



RESOLUTION

**#021/23-24**

MAKING CERTAIN FINDINGS UNDER TEX. EDUC. CODE § 11.184 AND TEX.  
TAX CODE § 26.08(a) CONCERNING SETTING THE MAINTENANCE &  
OPERATIONS AND DEBT SERVICE TAX RATES OF THE BROWNSVILLE  
INDEPENDENT SCHOOL DISTRICT FOR THE YEAR BEGINNING ON JANUARY  
1, 2023, AND ENDING DECEMBER 31, 2023

**WHEREAS** the valuation of taxable property within the boundaries of the Brownsville Independent School District has heretofore been determined by the Cameron County Appraisal District and certified to the Board of Trustees; and,

**WHEREAS** the budget for the Brownsville Independent School District was prepared and adopted on June 22, 2023, after the issuance of Public Notice and after a Public Hearing on the matter conducted pursuant to Tex. Educ. Code § 44.04; and,

**WHEREAS** the tax rate for the Brownsville Independent School District is being adopted in this August 21, 2023, by the Board of Trustees; and,

**WHEREAS**, prior to the adoption of the District's 2023 Maintenance & Operations tax rate, and pursuant to Tex. Educ. Code § 11.184(b), the District has commissioned an "efficiency audit" by conducting an investigation of the District's finances to examine the fiscal management, efficiency, and utilization of District resources.

**WHEREAS**, the Board of Trustees of the Brownsville Independent School District understands that, in accordance with the provisions of Tex. Tax Code § 26.08(a) that if the governing body of a school district adopts a tax rate that exceeds the district's voter-approval tax rate, for Tax Year 2023, the registered voters in the District, at an election held for that purpose, must determine whether to approve such adopted tax rate; and,

**WHEREAS**, the Board of Trustees of the Brownsville Independent School District finds that over the past several years, the employees of the District have suffered the consequences of significant inflation in their daily family budgets, to the extent that the Board feels compelled to ameliorate the effects of such inflation to the fullest extent of their abilities within the constraints of financial prudence; and,

**WHEREAS**, the Board of Trustees of the Brownsville Independent School District finds that, despite the fact that the 88<sup>th</sup> Texas Legislature having at its disposal an unprecedented surplus of General Revenue available for appropriation to support public



school employees in the State, the Legislature has appropriated zero additional dollars over prior year levels to be expended on employee compensation: and,

**WHEREAS**, the Board of Trustees of the Brownsville Independent School District has identified that the fact that the passage of a Voter-Approval Tax Rate Election will provide the only significant opportunity for even a modest employee compensation increase if the measure passes; and,

**WHEREAS**, in the District's adopted Budget, the Board of Trustees of the Brownsville Independent School District has directed that all additional revenue made available to the District due to the passage of a VATRE, must be dedicated to increases in employee compensation:

***NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE BROWNSVILLE INDEPENDENT SCHOOL DISTRICT:***

**SECTION 1.** That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

**SECTION 2.** That, under the combined provisions of Tex. Tax Code § 26.08(a) the highest 2023 Maintenance and Operations Tax rate that can be levied without the necessity of calling a Voter-Approval Tax Rate Election is \$0.74620 per \$100 valuation.

**SECTION 3.** That, under the combined provisions of Tex. Educ. Code §§ 48.2551 and 45.003(f), the District's maximum allowable Maintenance & Operations Tax Rate for Tax Year 2023 is \$0.78920 per \$100 valuation.

**SECTION 4.** The Maintenance & Operations Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on January 1, 2023, and ending on December 31, 2023, in the amount of \$0.78920 on a \$100 valuation, payable in lawful currency of the United States, is levied for the support and maintenance of the public schools of the Brownsville Independent School District.

**SECTION 5.** The Debt Service (Interest & Sinking Fund) Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on January 1, 2023, and ending on December 31, 2023, in the amount of \$0.241764 on a \$100 valuation, payable in lawful currency of the United States, is levied for the support and maintenance of the public schools of the Brownsville Independent School District.



**SECTION 6. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE INCREASED BY 4.35 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 25.80.**

**SECTION 7.** The call for adoption of the Maintenance & Operations Tax Rate (Paragraph 4 of this Resolution) was moved and seconded and passed in regular session of the Board of Trustees having been being called for by separate vote, the following members of the Board voted:

“AYE”: **Jessica Gonzalez, Denise Garza, Daniella Lopez Valdez, Carlos Elizondo, Eddie Garcia, Frank Ortiz, Minerva Pena,** being at least sixty percent (60%) of the membership of the Board of Trustees

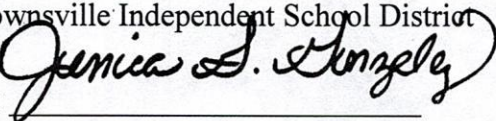
and the following voted:

“NO”: \_\_\_\_\_

Other Votes, if any: \_\_\_\_\_

**SECTION 8.** Because the Board of Trustees of the Brownsville Independent School District has levied a Maintenance and Operations Tax in excess of the rate in excess of the Voter-Approval Tax Rate, an election, pursuant to Tex. Tax Code § 26.08(a) is necessary, and will be called via Board action of even date with this Resolution.

*This entire Resolution was PASSED, APPROVED AND ADOPTED by the Board of Trustees on this the 21<sup>st</sup> day of August 2023.*

Brownsville Independent School District  
By: 

President  
Board of Trustees

ATTEST:

By:  \_\_\_\_\_

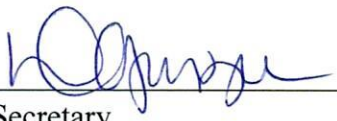
Secretary  
Board of Trustees

***APPROVED and EXECUTED*** this the 21<sup>st</sup> day of August 2023.

BROWNSVILLE INDEPENDENT SCHOOL DISTRICT

By:  \_\_\_\_\_  
President  
Board of Trustees

ATTEST:

 \_\_\_\_\_  
Secretary  
Board of Trustees