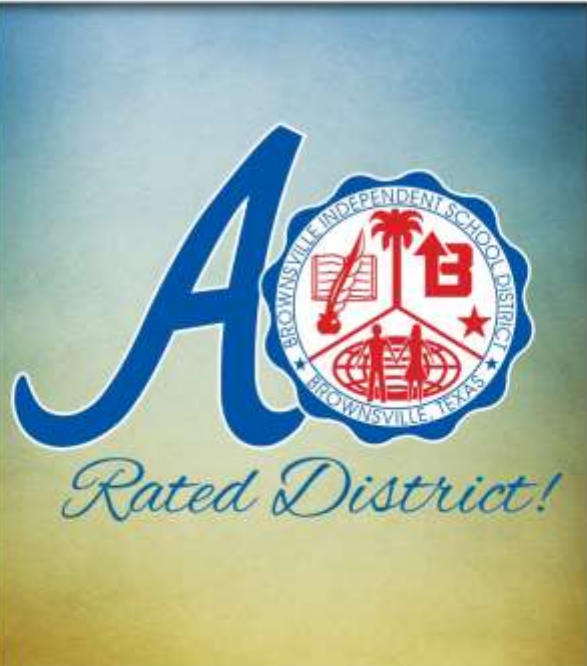


AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT



2023-2024 DISTRICT BUDGET



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Adopted Budget
Fiscal Year 2023-2024

BISD Administration Building
1900 Price Road
Brownsville, Texas 78521

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(a) Adopted Composite Budget for the General & Debt Service Funds
for the Fiscal Year 2023-2024



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET
FOR FISCAL YEAR 2023-2024

	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



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET
FOR FISCAL YEAR 2023-2024

		10	50	Totals	
		General	Debt Service	All	
		Fund	Fund	Funds	
11	Instruction				
	6100	PAYROLL COSTS	226,335,258	0	226,335,258
	6200	PROF. CONTRACTED SERV.	2,866,689	0	2,866,689
	6300	SUPPLIES/MATERIALS	3,207,168	0	3,207,168
	6400	OTHER OPERATING COSTS	1,813,750	0	1,813,750
	6600	CAP. OUT.-BUILD/EQUIP	-	0	-
	11 Total		<u>234,222,865</u>	0	<u>234,222,865</u>
12	Instructional Resources				
	6100	PAYROLL COSTS	1,890,045	0	1,890,045
	6200	PROF. CONTRACTED SERV.	430,350	0	430,350
	6300	SUPPLIES/MATERIALS	314,178	0	314,178
	6400	OTHER OPERATING COSTS	26,089	0	26,089
	6600	CAP. OUT.-BUILD/EQUIP	40,000	0	40,000
	12 Total		<u>2,700,662</u>	0	<u>2,700,662</u>
13	Curriculum Development				
	6100	PAYROLL COSTS	6,029,529	0	6,029,529
	6200	PROF. CONTRACTED SERV.	913,373	0	913,373
	6300	SUPPLIES/MATERIALS	716,835	0	716,835
	6400	OTHER OPERATING COSTS	589,563	0	589,563
	13 Total		<u>8,249,300</u>	0	<u>8,249,300</u>
21	Instructional Leadership				
	6100	PAYROLL COSTS	4,814,217	0	4,814,217
	6200	PROF. CONTRACTED SERV.	281,001	0	281,001
	6300	SUPPLIES/MATERIALS	184,071	0	184,071
	6400	OTHER OPERATING COSTS	160,793	0	160,793
	21 Total		<u>5,440,082</u>	0	<u>5,440,082</u>



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET
FOR FISCAL YEAR 2023-2024

	10	50	Totals
	General	Debt Service	All
	Fund	Fund	Funds
23 Campus Leadership			
6100 PAYROLL COSTS	26,302,110	0	26,302,110
6200 PROF. CONTRACTED SERV.	154,028	0	154,028
6300 SUPPLIES/MATERIALS	294,798	0	294,798
6400 OTHER OPERATING COSTS	389,116	0	389,116
6600 CAP. OUT.-BUILD/EQUIP	-	0	-
23 Total	27,140,052	0	27,140,052
31 Counseling & Guidance			
6100 PAYROLL COSTS	7,771,187	0	7,771,187
6200 PROF. CONTRACTED SERV.	523,780	0	523,780
6300 SUPPLIES/MATERIALS	606,615	0	606,615
6400 OTHER OPERATING COSTS	183,400	0	183,400
31 Total	9,084,982	0	9,084,982
32 Social Work Services			
6100 PAYROLL COSTS	135,912	0	135,912
6200 PROF. CONTRACTED SERV.	615,252	0	615,252
6300 SUPPLIES/MATERIALS	16,500	0	16,500
6400 OTHER OPERATING COSTS	14,500	0	14,500
32 Total	782,164	0	782,164
33 Health Services			
6100 PAYROLL COSTS	4,167,095	0	4,167,095
6200 PROF. CONTRACTED SERV.	103,500	0	103,500
6300 SUPPLIES/MATERIALS	101,967	0	101,967
6400 OTHER OPERATING COSTS	7,980	0	7,980
33 Total	4,380,542	0	4,380,542



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET
 FOR FISCAL YEAR 2023-2024

	10	50	Totals
	General	Debt Service	All
	Fund	Fund	Funds
34 Student Transportation			
6100 PAYROLL COSTS	9,715,232	0	9,715,232
6200 PROF. CONTRACTED SERV.	509,193	0	509,193
6300 SUPPLIES/MATERIALS	1,276,531	0	1,276,531
6400 OTHER OPERATING COSTS	534,790	0	534,790
6600 CAP. OUT.-BUILD/EQUIP	48,924	0	48,924
34 Total	12,084,670	0	12,084,670
35 Food Services			
6100 PAYROLL COSTS	19,628,455	0	19,628,455
6200 PROF. CONTRACTED SERV.	900,300	0	900,300
6300 SUPPLIES/MATERIALS	19,427,245	0	19,427,245
6400 OTHER OPERATING COSTS	144,000	0	144,000
6600 CAP. OUT.-BUILD/EQUIP	2,320,000	0	2,320,000
35 Total	42,420,000	0	42,420,000
36 Co Curricular Activity			
6100 PAYROLL COSTS	10,023,030	0	10,023,030
6200 PROF. CONTRACTED SERV.	1,179,318	0	1,179,318
6300 SUPPLIES/MATERIALS	2,912,300	0	2,912,300
6400 OTHER OPERATING COSTS	5,908,361	0	5,908,361
6600 CAP. OUT.-BUILD/EQUIP	424,550	0	424,550
36 Total	20,447,559	0	20,447,559
41 Administration			
6100 PAYROLL COSTS	8,034,942	0	8,034,942
6200 PROF. CONTRACTED SERV.	2,068,935	0	2,068,935
6300 SUPPLIES/MATERIALS	510,810	0	510,810
6400 OTHER OPERATING COSTS	1,232,462	0	1,232,462
41 Total	11,847,149	0	11,847,149



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET
 FOR FISCAL YEAR 2023-2024

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
51	Plant Maint & Operations			
6100	PAYROLL COSTS	24,851,894	0	24,851,894
6200	PROF. CONTRACTED SERV.	17,189,000	0	17,189,000
6300	SUPPLIES/MATERIALS	4,419,663	0	4,419,663
6400	OTHER OPERATING COSTS	4,546,872	0	4,546,872
6600	CAP. OUT.-BUILD/EQUIP	290,000	0	290,000
	51 Total	51,297,429	0	51,297,429
52	Security & Monitoring Srv			
6100	PAYROLL COSTS	7,987,999	0	7,987,999
6200	PROF. CONTRACTED SERV.	163,001	0	163,001
6300	SUPPLIES/MATERIALS	404,312	0	404,312
6400	OTHER OPERATING COSTS	92,815	0	92,815
6600	CAP. OUT.-BUILD/EQUIP	-	0	-
	52 Total	8,648,127	0	8,648,127
53	Data Processing			
6100	PAYROLL COSTS	2,690,417	0	2,690,417
6200	PROF. CONTRACTED SERV.	4,616,507	0	4,616,507
6300	SUPPLIES/MATERIALS	1,056,449	0	1,056,449
6400	OTHER OPERATING COSTS	19,267	0	19,267
6600	CAP. OUT.-BUILD/EQUIP	802,510	0	802,510
	53 Total	9,185,150	0	9,185,150
61	Community Services			
6100	PAYROLL COSTS	203,164	0	203,164
6200	PROF. CONTRACTED SERV.	18,100	0	18,100
6300	SUPPLIES/MATERIALS	101,907	0	101,907
6400	OTHER OPERATING COSTS	53,693	0	53,693
	61 Total	376,864	0	376,864



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET
FOR FISCAL YEAR 2023-2024

	10	50	Totals
	General	Debt Service	All
	Fund	Fund	Funds
71 Debt Services			
6500 DEBT SERVICE	<u>16,887,014</u>	<u>15,421,550</u>	<u>32,308,564</u>
71 Total	16,887,014	15,421,550	32,308,564
81 Facilities Acq & Constr			
6600 CAP. OUT.-BUILD/EQUIP	<u>290,000</u>	<u>0</u>	<u>290,000</u>
81 Total	290,000	0	290,000
95 Pymts to Juvenile Just			
6200 PROF. CONTRACTED SERV.	<u>49,000</u>	<u>0</u>	<u>49,000</u>
95 Total	49,000	0	49,000
99 Other Intergovernmental Charges			
6200 PROF. CONTRACTED SERV.	<u>1,185,000</u>	<u>0</u>	<u>1,185,000</u>
99 Total	1,185,000	0	1,185,000
6600 Total - ALL EXPENDITURES	466,718,611	15,421,550	482,140,161
1100 Net - (Revenues - Expenditures)	(13,902,631)	-	(13,902,631)
BALANCES			
3100 Beginning Fund Balance 7/1/22	235,677,661	12,427,028	235,677,661
3100 Ending Fund Balance 6/30/23	221,775,030	12,427,028	221,775,030

(b) Comparison of Projected State Revenues



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Revenue Projections
 For 2023-2024 Fiscal Year

	Last Year (Final) 2021-2022	Current Year (Preliminary) 2022-2023	Next Year (Projected) 2023-2024	Change	%
Funding Elements					
Includes Hold Harmless					
Average Daily Attendance	34,967,196	32,264,733	31,268,100	(996,633)	-3.1%
State Certified Property Value	6,969,007,559	7,084,228,025	9,184,376,135	2,100,148,110	29.6%
Allotments					
11-Regular Block Grant	186,447,073	170,343,977	165,301,487	(5,042,490)	-3.0%
21-Gifted & Talented Allotment	744,844	690,891	669,403	(21,488)	-3.1%
23-Special Education Allotment	40,974,945	42,541,171	41,813,794	(727,377)	-1.7%
22-Career and Technology Allotment	25,141,158	23,563,199	22,341,770	(1,221,429)	-5.2%
24-Compensatory Education Allotment	54,783,968	53,885,395	53,889,671	4,276	0.0%
25-Bilingual Education Allotment	7,754,829	7,908,454	7,735,432	(173,022)	-2.2%
36-Early Education Allotment	7,620,341	7,219,816	6,919,197	(300,619)	-4.2%
37-Dyslexia Allotment	1,856,008	1,746,976	1,746,976	-	0.0%
38-CCMR Outcomes Bonus	2,883,000	2,883,000	2,883,000	-	0.0%
99-Transportation	3,047,419	3,047,419	3,047,419	-	0.0%
School Safety Allocation	339,881	313,613	303,926	(9,687)	-3.1%
Teacher Incentive Allotment	716,870	716,870	716,870	-	0.0%
College Preparation Assessment Reimbursement	64,367	150,984	150,984	-	0.0%
Certification Examination Reimbursement	187,588	117,272	117,272	-	0.0%
Advance Placement Tests Set-Aside	-	-	-	-	0.0%
Total Cost of Basic Entitlement (Tier I)	332,562,291	315,129,037	307,637,201	(7,491,836)	-2.4%
Less Local Fund Assignment	<u>(59,960,010)</u>	<u>(80,013,935)</u>	<u>(72,741,201)</u>	<u>7,272,734</u>	-9.1%
State Share of Tier I	272,602,281	235,115,102	234,896,000	(219,102)	-0.1%
Available School Fund	<u>(19,256,140)</u>	<u>(21,817,665)</u>	<u>(12,905,893)</u>	<u>8,911,772</u>	-40.8%
FSP State Share of Tier I	253,346,141	213,297,437	221,990,107	8,692,670	4.1%
Tier II	50,128,363	34,707,153	47,539,889	12,832,736	37.0%
Other Programs	-	1,362,595	-	(1,362,595)	0.0%
Total FSP Operations Funding	<u>303,474,504</u>	<u>249,367,185</u>	<u>269,529,996</u>	<u>20,162,811</u>	8.1%
Available School Fund	19,256,140	21,817,665	12,905,893	(8,911,772)	-40.8%
IFA-Lease	1,213,154	550,963	496,308	(54,655)	-9.9%
ASAHE	-	-	-	-	0.0%
Total FFSP/ASF State Aid	<u>323,943,798</u>	<u>271,735,813</u>	<u>282,932,197</u>	<u>11,196,384</u>	4.1%

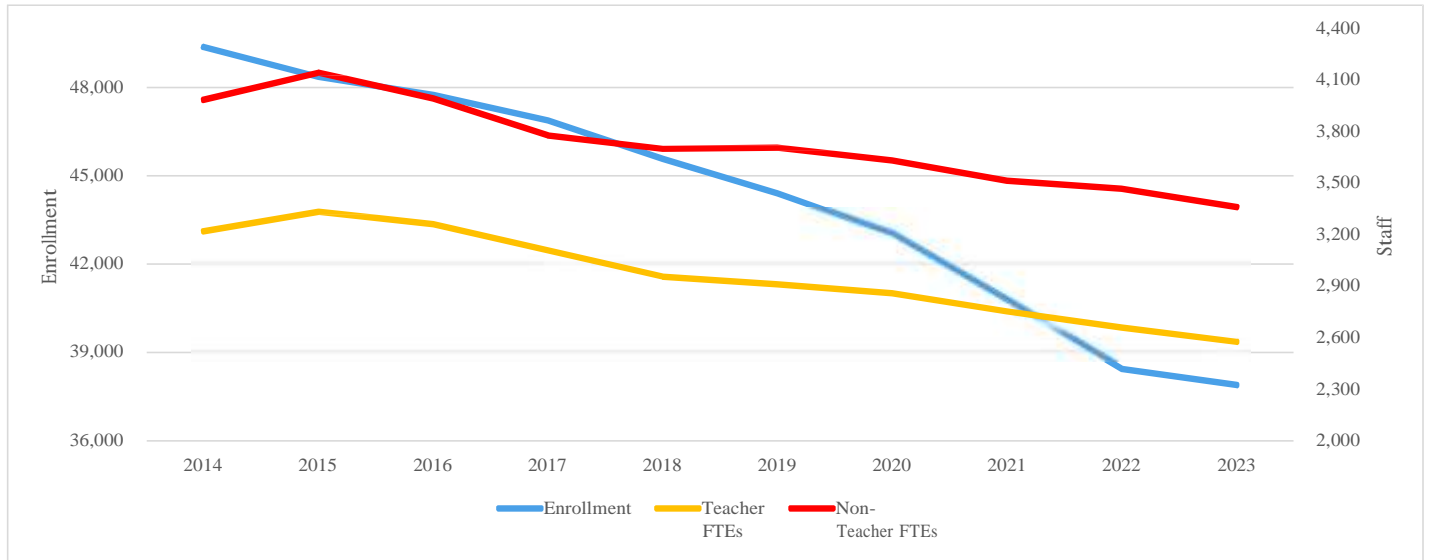
(c) Finance Graph Provided by Region One Education Service Center

Region One Education Service Center

BROWNSVILLE ISD

Student/Teacher Ratio

Acad Yr	Student/ All Staff Ratio	Student/ Teacher Ratio	Student/ Non-Teacher Ratio	Enrollment	All Staff FTEs	Teacher FTEs	Non- Teacher FTEs
2014	6.85	15.33	12.39	49,370	7,206	3,220	3,986
2015	6.47	14.51	11.67	48,355	7,477	3,333	4,143
2016	6.58	14.64	11.95	47,749	7,257	3,262	3,994
2017	6.81	15.10	12.41	46,880	6,881	3,105	3,777
2018	6.85	15.42	12.32	45,578	6,656	2,956	3,700
2019	6.71	15.25	11.98	44,402	6,617	2,912	3,705
2020	6.63	15.05	11.85	43,028	6,490	2,859	3,631
2021	6.50	14.80	11.60	40,765	6,268	2,754	3,514
2022	6.28	14.46	11.09	38,448	6,126	2,659	3,467
2023	6.38	14.71	11.27	37,898	5,937	2,576	3,361



Student to All Staff Ratio:
Low 7.0 High 14

Student to All Teacher Ratio:
Low 13.5 High 22

(d) Budget Summary Reports for General Operating Funds and
Debt Service Fund



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Summary of General Fund and Debt Services
 Projected Revenues and Expenditures
 ADOPTED 2023 - 2024

FUND NO.	DESCRIPTION	OPERATING REVENUES	FUND BALANCE	OTHER SOURCE	BUDGET REVENUES	OPERATING EXPENDITURES	OTHER USE	BUDGET EXPENDITURES	DIFFERENCE
101	Food Service	\$ 41,500,000	\$ -	\$ -	\$ 41,500,000	\$ 41,500,000	\$ -	\$ 41,500,000	\$ -
	Sub Total Food Service	\$ 41,500,000	\$ -	\$ -	\$ 41,500,000	\$ 41,500,000	\$ -	\$ 41,500,000	\$ -
161	Local Deaf	322,500	164,727	-	487,227	487,227	-	487,227	-
162	State Compensatory	30,717,112	-	-	30,717,112	30,717,112	-	30,717,112	-
163	State Bilingual	4,795,968	-	-	4,795,968	4,795,968	-	4,795,968	-
164	State CTE	12,734,809	-	-	12,734,809	12,734,809	-	12,734,809	-
165	Athletic	11,746,457	314,072	-	12,060,529	12,060,529	-	12,060,529	-
166	State Special Education	40,260,346	4,951,552	-	45,211,898	45,211,898	-	45,211,898	-
167	Teacher Incentive Allotment	711,520	-	-	711,520	711,520	-	711,520	-
188	Tax Rate Increase	10,322,750	-	-	10,322,750	10,322,750	-	10,322,750	-
197	Projects	2,812,000	-	-	2,812,000	2,812,000	-	2,812,000	-
199	Local Maintenance	296,892,518	8,472,280	-	305,364,798	305,364,798	-	305,364,798	-
	Sub Total - General Fund w/o Food Service	\$ 411,315,980	\$ 13,902,631	\$ -	\$ 425,218,611	\$ 425,218,611	\$ -	\$ 425,218,611	-
	Total for General Fund	\$ 452,815,980	\$ 13,902,631	\$ -	\$ 466,718,611	\$ 466,718,611	\$ -	\$ 466,718,611	-
511	Debt Service	15,421,550	-	-	15,421,550	15,421,550	-	15,421,550	-
	Sub Total Federal/State Funds	\$ 15,421,550	\$ -	\$ -	\$ 15,421,550	\$ 15,421,550	\$ -	\$ 15,421,550	\$ -
	Grand Total	\$ 468,237,530	\$ 13,902,631	\$ -	\$ 482,140,161	\$ 482,140,161	\$ -	\$ 482,140,161	\$ -



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget 2023-2024	Increase/ (Decrease)
35 Food Services	41,877,297	41,490,000	-387,297
61 PAYROLL COSTS	17,798,455	18,698,455	900,000
62 PROF. CONTRACTED SERV.	1,014,855	900,300	-114,555
63 SUPPLIES/MATERIALS	21,904,961	19,427,245	-2,477,716
64 OTHER OPERATING COSTS	170,000	144,000	-26,000
66 CAP. OUT.-BUILD/EQUIP	989,026	2,320,000	1,330,974
51 Plant Maint & Operations	0	0	0
62 PROF. CONTRACTED SERV.	0	0	0
71 Debt Services	0	10,000	10,000
65 DEBT SERVICE	0	10,000	10,000
101 Food Services Total	41,877,297	41,500,000	-377,297



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	345,225	401,002	55,777
61 PAYROLL COSTS	124,125	191,502	67,377
62 PROF. CONTRACTED SERV.	206,800	196,500	-10,300
63 SUPPLIES/MATERIALS	13,600	12,400	-1,200
64 OTHER OPERATING COSTS	700	600	-100
13 Curriculum Development	6,000	6,000	0
61 PAYROLL COSTS	1,000	1,000	0
64 OTHER OPERATING COSTS	5,000	5,000	0
21 Instructional Leadership	61,728	61,875	147
61 PAYROLL COSTS	60,728	60,875	147
64 OTHER OPERATING COSTS	1,000	1,000	0
31 Counseling & Guidance	7,650	5,000	-2,650
62 PROF. CONTRACTED SERV.	2,650	0	-2,650
63 SUPPLIES/MATERIALS	3,500	3,500	0
64 OTHER OPERATING COSTS	1,500	1,500	0
36 Co Curricular Activity	6,100	7,500	1,400
61 PAYROLL COSTS	6,100	7,500	1,400
61 Community Services	5,600	3,200	-2,400
61 PAYROLL COSTS	4,600	2,200	-2,400
62 PROF. CONTRACTED SERV.	1,000	1,000	0
71 Debt Services	0	2,650	2,650
65 DEBT SERVICE	0	2,650	2,650
161 Local Deaf Total	432,303	487,227	54,924



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	20,684,147	24,047,125	3,362,978
61 PAYROLL COSTS	17,598,072	21,198,552	3,600,480
62 PROF. CONTRACTED SERV.	1,597,013	1,598,781	1,768
63 SUPPLIES/MATERIALS	1,216,187	1,201,907	-14,280
64 OTHER OPERATING COSTS	272,875	47,885	-224,990
12 Instructional Resources	7,800	7,300	-500
61 PAYROLL COSTS	7,000	7,000	0
63 SUPPLIES/MATERIALS	800	300	-500
13 Curriculum Development	4,822,416	3,470,435	-1,351,981
61 PAYROLL COSTS	3,978,935	3,283,536	-695,399
62 PROF. CONTRACTED SERV.	26,531	81,898	55,367
63 SUPPLIES/MATERIALS	805,275	71,601	-733,674
64 OTHER OPERATING COSTS	11,675	33,400	21,725
21 Instructional Leadership	205,749	147,984	-57,765
61 PAYROLL COSTS	150,650	75,284	-75,366
62 PROF. CONTRACTED SERV.	24,399	50,000	25,601
63 SUPPLIES/MATERIALS	23,000	15,000	-8,000
64 OTHER OPERATING COSTS	7,700	7,700	0
23 Campus Leadership	1,614,367	1,134,645	-479,722
61 PAYROLL COSTS	1,607,292	1,123,945	-483,347
63 SUPPLIES/MATERIALS	4,275	6,900	2,625
64 OTHER OPERATING COSTS	2,800	3,800	1,000
31 Counseling & Guidance	1,265,337	884,575	-380,762
61 PAYROLL COSTS	1,262,137	880,875	-381,262
63 SUPPLIES/MATERIALS	1,953	2,200	247
64 OTHER OPERATING COSTS	1,247	1,500	253



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
32 Social Work Services	565,000	615,252	50,252
62 PROF. CONTRACTED SERV.	565,000	615,252	50,252
33 Health Services	140,302	79,030	-61,272
61 PAYROLL COSTS	140,152	78,730	-61,422
63 SUPPLIES/MATERIALS	150	300	150
51 Plant Maint & Operations	273,939	44,179	-229,760
61 PAYROLL COSTS	272,039	41,179	-230,860
63 SUPPLIES/MATERIALS	1,900	3,000	1,100
52 Security & Monitoring Srv	86,172	86,188	16
61 PAYROLL COSTS	86,172	86,188	16
61 Community Services	183,492	184,500	1,008
61 PAYROLL COSTS	107,711	108,088	377
63 SUPPLIES/MATERIALS	72,331	72,846	515
64 OTHER OPERATING COSTS	3,450	3,566	116
71 Debt Services	0	15,899	15,899
65 DEBT SERVICE	0	15,899	15,899
162 State Compensatory Ed Total	29,848,721	30,717,112	868,391



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	2,852,043	2,824,421	-27,622
61 PAYROLL COSTS	2,192,217	2,178,692	-13,525
62 PROF. CONTRACTED SERV.	605	487,048	486,443
63 SUPPLIES/MATERIALS	648,121	158,681	-489,440
64 OTHER OPERATING COSTS	11,100	0	-11,100
13 Curriculum Development	1,038,413	1,069,117	30,704
61 PAYROLL COSTS	428,193	401,172	-27,021
62 PROF. CONTRACTED SERV.	422,380	453,120	30,740
63 SUPPLIES/MATERIALS	154,940	155,575	635
64 OTHER OPERATING COSTS	32,900	59,250	26,350
21 Instructional Leadership	237,509	229,801	-7,708
61 PAYROLL COSTS	197,009	201,301	4,292
62 PROF. CONTRACTED SERV.	12,000	0	-12,000
63 SUPPLIES/MATERIALS	16,000	16,000	0
64 OTHER OPERATING COSTS	12,500	12,500	0
23 Campus Leadership	320,165	334,849	14,684
61 PAYROLL COSTS	307,665	322,349	14,684
64 OTHER OPERATING COSTS	12,500	12,500	0
31 Counseling & Guidance	407,570	325,780	-81,790
62 PROF. CONTRACTED SERV.	215,933	165,780	-50,153
63 SUPPLIES/MATERIALS	191,637	160,000	-31,637
71 Debt Services	0	12,000	12,000
65 DEBT SERVICE	0	12,000	12,000
163 State Bilingual Ed Total	4,855,700	4,795,968	-59,732



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	14,873,772	10,623,324	-4,250,448
61 PAYROLL COSTS	9,968,735	9,777,624	-191,111
62 PROF. CONTRACTED SERV.	544,619	252,750	-291,869
63 SUPPLIES/MATERIALS	3,535,905	231,250	-3,304,655
64 OTHER OPERATING COSTS	824,513	361,700	-462,813
66 CAP. OUT.-BUILD/EQUIP	0	0	0
13 Curriculum Development	54,890	12,000	-42,890
61 PAYROLL COSTS	0	9,000	9,000
62 PROF. CONTRACTED SERV.	3,000	3,000	0
64 OTHER OPERATING COSTS	51,890	0	-51,890
21 Instructional Leadership	613,512	579,960	-33,552
61 PAYROLL COSTS	580,762	579,960	-802
62 PROF. CONTRACTED SERV.	5,000	0	-5,000
63 SUPPLIES/MATERIALS	14,250	0	-14,250
64 OTHER OPERATING COSTS	13,500	0	-13,500
31 Counseling & Guidance	510,023	668,025	158,002
61 PAYROLL COSTS	426,873	593,925	167,052
63 SUPPLIES/MATERIALS	13,401	16,200	2,799
64 OTHER OPERATING COSTS	69,749	57,900	-11,849
36 Co Curricular Activity	1,000,277	816,500	-183,777
62 PROF. CONTRACTED SERV.	5,000	3,000	-2,000
63 SUPPLIES/MATERIALS	26,000	23,000	-3,000
64 OTHER OPERATING COSTS	969,277	790,500	-178,777
51 Plant Maint & Operations	5,000	6,000	1,000
63 SUPPLIES/MATERIALS	5,000	6,000	1,000
71 Debt Services	0	29,000	29,000



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
65 DEBT SERVICE	0	29,000	29,000
164 State Vocational Ed Total	17,057,474	12,734,809	-4,322,665



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
13 Curriculum Development	74,279	78,000	3,721
64 OTHER OPERATING COSTS	74,279	78,000	3,721
36 Co Curricular Activity	11,278,689	11,483,042	204,353
61 PAYROLL COSTS	6,471,649	6,509,519	37,870
62 PROF. CONTRACTED SERV.	1,093,016	1,008,680	-84,336
63 SUPPLIES/MATERIALS	1,553,374	1,322,947	-230,427
64 OTHER OPERATING COSTS	2,065,382	2,217,346	151,964
66 CAP. OUT.-BUILD/EQUIP	95,268	424,550	329,282
51 Plant Maint & Operations	812,169	496,487	-315,682
61 PAYROLL COSTS	498,552	484,807	-13,745
63 SUPPLIES/MATERIALS	313,617	11,680	-301,937
71 Debt Services	0	3,000	3,000
65 DEBT SERVICE	0	3,000	3,000
165 Athletics Total	12,165,137	12,060,529	-104,608



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	35,107,941	38,427,587	3,319,646
61 PAYROLL COSTS	33,756,751	36,839,870	3,083,119
62 PROF. CONTRACTED SERV.	235,021	224,500	-10,521
63 SUPPLIES/MATERIALS	532,693	452,197	-80,496
64 OTHER OPERATING COSTS	577,998	911,020	333,022
66 CAP. OUT.-BUILD/EQUIP	5,478	0	-5,478
13 Curriculum Development	257,579	184,982	-72,597
61 PAYROLL COSTS	14,038	14,217	179
62 PROF. CONTRACTED SERV.	49,439	35,500	-13,939
63 SUPPLIES/MATERIALS	18,197	10,000	-8,197
64 OTHER OPERATING COSTS	175,905	125,265	-50,640
21 Instructional Leadership	1,795,327	1,897,638	102,311
61 PAYROLL COSTS	1,618,615	1,682,831	64,216
62 PROF. CONTRACTED SERV.	112,330	142,330	30,000
63 SUPPLIES/MATERIALS	24,847	32,000	7,153
64 OTHER OPERATING COSTS	31,535	40,477	8,942
66 CAP. OUT.-BUILD/EQUIP	8,000	0	-8,000
23 Campus Leadership	479,721	552,322	72,601
61 PAYROLL COSTS	467,221	537,322	70,101
63 SUPPLIES/MATERIALS	2,500	3,000	500
64 OTHER OPERATING COSTS	10,000	12,000	2,000
31 Counseling & Guidance	3,765,784	3,877,356	111,572
61 PAYROLL COSTS	3,401,512	3,530,256	128,744
62 PROF. CONTRACTED SERV.	75,409	81,500	6,091
63 SUPPLIES/MATERIALS	231,369	193,600	-37,769
64 OTHER OPERATING COSTS	57,494	72,000	14,506



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
32 Social Work Services	3,000	4,000	1,000
63 SUPPLIES/MATERIALS	500	0	-500
64 OTHER OPERATING COSTS	2,500	4,000	1,500
33 Health Services	3,000	3,000	0
61 PAYROLL COSTS	3,000	3,000	0
36 Co Curricular Activity	90,178	89,742	-436
61 PAYROLL COSTS	77,678	79,742	2,064
62 PROF. CONTRACTED SERV.	1,000	1,000	0
63 SUPPLIES/MATERIALS	8,500	6,000	-2,500
64 OTHER OPERATING COSTS	3,000	3,000	0
51 Plant Maint & Operations	49,563	49,571	8
61 PAYROLL COSTS	42,563	42,571	8
63 SUPPLIES/MATERIALS	7,000	7,000	0
53 Data Processing	46,200	22,000	-24,200
62 PROF. CONTRACTED SERV.	26,200	21,000	-5,200
63 SUPPLIES/MATERIALS	1,000	1,000	0
66 CAP. OUT.-BUILD/EQUIP	19,000	0	-19,000
61 Community Services	52,000	53,700	1,700
61 PAYROLL COSTS	10,000	10,000	0
62 PROF. CONTRACTED SERV.	11,725	17,000	5,275
63 SUPPLIES/MATERIALS	7,950	8,200	250
64 OTHER OPERATING COSTS	22,325	18,500	-3,825
71 Debt Services	0	50,000	50,000
65 DEBT SERVICE	0	50,000	50,000
166 State Special Ed Total	41,650,293	45,211,898	3,561,605



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	532,969	535,893	2,924
61 PAYROLL COSTS	532,969	535,893	2,924
13 Curriculum Development	474,996	120,252	-354,744
61 PAYROLL COSTS	91,388	105,252	13,864
62 PROF. CONTRACTED SERV.	10,100	15,000	4,900
63 SUPPLIES/MATERIALS	10,008	0	-10,008
64 OTHER OPERATING COSTS	363,500	0	-363,500
41 Administration	64,414	55,375	-9,039
61 PAYROLL COSTS	52,241	55,375	3,134
63 SUPPLIES/MATERIALS	10,173	0	-10,173
64 OTHER OPERATING COSTS	2,000	0	-2,000
167 Teacher Incentive Allot Total	1,072,379	711,520	-360,859



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
51 Plant Maint & Operations	89,605	0	-89,605
62 PROF. CONTRACTED SERV.	89,605	0	-89,605
71 Debt Services	10,638,200	10,322,750	-315,450
65 DEBT SERVICE	10,638,200	10,322,750	-315,450
81 Facilities Acq & Constr	27,197,964	0	-27,197,964
66 CAP. OUT.-BUILD/EQUIP	27,197,964	0	-27,197,964
188 Tax Rate Increase Total	37,925,769	10,322,750	-27,603,019



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	256,139	30,000	-226,139
63 SUPPLIES/MATERIALS	195,848	30,000	-165,848
66 CAP. OUT.-BUILD/EQUIP	60,291	0	-60,291
12 Instructional Resources	333,878	50,000	-283,878
62 PROF. CONTRACTED SERV.	31,591	0	-31,591
63 SUPPLIES/MATERIALS	302,287	50,000	-252,287
33 Health Services	65,284	0	-65,284
62 PROF. CONTRACTED SERV.	7,635	0	-7,635
63 SUPPLIES/MATERIALS	43,007	0	-43,007
64 OTHER OPERATING COSTS	4,000	0	-4,000
66 CAP. OUT.-BUILD/EQUIP	10,642	0	-10,642
41 Administration	232,000	232,000	0
62 PROF. CONTRACTED SERV.	11,824	12,000	176
64 OTHER OPERATING COSTS	220,176	220,000	-176
51 Plant Maint & Operations	3,547,703	2,475,000	-1,072,703
62 PROF. CONTRACTED SERV.	2,384,467	1,350,000	-1,034,467
63 SUPPLIES/MATERIALS	1,113,236	875,000	-238,236
66 CAP. OUT.-BUILD/EQUIP	50,000	250,000	200,000
52 Security & Monitoring Srv	300,000	25,000	-275,000
63 SUPPLIES/MATERIALS	143,000	25,000	-118,000
66 CAP. OUT.-BUILD/EQUIP	157,000	0	-157,000
81 Facilities Acq & Constr	12,225,819	0	-12,225,819
66 CAP. OUT.-BUILD/EQUIP	12,225,819	0	-12,225,819
197 Projects Total	16,960,823	2,812,000	-14,148,823



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
11 Instruction	165,791,846	157,333,513	-8,458,333
61 PAYROLL COSTS	159,806,719	155,613,125	-4,193,594
62 PROF. CONTRACTED SERV.	1,189,951	107,110	-1,082,841
63 SUPPLIES/MATERIALS	4,092,671	1,120,733	-2,971,938
64 OTHER OPERATING COSTS	611,914	492,545	-119,369
66 CAP. OUT.-BUILD/EQUIP	90,591	0	-90,591
12 Instructional Resources	3,236,955	2,643,362	-593,593
61 PAYROLL COSTS	1,965,127	1,883,045	-82,082
62 PROF. CONTRACTED SERV.	776,060	430,350	-345,710
63 SUPPLIES/MATERIALS	398,921	263,878	-135,043
64 OTHER OPERATING COSTS	23,039	26,089	3,050
66 CAP. OUT.-BUILD/EQUIP	73,808	40,000	-33,808
13 Curriculum Development	3,477,504	3,308,514	-168,990
61 PAYROLL COSTS	2,681,320	2,215,352	-465,968
62 PROF. CONTRACTED SERV.	213,383	324,855	111,472
63 SUPPLIES/MATERIALS	189,987	479,659	289,672
64 OTHER OPERATING COSTS	365,972	288,648	-77,324
66 CAP. OUT.-BUILD/EQUIP	26,842	0	-26,842
21 Instructional Leadership	2,918,786	2,522,824	-395,962
61 PAYROLL COSTS	2,518,831	2,213,966	-304,865
62 PROF. CONTRACTED SERV.	120,690	88,671	-32,019
63 SUPPLIES/MATERIALS	103,046	121,071	18,025
64 OTHER OPERATING COSTS	169,719	99,116	-70,603
66 CAP. OUT.-BUILD/EQUIP	6,500	0	-6,500
23 Campus Leadership	23,986,012	25,118,236	1,132,224
61 PAYROLL COSTS	22,231,633	24,318,494	2,086,861



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED Budget	Increase/ (Decrease)
62 PROF. CONTRACTED SERV.	483,574	154,028	-329,546
63 SUPPLIES/MATERIALS	866,941	284,898	-582,043
64 OTHER OPERATING COSTS	385,036	360,816	-24,220
66 CAP. OUT.-BUILD/EQUIP	18,828	0	-18,828
31 Counseling & Guidance	3,269,245	3,324,246	55,001
61 PAYROLL COSTS	2,658,182	2,766,131	107,949
62 PROF. CONTRACTED SERV.	252,690	276,500	23,810
63 SUPPLIES/MATERIALS	285,356	231,115	-54,241
64 OTHER OPERATING COSTS	50,277	50,500	223
66 CAP. OUT.-BUILD/EQUIP	22,740	0	-22,740
32 Social Work Services	252,870	162,912	-89,958
61 PAYROLL COSTS	230,870	135,912	-94,958
63 SUPPLIES/MATERIALS	11,500	16,500	5,000
64 OTHER OPERATING COSTS	10,500	10,500	0
33 Health Services	4,408,449	4,298,512	-109,937
61 PAYROLL COSTS	4,195,360	4,085,365	-109,995
62 PROF. CONTRACTED SERV.	111,351	103,500	-7,851
63 SUPPLIES/MATERIALS	91,611	101,667	10,056
64 OTHER OPERATING COSTS	10,127	7,980	-2,147
34 Student Transportation	11,832,612	12,084,670	252,058
61 PAYROLL COSTS	9,442,318	9,715,232	272,914
62 PROF. CONTRACTED SERV.	472,173	509,193	37,020
63 SUPPLIES/MATERIALS	1,334,618	1,276,531	-58,087
64 OTHER OPERATING COSTS	520,033	534,790	14,757
66 CAP. OUT.-BUILD/EQUIP	63,470	48,924	-14,546
35 Food Services	970,757	930,000	-40,757



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED 2023-2024	Increase/ (Decrease)
61 PAYROLL COSTS	969,000	930,000	-39,000
63 SUPPLIES/MATERIALS	1,404	0	-1,404
64 OTHER OPERATING COSTS	353	0	-353
36 Co Curricular Activity	7,794,786	8,050,775	255,989
61 PAYROLL COSTS	3,165,913	3,426,269	260,356
62 PROF. CONTRACTED SERV.	235,353	166,638	-68,715
63 SUPPLIES/MATERIALS	1,410,484	1,560,353	149,869
64 OTHER OPERATING COSTS	2,913,086	2,897,515	-15,571
66 CAP. OUT.-BUILD/EQUIP	69,950	0	-69,950
41 Administration	12,087,091	11,559,774	-527,317
61 PAYROLL COSTS	8,228,097	7,979,567	-248,530
62 PROF. CONTRACTED SERV.	2,212,181	2,056,935	-155,246
63 SUPPLIES/MATERIALS	454,532	510,810	56,278
64 OTHER OPERATING COSTS	1,186,797	1,012,462	-174,335
66 CAP. OUT.-BUILD/EQUIP	5,484	0	-5,484
51 Plant Maint & Operations	50,471,971	48,226,192	-2,245,779
61 PAYROLL COSTS	24,766,140	24,283,337	-482,803
62 PROF. CONTRACTED SERV.	17,850,991	15,839,000	-2,011,991
63 SUPPLIES/MATERIALS	3,280,087	3,516,983	236,896
64 OTHER OPERATING COSTS	4,379,130	4,546,872	167,742
66 CAP. OUT.-BUILD/EQUIP	195,623	40,000	-155,623
52 Security & Monitoring Srv	8,540,378	8,536,939	-3,439
61 PAYROLL COSTS	7,301,068	7,901,811	600,743
62 PROF. CONTRACTED SERV.	190,854	163,001	-27,853
63 SUPPLIES/MATERIALS	579,940	379,312	-200,628
64 OTHER OPERATING COSTS	111,666	92,815	-18,851



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED 2023-2024	Increase/ (Decrease)
66 CAP. OUT.-BUILD/EQUIP	356,850	0	-356,850
53 Data Processing	10,233,259	9,163,150	-1,070,109
61 PAYROLL COSTS	2,647,318	2,690,417	43,099
62 PROF. CONTRACTED SERV.	4,576,549	4,595,507	18,958
63 SUPPLIES/MATERIALS	2,402,035	1,055,449	-1,346,586
64 OTHER OPERATING COSTS	15,472	19,267	3,795
66 CAP. OUT.-BUILD/EQUIP	591,885	802,510	210,625
61 Community Services	284,218	135,464	-148,754
61 PAYROLL COSTS	240,788	82,876	-157,912
62 PROF. CONTRACTED SERV.	2,549	100	-2,449
63 SUPPLIES/MATERIALS	8,620	20,861	12,241
64 OTHER OPERATING COSTS	32,261	31,627	-634
71 Debt Services	4,926,450	6,441,715	1,515,265
65 DEBT SERVICE	4,926,450	6,441,715	1,515,265
81 Facilities Acq & Constr	1,538,131	290,000	-1,248,131
66 CAP. OUT.-BUILD/EQUIP	1,538,131	290,000	-1,248,131
95 Pymts to Juvenile Just	100,000	49,000	-51,000
62 PROF. CONTRACTED SERV.	100,000	49,000	-51,000
99 Other Intergovernmental C	1,085,000	1,185,000	100,000
62 PROF. CONTRACTED SERV.	1,085,000	1,185,000	100,000
199 Local Maintenance Total	317,206,320	305,364,798	-11,841,522



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2022-2023	ADOPTED 2023-2024	Increase/ (Decrease)
71 Debt Services	15,422,100	15,421,550	-550
65 DEBT SERVICE	15,422,100	15,421,550	-550
511 Debt Services Total	15,422,100	15,421,550	-550

(e) Budget Summary for All other Funds



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Summary of All Funds
 Projected Revenues and Expenditures
 ADOPTED 2023 - 2024

FUND NO.	DESCRIPTION	OPERATING REVENUES	FUND BALANCE	OTHER SOURCE	BUDGET REVENUES	OPERATING EXPENDITURES	OTHER USE	BUDGET EXPENDITURES	DIFFERENCE
101	Food Service	\$ 41,500,000	\$ -	\$ -	\$ 41,500,000	\$ 41,500,000	\$ -	\$ 41,500,000	\$ -
	Sub Total Food Service	\$ 41,500,000	\$ -	\$ -	\$ 41,500,000	\$ 41,500,000	\$ -	\$ 41,500,000	\$ -
161	Local Deaf	322,500	164,727	-	487,227	487,227	-	487,227	-
162	State Compensatory	30,717,112	-	-	30,717,112	30,717,112	-	30,717,112	-
163	State Bilingual	4,795,968	-	-	4,795,968	4,795,968	-	4,795,968	-
164	State Career & Technical Education	12,734,809	-	-	12,734,809	12,734,809	-	12,734,809	-
165	Athletics	11,746,457	314,072	-	12,060,529	12,060,529	-	12,060,529	-
166	State Special Education	40,260,346	4,951,552	-	45,211,898	45,211,898	-	45,211,898	-
167	Teacher Incentive Allotment	711,520	-	-	711,520	711,520	-	711,520	-
188	Tax Rate Increase	10,322,750	-	-	10,322,750	10,322,750	-	10,322,750	-
197	Projecs	2,812,000	-	-	2,812,000	2,812,000	-	2,812,000	-
199	Local Maintenance	296,892,518	8,472,280	-	305,364,798	305,364,798	-	305,364,798	-
	Sub Total - General Fund w/o Food Service	\$ 411,315,980	\$ 13,902,631	\$ -	\$ 425,218,611	\$ 425,218,611	\$ -	\$ 425,218,611	\$ -
	Total for General Fund	\$ 452,815,980	\$ 13,902,631	\$ -	\$ 466,718,611	\$ 466,718,611	\$ -	\$ 466,718,611	\$ -
206	McKinney-Vento Homeless Asst. Act	216,758	-	-	216,758	216,758	-	216,758	-
211	ESEA Title I Part A - Improving Basic	30,397,376	-	-	30,397,376	30,397,376	-	30,397,376	-
212	ESEA Title I Part C - Migrant	390,829	-	-	390,829	390,829	-	390,829	-
224	I.D.E.A. - B, Formula	9,562,918	-	-	9,562,918	9,562,918	-	9,562,918	-
225	I.D.E.A. - B, Pre School	119,353	-	-	119,353	119,353	-	119,353	-
244	Career & Technical Education-Basic	621,422	-	-	621,422	621,422	-	621,422	-
255	ESEA Title II Part A TPTR	2,193,506	-	-	2,193,506	2,193,506	-	2,193,506	-
263	ESEA Title III Part A Lang Acq & Ent	2,438,114	-	-	2,438,114	2,438,114	-	2,438,114	-
265	21st Century Grant	693,252	-	-	693,252	693,252	-	693,252	-
274	GEAR UP	903,975	-	-	903,975	903,975	-	903,975	-
278	ARP Homeless I	135,154	-	-	135,154	135,154	-	135,154	-
280	Texas Homeless ED	126,848	-	-	126,848	126,848	-	126,848	-
281	ESSER II CRRSA Act	-	-	-	-	-	-	-	-
282	ESSER III ARP ACT	41,588,349	-	-	41,588,349	41,588,349	-	41,588,349	-
289	Title IV, Part A - SSAEP	4,987,332	-	-	4,987,332	4,987,332	-	4,987,332	-
309	SSA-Adult Basic Ed - Federal	1,713,588	-	-	1,713,588	1,713,588	-	1,713,588	-
315	SSA-IDEA-B Discretionary	109,658	-	-	109,658	109,658	-	109,658	-
340	SSA-IDEA-C Early Intervention Deaf	1,074	-	-	1,074	1,074	-	1,074	-
410	Instructional Material Allotment	-	-	-	-	-	-	-	-
429	State Funded Grants	46,732	-	-	46,732	46,732	-	46,732	-
435	SSA-Regional School for the Deaf	525,488	-	-	525,488	525,488	-	525,488	-
496	Elon Musk Foundation	224,994	-	-	224,994	224,994	-	224,994	-
499	Locally Funded Special Revenue	121,320	-	-	121,320	121,320	-	121,320	-
511	Debt Service	15,421,550	-	-	15,421,550	15,421,550	-	15,421,550	-
	Sub Total Federal/State Funds	\$ 112,539,590	\$ -	\$ -	\$ 112,539,590	\$ 112,539,590	\$ -	\$ 112,539,590	\$ -
	Grand Total	\$ 565,355,570	\$ 13,902,631	\$ -	\$ 579,258,201	\$ 579,258,201	\$ -	\$ 579,258,201	\$ -



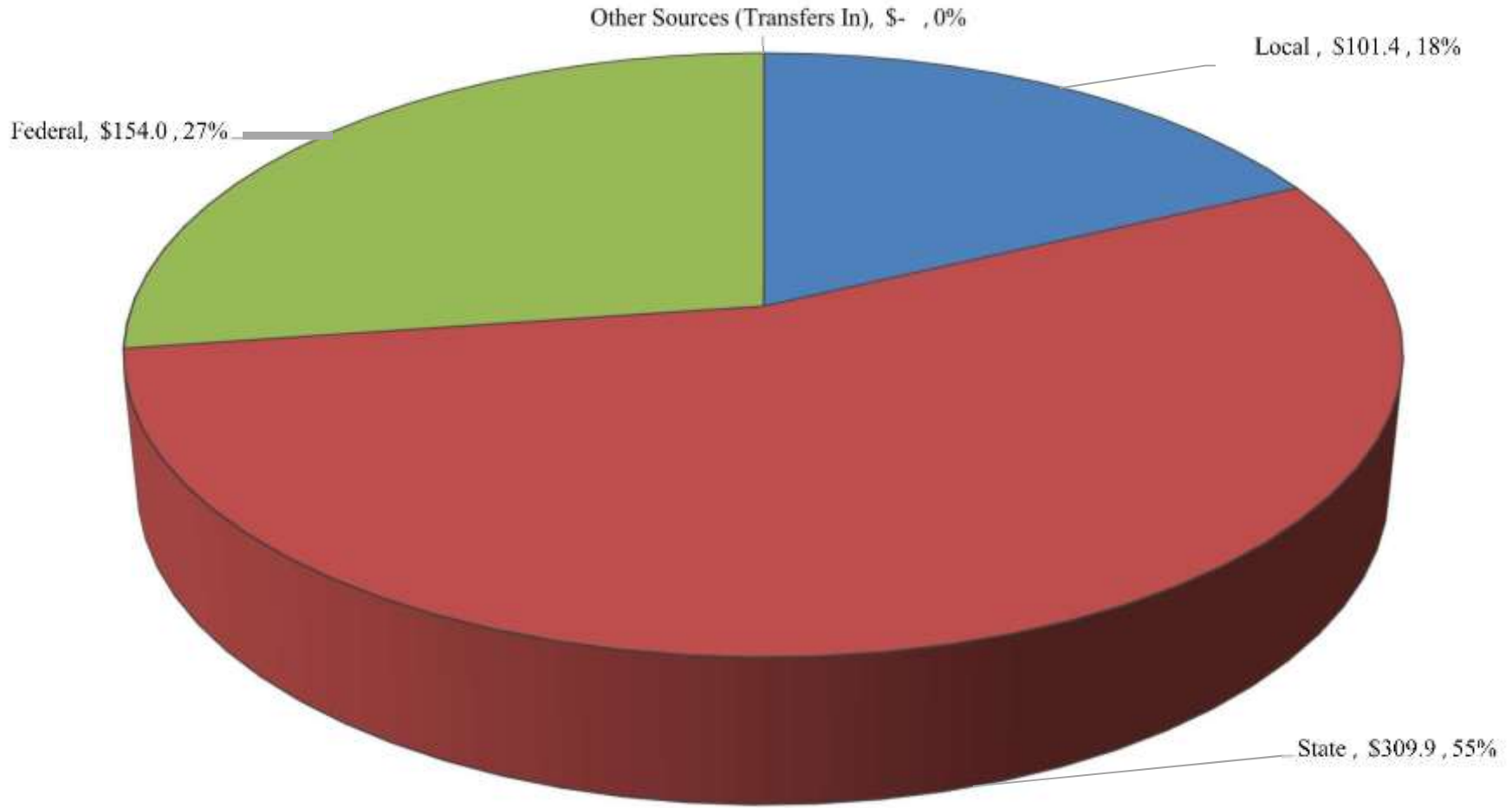
AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

2023 - 2024 ADOPTED Expenditures - All
 Funds

Function		Object							Total Amount	Percent
		Payroll Cost	Professional Contracted	Supplies/ Materials	Other Oper. Costs	Debt Service	Capital Outlay	Other Uses		
		6100	6200	6300	6400	6500	6600	8900		
11	Instruction	257,060,994	7,595,332	13,469,810	3,617,422	-	295,271	-	282,038,829	48.7%
12	Instr. Res./Media Serv.	7,847,165	441,653	339,979	27,139	-	40,000	-	8,695,936	1.5%
13	Instructional Staff Dev.	9,566,831	1,777,817	1,350,497	1,190,982	-	-	-	13,886,127	2.4%
21	Instructional Leadership	5,774,365	602,142	690,973	204,222	-	-	-	7,271,702	1.3%
23	Campus Leadership	26,434,267	156,000	368,657	465,019	-	-	-	27,423,943	4.7%
31	Guidance & Couns. Serv.	21,333,903	739,239	639,512	198,606	-	126,000	-	23,037,260	4.0%
32	Social Services	135,914	615,252	16,500	14,500	-	-	-	782,166	0.1%
33	Health Services	5,798,928	111,395	153,844	7,980	-	-	-	6,072,147	1.0%
34	Transportation	9,723,728	509,193	1,276,531	534,790	-	48,924	-	12,093,166	2.1%
35	Food Services	19,641,890	1,684,153	19,476,920	144,000	-	2,487,700	-	43,434,663	7.5%
36	Co-Curricular Activities	10,023,030	1,179,318	2,912,942	5,908,563	-	424,550	-	20,448,403	3.5%
41	General Administration	8,047,869	2,109,126	541,766	1,344,403	-	-	-	12,043,164	2.1%
51	Maintenance and Operations	24,876,067	17,217,750	6,032,014	4,546,873	-	634,251	-	53,306,955	9.2%
52	Security and Monitoring Serv.	8,021,981	163,031	983,312	94,432	-	-	-	9,262,756	1.6%
53	Data Processing Services	2,690,419	4,873,457	1,064,287	19,267	-	1,306,392	-	9,953,822	1.7%
61	Community Services	3,048,851	303,435	522,307	440,595	-	-	-	4,315,188	0.7%
71	Debt Service	-	-	-	-	32,312,164	-	-	32,312,164	5.6%
81	Construction/Renovation	-	-	-	-	-	11,645,810	-	11,645,810	2.0%
95	JJAEP	-	49,000	-	-	-	-	-	49,000	0.0%
99	Other Intergovernmental Charges	-	1,185,000	-	-	-	-	-	1,185,000	0.2%
00	Other Use of Funds	-	-	-	-	-	-	-	-	0.0%
Total		420,026,202	41,312,293	49,839,851	18,758,793	32,312,164	17,008,898	-	579,258,201	100.0%
Percent		72.5%	7.1%	8.6%	3.2%	5.6%	2.9%	0.0%		100.0%

(f) Graph Budget Summary All Funds

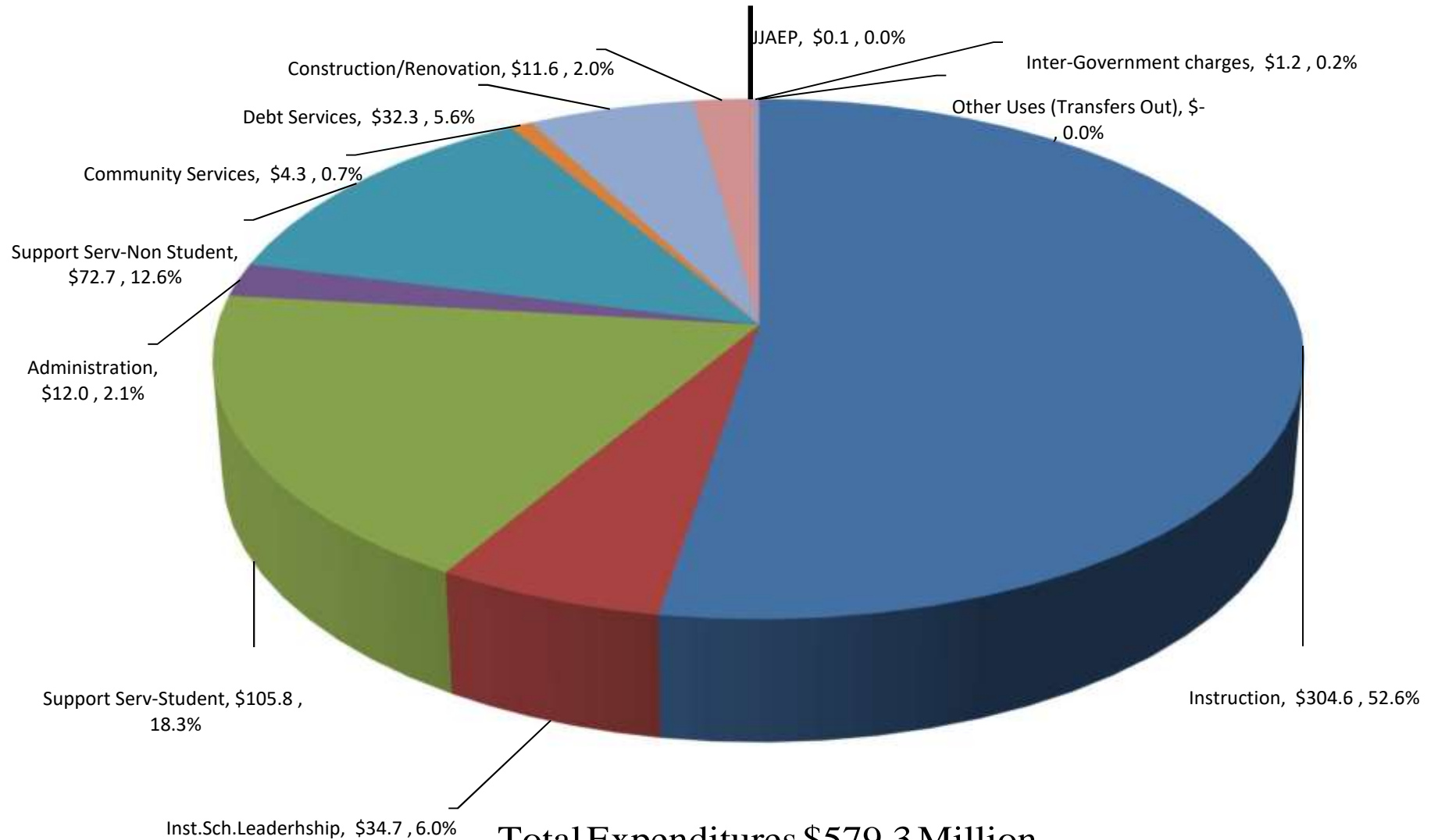
Brownsville Independent School District
ADOPTED Revenues 2023-2024 All Funds



Total Revenues \$565.3 Million

Note: All figures expressed in Millions

Brownsville Independent School District ADOPTED Expenditures 2023-2024 All Funds by Function



Total Expenditures \$579.3 Million

Note: All figures expressed in Millions

(g) capital outlay items



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

CAPITAL OUTLAY DATA BY ORGANIZATION
2023-2024

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	165	36	6631	00	870	Y	91	000	Y	vehicles	50,000.00	2	100,000.00
2	165	36	6631	1J	001	Y	91	000	Y	wrestling mats	38,000.00	1	38,000.00
3	165	36	6639	1J	002	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
4	165	36	6639	1J	003	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
5	165	36	6639	1J	004	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
6	165	36	6639	1J	007	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
7	165	36	6639	1J	009	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
8	165	36	6639	00	870	Y	91	000	Y	golf cart	14,750.00	1	14,750.00
9	165	36	6639	00	870	Y	91	000	Y	storage bins	5,000.00	1	5,000.00
10	165	36	6639	00	870	Y	91	000	Y	scoreboards	5,600.00	3	16,800.00
11	165	36	6639	00	870	Y	91	000	Y	washing machine	15,000.00	1	15,000.00
Total for Fund 165													424,550.00
Total for Athletics													424,550.00



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

CAPITAL OUTLAY DATA BY ORGANIZATION
 2023-2024

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	165	36	6631	00	870	Y	91	000	Y	vehicles	50,000.00	2	100,000.00
2	165	36	6631	1J	001	Y	91	000	Y	wrestling mats	38,000.00	1	38,000.00
3	165	36	6639	1J	002	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
4	165	36	6639	1J	003	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
5	165	36	6639	1J	004	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
6	165	36	6639	1J	007	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
7	165	36	6639	1J	009	Y	91	000	Y	wrestling mats	47,000.00	1	47,000.00
8	165	36	6639	00	870	Y	91	000	Y	golf cart	14,750.00	1	14,750.00
9	165	36	6639	00	870	Y	91	000	Y	storage bins	5,000.00	1	5,000.00
10	165	36	6639	00	870	Y	91	000	Y	scoreboards	5,600.00	3	16,800.00
11	165	36	6639	00	870	Y	91	000	Y	washing machine	15,000.00	1	15,000.00
Total for Fund 165												424,550.00	
Total for Athletics												424,550.00	



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT
CAPITAL OUTLAY DATA BY ORGANIZATION
2023-2024

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	197	51	6631	00	912	Y	99	00	Y	vehicles/bucket truck	50,000.00	5	250,000.00
										Total for Fund 197			250,000.00
										Total for Projects			250,000.00



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

CAPITAL OUTLAY DATA BY ORGANIZATION
 2023-2024

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	199	53	6631	00	730	y	99	000	Y	vehicles	28,863.50	2	57,727.00
2	199	53	6639	65	999	y	99	S02	Y	servers	110,357.67	6	662,146.00
3	199	53	6639	00	730	Y	99	000	Y	server	29,905.00	1	29,905.00
4	199	53	6631	00	730	Y	99	021	Y	vehicle	52,732.00	1	52,732.00
										Total for Fund 199			802,510.00
										Total for Computer Technology Services			802,510.00
5	199	12	6631	00	871	Y	99	021	Y	vehicles	40,000.00	1	40,000.00
										Total for Fund 199			40,000.00
										Total for Library Services			40,000.00
8	199	34	6631	00	914	Y	99	000	Y	vehicles	48,924.00	1	48,924.00
										Total for Fund 199			48,924.00
										Total for Fund 199 Transportation			48,924.00
9	199	51	6631	00	915	Y	99	021	Y	vehicles	40,000.00	1	40,000.00
										Total for Fund 199			40,000.00
										Total for Fund 199 Warehouse			40,000.00
										Total for Fund 199			931,434.00



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

CAPITAL OUTLAY DATA BY ORGANIZATION
2023-2024

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	244	11	6639	00	007	Y	22	000	Y	camcorder	6,000.00	2	12,000.00
										Total for Fund 244			12,000.00
										Total for Vocational Education-Basic			12,000.00

(h) State Funding Data

District Name:	BROWNSVILLE ISD
County-District No.:	031-901
Run Date:	6/20/2023
Date Prepared:	4/18/2023

< (ENTER # WITH DASH, i.e., 001-902)

Template for Estimating Total State Aid - Property of BOK Financial Securities, Inc.
by Omar Garcia, BOK Financial Securities, Inc.

This template is designed to calculate revenue based on the school finance provisions enacted by the 86th & 87th Sessions of the Texas Legislature and is based on my current understanding of those provisions and of previous laws. TEA is the official source for determining state aid. MY UNDERSTANDING IS ABSOLUTELY SUBJECT TO CHANGE AT ANY TIME.

THE WHITE-SHADED DATA ENTRY CELLS CAN BE LEFT ALONE, BUT CAN BE CHANGED IF SO DESIRED.....			
THE LIGHT GREEN-SHADED CELLS ARE AUTO-LOADED & SHOULD NOT BE CHANGED UNLESS YOU ARE ABSOLUTELY SURE THE DATA LOADED IS INCORRECT.			
Funding Elements	2021-22	2022-23	2023-24
	Data Entry	Data Entry	Data Entry
Student Counts: most 20-21 student counts are auto-loaded from a file obtained from TEA.			
Refined ADA: loaded for 21-22 year only	34,657.730	32,264.733	31,268.100
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	13.339	7.430	7.868
Hospital Class (Code 02)	0.000	0.000	0.000
Speech Therapy (Code 00)	56.126	61.540	60.533
Resource Room (Code 41,42)	1,208.184	1,249.510	1,228.386
S/C Mild/Mod/Severe (Code 43, 44, & 45)	428.372	457.730	448.228
Off Home Campus (Codes 91-98)	0.000	0.000	0.158
VAC (Code 08)	0.000	0.000	0.000
State Schools (Code 30)	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	0.000	0.000	0.000
Mainstream ADA	1,233.595	1,273.050	1,252.368
FTEs of Pregnant Students	5.986	4.260	4.548
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study - begins in 21-22	76.214	112.215	106.400
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study - begins in 21-22	1,538.641	1,590.540	1,508.070
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study - begins in 21-22	1,378.938	1,132.525	1,073.800
# Students Enrolled in P-TECH campus - begins in 21-22	125.928	130.000	130.000
# Students Enrolled in campus that is a member of the New Tech Network - begins in 21-22	0.000	0.000	0.000
Bilingual ADA - see instructions in Column N	12,580.354	12,838.400	12,557.519
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	5.770	0.000	0.000
Bilingual ADA - Non-LEP Dual Language Students (2-way)	0.000	0.000	0.000
G & T Enrollment - begins in 21-22	1,733	1,662	1,613
Early Education ADA	12,370.683	11,720.480	11,232.462
Public Ed Grant (PEG) Student ADA	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000	0.000
ADA of Students in Dropout Recovery School and Residential Placement Facility	0.000	0.000	0.000
SCE Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000	0.000
Residential Placement Facility - Ed Disadvantaged Students (TEA includes these in Block 5)			
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	1,147	1,129	1,129
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	5,621	5,531	5,531
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	6,777	6,669	6,669
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	10,105	9,944	9,944
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	10,688	10,517	10,517
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5) - begins in 21-22			
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	500	500	500
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	121	121	121
Career, College, or Military Readiness - Special Ed. Graduates	10	10	10
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	3,013	2,836	2,836
	FINAL 2021	2022 TAX YEAR	2023 TAX YEAR
Property Values	TAX YEAR	PRELIMINARY	ESTIMATED
State Certified Property Value ("T2" value) @ \$25K Exemption (equal to "T1" value beginning in 2022)	6,761,390,429	8,978,345,502	9,356,910,230
State Certified Property Value ("T8" value) @ \$25K Exemption (equal to "T7" beginning in 2022)	6,761,390,429	8,978,345,502	9,356,910,230
State Certified Property Value ("T7" value for 2021 & "T14" value beginning in 2022) @ \$15K Exemption	6,988,332,735	9,244,485,502	9,573,848,343
State Certified Property Value ("T2" value) @ \$40K Exemption - begins in 22-23		8,653,882,990	8,962,203,825
State Certified Property Value ("T8" value) @ \$40K Exemption - begins in 22-23		8,653,882,990	8,962,203,825
State Certified Property Value ("T1" value) @ \$25K Exemption - begins in 22-23		8,978,345,502	9,298,226,298
State Certified Property Value ("T7" value) @ \$40K Exemption - begins in 22-23		8,978,345,502	9,298,226,298
Expiration of Certain Excluded Property (see note in Cell C160 below)	0	0	0
Tax Rates and Collections	2021-22	2022-23	2023-24
Tier I Compressed Tax Rate (MCR) Approved by TEA (20-21 thru 22-23 are Official - Other Years Are Only Estimates)	0.8868	0.8868	0.8052
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	1.0393	1.0393	0.9752
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	1.0393	1.0568	0.9292
M&O Tax Collections @ Adopted M&O Rate	68,941,304	72,487,905	82,233,976
Disaster Pennies Adopted in 21-22 (i.e., enter as .02, .04, etc.)	0.0000		
M&O Taxes Distributed to TIF Arrangement From M&O Collections in Cell G75 - begins in 22-23		0	0
M&O Tax Collections @ Adopted M&O Rate Prior To Additional \$40K Homestead Exemption - calculated		75,205,715	85,855,661
I&S Adopted Tax Rate	Not Needed	0.1519	0.1457
I&S Tax Collections	8,992,095	10,230,497	12,654,720
Unequalized Taxes Used for EDA/IFA Local Share (see Column Q)	0	0	0
Other Data			
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	796,356	796,356	796,356
Special Education Transportation Allotment	1,061,841	1,061,841	1,061,841
Career & Tech Transportation Allotment	1,189,222	1,189,222	1,189,222
Private Transportation Allotment	0	0	0
College Preparation Assessment Reimbursement	150,984	150,984	150,984
Certification Examination Reimbursement	117,272	117,272	117,272
Teacher Incentive Allotment (may not be available yet)	716,870	716,870	716,870
Mentor Program Allotment (may not be available yet)	0	0	0
Prior Law Total M&O Revenue Adjusted for Prior Law Expected Tax Rate (see Column N)	Not Needed	Not Needed	Not Needed
Prior Law Total M&O Revenue Excluding 92-93 Hold Harmless (see Column N)	Not Needed	Not Needed	Not Needed
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail Report)	0	0	0
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as above)	0	0	0
Charge for Adv Placement Tests (enter as positive or negative #)	4,737	4,737	4,737
Charge for Early Child Intervention (enter as positive or negative #)	151,186	151,186	151,186
Bond Payment (see Column Q re: QSCB and other Fed. programs)	15,350,875	15,422,100	15,422,550
Eligible Debt (as of 9/1/2015) for I&S Hold Harmless Purposes	15,350,875	15,422,100	15,422,550
Eligible Debt (as of 9/1/2021) for I&S Hold Harmless Purposes - begins in 22-23		0	0
Attendance Credits Sold State Aid (Reduction for WADA Sold) - Enter as negative #	0	0	0
Supplemental TIF Payment From TEA	0	0	0
Tax Credit for Tax Code, Chapter 313 Value Limitations	0	0	0

Tuition Allotment for Districts Not Offering All Grades	0	0	0
Interest Refunds Under TEC 28.271(c)	Expired	Expired	Expired
Additional State Aid for Certain Ad Valorem Tax Refunds Under TEC 48.2641	0	0	0
MOE & Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281)	0	0	0
Is the district classified as a "rural" school district? (Y or N)	N	N	N
LPE Current Foundation School Fund Allocation (see Column Q)	0	0	0
Foundation School Fund Adjustments to Date (see Column Q)	0	0	0
Chapter 41/49 Data	2021-22	2022-23	2023-24
County Appraisal District (CAD) Cost	0	0	0
CAD Cost Paid by Partners, if applicable	0	0	0
# of Resident Students Being Educated by Another District for which the District is Paying Tuition	0	0	0
Amount of Tuition Paid per Student	0	0	0
Chapter 48 Funding Credit Against Recapture (enter as negative #, if applicable) - See Column N	0	0	0
Rate to Maintain / Notice Data			2023-24
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)			0.8800
2023 Total Taxable Value			9,184,376,135
2023 Total I&S Taxable Value (for Chapter 313 districts)			0
Certified Excess 2022 Debt Collections			0
Data Automatically Loaded	2021-22	2022-23	2023-24
M&O Compressed Rate - Old Law	1.0000	1.0000	1.0000
M&O Compressed Rate - HB 3	0.8888	0.8888	0.8062
Highest Grade Taught	12	12	12
Square Miles	109	109	109
Miles From Nearest HS	0	0	0
Is district a fast-growth district as determined by TEA? (Y=yes; 0=no)	0	0	0
Enrollment Growth Differential Last 8 years, less 260 (zero if growth less 260 or is negative)	0	0	0
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)	0	0	0
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wght)	0	0	0
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.16 wght)	0	0	0
Is district the only district in the county? (loaded for you)	N	N	N
2018-19 HH Benefit to be Phased Out	0		
2020 CPTD "T1" Value	8,734,868,238		
2020 CPTD "T2" Value	8,610,303,714		
2020 CPTD "T7" Value	8,734,868,238		
2020 CPTD "T8" Value	8,610,303,714		
2020-21 I&S Tax Collections	8,813,919		
2020-21 Local Share of EDA	124,886		
2020-21 Local Share Awarded for Bonded Debt	7,933,682		
Old Law M&O Adopted Tax Rate	1.1626		
19-20 Old Law Revenue per ADA for FTG	10,671,000		
20-21 Old Law Revenue per ADA for FTG	10,864,000		

From HB 3:
 "E" is the expiration of the exclusion of appraised property value for the preceding tax year that is recognized as taxable property value for the current tax year, which is the sum of the following:
 (A) property value that is no longer subject to a limitation on appraised value under Chapter 313 Tax Code; and
 (B) property value under Section 311.013(n), Tax Code,

that is no longer excluded from the calculation of "DPV" from the preceding year because of refinancing or renewal after September 1, 2019.

2021-22	2022-23	2023-24
GT MAX	GT MAX	GT MAX
1,732,886	1,613,237	1,563,400
2021-22	2022-23	2023-24
Sparsity	Sparsity	Sparsity
0	0	0
75	75	75
60	60	60
1	1	1

2023-24 Summary of Finances
 BROWNSVILLE ISD
 031-901

			SB 1
Funding Elements			From
Students			Date Entry
1.	Refined Average Daily Attendance (ADA)		31,268.100
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)		26,834.657
3.	Special Education FTEs (Link to Detail Report)		1,745.173
4.	Career & Technology FTEs		2,688.270
5.	Weighted ADA (WADA) (Link to Detail Report)		49,428.157
Property Values			
6.	2022 State Certified Property Value ("T2" value)		8,653,882,990
7.	2023 State Certified Property Value ("T2" value)		8,962,203,825
Tax Rates and Collections			
8.	2023-24 M&O Tax Rate		\$0.92920
9.	2023-24 Tier I M&O Tax Rate		\$0.80520
10.	2023-24 Maximum Compressed Tax Rate		\$0.80520
11.	2023-24 M&O Tax Collections (Link to Detail Report)		\$82,233,976
12.	2023-24 I&S Tax Rate		\$0.14568
13.	2023-24 I&S Tax Collections		\$12,654,720
14.	2023-24 Total Tax Collections		\$94,888,696
15.	2023-24 Total Tax Levy		N/A
Funding Components			
16.	District Basic Allotment		\$6,160
17.	ASF ADA (Prior-year ADA)		32,264.733
18.	Per Capita Rate		\$400.000
Program Intent Codes - Allotments			
Tier I Subchapter B & C Allotments			
19.	11-Regular Program Allotment 48.051		\$165,301,487
20.	Small and Mid-size Allotment 48.101		\$0
21.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)		\$41,813,794
22.	37-Dyslexia Allotment 48.103		\$1,746,976
23.	24-Total Comp Ed Allotment 48.104 (Spend 55%)		\$53,889,671
24.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)		\$7,735,432
25.	22-Total Career & Technology Allotment 48.106 (Spend 55%)		\$22,341,770
26.	11-Public Education Grant 48.107		\$0
27.	36-Early Education Allotment 48.108		\$6,919,197
28.	21-Gifted & Talented Allotment 48.109		\$669,403
29.	38-College, Career, or Military Readiness Outcomes Bonus 48.110		\$2,883,000
30.	Fast Growth Allotment 48.111		\$0
31.	Teacher Incentive Allotment 48.112		\$716,870
32.	Mentor Program Allotment 48.114		\$0
33.	School Safety Allotment 42.168		\$303,926
Tier I Subchapter D Allotments			
34.	99-Total Transportation Allotment 48.151		\$3,047,419
35.	99-New Instructional Facilities Allotment (NIFA) 48.152		\$0
36.	Dropout Recovery and Residential Placement Facility Allotment 48.153		\$0
37.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154		\$0
38.	College Preparation Assessment Reimbursement 48.155		\$150,984
39.	Certification Examination Reimbursement 48.156		\$117,272
40.	Total Cost of Tier I (Link to Tier I Detail Report)		\$307,637,201

41.	Less: Local Fund Assignment		\$72,163,665
42.	Per Capita Distribution from the Available School Fund (ASF)		\$12,905,893
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
I&S State Aid			
49.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)		\$173,081
50.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)		\$2,678,386
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)		\$496,308
52.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2324-Calcs tab)		\$0
53.	TOTAL 2023-24 FSP/ASF STATE AID		\$286,361,198
Local Revenue in Excess of Entitlement			
54.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)		\$0
FSP Allocations and Adjustments Report		(Link to Detail Report)	

ADDITIONAL INFO: (Not on TEA's Summary of Finances)			
SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:			
55.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$283,013,424
56.	Gross M&O Rev From Local Taxes		\$82,233,976
57.	Tier I Recapture		\$0
58.	Recapture - Copper Penny Level		\$0
59.	Net M&O Revenue From Local Taxes		\$82,233,976
60.	Less: Credit Balance Due State (only if Line 55 is less than zero)		\$0
61.	Net 2023-24 TOTAL STATE/LOCAL M&O REVENUE		\$365,247,400

SUMMARY OF TOTAL RECAPTURE:			
62.	Tier I Recapture		\$0
63.	Recapture - Copper Penny Tier II Level		\$0
64.	Total 2023-24 Recapture		\$0
65.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		\$0
66.	Total 2023-24 Recapture Payments Due TEA		\$0

The format of the following report is only somewhat similar to the IFA report generated by TEA. "LPE" data is not on this report.

Release 3 02/01/23

2023-24 IFA Detail Report - HB 3
BROWNSVILLE ISD
031-901

IFA State Aid Report		IFA Bonds	IFA Lease-Purchase
Data Elements			
1.	Eligible Debt Service Payments	\$14,791,991	\$2,740,971
2.	ADA (400 minimum)	31,268.100	31,268.100
3.	2023 State Certified Property Value ("T8" value)	\$8,962,203,825	\$8,962,203,825
4.	Limitation on Assistance	\$14,791,991	\$2,740,971
5.	Local Revenue per Penny	\$896,220.38	\$896,220.38
6.	Local Revenue per Penny per ADA	\$28.66	\$28.66
7.	State's Share of \$35 per ADA Yield	\$6	\$6
8.	State's Share Expressed as Percentage	18.11%	18.11%
9.	Maximum State Share of IFA	\$2,678,386	\$496,308
10.	Local Share of IFA	\$12,113,605	\$2,244,663
11.	IFA Entitlement	\$2,678,386	\$496,308

[Link Back to SOF Report](#)

[Report-SOF2324-SB1](#)

NOTES:

(1) The Eligible Debt Service Payments/Limitation on Assistance on Lines 1 and 4 are based on data from TEA as of a certain date. For your information, the totals of the limitation amounts are listed below. To view the individual Limitation Amounts, go back to the 'IFA_Limitation' tab.

(2) If Line 11 is less than Line 9, the district has not met its local share requirement. The I&S taxes entered on Row 101 plus the unequalized taxes entered on Row 102 minus the EDA local share must be equal to or greater than Line 10 in order for this template to calculate the full state share.

	Bonds	
	Limitation	Lease-Purchase
	\$14,791,991	Limitation
Total		\$2,740,971

The format of the following report mirrors (for the most part) the report generated by TEA.

Release 3 02/01/23

2023-24 Tier I Detail Report - HB3
BROWNSVILLE ISD
031-901

Program Name	Weight	ADA or FTE or Enrollment	Allotment
1. Regular Program			
Regular Program	1.0000	26,834.657	\$165,301,487
2. Small & Midsize			
Allotment			
3. Special Education			
Regular Special Education	N/A	1,745.173	\$33,093,205
Mainstream	1.2	1,252.368	\$8,871,775
Residential Care & Treatment	4.0	0.000	\$0
State Schools	2.8	0.000	\$0
Non-Public Contracts	1.7	0.000	\$0
(Less: Early Childhood Intervention Set-Aside)	N/A	N/A	(\$151,186)
Special Education Allotment	N/A	N/A	\$41,813,794
4. Dyslexia or Related Disorder			
Dyslexia Allotment	0.10	2,836.000	\$1,746,976
5. Compensatory Education			
Regular Comp Ed:			
Res Place Facility - Not Ed Disadv	0.2000	0.000	\$0
Block 1 Ed Disadvantaged	0.2250	1,129.000	\$1,564,794
Block 2 Ed Disadvantaged	0.2375	5,531.000	\$8,091,853
Block 3 Ed Disadvantaged	0.2500	6,669.000	\$10,270,260
Block 4 Ed Disadvantaged	0.2625	9,944.000	\$16,079,448
Block 5 Ed Disadvantaged	0.2750	10,517.000	\$17,815,798
Pregnancy Related Allotment	2.4100	4.548	\$67,518
Compensatory Education Allotment	N/A	N/A	\$53,889,671
6. Bilingual Education			
Regular Bilingual	0.10	12,557.519	\$7,735,432
Bilingual - Dual Language	0.15	0.000	\$0
Non-Bilingual - Dual Language	0.05	0.000	\$0
Bilingual Allotment	N/A	N/A	\$7,735,432
7. Career & Technology			
Reg CTE allotment for students not in an approved program of study	1.10	106.400	\$720,966
Reg CTE allotment for students in an approved program of study, levels 1 & 2	1.28	1,508.070	\$11,890,830
Reg CTE allotment for students in an approved program of study, levels 3 & 4	1.47	1,073.800	\$9,723,474
P-Tech Allotment	\$50	130.000	6,500
New Tech Network Allotment	\$50	0.000	0
Total CTE Allotment	N/A	N/A	\$22,341,770
8. Public Education Grant			
PEG Allotment	0.10	0.000	\$0
9. Early Education Program			
Early Education Allotment	0.10	11,232.462	\$6,919,197
10. Gifted & Talented Program			
Allotment	0.07	1,613.237	\$695,628
Allotment adjusted for enrollment cap	0.07	1,563.405	\$674,140
Adjusted allotment to meet statewide spending limit of \$100M	N/A	N/A	\$674,140
(Less: Gifted & Talented performance standards and MATHCOUNTS Set-Aside)	N/A	N/A	(\$4,737)
Adjusted Allotment	N/A	N/A	\$669,403
11. CCMR Outcomes Bonus			
CCMR - Ed Disadv Graduates	\$5,000	500.000	\$2,500,000
CCMR - Non-Ed Disadv Graduates	\$3,000	121.000	\$363,000
CCMR - Sp Ed Graduates	\$2,000	10.000	\$20,000
CCMR Allotment	N/A	N/A	\$2,883,000
12. School Safety			
Allotment	\$9.72	31,268.100	\$303,926
13. New Instructional Facilities Allotment (NIFA)			
Allotment	\$946.90	0.000	\$0
14. Dropout Recovery & Residential			
Dropout Recovery Allotment	\$275	0.000	\$0
Residential Allotment	\$275	Included Above	Included Above
Dropout Recovery & Residential Placement Facility Allotment	N/A	N/A	\$0

The format of the following report mirrors (for the most part) the report generated by TEA.

Release 3 02/01/23

2023-24 Tier II Detail Report
 BROWNSVILLE ISD
 031-901

Tier II Detail Report		Tier II Allotment
1.	WADA (Weighted Students in Average Daily Attendance)	49,428.157
Level 1		
2.	M&O Collections for Level 1	\$69,314,889
3.	DTR_1 (M&O Collections for Level 1 * 100) / 2023 CPTD	0.0768
4.	Level 1 Entitlement @ \$126.21	\$47,910,357
5.	Less LR (2023 CPTD / 100) * DTR_1	\$6,882,973
6.	GYA (\$126.21 * WADA * DTR_1 * 100) - LR	\$41,027,384
Level 2		
7.	M&O Collections for Level 2	\$3,787,699
8.	DTR_2 (M&O Collections for Level 2 * 100) / 2023 CPTD	0.0423
9.	Level 2 Entitlement @ \$49.28	\$10,303,517
10.	Less LR (2023 CPTD / 100) * DTR_2	\$3,791,012
11.	GYA (\$49.28 * WADA * DTR_1 * 100) - LR	\$6,512,505
12.	Total Tier II Allotment	\$47,539,889

[Link Back to SOF Report](#)

[Report-SOF2324-SB1](#)

(i) Fund Balance History for General Fund



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

GENERAL FUND
 AUDITED FUND BALANCE HISTORY

Fiscal Year Net Change:	Fiscal Year							
	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023 *</u>	<u>2023-2023 **</u>
Total Revenues / Other Resources	\$ 472,765,766	\$ 527,325,333	\$ 477,300,958	\$ 472,426,939	\$ 476,800,227	\$ 473,203,395	\$ 452,607,928	\$ 452,815,980
Total Expenditures / Other Uses	464,909,434	449,716,124	491,737,230	488,771,074	458,119,357	442,081,757	462,293,540	466,718,611
Fiscal Year Net Change - Surplus(Deficit)	7,856,332	77,609,209	(14,436,272)	(16,344,135)	18,680,870	31,121,638	(9,685,612)	(13,902,631)
Fund Balance - July 1 (Beginning)	130,560,803	138,423,100	216,032,309	201,596,037	185,251,902	203,932,772	235,677,661	225,992,049
Fiscal Year Net Change - Surplus(Deficit)	7,856,332	77,609,209	(14,436,272)	(16,344,135)	18,680,870	31,121,638	(9,685,612)	(13,902,631)
Increase (Decrease) in Fund Balance	5,965	-	-	-	-	623,251	-	-
Fund Balance - June 30 (Ending)	<u>138,423,100</u>	<u>216,032,309</u>	<u>201,596,037</u>	<u>185,251,902</u>	<u>203,932,772</u>	<u>235,677,661</u>	<u>225,992,049</u>	<u>212,089,418</u>

* 2022-2023 Current Budget

** 2023-2024 ADOPTED Working Budget

(j) Comparison of Taxable Values

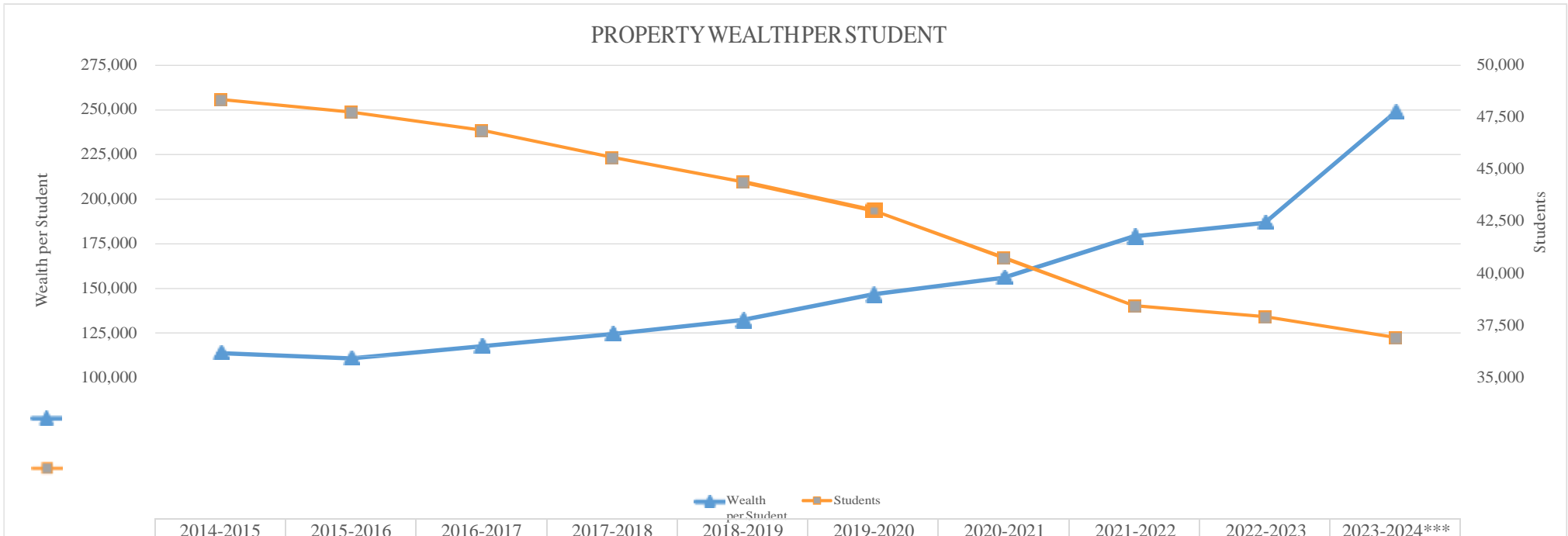


AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

COMPARISON OF TAXABLE VALUES

Property Category	2022 Certified Taxable Values	2023 Preliminary Taxable Values*	Increases/Decreases	Percent Increase/(Decrease)
Real & Personal	\$ 7,084,228,025	\$ 9,184,376,135	\$ 2,100,148,110	29.65%
Freeze Taxable	\$ 415,560,897	\$ 530,431,856	\$ 114,870,959	27.64%
Transfer Adjustment	332,013	-	(332,013)	-100.00%
TOTAL	\$ 6,668,335,115	\$ 8,653,944,279	\$ 1,985,609,164	29.78%

* The 2023 Preliminary Taxable Values are provided by the Cameron County Appraisal District on May 1, 2023



	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024***
Wealth per Student	113,773	110,732	117,463	124,488	132,364	146,629	155,978	179,214	186,776	248,704
Students	48,355	47,749	46,880	45,578	44,402	43,028	40,765	38,448	37,929	36,929

k) Local Maintenance & Debt Service



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

LOCAL MAINTENANCE - FUND 199
 DEBT SERVICE - FUND 511
 TAX REVENUE - 5710

	Maintenance & Operations	Debt Service	Total
2023 Preliminary Taxable Values*	\$ 9,184,376,135	\$ 9,184,376,135	\$ 9,184,376,135
Projected 2023 Tax Rate	0.9292	0.1457	1.07488
Projected Tax Levy	85,341,223	13,379,799	98,721,022
Est. Current Taxes @ 93% Collection Rate	79,367,337	12,443,213	91,810,551
Est. Revenue Prior Years Taxes	3,750,000	350,000	4,100,000
Est. Revenue Penalties & Interest	1,400,000	100,000	1,500,000
	<u>\$ 84,517,337</u>	<u>\$ 12,893,213</u>	<u>\$ 97,410,551</u>

*The 2023 Preliminary Taxable Values as provided by the Cameron Appraisal District on May 1, 2023

Comparison of Tax Rate	2022	Estimated 2023	Increase/(Decrease)
BISD Maintenance & Operations	\$ 1.05680	\$ 0.92920	\$ (0.12760)
BISD Debt Service	<u>0.15189</u>	<u>0.14568</u>	<u>0.00621</u>
Total Tax Rate	<u>\$ 1.20869</u>	<u>\$ 1.07488</u>	<u>\$ (0.13381)</u>

YEAR	Tax Collection Rate
2017	98.60
2018	98.30
2018	97.95
2020	101.82
2021	<u>94.00</u>
Average Tax Collection Rate	<u>98.13</u>

I) Amortization schedules for bonded debt and maintenance tax notes



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

AMORTIZATION SCHEDULE FOR BONDED DEBT

Year	Period Ending	2013A Refunding Bond Series	2013B Refunding Bond Series	2015 Refunding Bond Series	2018 Refunding Bond Series	2020A Refunding Bond Series	2020B Refunding Bond Series	Total Annual Debt Service
2024	6/30/2024		3,947,400.00	248,800.00	1,861,500.00	365,250.00	8,994,600.00	15,417,550.00
2025	6/30/2025			248,800.00		4,246,150.00	8,982,000.00	13,476,950.00
2026	6/30/2026			248,800.00		4,241,225.00	8,982,600.00	13,472,625.00
2027	6/30/2027			248,800.00		4,242,700.00	8,980,400.00	13,471,900.00
2028	6/30/2028			2,204,025.00				2,204,025.00
2029	6/30/2029			2,202,625.00				2,202,625.00
2030	6/30/2030			2,193,000.00				2,193,000.00
		\$ -	\$ 3,947,400.00	\$ 7,594,850.00	\$ 1,861,500.00	\$ 13,095,325.00	\$ 35,939,600.00	\$ 62,438,675.00

Issue Date	End Date		Original Amount
6/5/2013	2/15/2023	Series 2013A	\$ 80,410,000.00
6/5/2013	8/15/2023	Series 2013B	42,300,000.00
6/1/2015	8/15/2029	Series 2015	10,295,000.00
6/28/2018	8/15/2023	Series 2018	5,230,000.00
9/17/2020	8/15/2026	Series 2020A	12,175,000.00
9/17/2020	2/15/2027	Series 2020B	32,615,000.00
			<u>\$ 183,025,000.00</u>



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

AMORTIZATION SCHEDULE FOR MAINTENANCE TAX NOTES

YEAR	PERIOD ENDING	2015 Maintenance Tax Notes	2017 Maintenance Tax Notes	Total Annual Debt Service
2024	6/30/2024	-	10,321,750.00	10,321,750.00
2025	6/30/2025			
2026	6/30/2026			
2027	6/30/2027			
2028	6/30/2028			
2029	6/30/2029			
2030	6/30/2030			

\$ - \$ 10,321,750.00 \$ 10,321,750.00

Issue Date	End Date	Tax Note Series	Original Amount
12/12/2017	8/15/2023	2017 Maint Tax Notes	<u>\$ 49,140,000.00</u>
			<u>\$ 49,140,000.00</u>



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

AMORTIZATION SCHEDULE FOR QSCB 2009 & 2010A-E

YEAR	PERIOD ENDING	2009 PFC QSCB	2010A QSCB Bonds	2010B QSCB Bonds	2010C QSCB Bonds	2010E QSCB Bonds	Total Annual Debt Service
2024	6/30/2024	1,267,920.00	558,650.20	889,770.00	647,733.50	350,112.50	3,714,186.20
2025	6/30/2025	1,267,920.00	558,650.20	889,770.00	647,733.50	350,112.50	3,714,186.20
2026	6/30/2026		558,650.20	889,770.00	647,733.50	350,112.50	2,446,266.20
2027	6/30/2027		558,650.20	889,770.00	647,733.50	350,112.50	2,446,266.20
2028	6/30/2028		558,650.20	889,770.00	647,733.50	350,112.50	2,446,266.20
2029	6/30/2029						
2030	6/30/2030						

\$ 2,535,840.00 \$ 2,793,251.00 \$ 4,448,850.00 \$ 3,238,667.50 \$ 1,750,562.50 \$ 14,767,171.00

Issue Date	End Date		Original Amount
12/22/2009	6/15/2025	2009 QSCB	\$ 15,400,000.00
12/1/2010	6/15/2028	2010A QSCB	6,105,000.00
12/1/2010	6/15/2028	2010B QSCB	9,145,000.00
12/1/2010	6/15/2028	2010C QSCB	7,115,000.00
12/1/2010	6/15/2028	2010E QSCB	<u>3,405,000.00</u>
			<u>\$ 41,170,000.00</u>

m) 2023-2024 Administrative Cost



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Estimated Administrative Cost 2023-2024

Functions	6100 Payroll Cost	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenses	Total Cost Used to Determine Administrative Cost
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21	4,489,217	281,001	184,071	160,793	5,115,082
41	7,484,942	2,068,935	510,810	1,232,462	11,297,149

ADMIN					16,412,231
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11	211,335,258	2,866,689	3,207,168	1,813,750	219,222,865
12	1,440,045	430,350	314,178	26,089	2,210,662
13	5,479,529	913,373	716,835	589,563	7,699,300
31	6,671,187	523,780	606,615	183,400	7,984,982
INSTR.					237,117,809

COST RATIO ADMIN EXP / INSTR. EXP.

6.92%

STATE STANDARD: 11.05%

Expenditures recorded for Object 6144, TRS On-Behalf Benefits are excluded from all amounts shown in columns labeled "6100"