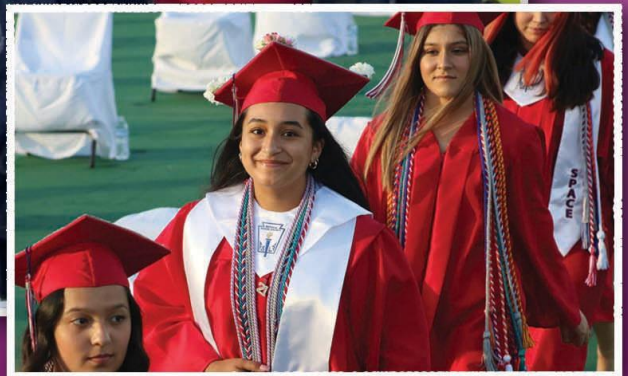




AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT



2024-2025 DISTRICT BUDGET



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Adopted Budget
Fiscal Year 2024-2025

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
BROWNVILLE
 I N D E P E N D E N T S C H O O L D I S T R I C T

**ADOPTED BUDGET
 FOR FISCAL YEAR 2024-2025**

| | | 10 | 50 | |
|--|--------------------------------|--------------------|-------------------|--------------------|
| | | General | Debt Service | Totals |
| | | Fund | Fund | All |
| | | | | Funds |
| 5700 REVENUE FROM LOCAL SOURCES | | | | |
| 5710 | LOCAL REAL PROPERTY TAXES | 69,174,364 | 11,113,353 | 80,287,717 |
| 5730 | TUITION AND FEES | 336,250 | 0 | 336,250 |
| 5740 | OTHER REV-LOCAL SOURCES | 7,130,486 | 115,000 | 7,245,486 |
| 5750 | COCURRICULAR/ENTERPRSE SRV/AC | 809,909 | 0 | 809,909 |
| 5760 | REVENUES INTERMEDIATE SOURCES | 125,000 | 0 | 125,000 |
| 5700 | TOTAL LOCAL | 77,576,009 | 11,228,353 | 88,804,362 |
| 5800 STATE PROGRAM REVENUES | | | | |
| 5810 | PER CAPITA & FOUNDATION REV | 317,762,195 | 0 | 317,762,195 |
| 5820 | STATE PROGRAM REVENUES - TEA | 652,493 | 2,004,797 | 2,657,290 |
| 5830 | STATE REV TEXAS GOVT AGENCIES | 23,830,000 | 0 | 23,830,000 |
| 5800 | TOTAL STATE | 342,244,688 | 2,004,797 | 344,249,485 |
| 5900 FED PROG/BOND STATE REVENUES | | | | |
| 5910 | FED REV DIST OTHER THAN ST/FED | 0 | 0 | 0 |
| 5920 | FEDERAL REV DIST BY TEA | 42,710,300 | 0 | 42,710,300 |
| 5930 | FED REV DIST OTHER THAN TEA | 4,669,141 | 0 | 4,669,141 |
| 5940 | FED REV DIST DIR BY FED GOVT | 800,000 | 0 | 800,000 |
| 5900 | TOTAL FEDERAL | 48,179,441 | 0 | 48,179,441 |
| 5000 | Total - ALL REVENUES | 468,000,138 | 13,233,150 | 481,233,288 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 I N D E P E N D E N T S C H O O L D I S T R I C T

**ADOPTED BUDGET
 FOR FISCAL YEAR 2024-2025**

| | | 10 | 50 | Totals |
|----|-----------------------------|--------------------|--------------|--------------------|
| | | General | Debt Service | All |
| | | Fund | Fund | Funds |
| 11 | Instruction | | | |
| | 6100 PAYROLL COSTS | 244,547,289 | 0 | 244,547,289 |
| | 6200 PROF. CONTRACTED SERV. | 1,621,226 | 0 | 1,621,226 |
| | 6300 SUPPLIES/MATERIALS | 5,673,387 | 0 | 5,673,387 |
| | 6400 OTHER OPERATING COSTS | 1,896,969 | 0 | 1,896,969 |
| | 6600 CAP. OUT.-BUILD/EQUIP | 24,600 | 0 | 24,600 |
| | 11 Total | 253,763,471 | 0 | 253,763,471 |
| 12 | Instructional Resources | | | |
| | 6100 PAYROLL COSTS | 1,978,850 | 0 | 1,978,850 |
| | 6200 PROF. CONTRACTED SERV. | 409,391 | 0 | 409,391 |
| | 6300 SUPPLIES/MATERIALS | 315,199 | 0 | 315,199 |
| | 6400 OTHER OPERATING COSTS | 11,850 | 0 | 11,850 |
| | 6600 CAP. OUT.-BUILD/EQUIP | 40,000 | 0 | 40,000 |
| | 12 Total | 2,755,290 | 0 | 2,755,290 |
| 13 | Curriculum Development | | | |
| | 6100 PAYROLL COSTS | 5,995,236 | 0 | 5,995,236 |
| | 6200 PROF. CONTRACTED SERV. | 2,697,509 | 0 | 2,697,509 |
| | 6300 SUPPLIES/MATERIALS | 970,529 | 0 | 970,529 |
| | 6400 OTHER OPERATING COSTS | 935,661 | 0 | 935,661 |
| | 13 Total | 10,598,935 | 0 | 10,598,935 |
| 21 | Instructional Leadership | | | |
| | 6100 PAYROLL COSTS | 4,800,057 | 0 | 4,800,057 |
| | 6200 PROF. CONTRACTED SERV. | 176,608 | 0 | 176,608 |
| | 6300 SUPPLIES/MATERIALS | 194,856 | 0 | 194,856 |
| | 6400 OTHER OPERATING COSTS | 159,813 | 0 | 159,813 |
| | 6600 CAP. OUT.-BUILD/EQUIP | 5,883 | 0 | 5,883 |
| | 21 Total | 5,337,217 | 0 | 5,337,217 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

**ADOPTED BUDGET
FOR FISCAL YEAR 2024-2025**

| | | 10 | 50 | Totals |
|----|-----------------------------|-------------------|--------------|-------------------|
| | | General | Debt Service | All |
| | | Fund | Fund | Funds |
| 23 | Campus Leadership | | | |
| | 6100 PAYROLL COSTS | 25,837,128 | 0 | 25,837,128 |
| | 6200 PROF. CONTRACTED SERV. | 162,860 | 0 | 162,860 |
| | 6300 SUPPLIES/MATERIALS | 310,893 | 0 | 310,893 |
| | 6400 OTHER OPERATING COSTS | 397,584 | 0 | 397,584 |
| | 23 Total | 26,708,465 | 0 | 26,708,465 |
| 31 | Counseling & Guidance | | | |
| | 6100 PAYROLL COSTS | 17,416,548 | 0 | 17,416,548 |
| | 6200 PROF. CONTRACTED SERV. | 548,858 | 0 | 548,858 |
| | 6300 SUPPLIES/MATERIALS | 651,398 | 0 | 651,398 |
| | 6400 OTHER OPERATING COSTS | 144,300 | 0 | 144,300 |
| | 31 Total | 18,761,104 | 0 | 18,761,104 |
| 32 | Social Work Services | | | |
| | 6100 PAYROLL COSTS | 105,233 | 0 | 105,233 |
| | 6200 PROF. CONTRACTED SERV. | 250,000 | 0 | 250,000 |
| | 6300 SUPPLIES/MATERIALS | 16,500 | 0 | 16,500 |
| | 6400 OTHER OPERATING COSTS | 14,500 | 0 | 14,500 |
| | 32 Total | 386,233 | 0 | 386,233 |
| 33 | Health Services | | | |
| | 6100 PAYROLL COSTS | 3,957,543 | 0 | 3,957,543 |
| | 6200 PROF. CONTRACTED SERV. | 103,500 | 0 | 103,500 |
| | 6300 SUPPLIES/MATERIALS | 100,534 | 0 | 100,534 |
| | 6400 OTHER OPERATING COSTS | 7,980 | 0 | 7,980 |
| | 33 Total | 4,169,557 | 0 | 4,169,557 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

**ADOPTED BUDGET
FOR FISCAL YEAR 2024-2025**

| | | 10 | 50 | Totals |
|----|-----------------------------|-------------------|--------------|-------------------|
| | | General | Debt Service | All |
| | | Fund | Fund | Funds |
| 34 | Student Transportation | | | |
| | 6100 PAYROLL COSTS | 11,471,621 | 0 | 11,471,621 |
| | 6200 PROF. CONTRACTED SERV. | 569,193 | 0 | 569,193 |
| | 6300 SUPPLIES/MATERIALS | 1,279,066 | 0 | 1,279,066 |
| | 6400 OTHER OPERATING COSTS | 540,890 | 0 | 540,890 |
| | 6600 CAP. OUT.-BUILD/EQUIP | - | 0 | - |
| | 34 Total | 13,860,770 | 0 | 13,860,770 |
| 35 | Food Services | | | |
| | 6100 PAYROLL COSTS | 20,578,782 | 0 | 20,578,782 |
| | 6200 PROF. CONTRACTED SERV. | 819,919 | 0 | 819,919 |
| | 6300 SUPPLIES/MATERIALS | 18,637,499 | 0 | 18,637,499 |
| | 6400 OTHER OPERATING COSTS | 150,000 | 0 | 150,000 |
| | 6600 CAP. OUT.-BUILD/EQUIP | 2,281,600 | 0 | 2,281,600 |
| | 35 Total | 42,467,800 | 0 | 42,467,800 |
| 36 | Co Curricular Activity | | | |
| | 6100 PAYROLL COSTS | 10,166,318 | 0 | 10,166,318 |
| | 6200 PROF. CONTRACTED SERV. | 1,279,883 | 0 | 1,279,883 |
| | 6300 SUPPLIES/MATERIALS | 2,817,771 | 0 | 2,817,771 |
| | 6400 OTHER OPERATING COSTS | 5,869,674 | 0 | 5,869,674 |
| | 6600 CAP. OUT.-BUILD/EQUIP | 160,000 | 0 | 160,000 |
| | 36 Total | 20,293,646 | 0 | 20,293,646 |
| 41 | Administration | | | |
| | 6100 PAYROLL COSTS | 8,615,065 | 0 | 8,615,065 |
| | 6200 PROF. CONTRACTED SERV. | 1,999,173 | 0 | 1,999,173 |
| | 6300 SUPPLIES/MATERIALS | 641,239 | 0 | 641,239 |
| | 6400 OTHER OPERATING COSTS | 1,295,830 | 0 | 1,295,830 |
| | 41 Total | 12,551,307 | 0 | 12,551,307 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

**ADOPTED BUDGET
 FOR FISCAL YEAR 2024-2025**

| | | 10 | 50 | Totals |
|----|-----------------------------|-------------------|--------------|-------------------|
| | | General | Debt Service | All |
| | | Fund | Fund | Funds |
| 51 | Plant Maint & Operations | | | |
| | 6100 PAYROLL COSTS | 25,510,892 | 0 | 25,510,892 |
| | 6200 PROF. CONTRACTED SERV. | 17,784,500 | 0 | 17,784,500 |
| | 6300 SUPPLIES/MATERIALS | 4,465,818 | 0 | 4,465,818 |
| | 6400 OTHER OPERATING COSTS | 4,549,150 | 0 | 4,549,150 |
| | 6600 CAP. OUT.-BUILD/EQUIP | 290,000 | 0 | 290,000 |
| | 51 Total | 52,600,360 | 0 | 52,600,360 |
| 52 | Security & Monitoring Srv | | | |
| | 6100 PAYROLL COSTS | 8,657,099 | 0 | 8,657,099 |
| | 6200 PROF. CONTRACTED SERV. | 150,239 | 0 | 150,239 |
| | 6300 SUPPLIES/MATERIALS | 487,312 | 0 | 487,312 |
| | 6400 OTHER OPERATING COSTS | 97,677 | 0 | 97,677 |
| | 6600 CAP. OUT.-BUILD/EQUIP | - | 0 | - |
| | 52 Total | 9,392,327 | 0 | 9,392,327 |
| 53 | Data Processing | | | |
| | 6100 PAYROLL COSTS | 3,076,218 | 0 | 3,076,218 |
| | 6200 PROF. CONTRACTED SERV. | 4,645,988 | 0 | 4,645,988 |
| | 6300 SUPPLIES/MATERIALS | 1,417,595 | 0 | 1,417,595 |
| | 6400 OTHER OPERATING COSTS | 19,267 | 0 | 19,267 |
| | 6600 CAP. OUT.-BUILD/EQUIP | 387,632 | 0 | 387,632 |
| | 53 Total | 9,546,700 | 0 | 9,546,700 |
| 61 | Community Services | | | |
| | 6100 PAYROLL COSTS | 196,359 | 0 | 196,359 |
| | 6200 PROF. CONTRACTED SERV. | 16,890 | 0 | 16,890 |
| | 6300 SUPPLIES/MATERIALS | 105,058 | 0 | 105,058 |
| | 6400 OTHER OPERATING COSTS | 51,900 | 0 | 51,900 |
| | 61 Total | 370,207 | 0 | 370,207 |



AN EARLY COLLEGE DISTRICT
BROWNVILLE
 INDEPENDENT SCHOOL DISTRICT

**ADOPTED BUDGET
 FOR FISCAL YEAR 2024-2025**

| | | 10 | 50 | Totals |
|---------------------|---|---------------------|----------------------|---------------------|
| | | General Fund | Debt Service Fund | All Funds |
| 71 | Debt Services | | | |
| | 6500 DEBT SERVICE | 6,555,039 | 13,233,150 | 19,788,189 |
| | 71 Total | 6,555,039 | 13,233,150 | 19,788,189 |
| 81 | Facilities Acq & Constr | | | |
| | 6600 CAP. OUT.-BUILD/EQUIP | 290,000 | 0 | 290,000 |
| | 81 Total | 290,000 | 0 | 290,000 |
| 95 | Pymts to Juvenile Just | | | |
| | 6200 PROF. CONTRACTED SERV. | 49,000 | 0 | 49,000 |
| | 95 Total | 49,000 | 0 | 49,000 |
| 99 | Other Intergovernmental Charges | | | |
| | 6200 PROF. CONTRACTED SERV. | 1,185,000 | 0 | 1,185,000 |
| | 99 Total | 1,185,000 | 0 | 1,185,000 |
| | 6600 Total - ALL EXPENDITURES | 491,642,428 | 13,233,150 | 504,875,578 |
| | 1100 Net - (Revenues - Expenditures) | (23,642,290) | - | (23,642,290) |
| BALANCES | | | | |
| | 3100 Beginning Fund Balance 7/1/23 | 236,099,462 | 13,410,788 | 236,099,462 |
| | 3100 Ending Fund Balance 6/30/24 | 212,457,172 | 13,410,788 | 212,457,172 |

(b)

Comparison of Projected State Revenues



AN EARLY COLLEGE DISTRICT
BROWNVILLE
 INDEPENDENT SCHOOL DISTRICT

Revenue Projections
 For 2024-2025 Fiscal Year

| | Last Year (Final) 2022-2023 | Current Year (Preliminary) 2023-2024 | Next Year (Projected) 2024-2025 | Change | % |
|---|-----------------------------------|--|---------------------------------------|--------------------|---------------|
| Funding Elements | Includes Hold Harmless | | | | |
| Average Daily Attendance | 33,560,072 | 32,459,540 | 32,186,000 | (273,540) | -0.8% |
| State Certified Property Value | 8,603,252,556 | 8,650,252,546 | 8,945,270,406 | 295,017,860 | 3.4% |
| Allotments | | | | | |
| 11-Regular Block Grant | 180,605,662 | 173,677,011 | 171,937,304 | (1,739,707) | -1.0% |
| 21-Gifted & Talented Allotment | 713,550 | 695,523 | 689,625 | (5,898) | -0.8% |
| 23-Special Education Allotment | 43,557,438 | 43,149,232 | 43,309,170 | 159,938 | 0.4% |
| 22-Career and Technology Allotment | 20,426,384 | 20,888,374 | 20,886,874 | (1,500) | 0.0% |
| 24-Compensatory Education Allotment | 53,846,386 | 52,865,220 | 51,913,246 | (951,974) | -1.8% |
| 25-Bilingual Education Allotment | 7,831,712 | 8,020,492 | 7,884,800 | (135,692) | -1.7% |
| 36-Early Education Allotment | 7,454,752 | 6,568,901 | 6,468,000 | (100,901) | -1.5% |
| 37-Dyslexia Allotment | 1,955,184 | 1,601,600 | 1,601,600 | - | 0.0% |
| 38-CCMR Outcomes Bonus | 2,980,000 | 2,980,000 | 2,980,000 | - | 0.0% |
| 99-Transportation | 3,013,397 | 3,013,397 | 3,013,397 | - | 0.0% |
| School Safety Allocation | 326,204 | 1,089,595 | 1,041,860 | (47,735) | -4.4% |
| Teacher Incentive Allotment | 1,084,175 | 1,084,175 | 1,084,175 | - | 0.0% |
| College Preparation Assessment Reimbursement | 138,972 | 138,972 | 138,972 | - | 0.0% |
| Certification Examination Reimbursement | 119,846 | 113,972 | 113,972 | - | 0.0% |
| Advance Placement Tests Set-Aside | - | - | - | - | 0.0% |
| Total Cost of Basic Entitlement (Tier I) | 324,053,663 | 315,886,464 | 313,062,995 | (2,823,469) | -0.9% |
| Less Local Fund Assignment | (77,799,213) | (53,562,364) | (55,183,373) | (1,621,009) | 3.0% |
| State Share of Tier I | 246,254,450 | 262,324,100 | 257,879,622 | (4,444,478) | -1.7% |
| Available School Fund | (22,065,874) | (13,713,236) | (12,983,816) | 729,420 | -5.3% |
| FSP State Share of Tier I | 224,188,576 | 248,610,865 | 244,895,806 | (3,715,059) | -1.5% |
| Tier II | 37,720,070 | 51,601,244 | 55,209,033 | 3,607,789 | 7.0% |
| Other Programs | 18,541,956 | - | - | - | 0.0% |
| Total FSP Operations Funding | 280,450,602 | 300,212,109 | 300,104,839 | (107,270) | 0.0% |
| Available School Fund | 22,065,874 | 13,713,236 | 12,983,816 | (729,420) | -5.3% |
| IFA-Lease | 714,845 | 691,465 | 564,448 | (127,017) | -18.4% |
| ASAHE | - | - | - | - | 0.0% |
| Total FFSP/ASF State Aid | 303,231,321 | 314,616,810 | 313,653,103 | (963,707) | -0.3% |

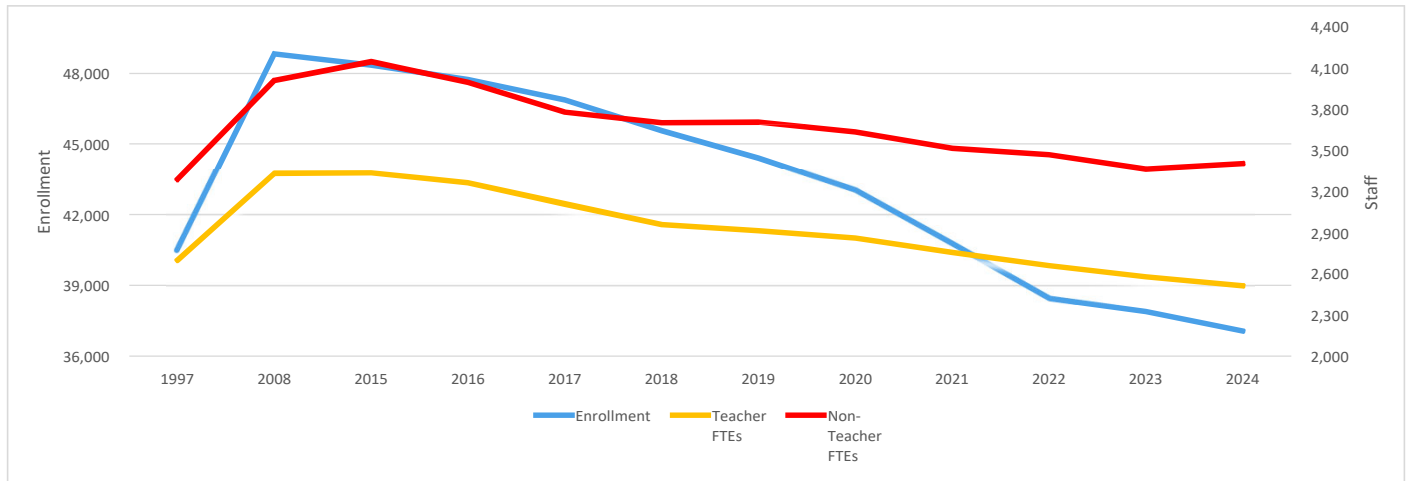
(c) Finance Graph Provided by Region One Education Service Center



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

History on Enrollment & Staff

| Acad Yr | Student/ All Staff Ratio | Student/ Teacher Ratio | Student/ Non-Teacher Ratio | Enrollment | Total # of Campuses | Maximum Capacity | % of Capacity | All Staff FTEs | Teacher FTEs | Non-Teacher FTEs |
|---------|--------------------------|------------------------|----------------------------|------------|---------------------|------------------|---------------|----------------|--------------|------------------|
| 1997 | 6.76 | 15.00 | 12.32 | 40,494 | 41 | 46,722 | 86.7% | 5,987 | 2,699 | 3,288 |
| 2008 | 6.66 | 14.67 | 12.19 | 48,837 | 48 | 52,715 | 92.6% | 7,335 | 3,329 | 4,006 |
| 2015 | 6.47 | 14.51 | 11.67 | 48,355 | 54 | 59,115 | 81.8% | 7,477 | 3,333 | 4,143 |
| 2016 | 6.58 | 14.64 | 11.96 | 47,749 | 54 | 59,115 | 80.8% | 7,257 | 3,262 | 3,994 |
| 2017 | 6.81 | 15.10 | 12.41 | 46,880 | 54 | 59,115 | 79.3% | 6,881 | 3,105 | 3,777 |
| 2018 | 6.85 | 15.42 | 12.32 | 45,578 | 53 | 58,140 | 78.4% | 6,656 | 2,956 | 3,700 |
| 2019 | 6.71 | 15.25 | 11.98 | 44,402 | 53 | 58,140 | 76.4% | 6,617 | 2,912 | 3,705 |
| 2020 | 6.63 | 15.05 | 11.85 | 43,028 | 50 | 56,820 | 75.7% | 6,490 | 2,859 | 3,631 |
| 2021 | 6.50 | 14.80 | 11.60 | 40,768 | 50 | 56,820 | 71.7% | 6,268 | 2,754 | 3,514 |
| 2022 | 6.28 | 14.46 | 11.09 | 38,448 | 50 | 56,820 | 67.7% | 6,126 | 2,659 | 3,467 |
| 2023 | 6.38 | 14.71 | 11.28 | 37,898 | 50 | 56,820 | 66.7% | 5,937 | 2,576 | 3,361 |
| 2024 | 6.27 | 14.76 | 10.90 | 37,065 | 50 | 56,820 | 65.2% | 5,913 | 2,511 | 3,402 |



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 2024 - 2025

| 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 | 336,250 | 148,755 | - | 485,005 | 485,005 | - | 485,005 | - |
| 162 | State Compensatory | 29,590,550 | 1,656,465 | - | 31,247,015 | 31,247,015 | - | 31,247,015 | - |
| 163 | State Bilingual | 4,888,576 | 375,996 | - | 5,264,572 | 5,264,572 | - | 5,264,572 | - |
| 164 | State CTE | 11,905,518 | 1,021,158 | - | 12,926,676 | 12,926,676 | - | 12,926,676 | - |
| 165 | Athletic | 11,746,657 | 660,010 | - | 12,406,667 | 12,406,667 | - | 12,406,667 | - |
| 166 | State Special Education | 40,345,886 | 8,102,320 | - | 48,448,206 | 48,448,206 | - | 48,448,206 | - |
| 167 | Teacher Incentive Allotment | 9,609,575 | - | - | 9,609,575 | 9,609,575 | - | 9,609,575 | - |
| 188 | Tax Rate Increase | - | - | - | - | - | - | - | - |
| 197 | Projects | 2,887,000 | - | - | 2,887,000 | 2,887,000 | - | 2,887,000 | - |
| 199 | Local Maintenance | 315,190,126 | 11,677,586 | - | 326,867,712 | 326,867,712 | - | 326,867,712 | - |
| | Sub Total - General Fund w/o Food Service | \$ 426,500,138 | \$ 23,642,290 | \$ - | \$ 450,142,428 | \$ 450,142,428 | \$ - | \$ 450,142,428 | - |
| | Total for General Fund | \$ 468,000,138 | \$ 23,642,290 | \$ - | \$ 491,642,428 | \$ 491,642,428 | \$ - | \$ 491,642,428 | - |
| | | | | | | | | | |
| 511 | Debt Service | 13,233,150 | - | - | 13,233,150 | 13,233,150 | - | 13,233,150 | - |
| | Sub Total Federal/State Funds | \$ 13,233,150 | \$ - | \$ - | \$ 13,233,150 | \$ 13,233,150 | \$ - | \$ 13,233,150 | \$ - |
| | Grand Total | \$ 481,233,288 | \$ 23,642,290 | \$ - | \$ 504,875,578 | \$ 504,875,578 | \$ - | \$ 504,875,578 | \$ - |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

Food Services - Fund 101

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| 35 Food Services | 43,450,822 | 41,497,800 | -1,953,022 |
| 61 PAYROLL COSTS | 18,698,455 | 19,608,782 | 910,327 |
| 62 PROF. CONTRACTEDSERV. | 969,264 | 819,919 | -149,345 |
| 63 SUPPLIES/MATERIALS | 21,426,663 | 18,637,499 | -2,789,164 |
| 64 OTHER OPERATING COSTS | 140,211 | 150,000 | 9,789 |
| 66 CAP. OUT.-BUILD/EQUIP | 2,216,229 | 2,281,600 | 65,371 |
| 71 Debt Services | 10,000 | 2,200 | -7,800 |
| 65 DEBT SERVICE | 10,000 | 2,200 | -7,800 |
| 101 Food Services Total | 43,460,822 | 41,500,000 | -1,960,822 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

Local Deaf - Fund 161

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 401,002 | 396,386 | -4,616 |
| 61 PAYROLL COSTS | 191,502 | 249,846 | 58,344 |
| 62 PROF. CONTRACTED SERV. | 196,500 | 133,540 | -62,960 |
| 63 SUPPLIES/MATERIALS | 12,400 | 12,400 | 0 |
| 64 OTHER OPERATING COSTS | 600 | 600 | 0 |
| 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 | 61,875 | 64,269 | 2,394 |
| 61 PAYROLL COSTS | 60,875 | 63,269 | 2,394 |
| 64 OTHER OPERATING COSTS | 1,000 | 1,000 | 0 |
| 31 Counseling & Guidance | 5,000 | 7,650 | 2,650 |
| 62 PROF. CONTRACTED SERV. | 0 | 2,650 | 2,650 |
| 63 SUPPLIES/MATERIALS | 3,500 | 3,500 | 0 |
| 64 OTHER OPERATING COSTS | 1,500 | 1,500 | 0 |
| 36 Co Curricular Activity | 7,500 | 7,500 | 0 |
| 61 PAYROLL COSTS | 7,500 | 7,500 | 0 |
| 61 Community Services | 3,200 | 3,200 | 0 |
| 61 PAYROLL COSTS | 2,200 | 2,200 | 0 |
| 62 PROF. CONTRACTED SERV. | 1,000 | 1,000 | 0 |
| 71 Debt Services | 2,650 | 0 | -2,650 |
| 65 DEBT SERVICE | 2,650 | 0 | -2,650 |
| 161 Local Deaf Total | 487,227 | 485,005 | -2,222 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

State Compensatory Ed - Fund 162

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 28,870,827 | 23,383,867 | -5,486,960 |
| 61 PAYROLL COSTS | 21,437,666 | 19,842,256 | -1,595,410 |
| 62 PROF. CONTRACTED SERV. | 1,619,466 | 149,913 | -1,469,553 |
| 63 SUPPLIES/MATERIALS | 5,685,170 | 3,189,748 | -2,495,422 |
| 64 OTHER OPERATING COSTS | 116,275 | 183,950 | 67,675 |
| 66 CAP. OUT.-BUILD/EQUIP | 12,250 | 18,000 | 5,750 |
| 12 Instructional Resources | 7,300 | 8,100 | 800 |
| 61 PAYROLL COSTS | 7,000 | 7,600 | 600 |
| 63 SUPPLIES/MATERIALS | 300 | 500 | 200 |
| 13 Curriculum Development | 3,450,435 | 5,170,725 | 1,720,290 |
| 61 PAYROLL COSTS | 2,697,586 | 2,726,541 | 28,955 |
| 62 PROF. CONTRACTED SERV. | 125,981 | 1,863,298 | 1,737,317 |
| 63 SUPPLIES/MATERIALS | 594,141 | 515,986 | -78,155 |
| 64 OTHER OPERATING COSTS | 32,727 | 64,900 | 32,173 |
| 21 Instructional Leadership | 145,768 | 151,661 | 5,893 |
| 61 PAYROLL COSTS | 77,284 | 73,786 | -3,498 |
| 62 PROF. CONTRACTED SERV. | 47,784 | 53,199 | 5,415 |
| 63 SUPPLIES/MATERIALS | 13,000 | 15,000 | 2,000 |
| 64 OTHER OPERATING COSTS | 7,700 | 9,676 | 1,976 |
| 23 Campus Leadership | 1,134,645 | 956,333 | -178,312 |
| 61 PAYROLL COSTS | 1,123,945 | 930,619 | -193,326 |
| 62 PROF. CONTRACTED SERV. | 0 | 1,500 | 1,500 |
| 63 SUPPLIES/MATERIALS | 6,980 | 18,414 | 11,434 |
| 64 OTHER OPERATING COSTS | 3,720 | 5,800 | 2,080 |
| 31 Counseling & Guidance | 884,575 | 914,802 | 30,227 |
| 61 PAYROLL COSTS | 882,375 | 907,602 | 25,227 |



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|---------------------------------|-----------------------------|-----------------------------|-------------------------|
| 63 SUPPLIES/MATERIALS | 1,100 | 3,100 | 2,000 |
| 64 OTHER OPERATING COSTS | 1,100 | 4,100 | 3,000 |
| 32 Social Work Services | 615,252 | 250,000 | -365,252 |
| 62 PROF. CONTRACTED SERV. | 615,252 | 250,000 | -365,252 |
| 33 Health Services | 224,079 | 105,229 | -118,850 |
| 61 PAYROLL COSTS | 223,779 | 104,929 | -118,850 |
| 63 SUPPLIES/MATERIALS | 300 | 300 | 0 |
| 51 Plant Maint & Operations | 44,179 | 44,264 | 85 |
| 61 PAYROLL COSTS | 41,179 | 44,264 | 3,085 |
| 63 SUPPLIES/MATERIALS | 3,000 | 0 | -3,000 |
| 52 Security & Monitoring Srv | 86,188 | 90,767 | 4,579 |
| 61 PAYROLL COSTS | 86,188 | 90,767 | 4,579 |
| 61 Community Services | 234,500 | 162,767 | -71,733 |
| 61 PAYROLL COSTS | 110,088 | 71,159 | -38,929 |
| 63 SUPPLIES/MATERIALS | 112,728 | 88,708 | -24,020 |
| 64 OTHER OPERATING COSTS | 11,684 | 2,900 | -8,784 |
| 71 Debt Services | 20,259 | 8,500 | -11,759 |
| 65 DEBT SERVICE | 20,259 | 8,500 | -11,759 |
| 162 State Compensatory Ed Total | 35,718,007 | 31,247,015 | -4,470,992 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

State Bilingual Ed - Fund 163

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|------------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 3,724,421 | 3,501,120 | -223,301 |
| 61 PAYROLL COSTS | 2,182,315 | 2,786,090 | 603,775 |
| 62 PROF. CONTRACTED SERV. | 487,048 | 450,000 | -37,048 |
| 63 SUPPLIES/MATERIALS | 1,049,058 | 265,030 | -784,028 |
| 64 OTHER OPERATING COSTS | 6,000 | 0 | -6,000 |
| 13 Curriculum Development | 1,097,402 | 782,758 | -314,644 |
| 61 PAYROLL COSTS | 401,172 | 495,355 | 94,183 |
| 62 PROF. CONTRACTED SERV. | 571,320 | 218,456 | -352,864 |
| 63 SUPPLIES/MATERIALS | 89,660 | 46,247 | -43,413 |
| 64 OTHER OPERATING COSTS | 35,250 | 22,700 | -12,550 |
| 21 Instructional Leadership | 229,801 | 238,627 | 8,826 |
| 61 PAYROLL COSTS | 201,301 | 209,877 | 8,576 |
| 63 SUPPLIES/MATERIALS | 22,448 | 20,000 | -2,448 |
| 64 OTHER OPERATING COSTS | 6,052 | 8,750 | 2,698 |
| 23 Campus Leadership | 364,849 | 402,909 | 38,060 |
| 61 PAYROLL COSTS | 322,349 | 398,409 | 76,060 |
| 63 SUPPLIES/MATERIALS | 30,000 | 0 | -30,000 |
| 64 OTHER OPERATING COSTS | 12,500 | 4,500 | -8,000 |
| 31 Counseling & Guidance | 325,780 | 327,158 | 1,378 |
| 62 PROF. CONTRACTED SERV. | 233,817 | 232,158 | -1,659 |
| 63 SUPPLIES/MATERIALS | 91,963 | 95,000 | 3,037 |
| 71 Debt Services | 12,000 | 12,000 | 0 |
| 65 DEBT SERVICE | 12,000 | 12,000 | 0 |
| 163 State Bilingual Ed Total | 5,754,253 | 5,264,572 | -489,681 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

State Career & Technical Ed - Fund 164

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-------------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 10,636,001 | 11,031,833 | 395,832 |
| 61 PAYROLL COSTS | 9,705,398 | 9,559,783 | -145,615 |
| 62 PROF. CONTRACTED SERV. | 435,306 | 526,507 | 91,201 |
| 63 SUPPLIES/MATERIALS | 343,461 | 347,250 | 3,789 |
| 64 OTHER OPERATING COSTS | 151,836 | 598,293 | 446,457 |
| 13 Curriculum Development | 12,000 | 3,000 | -9,000 |
| 61 PAYROLL COSTS | 9,000 | 0 | -9,000 |
| 64 OTHER OPERATING COSTS | 3,000 | 3,000 | 0 |
| 21 Instructional Leadership | 579,960 | 607,964 | 28,004 |
| 61 PAYROLL COSTS | 579,960 | 607,964 | 28,004 |
| 31 Counseling & Guidance | 668,025 | 586,079 | -81,946 |
| 61 PAYROLL COSTS | 593,925 | 517,879 | -76,046 |
| 63 SUPPLIES/MATERIALS | 16,450 | 15,200 | -1,250 |
| 64 OTHER OPERATING COSTS | 57,650 | 53,000 | -4,650 |
| 36 Co Curricular Activity | 816,859 | 664,000 | -152,859 |
| 62 PROF. CONTRACTED SERV. | 3,000 | 3,000 | 0 |
| 63 SUPPLIES/MATERIALS | 23,000 | 0 | -23,000 |
| 64 OTHER OPERATING COSTS | 790,859 | 661,000 | -129,859 |
| 51 Plant Maint & Operations | 6,000 | 10,000 | 4,000 |
| 63 SUPPLIES/MATERIALS | 6,000 | 10,000 | 4,000 |
| 71 Debt Services | 29,000 | 23,800 | -5,200 |
| 65 DEBT SERVICE | 29,000 | 23,800 | -5,200 |
| 164 State Vocational Ed Total | 12,747,845 | 12,926,676 | 178,831 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Athletics - Fund 165

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| 13 Curriculum Development | 69,532 | 77,964 | 8,432 |
| 64 OTHER OPERATING COSTS | 69,532 | 77,964 | 8,432 |
| 36 Co Curricular Activity | 11,534,102 | 11,763,063 | 228,961 |
| 61 PAYROLL COSTS | 6,511,269 | 6,804,990 | 293,721 |
| 62 PROF. CONTRACTED SERV. | 1,246,326 | 1,102,165 | -144,161 |
| 63 SUPPLIES/MATERIALS | 1,551,681 | 1,391,792 | -159,889 |
| 64 OTHER OPERATING COSTS | 2,181,042 | 2,304,116 | 123,074 |
| 66 CAP. OUT.-BUILD/EQUIP | 43,784 | 160,000 | 116,216 |
| 51 Plant Maint & Operations | 675,464 | 563,440 | -112,024 |
| 61 PAYROLL COSTS | 484,807 | 540,260 | 55,453 |
| 63 SUPPLIES/MATERIALS | 190,657 | 23,180 | -167,477 |
| 71 Debt Services | 3,000 | 2,200 | -800 |
| 65 DEBT SERVICE | 3,000 | 2,200 | -800 |
| 165 Athletics Total | 12,282,098 | 12,406,667 | 124,569 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

State Special Ed - Fund 166

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 38,429,895 | 41,464,684 | 3,034,789 |
| 61 PAYROLL COSTS | 36,851,233 | 39,875,144 | 3,023,911 |
| 62 PROF. CONTRACTED SERV. | 231,319 | 254,000 | 22,681 |
| 63 SUPPLIES/MATERIALS | 840,376 | 703,131 | -137,245 |
| 64 OTHER OPERATING COSTS | 494,943 | 632,409 | 137,466 |
| 66 CAP. OUT.-BUILD/EQUIP | 12,024 | 0 | -12,024 |
| 13 Curriculum Development | 182,982 | 139,677 | -43,305 |
| 61 PAYROLL COSTS | 14,217 | 14,217 | 0 |
| 62 PROF. CONTRACTED SERV. | 2,000 | 15,000 | 13,000 |
| 63 SUPPLIES/MATERIALS | 108,500 | 25,000 | -83,500 |
| 64 OTHER OPERATING COSTS | 58,265 | 85,460 | 27,195 |
| 21 Instructional Leadership | 1,897,953 | 1,874,338 | -23,615 |
| 61 PAYROLL COSTS | 1,682,831 | 1,769,866 | 87,035 |
| 62 PROF. CONTRACTED SERV. | 12,330 | 39,000 | 26,670 |
| 63 SUPPLIES/MATERIALS | 161,692 | 32,000 | -129,692 |
| 64 OTHER OPERATING COSTS | 41,100 | 33,472 | -7,628 |
| 23 Campus Leadership | 552,322 | 506,333 | -45,989 |
| 61 PAYROLL COSTS | 537,322 | 473,333 | -63,989 |
| 63 SUPPLIES/MATERIALS | 3,000 | 23,000 | 20,000 |
| 64 OTHER OPERATING COSTS | 12,000 | 10,000 | -2,000 |
| 31 Counseling & Guidance | 3,877,356 | 4,202,239 | 324,883 |
| 61 PAYROLL COSTS | 3,498,941 | 3,842,189 | 343,248 |
| 62 PROF. CONTRACTED SERV. | 61,018 | 74,050 | 13,032 |
| 63 SUPPLIES/MATERIALS | 275,883 | 234,000 | -41,883 |
| 64 OTHER OPERATING COSTS | 41,514 | 52,000 | 10,486 |
| 32 Social Work Services | 4,000 | 4,000 | 0 |



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| 64 OTHER OPERATING COSTS | 4,000 | 4,000 | 0 |
| 33 Health Services | 3,000 | 3,000 | 0 |
| 61 PAYROLL COSTS | 3,000 | 3,000 | 0 |
| 36 Co Curricular Activity | 89,742 | 96,513 | 6,771 |
| 61 PAYROLL COSTS | 79,742 | 86,513 | 6,771 |
| 62 PROF. CONTRACTED SERV. | 1,000 | 1,000 | 0 |
| 63 SUPPLIES/MATERIALS | 6,000 | 6,000 | 0 |
| 64 OTHER OPERATING COSTS | 3,000 | 3,000 | 0 |
| 51 Plant Maint & Operations | 49,571 | 52,722 | 3,151 |
| 61 PAYROLL COSTS | 42,571 | 45,722 | 3,151 |
| 63 SUPPLIES/MATERIALS | 7,000 | 7,000 | 0 |
| 53 Data Processing | 22,000 | 0 | -22,000 |
| 62 PROF. CONTRACTED SERV. | 1,000 | 0 | -1,000 |
| 63 SUPPLIES/MATERIALS | 1,000 | 0 | -1,000 |
| 66 CAP. OUT.-BUILD/EQUIP | 20,000 | 0 | -20,000 |
| 61 Community Services | 53,700 | 54,700 | 1,000 |
| 61 PAYROLL COSTS | 10,004 | 10,000 | -4 |
| 62 PROF. CONTRACTED SERV. | 9,650 | 15,000 | 5,350 |
| 63 SUPPLIES/MATERIALS | 8,290 | 6,400 | -1,890 |
| 64 OTHER OPERATING COSTS | 25,756 | 23,300 | -2,456 |
| 71 Debt Services | 50,000 | 50,000 | 0 |
| 65 DEBT SERVICE | 50,000 | 50,000 | 0 |
| 166 State Special Ed Total | 45,212,521 | 48,448,206 | 3,235,685 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

Teacher Incentive Allotment - Fund 167

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 9,143,853 | 8,298,517 | -845,336 |
| 61 PAYROLL COSTS | 9,143,853 | 8,298,517 | -845,336 |
| 13 Curriculum Development | 638,000 | 599,000 | -39,000 |
| 61 PAYROLL COSTS | 0 | 210,000 | 210,000 |
| 62 PROF. CONTRACTED SERV. | 242,525 | 0 | -242,525 |
| 63 SUPPLIES/MATERIALS | 0 | 0 | 0 |
| 64 OTHER OPERATING COSTS | 395,475 | 389,000 | -6,475 |
| 41 Administration | 750,120 | 712,058 | -38,062 |
| 61 PAYROLL COSTS | 695,120 | 561,010 | -134,110 |
| 62 PROF. CONTRACTED SERV. | 5,000 | 0 | -5,000 |
| 63 SUPPLIES/MATERIALS | 25,000 | 124,048 | 99,048 |
| 64 OTHER OPERATING COSTS | 25,000 | 27,000 | 2,000 |
| 53 Data Processing | 27,000 | 0 | -27,000 |
| 62 PROF. CONTRACTED SERV. | 27,000 | 0 | -27,000 |
| 167 Teacher Incentive Allot Total | 10,558,973 | 9,609,575 | -949,398 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

Tax Rate Increase - Fund 188

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|------------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| 52 Security & Monitoring Srv | 1,500,000 | 0 | -1,500,000 |
| 63 SUPPLIES/MATERIALS | 1,500,000 | 0 | -1,500,000 |
| 71 Debt Services | 10,322,750 | 0 | -10,322,750 |
| 65 DEBT SERVICE | 10,322,750 | 0 | -10,322,750 |
| 81 Facilities Acq & Constr | 14,705,756 | 0 | -14,705,756 |
| 66 CAP. OUT.-BUILD/EQUIP | 14,705,756 | 0 | -14,705,756 |
| 188 Tax Rate Increase Total | 26,528,506 | 0 | -26,528,506 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

One Time Projects - Fund 197

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 3,196,002 | 30,000 | -3,166,002 |
| 61 PAYROLL COSTS | 3,164,402 | 0 | -3,164,402 |
| 63 SUPPLIES/MATERIALS | 31,600 | 30,000 | -1,600 |
| 12 Instructional Resources | 139,771 | 50,000 | -89,771 |
| 61 PAYROLL COSTS | 89,771 | 0 | -89,771 |
| 63 SUPPLIES/MATERIALS | 50,000 | 50,000 | 0 |
| 13 Curriculum Development | 54,542 | 0 | -54,542 |
| 61 PAYROLL COSTS | 54,542 | 0 | -54,542 |
| 21 Instructional Leadership | 58,648 | 0 | -58,648 |
| 61 PAYROLL COSTS | 58,648 | 0 | -58,648 |
| 23 Campus Leadership | 294,258 | 0 | -294,258 |
| 61 PAYROLL COSTS | 294,258 | 0 | -294,258 |
| 31 Counseling & Guidance | 271,515 | 0 | -271,515 |
| 61 PAYROLL COSTS | 271,515 | 0 | -271,515 |
| 32 Social Work Services | 2,272 | 0 | -2,272 |
| 61 PAYROLL COSTS | 2,272 | 0 | -2,272 |
| 33 Health Services | 97,584 | 0 | -97,584 |
| 61 PAYROLL COSTS | 70,284 | 0 | -70,284 |
| 63 SUPPLIES/MATERIALS | 23,100 | 0 | -23,100 |
| 64 OTHER OPERATING COSTS | 4,200 | 0 | -4,200 |
| 34 Student Transportation | 313,330 | 0 | -313,330 |
| 61 PAYROLL COSTS | 215,330 | 0 | -215,330 |
| 66 CAP. OUT.-BUILD/EQUIP | 98,000 | 0 | -98,000 |
| 35 Food Services | 346,365 | 0 | -346,365 |
| 61 PAYROLL COSTS | 346,365 | 0 | -346,365 |
| 36 Co Curricular Activity | 51,906 | 0 | -51,906 |



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|------------------------------|-----------------------------|-----------------------------|-------------------------|
| 61 PAYROLL COSTS | 51,906 | 0 | -51,906 |
| 41 Administration | 313,749 | 232,000 | -81,749 |
| 61 PAYROLL COSTS | 81,749 | 0 | -81,749 |
| 62 PROF. CONTRACTED SERV. | 12,000 | 12,000 | 0 |
| 64 OTHER OPERATING COSTS | 220,000 | 220,000 | 0 |
| 51 Plant Maint & Operations | 5,083,139 | 2,475,000 | -2,608,139 |
| 61 PAYROLL COSTS | 402,622 | 0 | -402,622 |
| 62 PROF. CONTRACTED SERV. | 2,831,902 | 1,350,000 | -1,481,902 |
| 63 SUPPLIES/MATERIALS | 1,602,220 | 875,000 | -727,220 |
| 66 CAP. OUT.-BUILD/EQUIP | 246,395 | 250,000 | 3,605 |
| 52 Security & Monitoring Srv | 345,220 | 100,000 | -245,220 |
| 61 PAYROLL COSTS | 220,220 | 0 | -220,220 |
| 62 PROF. CONTRACTED SERV. | 23,000 | 0 | -23,000 |
| 63 SUPPLIES/MATERIALS | 101,000 | 100,000 | -1,000 |
| 64 OTHER OPERATING COSTS | 1,000 | 0 | -1,000 |
| 53 Data Processing | 27,762 | 0 | -27,762 |
| 61 PAYROLL COSTS | 27,762 | 0 | -27,762 |
| 61 Community Services | 51,966 | 0 | -51,966 |
| 61 PAYROLL COSTS | 51,966 | 0 | -51,966 |
| 81 Facilities Acq & Constr | 11,136,721 | 0 | -11,136,721 |
| 62 PROF. CONTRACTED SERV. | 95,000 | 0 | -95,000 |
| 66 CAP. OUT.-BUILD/EQUIP | 11,041,721 | 0 | -11,041,721 |
| 197 Projects Total | 21,784,750 | 2,887,000 | -18,897,750 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

Local Maintenance - Fund 199

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| 11 Instruction | 159,428,861 | 165,657,064 | 6,228,203 |
| 61 PAYROLL COSTS | 156,940,019 | 163,935,653 | 6,995,634 |
| 62 PROF. CONTRACTED SERV. | 247,360 | 107,266 | -140,094 |
| 63 SUPPLIES/MATERIALS | 1,648,058 | 1,125,828 | -522,230 |
| 64 OTHER OPERATING COSTS | 531,541 | 481,717 | -49,824 |
| 66 CAP. OUT.-BUILD/EQUIP | 61,883 | 6,600 | -55,283 |
| 12 Instructional Resources | 2,630,616 | 2,697,190 | 66,574 |
| 61 PAYROLL COSTS | 1,899,519 | 1,971,250 | 71,731 |
| 62 PROF. CONTRACTED SERV. | 356,791 | 409,391 | 52,600 |
| 63 SUPPLIES/MATERIALS | 206,369 | 264,699 | 58,330 |
| 64 OTHER OPERATING COSTS | 12,033 | 11,850 | -183 |
| 66 CAP. OUT.-BUILD/EQUIP | 155,904 | 40,000 | -115,904 |
| 13 Curriculum Development | 3,759,726 | 3,819,811 | 60,085 |
| 61 PAYROLL COSTS | 2,253,522 | 2,758,123 | 504,601 |
| 62 PROF. CONTRACTED SERV. | 337,509 | 390,755 | 53,246 |
| 63 SUPPLIES/MATERIALS | 678,600 | 383,296 | -295,304 |
| 64 OTHER OPERATING COSTS | 490,095 | 287,637 | -202,458 |
| 21 Instructional Leadership | 2,289,944 | 2,400,358 | 110,414 |
| 61 PAYROLL COSTS | 1,966,449 | 2,075,295 | 108,846 |
| 62 PROF. CONTRACTED SERV. | 99,226 | 84,409 | -14,817 |
| 63 SUPPLIES/MATERIALS | 91,177 | 127,856 | 36,679 |
| 64 OTHER OPERATING COSTS | 133,092 | 106,915 | -26,177 |
| 66 CAP. OUT.-BUILD/EQUIP | 0 | 5,883 | 5,883 |
| 23 Campus Leadership | 25,339,991 | 24,842,890 | -497,101 |
| 61 PAYROLL COSTS | 24,316,319 | 24,034,767 | -281,552 |
| 62 PROF. CONTRACTED SERV. | 166,014 | 161,360 | -4,654 |



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|---------------------------|-----------------------------|-----------------------------|-------------------------|
| 63 SUPPLIES/MATERIALS | 281,534 | 269,479 | -12,055 |
| 64 OTHER OPERATING COSTS | 340,984 | 377,284 | 36,300 |
| 66 CAP. OUT.-BUILD/EQUIP | 235,140 | 0 | -235,140 |
| 31 Counseling & Guidance | 3,318,944 | 12,723,176 | 9,404,232 |
| 61 PAYROLL COSTS | 2,767,131 | 12,148,878 | 9,381,747 |
| 62 PROF. CONTRACTED SERV. | 263,370 | 240,000 | -23,370 |
| 63 SUPPLIES/MATERIALS | 247,970 | 300,598 | 52,628 |
| 64 OTHER OPERATING COSTS | 40,473 | 33,700 | -6,773 |
| 32 Social Work Services | 161,422 | 132,233 | -29,189 |
| 61 PAYROLL COSTS | 135,922 | 105,233 | -30,689 |
| 63 SUPPLIES/MATERIALS | 15,005 | 16,500 | 1,495 |
| 64 OTHER OPERATING COSTS | 10,495 | 10,500 | 5 |
| 33 Health Services | 4,285,253 | 4,061,328 | -223,925 |
| 61 PAYROLL COSTS | 4,092,653 | 3,849,614 | -243,039 |
| 62 PROF. CONTRACTED SERV. | 103,350 | 103,500 | 150 |
| 63 SUPPLIES/MATERIALS | 83,886 | 100,234 | 16,348 |
| 64 OTHER OPERATING COSTS | 5,364 | 7,980 | 2,616 |
| 34 Student Transportation | 15,909,285 | 13,860,770 | -2,048,515 |
| 61 PAYROLL COSTS | 9,915,232 | 11,471,621 | 1,556,389 |
| 62 PROF. CONTRACTED SERV. | 566,572 | 569,193 | 2,621 |
| 63 SUPPLIES/MATERIALS | 1,256,819 | 1,279,066 | 22,247 |
| 64 OTHER OPERATING COSTS | 525,357 | 540,890 | 15,533 |
| 66 CAP. OUT.-BUILD/EQUIP | 3,645,305 | 0 | -3,645,305 |
| 35 Food Services | 930,000 | 970,000 | 40,000 |
| 61 PAYROLL COSTS | 930,000 | 970,000 | 40,000 |
| 36 Co Curricular Activity | 8,142,199 | 7,762,570 | -379,629 |



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|------------------------------|-----------------------------|-----------------------------|-------------------------|
| 61 PAYROLL COSTS | 3,494,704 | 3,267,315 | -227,389 |
| 62 PROF. CONTRACTED SERV. | 273,339 | 173,718 | -99,621 |
| 63 SUPPLIES/MATERIALS | 1,212,830 | 1,419,979 | 207,149 |
| 64 OTHER OPERATING COSTS | 3,154,321 | 2,901,558 | -252,763 |
| 66 CAP. OUT.-BUILD/EQUIP | 7,005 | 0 | -7,005 |
| 41 Administration | 11,574,554 | 11,607,249 | 32,695 |
| 61 PAYROLL COSTS | 7,980,171 | 8,054,055 | 73,884 |
| 62 PROF. CONTRACTED SERV. | 2,100,962 | 1,987,173 | -113,789 |
| 63 SUPPLIES/MATERIALS | 402,202 | 517,191 | 114,989 |
| 64 OTHER OPERATING COSTS | 1,085,192 | 1,048,830 | -36,362 |
| 66 CAP. OUT.-BUILD/EQUIP | 6,027 | 0 | -6,027 |
| 51 Plant Maint & Operations | 50,120,308 | 49,454,934 | -665,374 |
| 61 PAYROLL COSTS | 24,291,283 | 24,880,646 | 589,363 |
| 62 PROF. CONTRACTED SERV. | 17,197,023 | 16,434,500 | -762,523 |
| 63 SUPPLIES/MATERIALS | 3,208,800 | 3,550,638 | 341,838 |
| 64 OTHER OPERATING COSTS | 5,292,683 | 4,549,150 | -743,533 |
| 66 CAP. OUT.-BUILD/EQUIP | 130,519 | 40,000 | -90,519 |
| 52 Security & Monitoring Srv | 8,614,033 | 9,201,560 | 587,527 |
| 61 PAYROLL COSTS | 7,898,116 | 8,566,332 | 668,216 |
| 62 PROF. CONTRACTED SERV. | 153,728 | 150,239 | -3,489 |
| 63 SUPPLIES/MATERIALS | 455,076 | 387,312 | -67,764 |
| 64 OTHER OPERATING COSTS | 107,113 | 97,677 | -9,436 |
| 53 Data Processing | 9,251,150 | 9,546,700 | 295,550 |
| 61 PAYROLL COSTS | 2,790,467 | 3,076,218 | 285,751 |
| 62 PROF. CONTRACTED SERV. | 4,266,371 | 4,645,988 | 379,617 |
| 63 SUPPLIES/MATERIALS | 903,110 | 1,417,595 | 514,485 |



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|------------------------------|-----------------------------|-----------------------------|-------------------------|
| 64 OTHER OPERATING COSTS | 11,154 | 19,267 | 8,113 |
| 66 CAP. OUT.-BUILD/EQUIP | 1,280,048 | 387,632 | -892,416 |
| 61 Community Services | 137,274 | 149,540 | 12,266 |
| 61 PAYROLL COSTS | 82,876 | 113,000 | 30,124 |
| 62 PROF. CONTRACTED SERV. | 100 | 890 | 790 |
| 63 SUPPLIES/MATERIALS | 28,021 | 9,950 | -18,071 |
| 64 OTHER OPERATING COSTS | 26,277 | 25,700 | -577 |
| 71 Debt Services | 6,441,715 | 6,456,339 | 14,624 |
| 65 DEBT SERVICE | 6,441,715 | 6,456,339 | 14,624 |
| 81 Facilities Acq & Constr | 2,768,946 | 290,000 | -2,478,946 |
| 66 CAP. OUT.-BUILD/EQUIP | 2,768,946 | 290,000 | -2,478,946 |
| 95 Pymts to Juvenile Just | 49,000 | 49,000 | 0 |
| 62 PROF. CONTRACTED SERV. | 49,000 | 49,000 | 0 |
| 99 Other Intergovernmental C | 1,185,000 | 1,185,000 | 0 |
| 62 PROF. CONTRACTED SERV. | 1,185,000 | 1,185,000 | 0 |
| 199 Local Maintenance Total | 316,338,221 | 326,867,712 | 10,529,491 |



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
INDEPENDENT SCHOOL DISTRICT

Debt Service - Fund 511

| Description | Current Budget 2023-2024 | Adopted Budget 2024-2025 | Increase/ (Decrease) |
|-------------------------|-------------------------------------|-------------------------------------|---------------------------------|
| 71 Debt Services | 21,907,784 | 13,233,150 | -8,674,634 |
| 65 DEBT SERVICE | 21,907,784 | 13,233,150 | -8,674,634 |
| 511 Debt Services Total | 21,907,784 | 13,233,150 | -8,674,634 |

(e)

Budget Summary for All other Funds



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

**Summary of All Funds
 Projected Revenues and Expenditures
 Adopted 2024 - 2025**

| 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 | 336,250 | 148,755 | - | 485,005 | 485,005 | - | 485,005 | - |
| 162 | State Compensatory | 29,590,550 | 1,656,465 | - | 31,247,015 | 31,247,015 | - | 31,247,015 | - |
| 163 | State Bilingual | 4,888,576 | 375,996 | - | 5,264,572 | 5,264,572 | - | 5,264,572 | - |
| 164 | State Career & Technical Education | 11,905,518 | 1,021,158 | - | 12,926,676 | 12,926,676 | - | 12,926,676 | - |
| 165 | Athletics | 11,746,657 | 660,010 | - | 12,406,667 | 12,406,667 | - | 12,406,667 | - |
| 166 | State Special Education | 40,345,886 | 8,102,320 | - | 48,448,206 | 48,448,206 | - | 48,448,206 | - |
| 167 | Teacher Incentive Allotment | 9,609,575 | - | - | 9,609,575 | 9,609,575 | - | 9,609,575 | - |
| 188 | Tax Rate Increase | - | - | - | - | - | - | - | - |
| 197 | Projects | 2,887,000 | - | - | 2,887,000 | 2,887,000 | - | 2,887,000 | - |
| 199 | Local Maintenance | 315,190,126 | 11,677,586 | - | 326,867,712 | 326,867,712 | - | 326,867,712 | - |
| | Sub Total - General Fund w/o Food Service | \$ 426,500,138 | \$ 23,642,290 | \$ - | \$ 450,142,428 | \$ 450,142,428 | \$ - | \$ 450,142,428 | \$ - |
| | Total for General Fund | \$ 468,000,138 | \$ 23,642,290 | \$ - | \$ 491,642,428 | \$ 491,642,428 | \$ - | \$ 491,642,428 | \$ - |
| 206 | McKinney-Vento Homeless Asst. Act | 174,831 | - | - | 174,831 | 174,831 | - | 174,831 | - |
| 211 | ESEA Title I Part A - Improving Basic | 27,948,616 | - | - | 27,948,616 | 27,948,616 | - | 27,948,616 | - |
| 212 | ESEA Title I Part C - Migrant | 571,505 | - | - | 571,505 | 571,505 | - | 571,505 | - |
| 224 | I.D.E.A. - B, Formula | 7,812,416 | - | - | 7,812,416 | 7,812,416 | - | 7,812,416 | - |
| 225 | I.D.E.A. - B, Pre School | 115,699 | - | - | 115,699 | 115,699 | - | 115,699 | - |
| 244 | Career & Technical Education-Basic | 752,060 | - | - | 752,060 | 752,060 | - | 752,060 | - |
| 255 | ESEA Title II Part A TPTR | 2,795,826 | - | - | 2,795,826 | 2,795,826 | - | 2,795,826 | - |
| 263 | ESEA Title III Part A Lang Acq & Ent | 1,705,720 | - | - | 1,705,720 | 1,705,720 | - | 1,705,720 | - |
| 265 | 21st Century Grant | 2,663,854 | - | - | 2,663,854 | 2,663,854 | - | 2,663,854 | - |
| 274 | GEAR UP | 691,393 | - | - | 691,393 | 691,393 | - | 691,393 | - |
| 278 | ARP Homeless I | 150,653 | - | - | 150,653 | 150,653 | - | 150,653 | - |
| 279 | ESSER III - TClass | 17,979 | - | - | 17,979 | 17,979 | - | 17,979 | - |
| 280 | Texas Homeless ED | 440,061 | - | - | 440,061 | 440,061 | - | 440,061 | - |
| 282 | ESSER III ARP ACT | - | - | - | - | - | - | - | - |
| 289 | Title IV, Part A - SSAEP | 3,548,800 | - | - | 3,548,800 | 3,548,800 | - | 3,548,800 | - |
| 309 | SSA-Adult Basic Ed - Federal | 1,429,963 | - | - | 1,429,963 | 1,429,963 | - | 1,429,963 | - |
| 315 | SSA-IDEA-B Discretionary | 102,639 | - | - | 102,639 | 102,639 | - | 102,639 | - |
| 340 | SSA-IDEA-C Early Intervention Deaf | - | - | - | - | - | - | - | - |
| 410 | Instructional Material Allotment | 4,221,473 | - | - | 4,221,473 | 4,221,473 | - | 4,221,473 | - |
| 429 | State Funded Grants | 93,656 | - | - | 93,656 | 93,656 | - | 93,656 | - |
| 435 | SSA-Regional School for the Deaf | 558,494 | - | - | 558,494 | 558,494 | - | 558,494 | - |
| 459 | School Safety Standards | 655,307 | - | - | 655,307 | 655,307 | - | 655,307 | - |
| 499 | Locally Funded Special Revenue | 163,383 | - | - | 163,383 | 163,383 | - | 163,383 | - |
| 511 | Debt Service | 13,233,150 | - | - | 13,233,150 | 13,233,150 | - | 13,233,150 | - |
| | Sub Total Federal/State Funds | \$ 69,847,478 | \$ - | \$ - | \$ 69,847,478 | \$ 69,847,478 | \$ - | \$ 69,847,478 | \$ - |
| | Grand Total | \$ 537,847,616 | \$ 23,642,290 | \$ - | \$ 561,489,906 | \$ 561,489,906 | \$ - | \$ 561,489,906 | \$ - |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

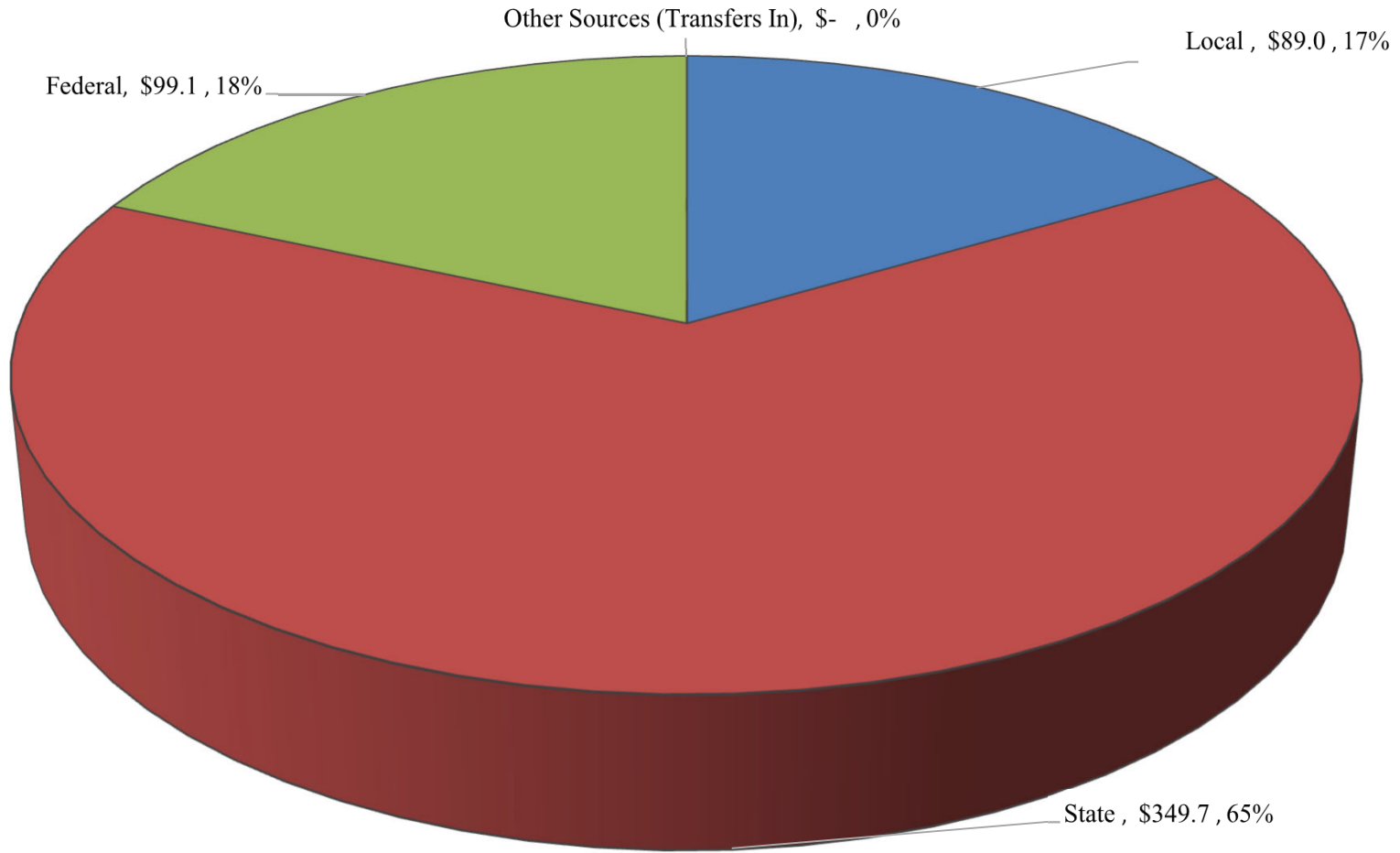
2024 - 2025 Adopted Expenditures - All Funds

| 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 | 265,618,689 | 2,447,695 | 17,887,921 | 2,874,634 | - | 31,053 | - | 288,859,992 | 51.4% |
| 12 | Instr. Res./Media Serv. | 8,226,925 | 411,292 | 339,834 | 11,850 | - | 40,000 | - | 9,029,901 | 1.6% |
| 13 | Instructional Staff Dev. | 8,156,873 | 3,362,632 | 2,961,622 | 1,304,222 | - | - | - | 15,785,349 | 2.8% |
| 21 | Instructional Leadership | 5,751,221 | 178,608 | 236,033 | 184,917 | - | 5,883 | - | 6,356,662 | 1.1% |
| 23 | Campus Leadership | 25,838,244 | 163,846 | 386,604 | 420,515 | - | - | - | 26,809,209 | 4.8% |
| 31 | Guidance & Couns. Serv. | 19,898,864 | 646,360 | 721,256 | 155,983 | - | - | - | 21,422,463 | 3.8% |
| 32 | Social Services | 105,233 | 250,000 | 16,500 | 14,500 | - | - | - | 386,233 | 0.1% |
| 33 | Health Services | 5,242,652 | 103,500 | 119,217 | 7,980 | - | - | - | 5,473,349 | 1.0% |
| 34 | Transportation | 11,471,621 | 569,193 | 1,279,066 | 540,890 | - | - | - | 13,860,770 | 2.5% |
| 35 | Food Services | 20,578,782 | 819,919 | 18,637,499 | 150,000 | - | 2,281,600 | - | 42,467,800 | 7.6% |
| 36 | Co-Curricular Activities | 10,166,318 | 1,279,883 | 2,818,331 | 5,869,874 | - | 160,000 | - | 20,294,406 | 3.6% |
| 41 | General Administration | 8,615,065 | 1,999,173 | 641,239 | 1,295,830 | - | - | - | 12,551,307 | 2.2% |
| 51 | Maintenance and Operations | 25,511,483 | 17,963,782 | 4,924,940 | 4,549,530 | - | 324,061 | - | 53,273,796 | 9.5% |
| 52 | Security and Monitoring Serv. | 8,670,549 | 151,243 | 487,856 | 97,677 | - | - | - | 9,407,325 | 1.7% |
| 53 | Data Processing Services | 3,076,218 | 4,645,988 | 1,417,595 | 19,267 | - | 387,632 | - | 9,546,700 | 1.7% |
| 61 | Community Services | 3,144,382 | 512,978 | 694,442 | 289,199 | - | - | - | 4,641,001 | 0.8% |
| 71 | Debt Service | - | - | - | - | 19,799,643 | - | - | 19,799,643 | 3.5% |
| 81 | Construction/Renovation | - | - | - | - | - | 290,000 | - | 290,000 | 0.1% |
| 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 | | 430,073,119 | 36,740,092 | 53,569,955 | 17,786,868 | 19,799,643 | 3,520,229 | - | 561,489,906 | 100.0% |
| Percent | | 76.6% | 6.5% | 9.5% | 3.2% | 3.5% | 0.6% | 0.0% | 100.0% | |

(f) Graph Budget Summary All Funds

Brownsville Independent School District

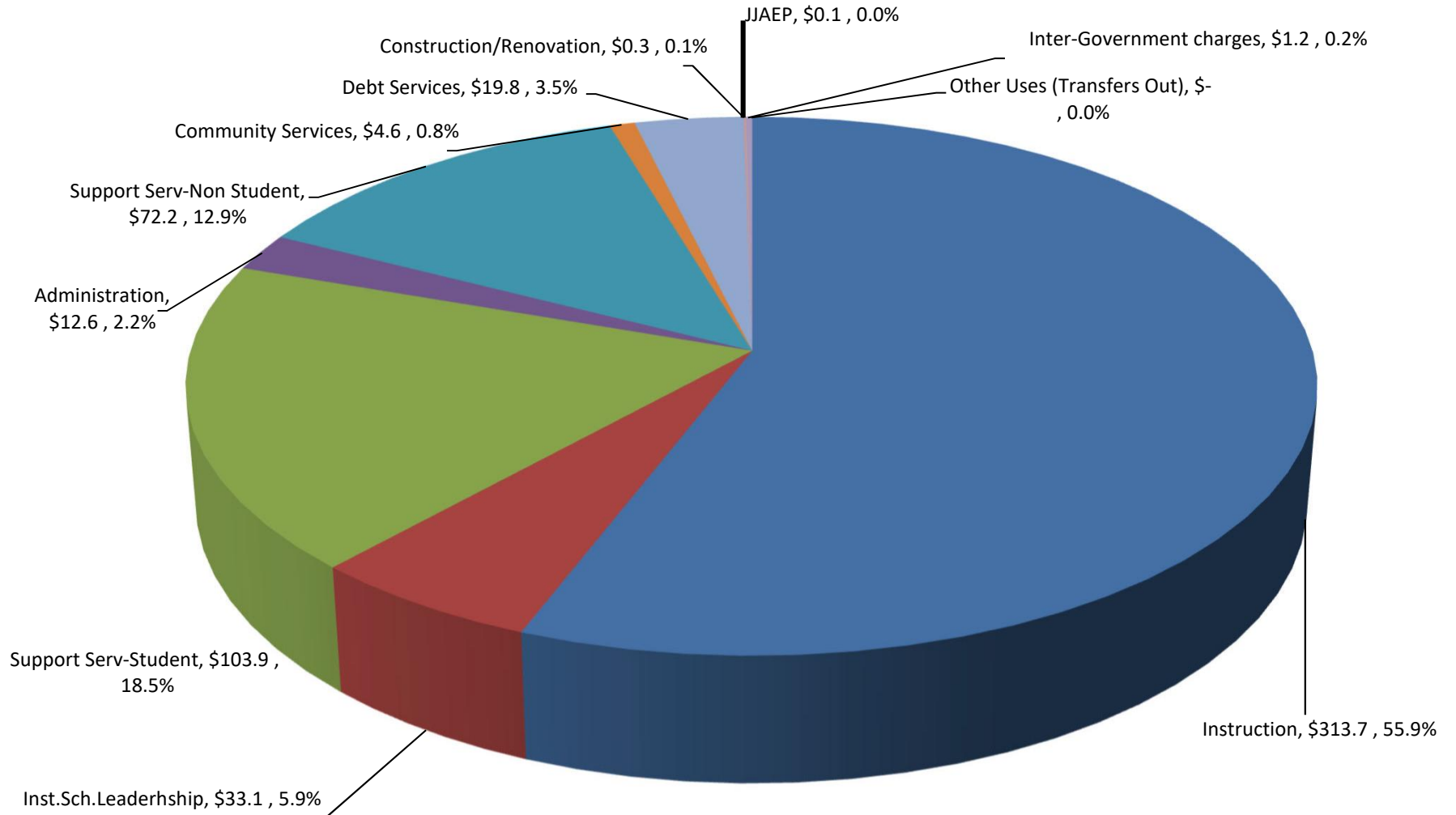
Adopted Revenues 2024-2025 All Funds



Total Revenues \$537.8 Million

Note: All figures expressed in Millions

Brownsville Independent School District Adopted Expenditures 2024-2025 All Funds by Function



Total Expenditures \$561.5 Million

Note: All figures expressed in Millions

(g)

capital outlay items



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT
CAPITAL OUTLAY DATA BY ORGANIZATION
2024-2025

| Line | Fnd | Fcn | Ob | Sb | Org | FY | Pr | Prj | Y | Item Description | Item Cost | Qty | Total Cost |
|--------------------------------|-----|-----|------|----|-----|----|----|-----|---|---|--------------|-----|--------------|
| 1 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | Convention Ovens | 10,000.00 | 8 | 80,000.00 |
| 2 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | Convention Steamers | 8,000.00 | 6 | 48,000.00 |
| 3 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | Refrigerated Merchandiser | 16,000.00 | 4 | 64,000.00 |
| 4 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | Well Combination Steamable/Cold | 25,000.00 | 4 | 100,000.00 |
| 5 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | Well Steamable | 14,000.00 | 9 | 126,000.00 |
| 6 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | Cold Frost Top | 9,000.00 | 5 | 45,000.00 |
| 7 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 2 Section Roll-Thru Refrigerated Cabinet | 12,000.00 | 6 | 72,000.00 |
| 8 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 1 Section Roll-Thru Refrigerated Cabinet | 8,000.00 | 6 | 48,000.00 |
| 9 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 2 Section Roll-In Refrigerated Cabinet | 11,500.00 | 9 | 103,500.00 |
| 10 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 1 Section Roll-In Refrigerated Cabinet | 7,500.00 | 2 | 15,000.00 |
| 11 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 2 Section Roll-In Freezer Cabinet | 13,000.00 | 1 | 13,000.00 |
| 12 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 2 Section Roll-Thru Heated Refrigerated Cabinet | 11,000.00 | 8 | 88,000.00 |
| 13 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 1 Section Roll-Thru Heated Refrigerated Cabinet | 7,000.00 | 9 | 63,000.00 |
| 14 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 2 Section Roll-In Heated Refrigerated Cabinet | 10,500.00 | 4 | 42,000.00 |
| 15 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 1 Section Roll-In Heated Refrigerated Cabinet | 7,500.00 | 2 | 15,000.00 |
| 16 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | 40 Gallon Braising Pan | 15,000.00 | 21 | 315,000.00 |
| 17 | 101 | 35 | 6639 | 00 | 913 | Y | 99 | 000 | Y | Large Cold Storage Freezer | 1,044,100.00 | 1 | 1,044,100.00 |
| Total for Fund 101 | | | | | | | | | | | | | 2,281,600.00 |
| Total for Food Services | | | | | | | | | | | | | 2,281,600.00 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT
CAPITAL OUTLAY DATA BY ORGANIZATION
2024-2025

| Line | Fnd | Fcn | Ob | Sb | Org | FY | Pr | Prj | Y | Item Description | Item Cost | Qty | Total Cost |
|-------------------------------------|-----|-----|------|----|-----|----|----|-----|---|------------------|-----------|-----|------------|
| 1 | 162 | 11 | 6639 | 62 | 105 | Y | 30 | 000 | Y | Panels | 4,500.00 | 4 | 18,000.00 |
| Total for Fund 162 | | | | | | | | | | | | | 18,000.00 |
| Total for State Compensatory | | | | | | | | | | | | | 18,000.00 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT
CAPITAL OUTLAY DATA BY ORGANIZATION
2024-2025

| 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 | 60,000.00 | 2 | 120,000.00 |
| 2 | 165 | 36 | 6639 | 00 | 001 | Y | 91 | 000 | Y | Riding Lawnmovers | 20,000.00 | 2 | 40,000.00 |
| Total for Fund 165 | | | | | | | | | | | | | 160,000.00 |
| Total for Athletics | | | | | | | | | | | | | 160,000.00 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT
CAPITAL OUTLAY DATA BY ORGANIZATION
2024-2025

| 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 | 000 | Y | Vehicle | 250,000.00 | 1 | 250,000.00 |
| Total for Fund 197 | | | | | | | | | | | | | 250,000.00 |
| Total for | | | | | | | | | | | | | 250,000.00 |



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

**CAPITAL OUTLAY DATA BY ORGANIZATION
 2024-2025**

| Line | Fnd | Fcn | Ob | Sb | Org | FY | Pr | Prj | Y | Item Description | Item Cost | Qty | Total Cost |
|------|-----|-----|------|----|-----|----|----|-----|---|--|------------|-----|-------------------|
| 1 | 199 | 11 | 6639 | 00 | 48 | Y | 11 | 000 | Y | Vending Machine | 6,600.00 | 1 | 6,600.00 |
| | | | | | | | | | | Total for Fund 199 | | | 6,600.00 |
| | | | | | | | | | | Total for Besteiro | | | 6,600.00 |
| 2 | 199 | 21 | 6639 | 65 | 949 | Y | 99 | 000 | Y | Panel | 5,883.00 | 1 | 5,883.00 |
| | | | | | | | | | | Total for Fund 199 | | | 5,883.00 |
| | | | | | | | | | | Total for Dyslexia | | | 5,883.00 |
| 3 | 199 | 53 | 6631 | 00 | 730 | Y | 99 | 000 | Y | vehicles | 28,863.50 | 2 | 57,727.00 |
| 4 | 199 | 53 | 6639 | 65 | 999 | Y | 99 | 000 | Y | servers | 100,000.00 | 3 | 700,000.00 |
| 5 | 199 | 53 | 6639 | 00 | 730 | Y | 99 | 000 | Y | server | 29,905.00 | 1 | 29,905.00 |
| | | | | | | | | | | Total for Fund 199 | | | 787,632.00 |
| | | | | | | | | | | Total for Computer Technology Services | | | 787,632.00 |
| 6 | 199 | 12 | 6631 | 00 | 875 | Y | 99 | 021 | Y | vehicle | 40,000.00 | 1 | 40,000.00 |
| | | | | | | | | | | Total for Fund 199 | | | 40,000.00 |
| | | | | | | | | | | Total for ITV Studio | | | 40,000.00 |
| 7 | 199 | 51 | 6631 | 00 | 984 | Y | 99 | 000 | Y | vehicle | 40,000.00 | 1 | 40,000.00 |
| | | | | | | | | | | Total for fund 199 | | | 40,000.00 |
| | | | | | | | | | | Total for Records | | | 40,000.00 |
| | | | | | | | | | | Total for Fund 199 | | | 880,115.00 |
| | | | | | | | | | | Total for Local Maintenance | | | 880,115.00 |

(h)

State Funding Data

| | | |
|----------------|-----------------|--|
| District Name: | BROWNSVILLE ISD | < Will load after Co-Dist # is entered below |
| County-Dist #: | 031-901 | < ENTER # WITH DASH (i.e. , 001-902) |
| Run Date: | 6/16/2024 | |
| Date Prepared: | 6/4/2024 | < Optional |

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 88th Session 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 ARE CARRIED OVER FROM THE PRIOR YEAR, 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. | | | |
| THE LIGHT YELLOW-SHADED CELLS REQUIRE DATA ENTRY, IF APPLICABLE. | | | |
| Funding Elements | 2022-23 | 2023-24 | 2024-25 |
| Student Counts: 21-22 student counts are auto-loaded from a file obtained from TEA. | SOF Run #41495 | Data Entry | Data Entry |
| Refined ADA | 33,053.1800 | 32,459.540 | 32,186.000 |
| # of Campuses in District | | 51 | 48 |
| Special Education Instructional Arrangement FTEs: | | | |
| Homebound (Code 01) | 8,2760 | 6.800 | 6.000 |
| Hospital Class (Code 02) | 0.0000 | 0.000 | 0.000 |
| Speech Therapy (Code 00) | 58.2310 | 71.520 | 72.000 |
| Resource Room (Code 41,42) | 1,284.9100 | 1,245.670 | 1,250.000 |
| S/C Mild/Mod/Severe (Code 43, 44, & 45) | 459.2010 | 454.830 | 460.000 |
| Off Home Campus (Codes 91-98) | 0.6330 | 0.260 | 0.260 |
| VAC (Code 08) | 0.0000 | 0.000 | 0.000 |
| State Schools (Code 30) | 0.0000 | 0.220 | 0.000 |
| Nonpublic Contracts | 0.0000 | 0.000 | 0.000 |
| Res Care & Treatment (Code 81-89) | 0.0000 | 0.080 | 0.000 |
| Mainstream ADA | 1,318.4700 | 1,313.050 | 1,313.050 |
| FTEs of Pregnant Students | 4.6510 | 5.930 | 5.000 |
| Career & Technology FTEs Grades 7-12 Not in Approved Program of Study | 35.4650 | 29.520 | 29.520 |
| Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study | 1,262.1600 | 1,338.750 | 1,338.750 |
| Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study | 1,129.4500 | 1,117.570 | 1,117.570 |
| # Students Enrolled in P-TECH campus | 135.9630 | 255.000 | 225.000 |
| # Students Enrolled in campus that is a member of the New Tech Network | 0.0000 | 0.000 | 0.000 |
| Bilingual ADA - see instructions in Column N | 12,686.1800 | 13,020.280 | 12,800.000 |
| Bilingual ADA - Dual Language Immersion Students (1-way or 2-way) | 4.4770 | 0.000 | 0.000 |
| Bilingual ADA - Non-LEP Dual Language Students (2-way) | 0.0000 | 0.000 | 0.000 |
| G & T Enrollment | 4,085 | 4,000 | 4,000 |
| Early Education ADA | 12,101.8700 | 10,663.800 | 10,500.000 |
| Public Ed Grant (PEG) Student ADA | 0.0000 | 0.000 | 0.000 |
| New Instructional Facility Allotment (NIFA) ADA | 0.0000 | 0.000 | 0.000 |
| ADA of Students in Dropout Recovery School and Residential Placement Facility | 0.0000 | 0.000 | 0.000 |
| SCE_Residential Placement Facility - Not Ed Disadvantaged Students | 0.0000 | 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 | 2,088 | 1,929 | 1,895 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2 | 4,053 | 5,234 | 5,141 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3 | 6,873 | 5,565 | 5,466 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4 | 8,252 | 9,048 | 8,887 |
| Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5 | 12,412 | 11,361 | 11,159 |
| # of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5) | | | |
| Career, College, or Military Readiness - Educationally Disadvantaged Graduates | 501 | 501 | 501 |
| Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates | 153 | 153 | 153 |
| Career, College, or Military Readiness - Special Ed. Graduates | 8 | 8 | 8 |
| Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report) | 3,174 | 2,600 | 2,600 |
| Property Values | | 2023 TAX YEAR PRELIMINARY | 2024 TAX YEAR ESTIMATED |
| State Certified Property Value ("T2" value) @ \$100K Exemption | | 8,650,252,546 | 8,945,270,405 |
| State Certified Property Value ("T8" value) @ \$100K Exemption | | 8,650,252,546 | 8,945,270,405 |
| State Certified Property Value ("T1" value) @ \$100K Exemption | | 9,739,854,193 | 10,072,033,042 |
| State Certified Property Value ("T7" value) @ \$100K Exemption | | 9,739,854,193 | 10,072,033,042 |
| State Certified Property Value ("T13" value) @ \$100K Exemption | | 10,139,184,193 | 10,484,982,237 |
| State Certified Property Value ("T14" value) @ \$100K Exemption | | 10,139,184,193 | 19,484,982,237 |
| State Certified Property Value ("T16" value) @ \$100K Exemption | | 10,405,404,193 | 10,760,281,701 |
| State Certified Property Value ("T17" value) @ \$100K Exemption | | 8,774,602,571 | 9,073,861,402 |
| Expiration of Certain Excluded Property (see note in Row 166 below) | | 0 | 0 |
| | 2022 TAX YEAR Final | The following cells are set to equal applica calcs (we now have 6, 3 on the M&O side a | |
| State Certified Property Value ("T2" value) @ \$25K HE (equal to "T1" value beginning with 2022) | 8,927,775,739 | 10,139,184,193 | 10,484,982,237 |
| State Certified Property Value ("T8" value) @ \$25K HE (equal to "T7" beginning with 2022) | 8,927,775,739 | 10,139,184,193 | 19,484,982,237 |
| State Certified Property Value ("T7" @ \$15K HE (equal to "T14" value beginning with 2022) | 9,193,915,739 | 10,405,404,193 | 10,760,281,701 |
| State Certified Property Value ("T2" value) @ \$40K Exemption | 8,603,313,227 | 9,739,854,193 | 10,072,033,042 |
| State Certified Property Value ("T8" value) @ \$40K Exemption | 8,603,313,227 | 9,739,854,193 | 10,072,033,042 |
| State Certified Property Value ("T1" value) @ \$40K Exemption | 8,927,775,739 | 10,139,184,193 | 10,484,982,237 |

| | | | |
|--|----------------|----------------|----------------|
| State Certified Property Value ("T7" value) @ \$40K Exemption | 8,927,775,739 | 10,139,184,193 | 19,484,982,237 |
| State Certified Property Value ("T14" value) @ \$40K Exemption | 9,193,915,739 | 10,405,404,193 | 10,760,281,701 |
| Expiration of Certain Excluded Property (see note in Row 166 below) | 0 | | |
| Tax Rates and Collections | 2022-23 | 2023-24 | 2024-25 |
| Tier 1 Compressed Tax Rate (MCR) Approved by TEA (22-23 is official - Other Years Are Only Estimates) | 0.8868 | 0.6192 | 0.6169 |
| HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you) | 1.0568 | 0.7892 | 0.7869 |
| M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE) | 1.0568 | 0.7892 | 0.7869 |
| M&O Tax Collections @ Adopted M&O Rate | 70,069,893 | 61,728,411 | 67,774,164 |
| Disaster Pennies Adopted, if applicable (i.e. , enter as .02, .04, etc.) | 0.000 | 0.0000 | 0.0000 |
| M&O Taxes Distributed to TIF Arrangement From M&O Collections entered in Cell G85, if applicable | 0 | 0 | 0 |
| I&S Adopted Tax Rate | 0.1518 | 0.2417 | 0.1309 |
| I&S Tax Collections | 10,315,096 | 12,419,841 | 10,999,540 |
| Unequalized Taxes Used for EDA/IFA Local Share (see Column N) | 0 | 0 | 0 |
| Other Data | 2022-23 | 2023-24 | 2024-25 |
| # Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students | 993,551 | 993,551 | 993,551 |
| Special Ed Transportation Allotment | 773,839 | 773,839 | 773,839 |
| Career & Tech Transportation Allotment | 1,246,007 | 1,246,007 | 1,246,007 |
| Private Transportation Allotment | 0 | 0 | 0 |
| Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 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) (.15 wght) | 0 | 0 | 0 |
| College Preparation Assessment Reimbursement | 138,972 | 138,972 | 138,972 |
| Certification Examination Reimbursement | 103,444 | 113,972 | 113,972 |
| Teacher Incentive Allotment | 1,084,175 | 1,084,175 | 1,084,175 |
| Mentor Program Allotment | 0 | 0 | 0 |
| 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 #) | 4,512 | 4,305 | 4,305 |
| Charge for Early Child Intervention(enter as positive or negative #) | 0 | 0 | 0 |
| Bond Payment (see Column Q re: QSCB and other Fed. programs) | 15,349,575 | 15,417,500 | 13,233,150 |
| Eligible Debt (as of 8/31/2015) for I&S Hold Harmless Purposes | 0 | 0 | 0 |
| Eligible Debt (as of 8/31/2021) for I&S Hold Harmless Purposes | 0 | 0 | 0 |
| Eligible Debt (as of 8/31/2023) for I&S Hold Harmless Purposes - begins with 23-24 | 0 | 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 |
| Additional State Aid for Certain Ad Valorem Tax Refunds Under TEC 48.2541) | 0 | 0 | 0 |
| MOE & Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281) | 18,275,825 | Expired | Expired |
| 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 Adjustment's to Date (see Column Q) | 0 | 0 | 0 |
| Chapter 41/49 Data | 2022-23 | 2023-24 | 2024-25 |
| County Appraisal District (CAD) Cost | 0 | 0 | 0 |
| CAD Cost Paid by Partner's, 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 | | | 2024-25 |
| Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.) | | | 0.9800 |
| 2024 Total Taxable Value | | | 8,766,364,997 |
| 2024 Total I&S Taxable Value (for Chapter 313 districts) | | | 0 |
| Certified Excess 2023 Debt Collections | | | 0 |
| Data Automatically Loaded | 2022-23 | 2023-24 | 2024-25 |
| M&O Compressed Rate - Old Law | 1.0000 | 1.0000 | 1.0000 |
| M&O Compressed Rate - HB 3 | 0.8868 | 0.6192 | 0.6169 |
| 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) | | | |
| 2005-06 M&O Adopted Tax Rate | | | |
| Is district the only district in the county? (loaded for you) | N | N | N |
| 2018-19 HH Benefit to be Phased Out | 0 | 0 | 0 |
| 2020 CPTD "T1" Value | 6,734,658,236 | 6,734,658,236 | 6,734,658,236 |
| 2020 CPTD "T2" Value | 6,510,303,714 | 6,510,303,714 | 6,510,303,714 |
| 2020 CPTD "T7" Value | 6,734,658,236 | 6,734,658,236 | 6,734,658,236 |
| 2020 CPTD "T8" Value | 6,510,303,714 | 6,510,303,714 | 6,510,303,714 |
| 2020-21 I&S Tax Collections | 9,913,919 | 9,913,919 | 9,913,919 |
| 2020-21 Local Share of EDA | 816,434 | 124,665 | |
| 2020-21 Local Share Awarded for Bonded Debt | 6,485,298 | 7,933,592 | |
| Old Law M&O Adopted Tax Rate | 1.1525 | 1.1525 | |
| 19-20 Old Law Revenue per ADA for FTG | 10,571.0000 | 10,571.0000 | |
| 20-21 Old Law Revenue per ADA for FTG | 10,654.0000 | 10,654.0000 | |
| ADA Prior to the 1st 19-20 Near Final Run | 0.000 | 0.000 | |
| Chapter 41 Data: | | | |

| | | | |
|--|------------|------------|---------------------------|
| 1992-93 M&O Tax Collections | 0 | 0 | <= This cell is completed |
| 1992-93 CED Distribution | 0 | 0 | <= This cell is completed |
| 1992-93 Chapter 36 WADA | 0.000 | 0.000 | <= This cell is completed |
| 1991 CPTD Property Value | 0 | 0 | <= This cell is completed |
| 20-21 Final ADA for 21-22 ASF Purposes | 37,691.363 | 37,691.363 | <= This cell is completed |
| 20-21 compressed rate | 0.8984 | 0.8984 | <= This cell is completed |
| 20-21 adopted M&O rate | 1.0254 | 1.0254 | <= This cell is completed |
| 21-22 ADA for 22-23 ASF | 34,967.196 | 34,967.196 | <= This cell is completed |
| 21-22 M&O adopted rate | 1.039 | 1.039 | <= This cell is completed |

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.

0

0

| 2022-23 | 2023-24 | 2024-25 |
|-----------------|-----------------|-----------------|
| GT MAX | GT MAX | GT MAX |
| 1,652.6590 | 1,622.9770 | 1,609.3000 |
| Sparsity | Sparsity | Sparsity |
| 0 | 0 | 0 |
| 75 | 75 | 75 |
| 60 | 60 | 60 |
| 1 | 1 | 1 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| No | No | No |
| No | No | No |

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

SS#4 - R7
04/22/24

2024-25 Summary of Finances
BROWNSVILLE ISD
031-901

| | | | SB 1 |
|------------------------------------|---|--|---------------|
| Funding Elements | | | From |
| Students | | | Date Entry |
| 1. | Refined Average Daily Attendance (ADA) | | 32,186.000 |
| 2. | Regular Program ADA (Line 1 - Line 3 - Line 4) | | 27,911.900 |
| 3. | Special Education FTEs (Link to Detail Report) | | 1,788.260 |
| 4. | Career & Technology FTEs | | 2,485.840 |
| 5. | Weighted ADA (WADA) (Link to Detail Report) | | 50,292.363 |
| Property Values | | | |
| 6. | 2023 State Certified Property Value ("T2" value) | | 8,650,252,546 |
| 7. | 2024 State Certified Property Value ("T2" value) | | 8,945,270,405 |
| Tax Rates and Collections | | | |
| 8. | 2024-25 M&O Tax Rate | | \$0.78690 |
| 9. | 2024-25 Tier I M&O Tax Rate | | \$0.61690 |
| 10. | 2024-25 Maximum Compressed Tax Rate | | \$0.61690 |
| 11. | 2024-25 M&O Tax Collections (Link to Detail Report) | | \$67,774,164 |
| 12. | 2024-25 I&S Tax Rate | | \$0.13089 |
| 13. | 2024-25 I&S Tax Collections | | \$10,999,540 |
| 14. | 2024-25 Total Tax Collections | | \$78,773,704 |
| 15. | 2024-25 Total Tax Levy | | N/A |
| Funding Components | | | |
| 16. | District Basic Allotment | | \$6,160 |
| 17. | ASF ADA (Prior-year ADA) | | 32,459.540 |
| 18. | Per Capita Rate | | \$400.000 |
| Program Intent Codes - Allotments | | | |
| Tier I Subchapter B & C Allotments | | | |
| 19. | 11-Regular Program Allotment 48.051 | | \$171,937,304 |
| 20. | Small and Mid-size Allotment 48.101 | | \$0 |
| 21. | 23-Total Special Education Adjusted Allotment 48.102 (Spend 55%) | | \$43,309,170 |
| 22. | 37-Dyslexia Allotment 48.103 | | \$1,601,600 |
| 23. | 24-Total Comp Ed Allotment 48.104 (Spend 55%) | | \$51,913,246 |
| 24. | 25-Total Bilingual Education Allotment 48.105 (Spend 55%) | | \$7,884,800 |
| 25. | 22-Total Career & Technology Allotment 48.106 (Spend 55%) | | \$20,886,874 |
| 26. | 11-Public Education Grant 48.107 | | \$0 |
| 27. | 36-Early Education Allotment 48.108 | | \$6,468,000 |
| 28. | 21-Gifted & Talented Allotment 48.109 | | \$689,625 |
| 29. | 38-College, Career, or Military Readiness Outcomes Bonus 48.110 | | \$2,980,000 |
| 30. | Fast Growth Allotment 48.111 (Link to Detail Report) | | \$0 |
| 31. | Teacher Incentive Allotment 48.112 | | \$1,084,175 |
| 32. | Mentor Program Allotment 48.114 | | \$0 |
| 33. | School Safety Allotment 42.168 (includes \$15K per Campus; 48.115) | | \$1,041,860 |
| Tier I Subchapter D Allotments | | | |
| 34. | 99-Total Transportation Allotment 48.151 | | \$3,013,397 |
| 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 | | \$138,972 |
| 39. | Certification Examination Reimbursement 48.156 | | \$113,972 |
| 40. | Total Cost of Tier I (Link to Tier I Detail Report) | | \$313,062,995 |
| 41. | Less: Local Fund Assignment | | \$55,183,373 |
| 42. | Per Capita Distribution from the Available School Fund (ASF) | | \$12,983,816 |
| Foundation School Program (FSP) State Funding | | | |
| 43. | FSP State Share of Tier I (Line 40 - Line 42 - Line 43) | | \$244,895,806 |
| 44. | Tier II State Aid (Link to Tier II Detail Report) | | \$55,209,033 |
| 45. | Other Programs (Link to Detail Report) | | \$0 |
| 46. | Total FSP Operating Fund | | \$300,104,839 |
| State Aid by Fund Code / Object Code - Funding Source | | | |
| M&O State Aid | | | |
| 47. | 199/5812 - Foundation School Fund | | \$300,104,839 |
| 48. | 199/5811 - Available School Fund | | \$12,983,816 |
| I&S State Aid | | | |
| 49. | 599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report) | | \$891 |
| 50. | 599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report) | | \$2,724,501 |
| 51. | 599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above) | | \$564,448 |
| 52. | I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to HH2425-Calcs tab) | | \$516,012 |
| 53. | TOTAL 2024-25 FSP/ASF STATE AID | | \$316,894,507 |
| 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) | | \$313,088,655 |
| 56. | Gross M&O Rev From Local Taxes | | \$67,774,164 |
| 57. | Tier 1 Recapture | | \$0 |
| 58. | Recapture - Copper Penny Level | | \$0 |
| 59. | Chapter 48 Funding Credit Against Recapture | | \$0 |
| 60. | Net M&O Revenue From Local Taxes | | \$67,774,164 |
| 61. | Less: Credit Balance Due State (only if Line 55 is less than zero) | | \$0 |
| 62. | Net 2024-25 TOTAL STATE/LOCAL M&O REVENUE | | \$380,862,819 |
| SUMMARY OF TOTAL RECAPTURE: | | | |
| 62. | Tier I Recapture | | \$0 |
| 63. | Recapture - Copper Penny Tier II Level | | \$0 |
| 64. | Total 2024-25 Recapture | | \$0 |
| 65. | Less: Chapter 48 Funding Credit Against Recapture (if applicable) | | \$0 |
| 66. | Total 2024-25 Recapture Payments Due TEA | | \$0 |

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

SS#4 - R7
01/00/00

2024-25 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 | 27,911.900 | \$171,937,304 |
| 2. Small & Midsize | | | |
| Allotment | | | |
| 3. Special Education | | | |
| Regular Special Education | N/A | 1,788.260 | \$34,007,524 |
| Mainstream | 1.2 | 1,313.050 | \$9,301,646 |
| 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 | \$0 |
| Special Education Allotment | N/A | N/A | \$43,309,170 |
| 4. Dyslexia or Related Disorder | | | |
| Dyslexia Allotment | 0.10 | 2,600.000 | \$1,601,600 |
| 5. Compensatory Education | | | |
| Regular Comp Ed: | | | |
| Res Place Facility - Not Ed Disadv | 0.2000 | 0.000 | \$0 |
| Block 1 Ed Disadvantaged | 0.2250 | 1,895.000 | \$2,626,470 |
| Block 2 Ed Disadvantaged | 0.2375 | 5,141.000 | \$7,521,283 |
| Block 3 Ed Disadvantaged | 0.2500 | 5,466.000 | \$8,417,640 |
| Block 4 Ed Disadvantaged | 0.2625 | 8,887.000 | \$14,370,279 |
| Block 5 Ed Disadvantaged | 0.2750 | 11,159.000 | \$18,903,346 |
| Pregnancy Related Allotment | 2.4100 | 5.000 | \$74,228 |
| Compensatory Education Allotment | N/A | N/A | \$51,913,246 |
| 6. Bilingual Education | | | |
| Regular Bilingual | 0.10 | 12,800.000 | \$7,884,800 |
| Bilingual - Dual Language | 0.15 | 0.000 | \$0 |
| Non-Bilingual - Dual Language | 0.05 | 0.000 | \$0 |
| Bilingual Allotment | N/A | N/A | \$7,884,800 |
| 7. Career & Technology | | | |
| Reg CTE allotment for students not in an approved program of study | 1.10 | 29.520 | \$200,028 |
| Reg CTE allotment for students in an approved program of study, levels 1 & 2 | 1.28 | 1,338.750 | \$10,555,776 |
| Reg CTE allotment for students in an approved program of study, levels 3 & 4 | 1.47 | 1,117.570 | \$10,119,820 |
| P-Tech Allotment | \$50 | 225.000 | 11,250 |
| New Tech Network Allotment | \$50 | 0.000 | 0 |
| Total CTE Allotment | N/A | N/A | \$20,886,874 |
| 8. Public Education Grant | | | |
| PEG Allotment | 0.10 | 0.000 | \$0 |
| 9. Early Education Program | | | |
| Early Education Allotment | 0.10 | 10,500.000 | \$6,468,000 |
| 10. Gifted & Talented Program | | | |
| Allotment | 0.07 | 4,000.000 | \$1,724,800 |
| Allotment adjusted for enrollment cap | 0.07 | 1,609.300 | \$693,930 |
| Adjusted allotment to meet statewide spending limit of \$100M | N/A | N/A | \$693,930 |
| Less: Gifted & Talented performance standards and MATHCOUNTS Set-Aside) | N/A | N/A | (\$4,305) |
| Adjusted Allotment | N/A | N/A | \$689,625 |
| 11. CCMR Outcomes Bonus | | | |
| CCMR - Ed Disadv Graduates | \$5,000 | 501.000 | \$2,505,000 |
| CCMR - Non-Ed Disadv Graduates | \$3,000 | 153.000 | \$459,000 |
| CCMR - Sp Ed Graduates | \$2,000 | 8.000 | \$16,000 |
| CCMR Allotment | N/A | N/A | \$2,980,000 |
| 12. School Safety | | | |
| Allotment | \$10.00 | 32,186.000 | \$1,041,860 |
| 13. New Instructional Facilities Allotment (NIFA) | | | |
| Allotment | \$1,000.00 | 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 |

[Link to SOF Report](#) [Report-SOF2425-SB2](#)

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

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|-------------------------------|
| <p>SS#4 - R7 01/00/00</p> |
|-------------------------------|

**2024-25 Tier II Detail Report
BROWNSVILLE ISD
031-901**

| Tier II Detail Report | | Tier II Allotment |
|-----------------------|---|---------------------|
| 1. | WADA (Weighted Students in Average Daily Attendance) | 50,292.363 |
| Level 1 | | |
| 2. | M&O Collections for Level 1 | \$51,426,083 |
| 3. | DTR_1 (M&O Collections for Level 1 * 100) / 2024 CPTD | 0.0746 |
| 4., | Level 1 Entitlement @ \$129.52 | \$48,593,447 |
| 5. | Less LR (2024 CPTD / 100) * DTR_1 | \$6,673,172 |
| 6. | GYA (\$129.52 * WADA * DTR_1 * 100) - LR | \$41,920,275 |
| Level 2 | | |
| 7. | M&O Collections for Level 2 | \$7,502,590 |
| 8. | DTR_2 (M&O Collections for Level 2 * 100) / 2024 CPTD | 0.0839 |
| 9. | Level 2 Entitlement @ \$49.28 | \$20,793,840 |
| 10. | Less LR (2024 CPTD / 100) * DTR_2 | \$7,505,082 |
| 11. | GYA (\$49.28 * WADA * DTR_1 * 100) - LR | \$13,288,758 |
| 12. | Total Tier II Allotment | \$55,209,033 |

[Link Back to SOF Report](#)

[Report-SOF2425-SB2](#)

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

| |
|-------------------------------------|
| SS#4 - R7 01/00/00 |
|-------------------------------------|

2024-25 IFA Detail Report - SB 2
BROWNSVILLE ISD
031-901

| IFA State Aid Report | | | IFA Bonds | IFA Lease-Purchase |
|-----------------------------|--|--|--------------------|---------------------------|
| Data Elements | | | | |
| 1. | Eligible Debt Service Payments | | \$13,230,230 | \$2,740,971 |
| 2. | ADA (400 minimum) | | 32,186.000 | 32,186.000 |
| 3. | 2024 State Certified Property Value ("T8" value) | | \$8,945,270,405 | \$8,945,270,405 |
| 4. | Limitation on Assistance | | \$13,230,230 | \$2,740,971 |
| 5. | Local Revenue per Penny | | \$894,527.04 | \$894,527.04 |
| 6. | Local Revenue per Penny per ADA | | \$27.79 | \$27.79 |
| 7. | State's Share of \$35 per ADA Yield | | \$7 | \$7 |
| 8. | State's Share Expressed as Percentage | | 20.59% | 20.59% |
| 9. | Maximum State Share of IFA | | \$2,724,501 | \$564,448 |
| 10. | Local Share of IFA | | \$10,505,728 | \$2,176,523 |
| 11. | IFA Entitlement | | \$2,724,501 | \$564,448 |

[Link Back to SOF Report](#)

[Report-SOF2425-SB2](#)

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 |
| | \$13,230,230 | Limitation |
| Total | | \$2,740,971 |

(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>2017-2018</u> | <u>2018-2019</u> | <u>2019-2020</u> | <u>2020-2021</u> | <u>2021-2022</u> | <u>2022-2023</u> | <u>2023-2024 *</u> | <u>2024-2025 **</u> |
| Total Revenues / Other Resources | \$ 527,325,333 | \$ 477,300,958 | \$ 472,426,939 | \$ 476,800,227 | \$ 473,203,395 | \$ 469,755,222 | \$ 452,815,980 | \$ 468,000,138 |
| Total Expenditures / Other Uses | <u>449,716,124</u> | <u>491,737,230</u> | <u>488,771,074</u> | <u>458,119,357</u> | <u>442,081,757</u> | <u>469,333,411</u> | <u>466,718,611</u> | <u>491,642,428</u> |
| Fiscal Year Net Change - Surplus(Deficit) | 77,609,209 | (14,436,272) | (16,344,135) | 18,680,870 | 31,121,638 | 421,811 | (13,902,631) | (23,642,290) |
| Fund Balance - July 1 (Beginning) | 138,423,100 | 216,032,309 | 201,596,037 | 185,251,902 | 203,932,772 | 235,677,651 | 236,099,462 | 222,196,831 |
| Fiscal Year Net Change - Surplus(Deficit) | 77,609,209 | (14,436,272) | (16,344,135) | 18,680,870 | 31,121,638 | 421,811 | (13,902,631) | (23,642,290) |
| Increase (Decrease) in Fund Balance | - | - | - | - | 623,241 | - | - | - |
| Fund Balance - June 30 (Ending) | <u>216,032,309</u> | <u>201,596,037</u> | <u>185,251,902</u> | <u>203,932,772</u> | <u>235,677,651</u> | <u>236,099,462</u> | <u>222,196,831</u> | <u>198,554,541</u> |

* 2023-2024 Current Budget

** 2024-2025 Adopted Working Budget

(j) Comparison of Taxable Values



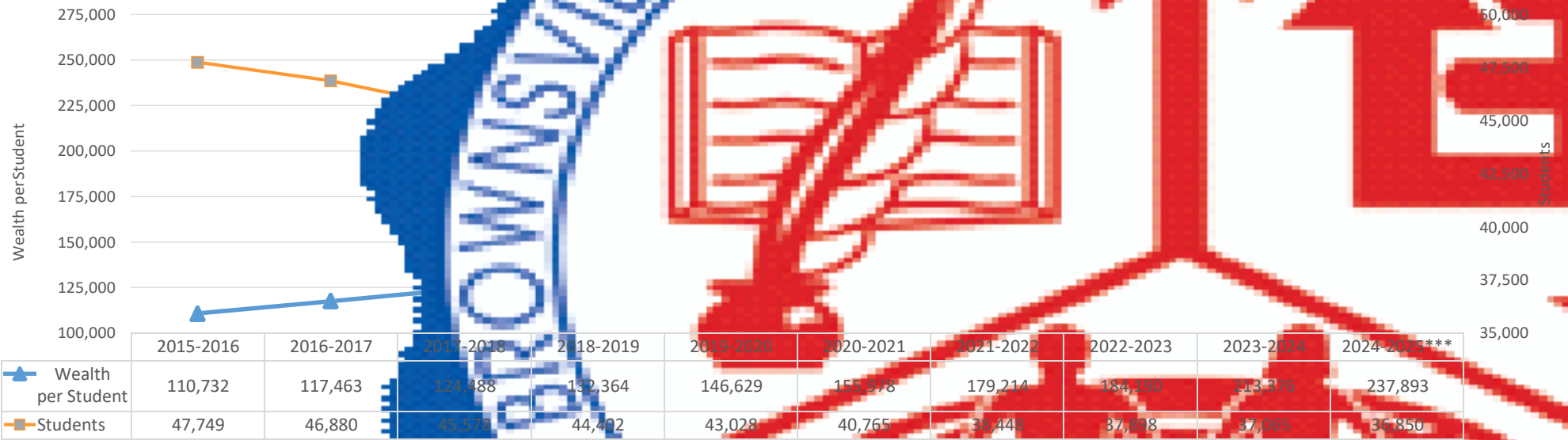
AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

COMPARISON OF TAXABLE VALUES

| <u>Property Category</u> | <u>2023 Certified Taxable Values</u> | <u>2024 Preliminary Taxable Values*</u> | <u>Increases/Decreases</u> | <u>Percent Increase/(Decrease)</u> |
|--------------------------|--|---|----------------------------|--|
| Real & Personal | \$ 7,908,791,874 | \$ 8,766,364,997 | \$ 857,573,123 | 10.84% |
| Freeze Taxable | \$ 212,351,129 | \$ 294,428,004 | \$ 82,076,875 | 38.65% |
| Transfer Adjustment | <u>-</u> | <u>-</u> | <u>-</u> | <u>0.00%</u> |
| TOTAL | <u>\$ 7,696,440,745</u> | <u>\$ 8,471,936,993</u> | <u>\$ 775,496,248</u> | <u>10.08%</u> |

* The 2024 Preliminary Taxable Values are provided by the Cameron County Appraisal District on April 30, 2024

PROPERTY WEALTH PER STUDENT



k)

Local Maintenance & Debt Service



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 I N D E P E N D E N T S C H O O L D I S T R I C T

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

| | Maintenance & Operations | Debt Service | Total |
|--|--------------------------|----------------------|----------------------|
| 2023 Preliminary Taxable Values* | \$ 8,766,364,997 | \$ 8,766,364,997 | \$ 8,766,364,997 |
| Projected 2023 Tax Rate | 0.7869 | 0.2417 | 1.0286 |
| Projected Tax Levy | 68,982,526 | 21,188,304 | 90,170,830 |
| Est. Current Taxes @ 93% Collection Rate | 64,153,749 | 19,705,123 | 83,858,872 |
| Est. Revenue Prior Years Taxes | 3,750,000 | 350,000 | 4,100,000 |
| Est. Revenue Penalties & Interst | 1,400,000 | 100,000 | 1,500,000 |
| | <u>\$ 69,303,749</u> | <u>\$ 20,155,123</u> | <u>\$ 89,458,872</u> |

*The 2024 Preliminary Taxable Values as provided by the Cameron Appriaisal District on Apri 30, 2024

| Comparison of Tax Rate | 2023 | Estimated 2024 | Increase/(Decrease) |
|-------------------------------|-------------------|-------------------|---------------------|
| BISD Maintenance & Operations | \$ 0.78920 | \$ 0.78690 | \$ (0.00230) |
| BISD Debt Service | \$ 0.24170 | \$ 0.24170 | \$ - |
| Total Tax Rate | <u>\$ 1.03090</u> | <u>\$ 1.02860</u> | <u>\$ (0.00230)</u> |

| YEAR | Tax Collection Rate |
|-----------------------------|---------------------|
| 2018 | 98.70 |
| 2019 | 98.48 |
| 2020 | 98.28 |
| 2021 | 102.15 |
| 2022 | <u>96.67</u> |
| Average Tax Collection Rate | <u>98.86</u> |

l) 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 |
|------|---------------|-----------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|---------------------------|
| 2025 | 6/30/2025 | | | | | 4,246,150.00 | 8,982,000.00 | 13,228,150.00 |
| 2026 | 6/30/2026 | | | | | 4,241,225.00 | 8,982,600.00 | 13,223,825.00 |
| 2027 | 6/30/2027 | | | | | 4,242,700.00 | 8,980,400.00 | 13,223,100.00 |
| 2028 | 6/30/2028 | | | | | | | - |
| 2029 | 6/30/2029 | | | | | | | - |
| 2030 | 6/30/2030 | | | | | | | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ 12,730,075.00 | \$ 26,945,000.00 | \$ 39,675,075.00 |

| Issue Date | End Date | | Original Amount |
|------------|-----------|--------------|------------------|
| 9/17/2020 | 8/15/2026 | Series 2020A | 12,175,000.00 |
| 9/17/2020 | 2/15/2027 | Series 2020B | 32,615,000.00 |
| | | | \$ 44,790,000.00 |



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 |
|------|---------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| 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 | | | | | | |
| | | \$ 1,267,920.00 | \$ 2,234,600.80 | \$ 3,559,080.00 | \$ 2,590,934.00 | \$ 1,400,450.00 | \$ 11,052,984.80 |

| 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 | 3,405,000.00 |
| | | | <u>\$ 41,170,000.00</u> |

m)

2023-2024 Administrative Cost



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Estimated Administrative Cost 2024-2025

| Functions | 6100 Payroll Cost | 6200 Purchased Contracted Services | 6300 Supplies and Materials | 6400 Other Operating Expenses | Total Cost Used to Determine Administrative Cost |
|-----------|-------------------------|---|--------------------------------------|--|--|
|-----------|-------------------------|---|--------------------------------------|--|--|

| | | | | | |
|--------------|-----------|-----------|---------|-----------|-------------------|
| 21 | 4,500,057 | 176,608 | 194,856 | 159,813 | 5,031,334 |
| 41 | 8,090,065 | 1,999,173 | 641,239 | 1,295,830 | 12,026,307 |
| ADMIN | | | | | 17,057,641 |

| | | | | | |
|---------------|-------------|-----------|-----------|-----------|--------------------|
| 11 | 229,547,289 | 1,621,226 | 5,673,387 | 1,896,969 | 238,738,871 |
| 12 | 1,528,850 | 409,391 | 315,199 | 11,850 | 2,265,290 |
| 13 | 5,470,236 | 2,697,509 | 970,529 | 935,661 | 10,073,935 |
| 31 | 16,316,548 | 548,858 | 651,398 | 144,300 | 17,661,104 |
| INSTR. | | | | | 268,739,200 |

COST RATIO ADMIN EXP / INSTR. EXP.

6.35%

STATE STANDARD: 11.05%

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