,121,580	\$ 133,876
Part B11 Existing Staff Stipends	\$ 51,739,644	\$ 7,494,057	\$ 17,002,251	\$ 9,795,156	\$ 17,935,834	\$ 14,518,648	\$ -	\$ 3,417,186	\$ 48,810,112	\$ 2,929,532
ESSER III Total	\$ 170,008,122	\$ 17,215,297	\$ 46,265,340	\$ 39,651,567	\$ 67,341,478	\$ 39,021,167	\$ 18,797,183	\$ 9,523,128	\$ 160,950,554	\$ 9,057,568
Indirect Costs	\$ 15,402,736									
ESSER III Grand Total	\$ 185,410,858									



ESSER AUDITS



- Pursuant to Title 2 of the Code of Federal Regulations (CFR) 200.331 and 200.332, TEA as a pass-through entity is required to monitor the activities of LEAs that are considered subrecipients to ensure that federal grant awards are used for authorized purposes, in compliance with federal statutes, regulations, and terms and conditions of the subaward.
- TEA has been conducting fiscal monitoring reviews of ESSER I, ESSER II, and ESSER III grants each year of the period of availability based on the District's Annual Federal Fiscal Risk Assessment.
- After every ESSER grant drawdown, TEA requires manual review and approval by TEA staff. The District must submit the ESSER State Fiscal Report form to the Grants Administration Division.
- Every year the district must submit to the USDE an ESSER Annual Performance Reporting
- LEAs that utilize more than \$750,000 of federal funds, a Single Audit is required to be performed by independent auditors.
 - ESSER programs are federal major programs; additional documents are requested for the compliance audit under the Uniform Guidance.
 - The District's independent auditor (Casco & Associates) has conducted a single audit for ESSER funds expended each of the last three (3) fiscal years.



ESSER AUDITS



To promote a strong culture of compliance, being proactive in the following practices will be essential to any successful audit.

- Documentation, record maintenance, and retention - Keeping electronic files and paper trail for all transactions and maintaining organized records are crucial for any audit. At a minimum, LEAs should maintain the following documentation as described in TEA's ESSER Side-By-Side Guidance.
- Policies and procedures at a minimum must address:
 - Compliance with conflict of interest requirements
 - Financial reporting and cash management
 - Allowability costs
 - Procurement
 - Methods for conducting technical evaluations of proposals and selecting recipients
- Detailed general ledgers and payroll journals compliant with Financial Accountability System Resource Guide (FASRG)
- Procurement records



ESSER AUDITS



- Payroll journal(s)
 - Employee first and last names and identification numbers
 - Gross salary and other income, deductions, and net earnings
 - Pay period, check date, and check number
 - Fund code to which the payroll costs were charged
- Records showing the itemized transactions that were reclassified to ESSER funds
- Inventory records of equipment and technology purchased with grant funds
- Drawdown requests and expenditure reports
- Maintenance of Equity for ESSER III
- Use of funds plan requirements for ESSER III
- Safe return to in-person instruction and continuity of services plan for ESSER III
- Federal and state regulations – LEA's stay up-to-date with the US Department of Education (USDE) and TEA guidelines.

FEDERAL FUNDS

- The Every Student Succeeds Act (ESSA) is the federal K–12 education law. ESSA was signed into law in 2015, replaced No Child Left Behind. ESSA includes (but not limited to) the following title programs:
 - Title I, Part A – Improving Basic Programs
 - Title I, Part C – Education of Migratory Children (Migrant)
 - Title II, Part A – Supporting Effective Instruction (SEI)
 - Title III, Part A – English Language Acquisition (Bilingual)
 - Title IV, Part A – Student Supports and Academic Enrichment
- ESSA requires every state to measure performance in reading, math, and science. Every school must inform parents about their standards and their results.
- There are three (3) main federal fiscal requirements are the following:
 1. Supplement, not supplant: Applies to many state and federal grant programs, intended to ensure grantees use federal funds to enhance their delivery of services.
 2. Maintenance of effort: Applies to Every Student Succeeds Act (ESSA) and Individuals with Disabilities Education Act, Part B (IDEA-B), intended to ensure grantees maintain state and local funding levels of services for students with disabilities.
 3. Comparability: Applies to ESSA Title I, Part A, intended to ensure that different campuses receive comparable funding and services.
- Title I funds are dependent on student enrollment and student population that is economically disadvantaged.
- School districts receive their preliminary “planning” amounts for ESSA around early to mid-May.
- School districts receive the final allocation amounts around late January early February (in the middle of the SY).

FEDERAL FUNDS

Definition of Supplement, Not Supplant

The term “supplement, not supplant” is a provision common to many federal statutes authorizing education grant programs. There is no single SNS provision. Rather, the wording of the provision varies depending on the various statutes. In order to be in compliance with each program’s version of the SNS requirements, LEAs must be cognizant of how the provision is applied in each specific program.

Purpose of the Provision

The purpose of an SNS provision is to help ensure that federal grant funds are expended to benefit the intended population defined in the authorizing statute, rather than being diverted to cover expenses that the LEA would have paid out of other funds in the event the federal funds were not available. In this way, the federal government can ensure that the level of state and local support for a program remains at least constant and is not replaced by federal funds.

FEDERAL FUNDS

CONGRESSMAN GONZALEZ ANNOUNCES OVER \$159.1 MILLION IN PRELIMINARY TITLE I ALLOCATIONS FOR SOUTH TEXAS AND RIO GRANDE VALLEY SCHOOL DISTRICTS

January 31, 2023 **Press Release**

WASHINGTON – Today, Congressman Vicente Gonzalez (TX-34) announced that school districts in the 34th Congressional District of Texas are expected to receive a total of \$159,124,326 in Fiscal Year (FY23) Title I formula funds for Local Educational Agencies (LEA). While these amounts are preliminary, final allocation totals will be released by the U.S. Department of Education in June of 2023.

Title I funding allows schools to provide students with access to fair and equal educational opportunities in order to obtain a high-quality education.

"The American Dream starts with access to a high-quality education," stated Congressman Gonzalez. "This funding allows South Texas students unequivocal access to an education that ensures they are prepared to meet the challenges of tomorrow. An education can do wonders for a child, a family, and a community by allowing an individual the ability to have the necessary skills to contribute to society and break the cycle of poverty for generations."

The following preliminary allocations have been provided to LEA's in the Rio Grande Valley:

- Brownsville ISD: \$32,478,930

FEDERAL FUNDS

CONGRESSMAN GONZALEZ ANNOUNCES OVER \$160 MILLION IN PRELIMINARY TITLE I FUNDING FOR SOUTH TEXAS SCHOOLS

April 12, 2024 **Press Release**

WASHINGTON, D.C.– Today, Congressman Vicente Gonzalez (TX-34) announced that school districts in the 34th Congressional District of Texas are expected to receive a total of \$163,824,115 in Fiscal Year (FY24) Title I formula funds. The final allocation totals will be released by the U.S. Department of Education in June of 2024.

“Public education is the great equalizer of societies as it gives all children the same opportunity to excel,” said **Congressman Gonzalez**. “Title I funding is crucial to achieving this. Every year, millions of dollars are allocated to public school districts across South Texas so that they can empower disadvantaged students with the proper tools and resources to meet their educational goals. We must continue to level the field for all our students, regardless of their background or family’s income, so that each of them has the same chance to succeed in life.”

The following preliminary allocations have been provided to school districts in the 34th Congressional District of Texas:

- Brownsville ISD: \$30,854,983

FEDERAL FUNDS

**Texas Education Agency
Federal Fiscal Compliance and Reporting Division
ESSA Consolidated Application
Final Amounts (Alphabetical by Region)
Fiscal Year 2024**

Region	County District	District Name	T1PA	T1PC Migrant	T1PD Subpart 1	T1PD Subpart 2	T2PA	T3PA Immigrant	T3PA ELA	T4PA
01	108950	REG I EDUCATION SERVICE CENTER								
	108810	BRILLANTE ACADEMY	43,033	0	0	0	4,764	0	6,214	0
	024901	BROOKS COUNTY ISD	1,195,767	11,133	0	0	116,886	0	2,868	94,664
	031901	BROWNSVILLE ISD	25,450,082	402,917	0	0	2,261,346	0	1,480,575	2,046,435

School Year	Title I, Part A Allocation
2023 - 2024	\$ 25,450,084
2022 - 2023	\$ 25,932,774
2021 - 2022	\$ 23,870,685
2020 - 2021	\$ 24,699,530
2019 - 2020	\$ 23,939,874
2018 - 2019	\$ 24,710,312
2017 - 2018	\$ 25,043,330
2016 - 2017	\$ 24,585,452
2015 - 2016	\$ 23,523,594
2014 - 2015	\$ 24,761,679