



BSAC 3

Revenue Generation

Facilitators:

Dr. John O'Hare, Chief Administrative Officer

Stan Leech, Director of Athletics

WORKING GROUPS

01

Operational Efficiency

District operations cover everything from transportation and maintenance to meals and technology.

Understand the impact of the level of service to ensure effective learning environments and make recommendations.

02

Retain & Recruit Quality Staff

Gain a comprehensive understanding of personnel costs and support, while analyzing the markets influencing BISD.

Based on this analysis, make recommendations,

03

Revenue Generation

Districts generate revenue primarily through the state funding formula.

Gain an understanding of all available opportunities to generate revenue under current law and make recommendations,

04

Reach & Impact

Understand the current state of engagement and advocacy efforts.

Make recommendations to expand and engage greater levels of advocacy.

Fast Facts: Recap Meeting #2

- 97% of BISD local revenue comes from Foundation School Program (local property tax and state aid).
- BISD facility rental revenues are above the average of our comparison districts.
- BISD athletic revenues are above the average of our comparison districts.
- BISD investment revenue is comparable to most of our comparison districts.
- BISD is not an open-enrollment district.



Local Revenue & Golden Pennies

Property Tax Rate in Boerne ISD – M&O

Tier 1

**MCR: Maximum
Compressed Rate**

Controlled by Texas
Education Agency

- Currently \$0.6169 per \$100 of assessed value
- Compressed (lowered) annually since 2019

Tier 2

Golden Pennies

Total of 8 pennies with
guaranteed yield

- First 5 pennies authorized by Board
- Second 3 pennies not utilized
- Would require voter approval

Tier 2

Copper Pennies

Total of 9 pennies

- Authorized by voter approval
- Subject to recapture
- BISD has not utilized

More to Know: **M&O**

FAST FACTS: Golden Pennies

Based on 2024–25 rates, three additional golden pennies ...

- \$0.01 tax rate yields about \$1.1M in collections
- Guaranteed yield (additional state aid) would bring \$533K per penny
- Three golden pennies would provide over \$4.9M in revenue
- One penny for the average BSD taxpayer is \$50.64

Fast Facts: Campus Budgets (\$1.3M)

- Principals receive a campus budget on July 1 of each year
- Allocation based on per student anticipated enrollment
 - Elementary - \$90
 - Middle School - \$115
 - High School - \$130
- Can be re-allocated through the year to anything non-payroll.
 - Classroom supplies
 - Office supplies
 - Supplemental pay
 - Special program fees (For example: Relationship Centered Learning)
 - Professional learning (conferences, books, etc)



Fast Facts: Child Nutrition Budget

- Students who qualify for FRL drive a large portion of the Child Nutrition budget.
- School Boards adopt a Child Nutrition budget annually.
- Revenue is driven by the total number of meals served.
 - 2022-23: 629,865 meals served
 - 2023-24: 697,465 meals served
- Meal prices for 2024-2025
 - PK - 5 lunch: \$3.40
 - Grades 6-12 lunch: \$3.65
- BISD is strategic in our efforts to identify families in need of assistance.



Fast Facts: Weighted Average Daily Attendance

- Weighted Average Daily Attendance (WADA)
 - The state provides additional funding for ISDs based on the number of special needs students enrolled
- Foundation School Program, Tier II: Enrichment Programming
- BISD receives WADA for:
 - Bilingual/Dual Language
 - Gifted and Talented
 - Early Childhood and Special Education
 - CTE
 - Free & Reduced Lunch
- BISD strategies for maximizing WADA
 - Ensure accurate data reporting
 - Accurately screening and identifying students (GT, SPED, Emergent Bilingual)
 - Maximizing Enrollment (CTE, Emergent Bilingual)



CTE Enrollment VS Benchmark Districts

District	Count	Percent
Comfort	338	92.90%
Navarro	581	89.70%
Medina Valley	1,856	86.40%
Boerne	2,842	84.30%
Liberty Hill	1,666	83.20%
Hays	5,631	79.00%
Hutto	2,214	78.90%
Schertz-Cibolo	4,182	77.70%
Georgetown	3,292	77.20%
New Braunfels	2,054	73.50%
Round Rock	11,109	73.40%
State	1, 203, 363	72.20%
Southwest	3,152	72.00%
Pflugerville	5,618	70.30%
San Antonio	9,062	68.90%
Lake Travis	2,517	68.00%
Leander	9,101	66.50%
Judson	4,896	66.40%
Comal	5,933	66.20%
Kerrville	977	64.70%
Dripping Springs	1,483	61.00%
Del Valle	2,204	60.00%
Seguin	1,309	59.30%
Northside	19,336	59.10%
North East	11,220	56.80%
Alamo Heights	900	56.00%

Source: TAPR 2022-23,
Grades 9-12

Fast Facts: CTE Comparisons

- BISD offers 18 CTE programs of study across 11 career clusters for students. This is more than most districts our size.
- In 2021-22, BISD had the 2nd highest percentage out of our comparison districts of students that qualified as College, Career or Military Ready (CCMR). Since then our CCMR percentage has only increased.
- BISD offers two P-Tech pathways. This is more than most districts our size.
- BISD offers high school credit CTE courses to our middle school students. We receive weighted funding for these 7th and 8th grade students as well.



Generating Revenue

Meeting 3 Wrap-Up

Consider

Are there
strings
attached?

Explore

Is it likely to
happen?
Sustainable?

GUIDING

PRIORITIES

to inform
decisions ahead



I wonder...

What do you want to
learn more about?





**Budget
Strategy &
Advisory
Committee**

BOERNE
INDEPENDENT SCHOOL DISTRICT