



AN EARLY COLLEGE DISTRICT

**BROWNSVILLE**

INDEPENDENT SCHOOL DISTRICT

# BOARD WORKSHOP ON SCHOOL DISTRICT BUDGET

**BISD Administration Building, Board Room**

**February 3, 2024**

# BUDGET GOALS AND GUIDELINES

- The District is currently carrying a budget deficit of approximately \$18.5 million. This includes the \$4.5 million cost for the retention stipend issued December 2023.
- 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 (CE(LOCAL) policy).
- The District does anticipate a growth in property values, which could result in higher amount of local revenues.
  - Minimal tax compression should be expected in 2024-2025 FY. Ceiling will only come down \$0.0025 (no new SB2 next year).
- Budget reductions will be considered in all areas. Decisions will be driven by the District's mission, vision, beliefs, goals, stakeholder's input and data.
- Efforts will be made to protect the core business of schools which is classroom instruction and accountability requirements. A greater percentage of reductions will be taken in areas outside the classroom.
- Engage staff, parents, business, and community in a collaborative and transparent process to develop budget cut recommendations.

# BUDGET GOALS AND GUIDELINES

- While maintaining a focus on state and federal accountability, budget reductions will be shared among all schools, programs and departments.
- State and federal mandates must be met in the budget process.
- Adoption and implementation of new personnel, programs and initiatives will be limited. Where new investments are necessary, off-setting savings from current programs will likely be required.
- Different scheduling models will be analyzed to ensure effectiveness and efficiency at all levels of schooling.
- 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.
- Will address staff reductions through attrition with reassignment of existing employees when possible.
- Prepare a well-balanced budget that prioritizes our student needs.
- Recommend only using \$8 million from unassigned fund balance in next year's budget.

# BUDGET GOALS AND GUIDELINES

## How School Districts Receive Funding – Different Levels

- **Local Funding** – every year the County Appraisal District (CAD) provides the District with the certified property values in July. The District then uses those certified values to adopt an M&O and I&S property tax rates. The M&O tax rate provides funds for the maintenance and operations costs of the school district. The I&S tax rate provides funds for payment on the debt (bonds) that the District issued to finance facilities and capital expenditures.
- **State Funding** – the Foundation School Program (FSP) is a state program that establishes the amount of state funding due to school districts under Texas school finance law. It is administered by the Texas Education Agency (TEA)
- **Federal Funding** – school districts receive federal funding through various grants, competitive and non-competitive, issued by the TEA and other entities  
(ex. ESSA –Title I, Title II, Title III, Title IV, IDEA-B, ESSER, etc.)

# BUDGET GOALS AND GUIDELINES

## Challenging Year for Budget Preparation

- **Property Values, CAD vs. Comptroller** – TEA uses the higher property values that the Comptroller publishes instead of determining the district's local share based on their actual property values (calculated by the CAD). The CAD certified property values must be within 5% variance of the Comptroller's Property Value Study (PVS).
- **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. Since 2019, the District has seen a decrease in enrollment and attendance, while an increase in maintenance and operations costs (salary increases, increases in cost of general instructional supplies, cost of food, maintenance supplies, HVAC, fuel cost, etc.).
- **Additional State Funding on Hold** – in the most recent legislative session (88<sup>th</sup> R), the state budget appropriated \$48.6 billion in FSP State Aid, which is a decrease of \$3 billion from the previous state budget (87<sup>th</sup>). The state also appropriated approximately \$4 billion for additional school funding. There have been four (4) special called sessions by Governor Abbott, and there is still **NO** additional school funding for public schools.
- **SHARS Adjustment** – The Texas Health and Human Services Commission (HHSC) made an adjustment to the District's FFY2022 SHARS Cost Report. This adjustment has reduced the final settlement amount by approximately \$4.3 million. The District is currently appealing this adjustment. If the adjustment remains in place, it will affect (decrease) SHARS revenue projections for 2024-2025 FY.

# BUDGET TIMELINE

We have already started our budget process for 2024-2025 FY. Currently, we are gathering information and benchmarking our expenditures. The following is a projected timeline for the budget process.

## **JANUARY 2024**

- Work on preliminary revenue projections using current and historical enrollment and attendance data.
  - Preliminary state program allotments
  - Personnel and benefits costs projects
  - Work on preliminary major expenditures – yearly cost of health insurance, property insurance, construction/facilities projects

## **FEBRUARY 2024**

- Hold Budget Committee Meeting/Workshop to discuss budget development process, funding challenges, enrollment trends, and property values.
- The District will send out a survey to all employees regarding possible District savings, budget cuts, or other ideas regarding budgeting.
- Have four (4) principal budget committees (two elementary, one middle school, and one high school) that will review our budget situation and compile recommendations regarding necessary staffing adjustments and operating expenses.

# BUDGET TIMELINE

## **FEBRUARY 2024** (continued)

- There will be two (2) District budget committees (Operations and C&I) that will also bring forth recommendations on possible budget reductions.
- Meeting with Human Resources to review process of allocating staff and transferring staff
- Meeting with Curriculum & Instruction and Funding Sources (Special Education, Bilingual, State Comp, etc.) to review process of allocating funding for programs and software.

## **MARCH 2024**

- Distribute preliminary budget information to all campuses (elementary, middle schools, and high schools) and discuss funding allocations, budget needs, and begin budget development process.
- Deadline for all general purchase orders and budget changes.
- The Principal, Operations, and C&I Budget Committees will provide their recommendations to the District Budget Committee made up of the Executive Team and four (4) principals representing all schools. The District Budget Committee will review all the budget reductions recommended and present to the Board of Trustees such budget recommendations.

# BUDGET TIMELINE

## **APRIL 2024**

- Campus and Department budgets due to their respective Assistant Superintendent.
- Final Campus and Department budgets due to CFO and Finance Department.
- Hold Budget Committee Meeting to discuss update on budget process, HR staffing update, ESSER funding update.
- Receive preliminary property values from Cameron County Appraisal District.
- The Board of Trustees will review budget recommendations brought by the District Budget Committee.

## **MAY 2024**

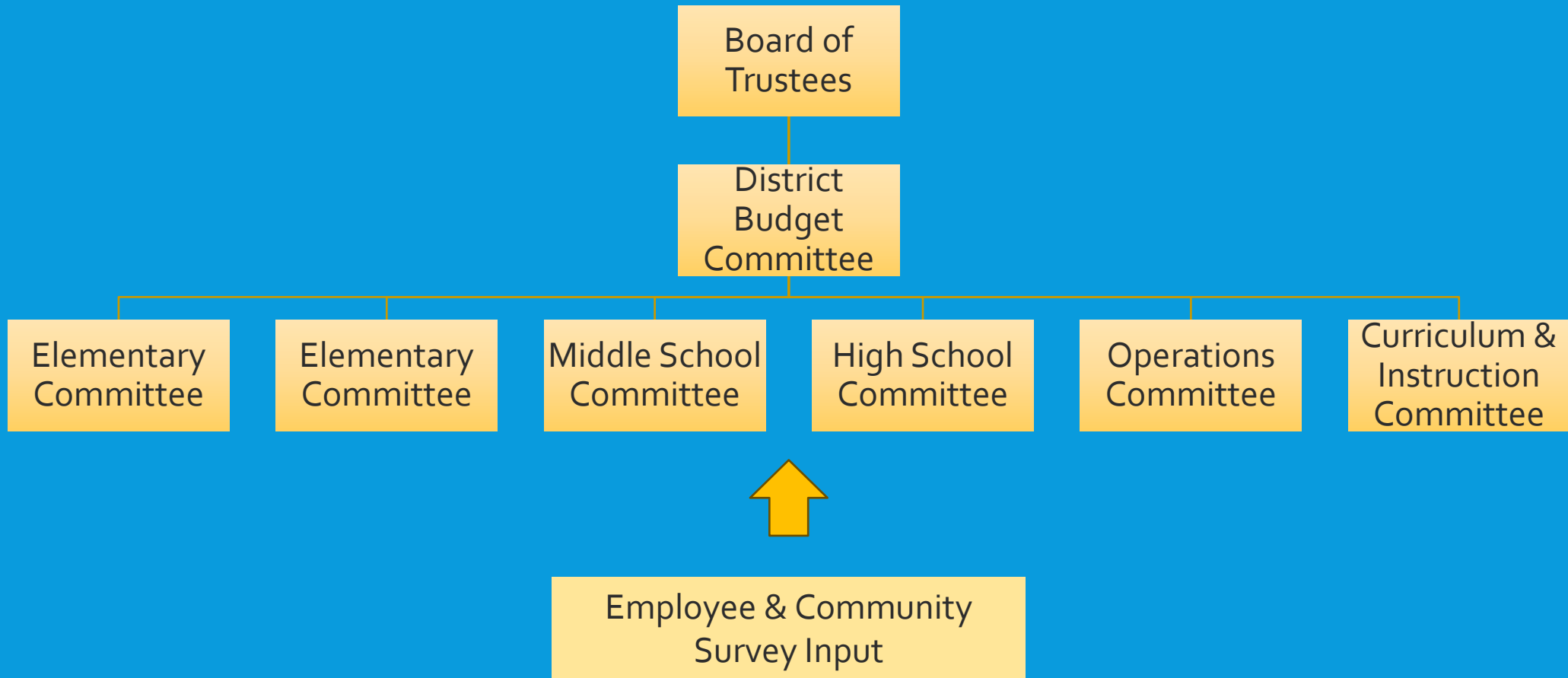
- Preliminary tax rate (pending tax compression from TEA).
- Adjust revenue budgets based on estimated property tax values and preliminary tax rates.
- Budget Committee Meeting to discuss update on budget cut recommendations, preliminary property values and tax rates, compensation plan, salaries, and updated revenue projections.

## **JUNE 2024**

- Post PROPOSED budget for 2024-2025 FY on District website (Texas Transparency)
- Hold Special Board Meeting to hold public hearing on 2024-2025 Budget and Tax Rate
- Adopt 2024-2025 Budget (Tax Rate will be adopted at later board meeting – have until September 30 to adopt tax rate)



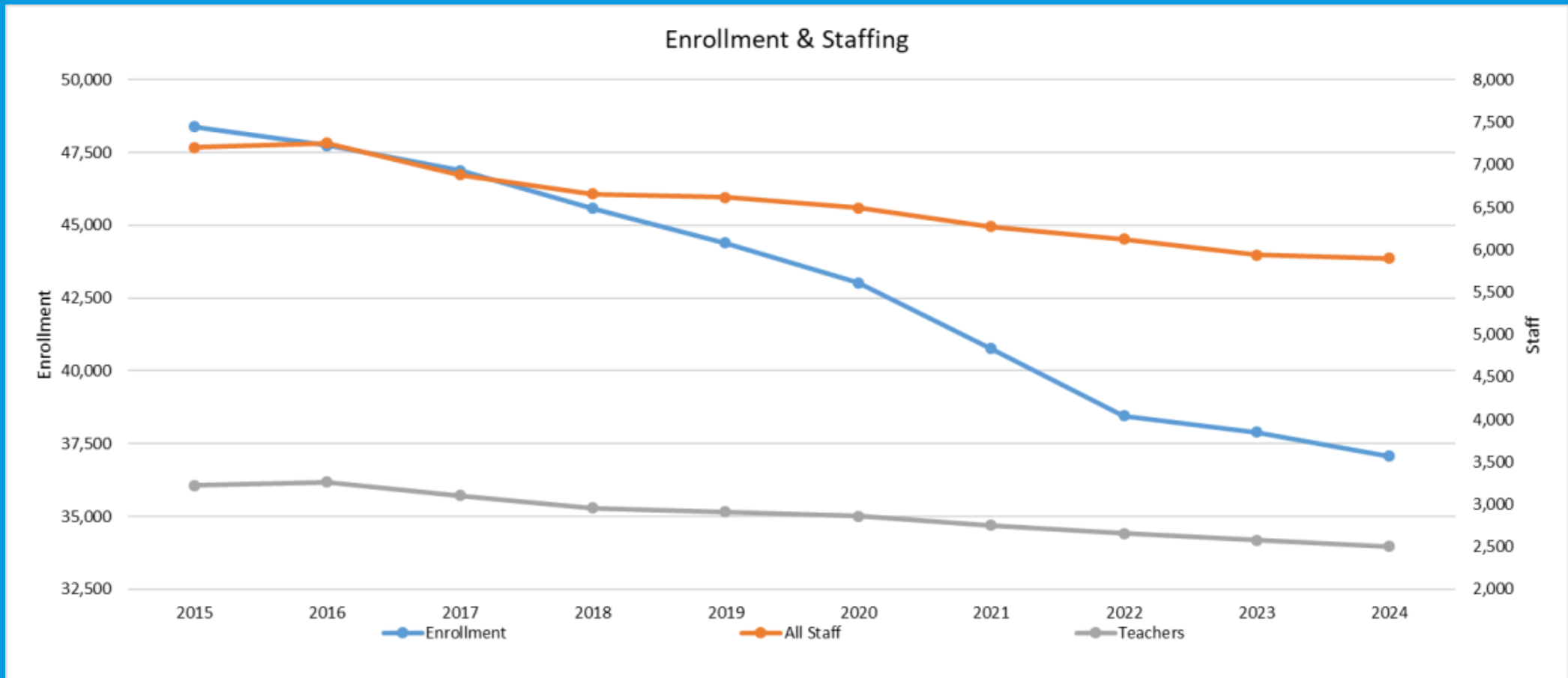
# BUDGET COMMITTEE PROCESS



# 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	5,876	2,511	6.31	14.76	50	-833	-2.20%
<b>2025</b>	<b>36,020</b>	<b>5,710</b>	<b>2,440</b>	<b>6.31</b>	<b>14.76</b>	<b>50</b>	<b>-1,045</b>	<b>-2.82%</b>

# 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.

# 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 revenue from TEA using Comptroller higher property values.
Use of Unassigned Fund Balance	-\$8,000,000	-\$12,000,000	Recommend only using \$8 million from unassigned fund balance for 2024-2025 FY. If no additional state aid is provided, 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)	-\$4,000,000	-\$8,000,000	This number includes current year staff cuts and ESSER expenditures (Instructional software, extra-duty & tutorials to be paid from 162-SCE).
District Efficiency Cuts	-\$3,000,000	-\$5,000,000	Different scheduling models will be analyzed to ensure effectiveness and efficiency at all levels of schooling. The District will consider personnel sharing, consolidation of schools to maximize capacity and efficiency, and consolidation of programs.
Committee Recommendation Cuts	-\$1,000,000	-\$4,000,000	Committee recommendations will be dependent on overall input from different budget committees and if there is a consensus on certain budget cut ideas. Increasing committee recommendation cuts will reduce cuts in other areas or allow for increases like salary increase.
Staffing Study Recommended Reductions	-\$8,000,000	\$4,000,000	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 cuts could possibly make funds available for budget additions such as employee salary increases.

# STAFF FUNDING SOURCES

Current Employee Title	Proposed New Title	Number of Positions	2024-2025 Projected Funding Source	2024-2025 Proposed Funding Source	Estimated Funding Implications
Dean of Instruction	Instructional Coach	16	199 - General Fund	162 - State Comp	\$1,300,000
Attendance/Clerical Asst.	Attendance Officer	54	199 - General Fund	162 - State Comp	\$1,500,000
Counselor	At-Risk Counselors	8	199 - General Fund	162 - State Comp	\$800,000
Counselor	Counselor	8	199 - General Fund	289 - Title IV, Part A	\$800,000
Reading Teacher	Reading Teacher	6	199 - General Fund	211 - Title I, Part A	\$450,000
Teacher Aide	Teachers Aide	7	199 - General Fund	211 - Title I, Part A	\$200,000
Dyslexia Teacher	Dyslexia Teacher	28	162 - State Comp	199 - General Fund	<b>-\$1,800,000</b>
					<b>\$3,250,000</b>

Note: The above proposed changes are not final and only for discussion purposes.

# 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 and decompression totaled approx. \$10.4 million.
Additional Staffing Based on Study	\$1,750,000	\$7,750,000	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	\$600,000	\$8,350,000	The District will continue to address the needs of instructional technology for students and teachers with available funds, and follow a replacement schedule so that instructional technology does not become obsolete for students and teachers.
Major Maintenance Replacement Schedule	\$2,500,000	\$10,850,000	The District has major maintenance needs in HVAC, roofing, plumbing, and electrical that will exceed well over \$83 million. The District is exploring different funding options, such as grants, low-interest loans funded by the state, and possible future bonds.
Other Additional Funding (e.g. Priority School Funding)	\$500,000	\$11,350,000	The District will continue to use available funding, such as State Compensatory Education funds, 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.

\*Any additional expenditures needed will be offset with budget reductions in other areas .

# STATE COMPENSATORY EDUCATION & PRIORITY SCHOOL FUNDING

## GENERAL INFORMATION

- The Texas Education Code (TEC), §29.081, defines State Compensatory Education (SCE) as programs and services designed to **supplement** the regular education program for students identified as at risk of dropping out of school. The purpose is to increase the academic achievement and reduce the dropout rate of these students. The SCE program provides a challenging and meaningful instructional program to close the achievement gap between students at risk of dropping out of school and their peers.

## CAMPUS ELIGIBILITY

- For SCE funds to be allocated to a campus, the campus must have students who meet the state criteria for students at risk of dropping out of school. Services provided to these students must be described in the district and/or campus improvement plan.

## FUNDING

- Under HB 3 (2019), TEA calculates the SCE weight based on the student's designation as educationally disadvantaged and the census block group where the individual student's home or residence address is located.
- SCE funds are received through the FSP payments received by the District throughout the school year. The SCE funds are based on the actual student census block group submitted in the PEIMS Fall submission.



# STATE COMPENSATORY EDUCATION & PRIORITY SCHOOL FUNDING

- The District determines the number of at-risk student at each campus.  
(Campus Enrollment x Percentage of At-Risk Students)
- Number of at-risk students is multiplied by allocation rate to determine basic SCE allocation.
  - Elementary - \$65 per at-risk student
  - Middle School - \$75 per at-risk student
  - High School - \$100 per at-risk student
  - Alternative School - \$175 per at-risk student
- The 2023-2024 budgeted amount for State Compensatory Education was \$30,712,475.
- In December 2023, all campuses were provided additional SCE funding (\$4.5 million) to further assist supplemental programs and services such as accelerated instruction. These additional funds can also assist replace instructional technology in the classroom (e.g. chromebooks, laptops, desktops, etc.)
- Higher SCE weight was given to the District's priority campuses needing additional support.

# ESSER III GRANT

## 2023-2024 BUDGET

(BY INITIATIVES)



ESSER III Initiatives	Budget Y3**	Spent Y3**	Encumbered Y3 **	Balance Y3**
Part A1* Closing the Gap	\$ 11,713,798	\$ 4,658,796	\$ 1,420,271	\$ 5,634,732
Part A2* IDEA	1,880,791	1,099,799	356,593	424,399
Part A3* Adult Education	588,819	265,071	20,050	303,698
Part A4* CTE	559,337	265,730	140,690	152,917
Part A5 Public Health	109,970	42,484	1,525	65,961
Part A6* Home Visit/Bilingual	226	255	0	(29)
Part A9* PPE	0	0	0	0
Part A10 Meals Food Service	0	0	0	0
Part A11 Technology	5,997,744	2,561,088	2,472,754	963,903
Part A13* Other Ed. Services	569,316	560,319	0	8,997
Part A14 Purchasing Ed Tech.	0	0	0	0
Part A15* Mental Health	524,489	208,572	0	315,917
Part A16* Jumpstart	0	(1,148)	0	1,148
Part B1* Assessment	0	0	0	0
Part B3 Parental	0	0	0	0
Part B4 Attendance/SDE	114,100	0	114,100	0
Part B6 HVAC	27,109,166	10,427,870	15,894,845	786,452
Part B7 Air Filtering, Control Systems	144,954	66,876	34,855	43,223
Part B8 Glazing	0	0	0	0
Part B10 Continuity of Services	61,934	16,861	8,621	36,453
Part B11 Existing Staff Stipends	17,966,834	12,310,755	0	5,656,079
<b>ESSER III Total</b>	<b>\$ 67,341,478</b>	<b>\$ 32,483,327</b>	<b>\$ 20,464,302</b>	<b>\$ 14,393,849</b>

NOTES: \*20% Set Aside for Closing the Gaps  
 \*\*Posted amounts as of January 30, 2024

# 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	\$ 118,254,179	\$ 110,254,179
Increase/(Decrease)	\$ 4,505,838	\$ 4,129,462	\$ 18,032,753	\$ 26,445,240	\$ (1,118,951)	\$ (12,850,000)	\$ (8,000,000)	\$ (8,000,000)
Unassigned Fund Balance - Ending, June 30	\$ 83,615,675	\$ 87,745,137	\$ 105,777,890	\$ 132,223,130	\$ 131,104,179	\$ 118,254,179	\$ 110,254,179	\$ 102,254,179

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

# FUND BALANCE REPORT

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

- Additional 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 for 2024-2025

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

- Unexpected major maintenance expenses (replace or repair equipment and/or facilities)
- Stipends issued by board
- Future salary increases

# STAFFING STUDY: TASB ESTIMATED COST OF OPTIONS

TASB Study recommendations include:

- Absorbing about \$16 million in staffing
- Overages in most areas\*
- 2 areas with shortages

BISD will aim to adjust staffing by \$8 million

*\*positions have been closing by attrition since 2019, per TASB recommendations*

# IMPORTANCE OF COMMUNICATION

Administration values the voice of our students, parents, and community members. The purpose of the public forums is to clearly communicate the proposal and plan a smooth transition during this process.

Public Forums with parents and community members begin after board approval the end of March 2024.

Process:

- Upon arrival, guests are welcomed and provided with an index card(s).
- Administration presents The Consolidation Plan.
- During the presentation, guests are invited to write their questions on the index card(s).
- After the presentation, all index cards are collected and categorized into groups (curriculum, operations, finance, etc.)
- Respective administrators will obtain cards and provide responses to guests.
- Administrators remain on site to answer additional questions.
- Additional questions sent to email [schoolconsolidation@bisd.us](mailto:schoolconsolidation@bisd.us)

# RATIONALE FOR CONSOLIDATION OF SCHOOLS

- The main reasons for consolidating schools is due to the following:

1. Declining Enrollment and Average Daily Attendance
2. Need to increase efficiencies
3. Budget Implications

# PROCESS AND DRAFT TIMELINE

## February

- ❑ End of February –schedule Special Called Board Meeting to present Consolidation Plan

## March

- ❑ Begin discussions of Consolidation Plan
- ❑ Guests provided with index card(s) to capture questions
- ❑ Questions categorized
- ❑ Respective administrator reads and provides a response
- ❑ Administration remains on site
- ❑ Additional questions sent to email [schoolconsolidation@bisd.us](mailto:schoolconsolidation@bisd.us)

## April

- ❑ April 2<sup>nd</sup> – Regular Board Meeting- Board makes decision on school consolidations
- ❑ If approved, schedule tours to “new”
- ❑ Schedule Meet and Greet Sessions
- ❑ Discussion of Programs/extra curricular activities

## May

- ❑ Campus administration - pack all assessment and testing materials and return to Central Services.
- ❑ Pack all curricular materials and textbooks.
- ❑ Organize and label by subject area.

## June

- ❑ Technology – inventory.
- ❑ Classroom Assignments
- ❑ Maintenance protocol to close and secure the building
- ❑ A final cleaning of the building will be completed,



# ATHLETIC DEPARTMENT

## Helmet & Uniform Replacement Plan

**Total Number of Sports: 16 sports (Boys and Girls)**

### Uniform Replacement Schedule

- Contact Sports – Every other year
- Non contact Sports – Every 3 years

### Helmets

- 12 new per school purchased annually (HS & MS)
- Reconditioning done annually

**Total Cost for uniform and helmet replacement schedule =  
\$288,800.00 per year x 5 years = \$1,444,000.00**



# FINE ARTS DEPARTMENT

## Uniforms

- 6 year rotation for high school programs
- 10 year rotation for middle school programs
- Total cost for uniform replacements = \$250,000.00

## Instruments

- Replacements 15-20 years
- Elementary Instruments purchased every year (guitars, woodwinds, brass, etc.)
- Total cost to purchase instruments = \$442,000.00

**Total cost annually = \$692,000.00 x 5 years = \$3,460,000.00**

**\* Not included = 12 custom 40 ft. triple axle trailers = \$750,000.00**

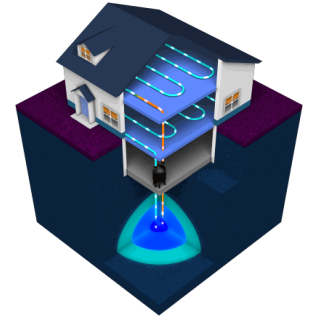


# TECHNOLOGY DEVICES REPLACEMENT SCHEDULE



- **Computer are on a 5 year replacement schedule**
- **Device Distribution**
  - Elementary Schools – Chromebooks/iPads/desktops in labs
  - Middle Schools – Chromebooks, Desktops, Laptops
  - Early College High Schools – Chromebooks, Desktops, Laptops
  - Departments – Desktops and Laptops
- **Projected cost to replace all devices (excluding interactive panels)  
every 5 years = \$5,783,910.00 x 5 years = \$28,919,550.00**

# MAJOR HVAC NEEDS



## ESTIMATED COST FOR UNITS, COILS & AHU

<b>Rivera ECHS - 22 Intellipaks</b>	<b>\$ 2,261,510.00</b>
<b>Hanna ECHS - 8 30T Split Units</b>	<b>\$ 436,340.00</b>
<b>Hanna ECHS - 115T Chiller S 200 Wing</b>	<b>\$ 1,000,000.00</b>
<b>Hanna ECHS Theatre Chiller</b>	<b>\$ 1,000,000.00</b>
<b>Lopez ECHS -26 Chiller RTUs</b>	<b>\$ 1,921,360.00</b>
<b>Veterans ECHS (32 Units Fan Wall/Blower Motor)</b>	<b>\$ 1,200,000.00</b>
<b>Porter ECHS (14 Units AHU)</b>	<b>\$ 1,500,000.00</b>
<b>Ortiz Elem - 10 Evaporator Coils Chill Water</b>	<b>\$ 189,765.00</b>
<b>Stillman MS - 18 Chill Water RTU's</b>	<b>\$ 1,261,274.00</b>
<b>Stell MS - 3 Chill Water RTU's</b>	<b>\$ 250,140.00</b>
<b>Faulk MS - 3 Chill Water RTU's</b>	<b>\$ 250,140.00</b>
<b>Adult Education - Upgrade (2) Units</b>	<b>\$ 125,000.00</b>
<b>CAB Cafeteria - Upgrade (2) Units</b>	<b>\$ 125,000.00</b>
<b>Estimated Total:</b>	<b>\$ 11,520,529.00</b>

# MAJOR ROOFING NEEDS



## Estimated Major Roof Repairs

	Approximate sq ft	Average per sq ft	Construction Cost	Construction fee	Total
Aiken ES	52,969	\$20.00	\$1,059,380.00	6.5%	\$ 1,128,239.70
Castaneda ES	44,378	\$20.00	\$887,560.00	6.5%	\$ 945,251.40
Martin ES	82,830	\$20.00	\$1,656,600.00	6.5%	\$ 1,764,279.00
Sharp ES	49,781	\$20.00	\$995,620.00	6.5%	\$ 1,060,335.30
Vermillion ES	93,193	\$20.00	\$1,863,860.00	6.5%	\$ 1,985,010.90
Villa Nueva ES	60,782	\$20.00	\$1,215,640.00	6.5%	\$ 1,294,656.60
Keller ES	83,320	\$20.00	\$1,666,400.00	6.5%	\$ 1,774,716.00
Besteiro MS	111,943	\$20.00	\$2,238,860.00	6.5%	\$ 2,384,385.90
Perkins MS	139,505	\$20.00	\$2,790,100.00	6.5%	\$ 2,971,456.50
Hanna ECHS	418,806	\$20.00	\$8,376,120.00	6.5%	\$ 8,920,567.80
Porter ECHS	308,480	\$20.00	\$6,169,600.00	6.5%	\$ 6,570,624.00
Pace ECHS	258,394	\$20.00	\$5,167,880.00	6.5%	\$ 5,503,792.20
Lopez ECHS	325,628	\$20.00	\$6,512,560.00	6.5%	\$ 6,935,876.40
BLA	42,938	\$20.00	\$858,760.00	6.5%	\$ 914,579.40
Adult Continuing Education	9,675	\$20.00	\$193,500.00	6.5%	\$ 206,077.50
Central Administration Building	47,636	\$20.00	\$952,720.00	6.5%	\$ 1,014,646.80

Estimated Total: \$ 45,374,495.40<sup>9</sup>

# MAJOR PLUMBING NEEDS



## ESTIMATED COST FOR PLUMBING NEEDS

<b>Garza Elementary \$56,800 per chase (5 chases)</b>	<b>\$ 284,000.00</b>
<b>Egly Elementary \$56,800 per chase (5 chases)</b>	<b>\$ 284,000.00</b>
<b>Hanna ECHS</b>	<b>\$ 150,000.00</b>
<b>Porter ECHS</b>	<b>\$ 150,000.00</b>
<b>Pace ECHS</b>	<b>\$ 150,000.00</b>
<b>Stillman Boilers</b>	<b>\$ 150,000.00</b>
<b>El Jardin/Lucio Lift Station</b>	<b>\$ 1,000,000.00</b>
<b>Irrigation Sprinkler System (District Wide)</b>	<b>\$ 2,500,000.00</b>
<b>Estimated Total:</b>	<b>\$ 4,668,000.00</b>

# MAJOR ELECTRICAL NEEDS

- Estimated amount needed to address major electrical needs district wide
- Parking lot lighting
- Changing from T12 to T8 ballast
- Upgrading LCD and Blue light control panels
  
- **Estimated Total: \$ 22,000,000.00**



# VEHICLE NEEDS FOR MAINTENANCE

## Maintenance Vehicle Needs

<b>Cargo vans 10 Needed (\$60,000) each</b>	<b>\$ 600,000.00</b>
<b>Trucks (F-250) 15 Needed (\$50,000) each</b>	<b>\$ 750,000.00</b>
<b>Bucket Truck 1</b>	<b>\$ 400,000.00</b>
	<b>Estimated Total: \$ 1,750,000.00</b>

- This year we replaced 5 F-250 trucks
- Last time vehicles were replaced was 2019
- Oldest vehicle in the fleet is a 1992 Dodge truck
- Current bucket truck we have is a 2011





# MAINTENANCE STAFF

<b>TRADE - A/C, HVAC &amp; ELECTRICAL, PLUMBING</b>	<b>Number of Employees</b>	<b>TRADE - GENERAL MAINTENANCE</b>	<b>Number of Employees</b>
MAINTENANCE SUPERVISOR	1	MAINTENANCE SUPERVISOR	1
A/C MECHANICAL FOREMAN	1	FOREMAN - CARPENTRY	2
LEAD A/C & EMS TECHNICIAN	0	LEAD- CARPENTRY	2
A/C & EMS TECHNICIAN	12	CARPENTER	11
ASSISTANT- A/C & EMS	6	PAINTER	5
A/C FILTER CHANGER	5	ASSISTANT- PAINTER	2
LEAD ELECTRICIAN	1	MASON	1
ELECTRICIAN	11	ASSISTANT- MASONRY	1
ASSISTANT- ELECTRICIAN	6	GLAZIER	4
FOREMAN - PLUMBER	1	FENCE WORKER	4
INTERCOM TECHNICIAN	3	WELDER	2
INTERCOM TECHNICIAN HELPER	1	LOCKSMITH	2
LEAD PLUMBER	1	WAREHOUSE SUPERVISOR	1
PLUMBER	7	WAREHOUSE CLERK	1
ASSISTANT- PLUMBER	4	INVENTORY CLERK	1
* VACANCY A/C & EMS TECHNICIAN, LEAD	1	WAREHOUSE WORKER	3
* VACANCY- ASST. PLUMBER	1	*VACANCY- CARPENTER	2
		*VACANCY- MASON	2
		*VACANCY- ASST. WELDER	33 1

# MAINTENANCE STAFF

<b>TRADE - GROUNDS/HEO</b>	<b>Number of Employees</b>
<b>MAINTENANCE SUPERVISOR</b>	<b>1</b>
<b>FOREMAN</b>	<b>1</b>
<b>LEAD ADA WORKER</b>	<b>1</b>
<b>GROUNDSKEEPER</b>	<b>34</b>
<b>TRACTOR DRIVER</b>	<b>2</b>
<b>TRUCK DRIVER</b>	<b>2</b>
<b>EQUIPMENT OPERATOR</b>	<b>1</b>
<b>BRUSH/RECYCLING TRUCK OPERATOR</b>	<b>1</b>
<b>VEHICLE MECHANIC, WHITE FLEET</b>	<b>4</b>
<b>* VACANCY-GROUNDSKEEPER</b>	<b>1</b>

<b>OFFICE STAFF</b>	<b>Number of Employees</b>
<b>COORDINATOR -MAINTENANCE</b>	<b>1</b>
<b>MANAGER-ENERGY</b>	<b>1</b>
<b>ADMINISTRATIVE ASSISTANT DRAFTING &amp; PLANS COORDINATOR</b>	<b>1</b>
<b>DATA MANAGEMENT CLERK</b>	<b>1</b>
<b>RECEPTIONIST/CLERK</b>	<b>1</b>
<b>SUPPLY MANAGER</b>	<b>1</b>
<b>CUSTODIAN</b>	<b>4</b>
<b>* VACANCY - CLERICAL (ACCT. CLERK)</b>	<b>31</b>

# MAINTENANCE STAFF

## **POSITIONS NEEDED**

**FOREMAN FOR ELECTRICAL**

**LEAD, PAINTER**

**PLUMBERS (3)**

**TRUCK DRIVERS (2)**

**BRUSH TRUCK OPERATOR (1)**

# ESTIMATED TOTAL COST

## Major Maintenance Needs

<b>HVAC</b>	<b>\$ 11,250,529.00</b>
<b>Roofing</b>	<b>\$ 45,374,495.40</b>
<b>Plumbing</b>	<b>\$ 4,668,000.00</b>
<b>Electrical</b>	<b>\$ 22,000,000.00</b>
<b>Vehicles</b>	<b>\$ 1,750,000.00</b>
<b>Estimated Total:</b>	<b>\$ 85,043,024.40</b>

Please keep in mind that these are just major urgent needs

There is a lot of other needs in the district that are not covered in this presentation

These are just rough estimates and can fluctuate

# DISTRICT BONDS REPORT

## AMORTIZATION SUMMARY OF BONDED DEBT

Year	Period Ending	2013B Refunding Bonds Series	2015 Refunding Bonds Series	2018 Refunding Bonds Series	2020A Refunding Bonds Series	2020B Refunding Bonds Series	Total Annual Debt Service
2024	6/30/2024	\$ 3,947,400	\$ 248,800	\$ 1,861,500	\$ 365,250	\$ 8,994,600	\$ 15,417,550
2025	6/30/2025		\$ 248,800		\$ 4,246,150	\$ 8,982,000	\$ 13,476,950
2026	6/30/2026		\$ 248,800		\$ 4,241,225	\$ 8,982,600	\$ 13,472,625
2027	6/30/2027		\$ 248,800		\$ 4,242,700	\$ 8,980,400	\$ 13,471,900
2028	6/30/2028		\$ 2,204,025				\$ 2,204,025
2029	6/30/2029		\$ 2,202,625				\$ 2,202,625
2030	6/30/1930		\$ 2,193,000				\$ 2,193,000
		\$ 3,947,400	\$ 7,594,850	\$ 1,861,500	\$ 13,095,325	\$ 35,939,600	\$ 62,438,675

# DISTRICT BONDS REPORT

**Brownsville Independent School District  
Adopted Property Tax Rates  
Last Ten Fiscal Years  
(Rate per \$100 Valuation)**

Tax Year	Fiscal Year	Maintenance and Operations		Debt Service	Total Tax Rate		
2023	2023-2024	\$	0.789200	\$	0.241764	\$	1.030964
2022	2022-2023	\$	1.056800	\$	0.151890	\$	1.208690
2021	2021-2022	\$	1.039300	\$	0.135700	\$	1.175000
2020	2020-2021	\$	1.025400	\$	0.150472	\$	1.175872
2019	2019-2020	\$	1.057000	\$	0.129706	\$	1.186706
2018	2018-2019	\$	1.152500	\$	0.112500	\$	1.265000
2017	2017-2018	\$	1.152500	\$	0.112500	\$	1.265000
2016	2016-2017	\$	1.152500			\$	1.152500
2015	2015-2016	\$	1.152500	\$	-	\$	1.152500
2014	2014-2015	\$	1.040000	\$	0.105666	\$	1.145666

# DISTRICT BONDS REPORT

- Current I&S Rate includes up to 0.09 cents for defeasance of current bond debt in 2023-2024.
- A second defeasance will be necessary in 2024-2025 (will require board approval before adopting tax rate).
- Current debt structure for the District indicates major new debt capacity as early as 2025-2027.
- Important to note that as property values keep increasing and ADA maintains or decreases, state aid will decrease.
  - New bond Existing Debt Allotment (EDA state aid) projected at 8%
  - State aid likely to be \$0 by 2029
- The total bond capacity for the District will depend on several factors:
  - Future taxable values
  - State law on taxation
  - Future M&O compressions
  - Possible changes in state aid formulas for school facilities financing
  - Possible changes in requirements for defeasance in I&S Rate
  - Market rates at time of issuance
- There are still many variables that can change over time. The District will make all efforts to work towards a new bond with minimal to no total tax rate increase. Bond election may be possible as early as May 2025.