

TAX RATIFICATION ELECTION & TAX RATE INCREASE TIMELINE



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MARCO PORRAS, DIRECTOR FOR INTERNAL AUDITING
DR. JESUS H. CHAVEZ, SUPERINTENDENT OF SCHOOLS

TWO TYPES OF TAXES PAY FOR DIFFERENT THINGS

MAINTANCE & OPERATIONS

M & O

EVERYDAY DISTRICT OPERATIONS



INTEREST & SINKING

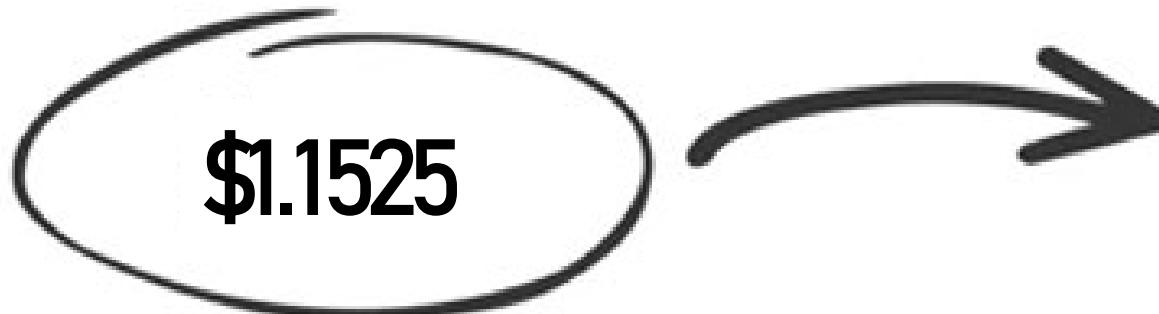
I & S

PAY THE DEBT ON SCHOOL BONDS

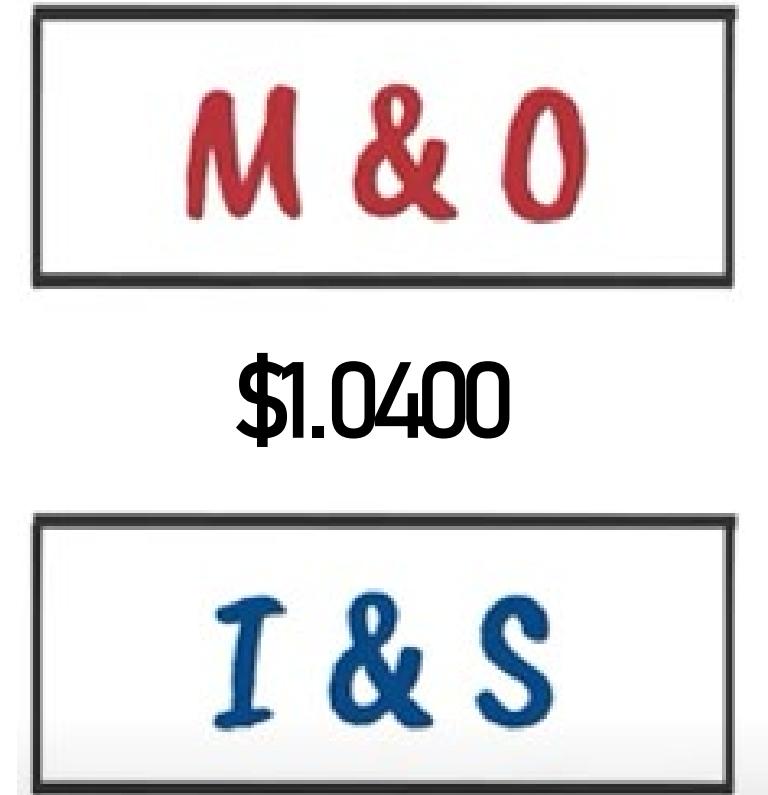


HOW DOES THIS WORK?

2015-2016
TOTAL TAX RATE:



The total tax rate does not change, it exchanges (swap and drop) pennies from one bucket to another.



TAX RATE

Maintenance & Operations	Interest & Sinking
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2015-2016	\$1.040 + 0.1125		\$0.1125
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\$24,000,000

- \$16,000,000 Bond Payment

\$ 8,000,000 TRE

No Existing Debt Allotment
or Instructional Facilities
Allotment

\$1.1525

TAX RATIFICATION ELECTION (TRE) NOTICE



Believe in BISD™
1900 Price Road • (956) 548-8000 • www.bisd.us

  **TRE**
Tax Ratification Election

OCT. 6
Election Day

Brownsville ISD will ask voters to decide if the district can restructure the tax rate that funds our schools. The district proposes to move .11 1/4 cents from the Interest & Sinking Fund (Debt Service) to Maintenance & Operations. The total tax rate will remain the same at \$1.15 1/4 as presented and approved in the budget at the June 25, 2015 BISD Special Called Board Meeting.

	Maintenance & Operations	Interest & Sinking Fund (Debt Service)	Total Tax Rate No Increase
Pre TRE	\$1.04	\$0.11 1/4	\$1.15 1/4
Transfer	+ \$0.11 1/4	- \$0.11 1/4	
Proposed TRE	\$1.15 1/4	\$0.00	\$1.15 1/4

No Change in Tax Rate

If the TRE is approved, it will generate between \$5 to \$6 million net per year in additional state funding to be used for one-time expenditures to improve, repair, and expand district facilities and enhance security.

TAX RATIFICATION ELECTION PRIORITY PROJECTS

Pending a successful Tax Ratification Election, BISD plans on pursuing the following district priorities:

Early College High Schools
Pace Early College High School..... Band Room/New Facility/Modernization
Porter Early College High School..... Band Room/New Facility/Modernization
Lopez Early College High School..... Soccer Field Upgrade
Veterans Memorial Early College High School.... Visitors' Bathroom Facilities-Stadium

Middle Schools
Besteiro Middle School..... Middle School Track Field
Lucio Middle School Middle School Track Field
Vela Middle School Middle School Track Field

All Schools Safety and Security Resources, Library Resources

EARLY VOTING DATES:
Monday, September 21–Friday, October 2

TAX RATIFICATION ELECTION (TRE) DAY:
Tuesday, October 6

 For more information, contact the BISD Public Information Office at 956.548.8000 or go to www.bisd.us

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.

TAX RATIFICATION ELECTION (TRE) 1ST FACILITIES COMMITTEE MEETING



Brownsville Independent School District Board Of Trustees

Facilities Committee Meeting

Tuesday, October 20, 2015
4:00 p.m.

Administration Building-Board Room
1900 E. Price Road
Brownsville, Texas 78521-2487

Members of Committee are:

Cesar Lopez, Chair
Hector Chirinos, Member
Caty Presas-Garcia, Member

Committee's Goal: To provide and maintain adequate facilities in order to support ongoing academic progress.

Note: Only trustee appointed to committees may participate in debate or action by the committee. Trustees not on a committee may participate on the committee to the extent the public is allowed to participate.

A G E N D A

1. TRE Projects
 - Pace/Porter ECHS Band Halls
 - High School Soccer Fields
 - Middle School Track Fields
 - Elementary Priorities – Entry Canopies
 - Veterans Memorial High School Visitors Side Restroom Facility
2. Status on Current Projects
3. Presentation on High School Soccer Fields
4. Additional Parking for Sams Stadium
5. District wide HVAC Schedule
6. Public input
7. Adjournment

TAX RATIFICATION ELECTION TIMELINES

June 2015 Budget adopted with a slight increase on the I & S tax rate

Oct. 6, 2015 Tax Ratification Election passed moving \$0.1125 from the I & S to the M & O

Oct. 20, 2015 First Facilities Committee Meeting to Review TRE Projects

2015



2016

2nd year of TRE funding
TRE projects continue

TRE projects continue

2017

TRE projects continue

2018



2019

TRE projects continue

SUMMARY

Projects Completed under TRE funding (FYs 2015 - 2017)

- 2 Fine Arts Buildings
(Porter/Pace)
\$8,090,252.95
- 6 HS Turfs (Hanna, Porter,
Pace, Rivera, Lopez, Veterans)
\$5,506,745.02
- 3 MS 4 Lane Tracks (Vela,
Lucio, Besteiro)
\$1,896,346.93
- 2 Elementary Canopies
(Martin/Morningside)
\$ 95,386.41
- Veteran's Visitor
Restroom/Concession/Ticket
Booth \$1,052,163.69

Total \$16,640,895.00

TAX RATE

Maintenance & Operations

2015-2016 $\$1.04 + 0.1125$

$\$24,000,000$

- $\$16,000,000$ Bond Payment

$\$ 8,000,000$ TRE



Interest & Sinking

$\$0.1125$

$+\$0.1125$ 65%
 35% $\$16,000,000$

2017-2018 $\$1.1525$

$\$23,000,000$

- $\$23,000,000$ TRI Restricted Renovations

$\$ 0$

$\$1.265$

2018-2019

TAX RATE INCREASE (TRI) NOTICE

PROPOSED PROJECTS

Proposed Future Education, Facilities and Maintenance Projects 2017-2021 (Five-Year Period)

Additional funds raised by a tax increase of 11.25¢ over the next five fiscal years, 2017-2021, will be designated for necessary repairs, maintenance and safety upgrades at campuses and district facilities as well as new projects to support student academic and extracurricular opportunities. The proposed projects total \$100 million.

PROPOSED PROJECTS

Prekindergarten Program Expansion

Performing Arts Center (Phase I)

**Hanna Early College High School Gymnasium
(Future Athletic Facilities Projects)**

KBSD - ITV Relocation

**School Renovation Projects
(Future New Schools/Replacement of Schools)**

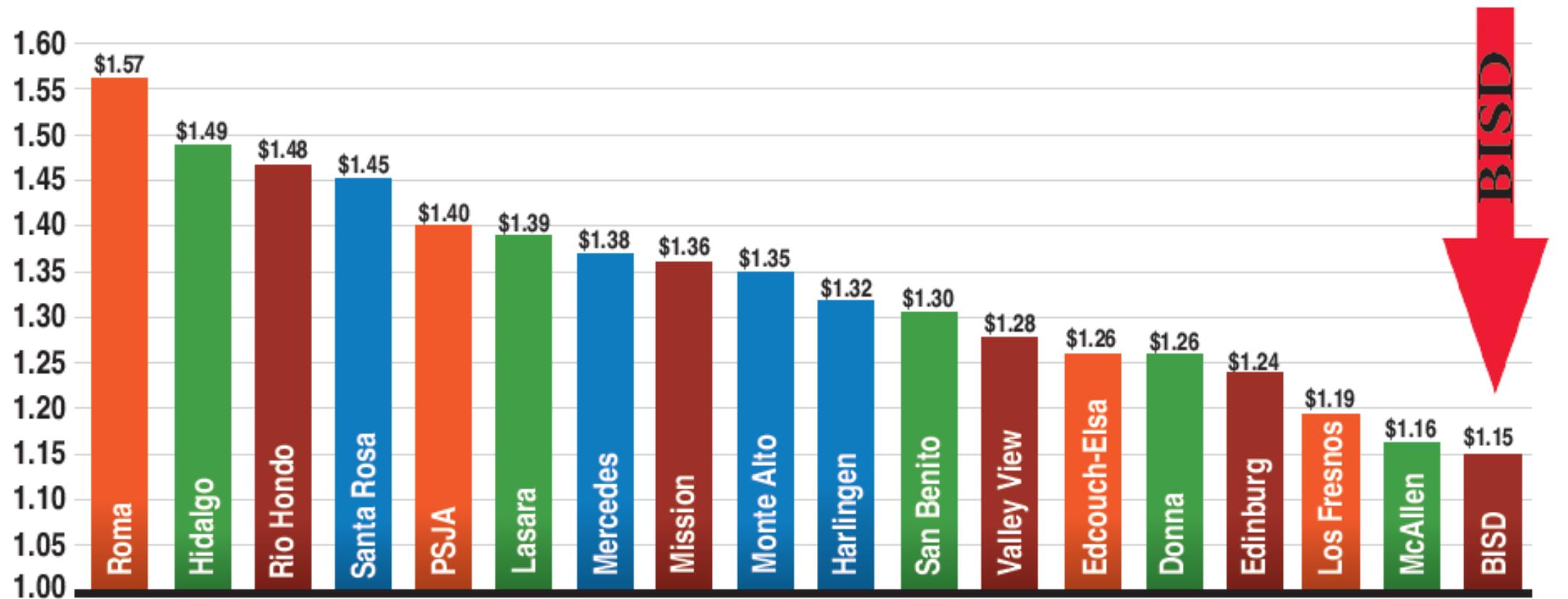
Sams Stadium Upgrade-Handicap Access

School Roofing/HVAC/Lighting Replacement/Upgrades

Districtwide Parking Lot Repairs and Upgrades

2016-2017 TAX RATES

At \$1.15, Brownsville ISD has one of the lowest tax rates of all 35 Region One school districts. In fact, the district's tax rate is the 32nd lowest rate in Region One.



TAX RATE INCREASE TIMELINES

June 2017 Budget Adoption with the expectation to reinstate the I & S tax rate to receive IFA (Instructional Facilities Allotment) & EDA (Existing Debt Allotment) to pay for the voter approved bonds principal & interest. This would allow for the M & O \$0.1125 to fund Facilities & Maintenance Projects

Sept 2017 Tax Rate Adopted with \$0.1125 reinstated on the I & S side

2017

2018

2019

2020

2021

Dec 2017 \$52 million Maintenance Tax Note issued

2nd year of TRI funding
TRE and TRI projects continue



May 2019 House Bill 3 passed changing funding formulas along with tax rate compression

Sept 2019 M & O tax rate compressed to \$1.057 from \$1.1525 for a decrease of \$0.0955
TRE and TRS projects continue



TRE and TRI projects continue

TRE and TRI projects continue

SUMMARY

Projects Completed under TRI funding (FYs 2017 - 2019)

■ Maintenance Tax Note:		■ Chillers	\$ 1,399,285.68
■ Minor maintenance upgrades	\$1,230,997.50	■ CTE Center	\$ 632,005.68
■ HVAC	\$33,761,133.60	■ Aquatic HVAC	\$ 695,450.96
■ Roofing	\$11,700,409.35	■ Canales Demo	\$ 284,125.00
■ Parking	\$ 2,295,545.58		
■ Canopies	\$ 2,806,672.18	Grand Total	\$54,805,625.53

SUMMARY

Projects Completed under TRI funding (FYs 2017 - 2019)

- P & I for Maintenance Tax Note \$ 5,696,062.78
- Transfers to Debt Serv \$ 2,364,499.00
- Stadium Upgrades \$ 9,214,782.09
- Hanna Gym \$10,315,780.05
- Transportation GPS\$ 431,295.00
- Maintenance \$ 4,927,691.44
- HS Score Boards \$ 406,548.90
- Aquatic Roof \$ 1,398,792.35
- Campus Intercom \$ 3,474,877.39
- Paredes Appraisal \$ 950.00
- MiniGymsHVAC \$16,471,343.00
- FNS Freezer \$ 203,541.00
- LED Lighting \$ 3,200,000.00
- Roofing \$ 1,655,000.00
- Total \$59,761,163.00

TAX RATES

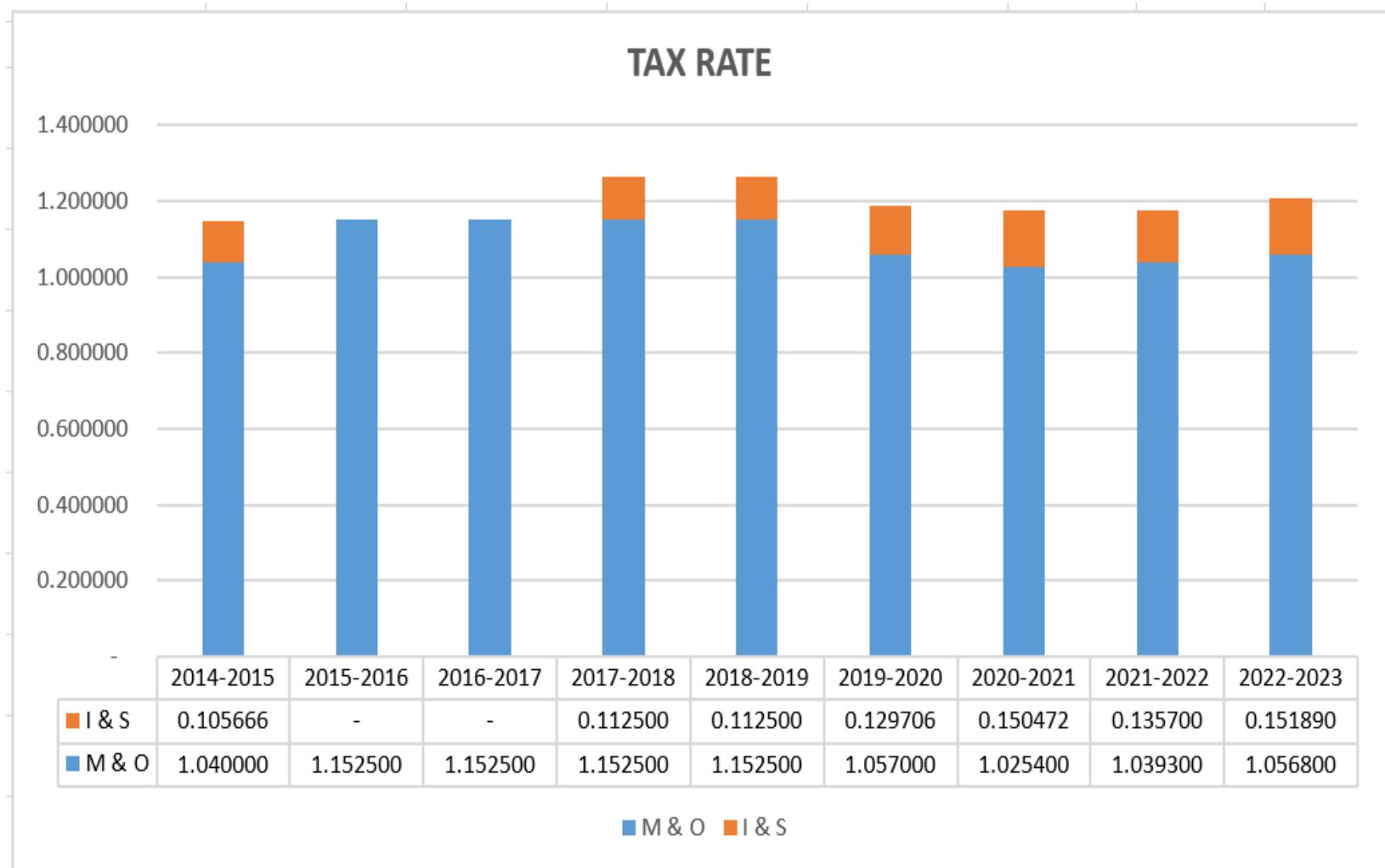
Voter Approved TRE

FY	M & O	I & S
2014-2015	1.040000	0.105666
2015-2016	1.152500	-
2016-2017	1.152500	-
2017-2018	1.152500	0.112500
2018-2019	1.152500	0.112500
2019-2020	1.057000	0.129706
2020-2021	1.025400	0.150472
2021-2022	1.039300	0.135700
2022-2023	1.056800	0.151890

Tax rate adopted
increasing the I&S



= Tax Compression



ESSER GRANTS



Brownsville Independent School District ESSER III Grants Initiatives



ESSER III Initiatives	(+)/Pre-Award Cost & Rebalanced Budget	Budget %	Expenditures					ESSER III Cumulative
			Pre-Award 2020-2021	YEAR 1 2021-2022	YEAR 2 2022-2023	YEAR 3 2023-2024	YEAR 4 2024-2025 (July 1-Sept. 30, 2024)	
Part A1* Closing the Gap	\$ 22,068,215	12.8%		\$ 7,277,221	\$ 5,820,660	\$ 7,834,685	\$ 1,135,649	\$ 22,068,215
Part A2* IDEA	\$ 4,990,632	2.9%		\$ 1,032,884	\$ 2,111,721	\$ 1,844,665	\$ 1,362	\$ 4,990,632
Part A3* Adult Education	\$ 1,343,300	0.8%		\$ 284,184	\$ 489,051	\$ 510,202	\$ 59,862	\$ 1,343,300
Part A4* CTE	\$ 1,690,988	1.0%		\$ 1,085,523	\$ 136,995	\$ 467,440	\$ 1,030	\$ 1,690,988
Part A5 Public Health	\$ 441,659	0.3%	\$ 11,765	\$ 205,423	\$ 93,778	\$ 127,486	\$ 3,207	\$ 441,659
Part A6* Home Visit/Bilingual	\$ 3,636	0.0%		\$ 491	\$ 2,890	\$ 255		\$ 3,636
Part A9* PPE	\$ 3,357,839	1.9%	\$ 1,768,554	\$ 1,145,910	\$ 443,375	\$ -		\$ 3,357,839
Part A10 Meals Food Service	\$ 6,670,766	3.9%	\$ 6,621,994	\$ 48,772	\$ -	\$ -		\$ 6,670,766
Part A11 Technology	\$ 13,212,585	7.7%		\$ 4,280,136	\$ 11,036,567	\$ (2,103,469)	\$ (650)	\$ 13,212,585
Part A13* Other Ed. Services	\$ 987,769	0.6%		\$ 427,450	\$ -	\$ 560,319		\$ 987,769
Part A14 Purchasing Ed Tech.	\$ 566,311	0.3%	\$ 566,311	\$ -	\$ -	\$ -		\$ 566,311
Part A15* Mental Health	\$ 813,450	0.5%	\$ 71,400	\$ 355,284	\$ 99,933	\$ 284,768	\$ 2,065	\$ 813,450
Part A16* Jumpstart	\$ 1,268,306	0.7%	\$ 277,698	\$ 744,020	\$ 246,588	\$ -		\$ 1,268,306
Part B1* Assessment	\$ 84,654	0.0%		\$ 84,654	\$ -	\$ -		\$ 84,654
Part B3 Parental	\$ 10,655	0.0%		\$ 6,854	\$ 3,801	\$ -		\$ 10,655
Part B4 Attendance/SDE	\$ 459,651	0.3%	\$ 164,879	\$ 150,887	\$ 29,785	\$ 114,100		\$ 459,651
Part B6 HVAC	\$ 30,214,570	17.5%		\$ 684,754	\$ 9,252,903	\$ 19,451,051	\$ 825,863	\$ 30,214,570
Part B7 Air filtering, control systems	\$ 816,053	0.5%	\$ 132,804	\$ 518,425	\$ -	\$ 159,697	\$ 5,126	\$ 816,053
Part B8 Glazing	\$ 42,143	0.0%		\$ 42,143	\$ -	\$ -		\$ 42,143
Part B10 Continuity of Services	\$ 11,090,602	6.4%	\$ 105,835	\$ 10,888,074	\$ 88,363	\$ 8,330		\$ 11,090,602
Part B11 Existing Staff Stipends	\$ 72,353,052	41.9%	\$ 7,494,057	\$ 17,002,251	\$ 9,795,156	\$ 37,626,767	\$ 434,821	\$ 72,353,052
ESSER III Total	\$ 172,486,836	100%	\$ 17,215,297	\$ 46,265,340	\$ 39,651,567	\$ 66,886,297	\$ 2,468,336	\$ 172,486,836
Indirect Costs	\$ 12,946,324							
ESSER III Grand Total	\$ 185,433,160							
\$ 66,823,360					39%			
*20% Set aside Closing the Gaps								
Includes HVAC								

NOTES:

Amended on 7/18/2022

(++) Cumulative=2020-2021 + Spent Y1 + Spent Y2 + Spent Y3

ESSER GRANTS



Brownsville Independent School District ESSER II Grants Initiatives



ESSER II Initiatives	(+)Pre-Award Cost & Budget	Budget %	YEAR 1_ 2021-2022 (includes Pre-Award Funds)	YEAR 2_ 2022-2023	Spent Y3_ 2023-2024	(++) Cumulative
Part A1 Closing the Gap/IDEA	\$ 20,765,503	27%	\$ 10,323,777	\$ 9,781,911	\$ 659,814	\$ 20,765,503
Part A5* Public Health	\$ 486,074	1%	\$ 247,749	\$ 237,732	\$ 592	\$ 486,074
Part A10* PPE	\$ 44,219	0%	\$ 44,219	\$ -	\$ -	\$ 44,219
Part A14* Technology	\$ 7,137,566	9%	\$ 614,617	\$ 6,522,949	\$ -	\$ 7,137,566
Part B5 Improvements to enable operations of schools	\$ -	0%	\$ -	\$ -	\$ -	\$ -
Part B6* HVAC	\$ 1,678,175	2%	\$ -	\$ -	\$ 1,678,175	\$ 1,678,175
Part B7 Maintenance and upgrade projects to improve the indoor quality in schools facilities	\$ 364,158	0%	\$ -	\$ 364,158	\$ -	\$ 364,158
Part B11 Continue Employing Current Staff	\$ 45,207,363	60%	\$ 29,111,657	\$ 15,720,265	\$ 375,442	\$ 45,207,363
ESSER II Total	\$ 75,683,058	100%	\$ 40,342,019	\$ 32,627,015	\$ 2,714,023	\$ 75,683,058
Indirect Costs	\$ 6,847,086					
ESSER II Grand Total	\$ 82,530,144					

QUESTIONS?

