



# **BROWNSVILLE INDEPENDENT SCHOOL DISTRICT**

**Fiscal Year 2026-2027 Proposed Budget  
and Proposed Tax Rate**

**Special Called Board Meeting**

**June 23, 2026**

**5:30 pm**

# PURPOSE OF HEARING

Present Proposed Fiscal Year 2026-2027 Budget

Present Proposed Maintenance & Operations Tax Rate

Present Proposed Interest & Sinking Tax Rate

Review Open Meetings Act (OMA) Taxpayer Impact Statement

Provide Opportunity for Public Participation

Comply with Texas Education Code and Texas Tax Code Requirements





# LEGAL REQUIREMENT FOR ADOPTION

**Prior to budget adoption, the District must:**

- ✓ Prepare a proposed budget
- ✓ Publish required public notices
- ✓ Publish the proposed tax rate
- ✓ Publish the Open Meetings Act (OMA) Taxpayer Impact Statement
- ✓ Conduct a public hearing
- ✓ Allow public participation
- ✓ Adopt the budget by Board action
- ✓ Adopt the tax rate by Board action after Certified Values and TEA's issuance of Maximum Compression Rate (after adoption of 2026-2027 budget)

# BUDGET DEVELOPMENT PROCESS

The Fiscal Year 2026-2027 Budget was developed through:

- District Budget Committee Meetings
- Four Board Budget Workshops
- Departmental Budget Reviews
- Campus Budget Reviews
- Enrollment Analysis
- State Funding Projections
- Staffing Reviews
- Compensation Analysis
- Long-Term Financial Planning





# BUDGET PRIORITIES

**The following strategic priorities were addressed:**

- Student Achievement
- Employee Recruitment and Retention
- Safe Learning Environments
- Fiscal Responsibility
- Facility Preservation
- Operational Efficiency
- Long-Term Financial Sustainability

# ENROLLMENT TRENDS



## School Year

## Enrollment

## Loss from Prior Year

2020-2021	40,768	-2,260
2021-2022	38,448	-2,320
2022-2023	37,898	- 550
2023-2024	37,065	- 833
2024-2025	36,140	- 925
2025-2026	34,337	-1,803
*2026-2027	33,235	-1,102

\*Projected

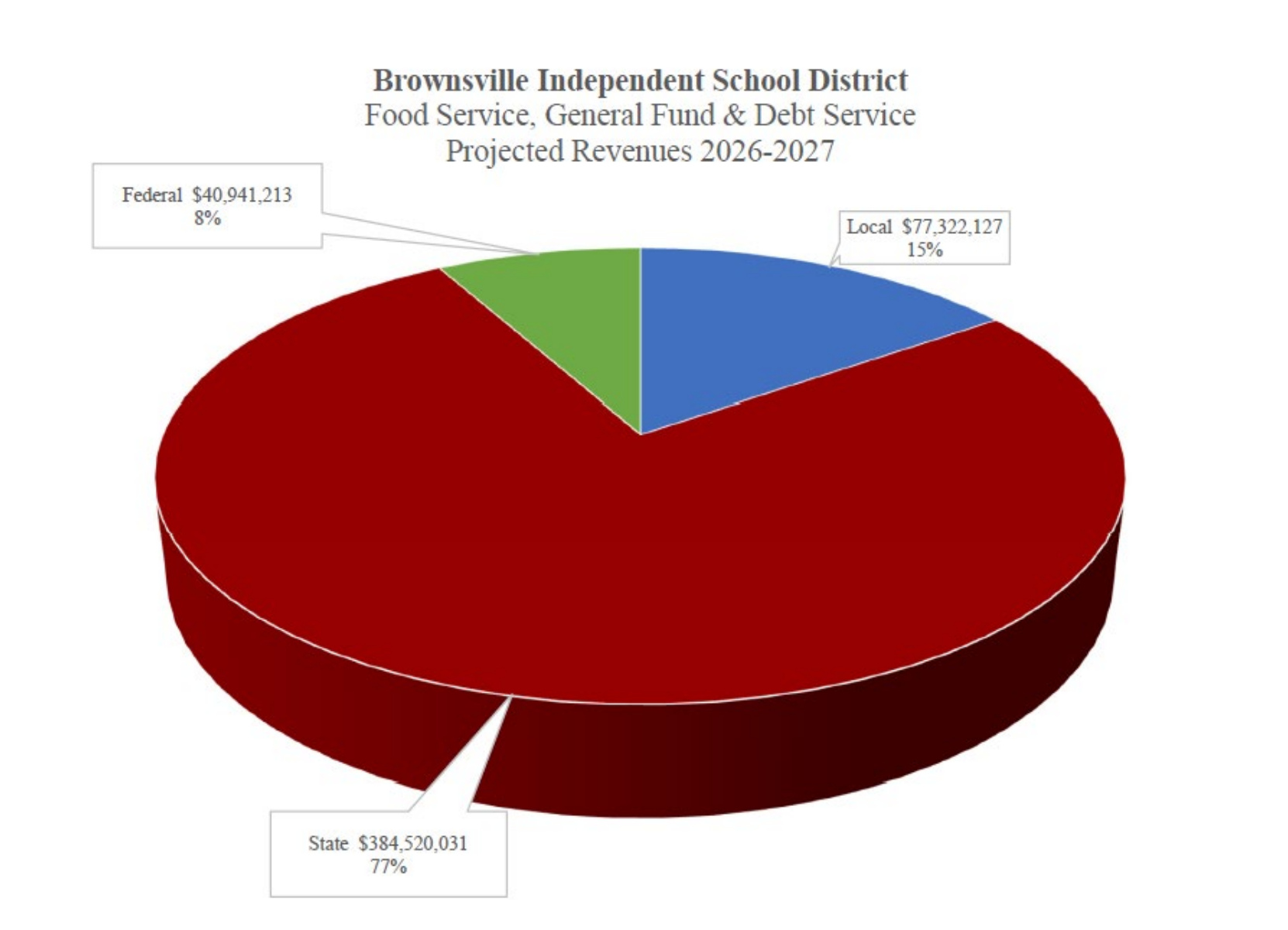
## Key Consideration

Declining enrollment continues to impact state funding and budget planning.

# 2026-2027 PROPOSED BUDGET – REVENUES

	10	50	Totals
	General Fund	Debt Service Fund	All Funds
5700 REVENUE FROM LOCAL SOURCES			
5710 LOCAL REAL PROPERTY TAXES	68,278,321	600,000	68,878,321
5730 TUITION AND FEES	340,000	0	340,000
5740 OTHER REV-LOCAL SOURCES	7,348,806	-	7,348,806
5750 COCURRICULAR/ENTERPRSE SRV/AC	555,000	0	555,000
5760 REVENUES INTERMEDIATE SOURCES	200,000	0	200,000
<b>5700 TOTAL LOCAL</b>	<b>76,722,127</b>	<b>600,000</b>	<b>77,322,127</b>
5800 STATE PROGRAM REVENUES			
5810 PER CAPITA & FOUNDATION REV	359,441,382	0	359,441,382
5820 STATE PROGRAM REVENUES - TEA	460,749	827,900	1,288,649
5830 STATE REV TEXAS GOVT AGENCIES	23,790,000	0	23,790,000
<b>5800 TOTAL STATE</b>	<b>383,692,131</b>	<b>827,900</b>	<b>384,520,031</b>
5900 FED PROG/BOND STATE REVENUES			
5910 FED REV DIST OTHER THAN ST/FED	0	0	0
5920 FEDERAL REV DIST BY TEA	38,806,213	0	38,806,213
5930 FED REV DIST OTHER THAN TEA	1,185,000	0	1,185,000
5940 FED REV DIST DIR BY FED GOVT	950,000	0	950,000
<b>5900 TOTAL FEDERAL</b>	<b>40,941,213</b>	<b>0</b>	<b>40,941,213</b>
<b>5000 Total - ALL REVENUES</b>	<b>501,355,471</b>	<b>1,427,900</b>	<b>502,783,371</b>

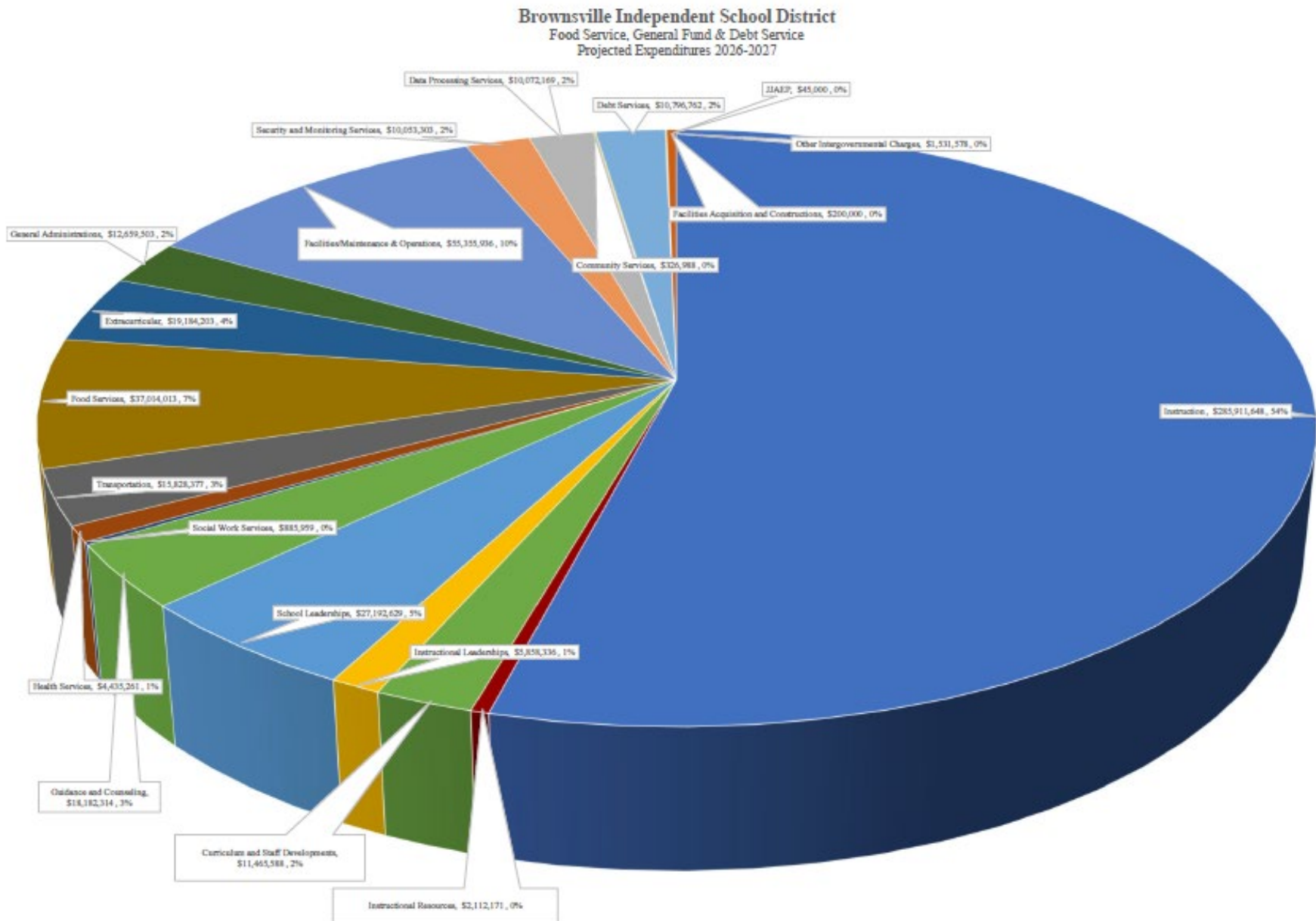
# 2026-2027 PROPOSED BUDGET – REVENUES



# 2026-2027 PROPOSED BUDGET – EXPENDITURES

<u>Expenditures by Function</u>	<u>General</u>	<u>Child Nutrition</u>	<u>Debt Service</u>	<u>Total</u>
11 Instruction	285,911,648	-	-	285,911,648
12 Instructional Resources	2,112,171	-	-	2,112,171
13 Curriculum and Staff Developments	11,465,588	-	-	11,465,588
21 Instructional Leaderships	5,858,336	-	-	5,858,336
23 School Leaderships	27,192,629	-	-	27,192,629
31 Guidance and Counseling	18,182,314	-	-	18,182,314
32 Social Work Services	885,959	-	-	885,959
33 Health Services	4,435,261	-	-	4,435,261
34 Transportation	15,828,377	-	-	15,828,377
35 Food Services	1,125,000	35,889,013	-	37,014,013
36 Extracurricular	19,184,203	-	-	19,184,203
41 General Administrations	12,659,503	-	-	12,659,503
51 Facilities/Maintenance & Operations	55,355,936	-	-	55,355,936
52 Security and Monitoring Services	10,053,303	-	-	10,053,303
53 Data Processing Services	10,072,169	-	-	10,072,169
61 Community Services	326,988	-	-	326,988
71 Debt Services	6,536,862	2,200	4,257,700	10,796,762
81 Facilities Acquisition and Constructions	200,000	-	-	200,000
95 JJAEP	45,000	-	-	45,000
99 Other Intergovernmental Charges	1,531,578	-	-	1,531,578
<b>Total Expenditures</b>	<b>488,962,825</b>	<b>35,891,213</b>	<b>4,257,700</b>	<b>529,111,738</b>

# 2026-2027 PROPOSED BUDGET – EXPENDITURES





# EMPLOYEE COMPENSATION INVESTMENTS

## Proposed Compensation Enhancements Include:

- 2% General Pay Increase
- Market Value Adjustments
- Decompression Placement Scales for Classified Employees
- Salary Adjustment for High School Assistant Principals
- Realignment of Department Directors from Level 7 to Level 8 on the Administrative Educational Pay Plan

## Specialized Professional Stipends:

- School Psychologists
- Speech-Language Pathologists
- Speech-Language Pathologists Assistants
- Educational Diagnosticians
- Occupational Therapists Stipends
- Physical Therapist Stipends
- Physical Therapist with a Doctorate
- Social Worker
- Audiologists
- Athletic
- Fine Arts
- Green Power
- Board Runners



# PROGRAM EXPANSIONS/ADDITIONS

## Program\*

## Total Additions

- Speech Language Pathologists 3
- Speech Language Assistants 3
- Physical Therapist 1
- At Risk Counselors 4
- Afterschool Centers on Education (ACE) 11 (cover the remaining campuses that do not receive ACE grant funding)

***\*These programs expansions/additions are subject to actual student enrollment and service needs.***

# PROJECTED UNASSIGNED FUND BALANCE IMPACT

**Fund Balance Position @ July 1, 2025** **\$131,917,714**

Less Committed Funds:	
December 2025 Retention Stipends	(\$ 7,574,482)
Chess & DI Competitions	(\$ 500,000)
Forensic Auditor	(\$ 300,000)
Police Department Dispatch Upgrades	(\$ 260,000)
Police Department Fleet Replacement Lease	(\$ 4,154,660)
TEA Non-Compliance Refund	(\$ 573,572)
Proposed Loan to FNS	<u>(\$ 5,000,000)</u>
Total Commitments	<u>(\$ 18,362,714)</u>

Projected Fund Balance @ June 30, 2026 \$113,555,000

Projected Budget Deficit @ July 1, 2026 (\$ 23,498,567)

**Projected Unassigned Fund Balance  
At July 1, 2026** **\$ 90,056,433**



# FOOD SERVICE FUND OVERVIEW

<b>Description</b>	<b>Current Budget 2025-2026</b>	<b>Proposed Budget 2026-2027</b>	<b>Increase/ (Decrease)</b>
35 Food Services	43,450,275	35,889,013	-7,561,262
61    PAYROLL COSTS	20,792,426	18,170,985	-2,621,441
62    PROF. CONTRACTED SERV.	656,861	433,536	-223,325
63    SUPPLIES/MATERIALS	20,705,043	16,877,325	-3,827,718
64    OTHER OPERATING COSTS	117,000	89,346	-27,654
66    CAP. OUT.-BUILD/EQUIP	1,178,945	317,821	-861,124
71 Debt Services	2,200	2,200	0
65    DEBT SERVICE	2,200	2,200	0
81 Facilities Acq & Constr	1,680,362	0	-1,680,362
66    CAP. OUT.-BUILD/EQUIP	1,680,362	0	-1,680,362
<b>101 Food Services Total</b>	<b>45,132,837</b>	<b>35,891,213</b>	<b>-9,241,624</b>

# DEBT SERVICE FUND OVERVIEW

<b>Description</b>	<b>Current Budget 2025-2026</b>	<b>Proposed Budget 2026-2027</b>	<b>Increase/ (Decrease)</b>
71 Debt Services	12,881,425	4,257,700	-8,623,725
65 DEBT SERVICE	12,881,425	4,257,700	-8,623,725
<b>511 Debt Services Total</b>	<b>12,881,425</b>	<b>4,257,700</b>	<b>-8,623,725</b>

# PROPOSED TAX RATE FISCAL YEAR 2026-2027



## Comparison of Tax Rate

BISD Maintenance & Operations

BISD Debt Service

Total Tax Rate

	2025	Estimated 2026	Increase/(Decrease)
BISD Maintenance & Operations	\$ 0.78690	\$ 0.78690	\$ -
BISD Debt Service	\$ 0.04450	\$ -	\$ (0.04450)
Total Tax Rate	\$ 0.83140	\$ 0.78690	\$ (0.04450)

# PUBLIC NOTICE

Advertised June 13, 2026

## NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Brownsville ISD will hold a public meeting at 5:30pm, June 23 2026 at the Brownsville ISD Board Room at 1900 E. Price Rd., Brownsville TX 78521. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.7869/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.0000/\$100 (proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-12.29% decrease
Debt Service	66.95 % decrease
Total Expenditures	13.44 % increase

### Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$13,777,540,572	\$14,716,810,304
Total appraised value* of new property**	\$165,065,611	\$146,595,910
Total taxable value*** of all property	\$8,291,851,958	\$8,958,816,257
Total taxable value*** of new property**	\$142,624,350	\$130,015,111

\*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

\*\* "New property" is defined by Section 26.012(17), Tax Code.

\*\*\* "Taxable value" is defined by Section 1.04(10), Tax Code.

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$4,180,000

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.786900	\$0.0445	\$0.8314	\$3,214	\$12,216
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.7420	\$0.0000	\$0.7420	\$2,179	\$12,096
Proposed Rate	\$0.7869	\$0.0000	\$0.7869	\$2,314	\$12,345

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both.

The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

### Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	\$185,824	\$192,076
Average Taxable Value of Residences	\$34,742	\$42,017
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.8314	\$0.7869
Taxes Due on Average Residence	\$289	\$331
Increase (Decrease) in Taxes		\$42

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$0.7869. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.7869.

### Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$91,848,430
Interest & Sinking Fund Balance(s)	\$8,976,656

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

# OPEN MEETINGS ACT TAXPAYER IMPACT STATEMENT

## OMA Taxpayer Impact Statement

(Pursuant to Texas Government Code Section 551.043(c)(2))

### BROWNSVILLE ISD

Tax Year 2026

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$0	<b>\$0.83140</b> Adopted 2025 Tax Rate	<b>\$0.00</b> \$0 / \$100 x \$0.83140
FY 2026-2027 (TY 2026)	\$2,267	<b>\$0.78690</b> Proposed 2026 Tax Rate based on proposed budget for 2026-2027	<b>\$17.84</b> \$2,267 / \$100 x \$0.78690



## Government Code 551.043(c)(2)

(2) a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if:

### New State Requirement

- Prior Year Tax Rate
- Proposed Tax Rate
- Tax Levy Comparison
- Estimated Revenue Impact
- Impact on Average Residence Homestead



# FINAL STATEMENT

The proposed Fiscal Year 2026-2027 Budget reflects Brownsville ISD's commitment to balancing fiscal responsibility with strategic investments in students, employees, facilities, and district operations. Administration appreciates the Board's guidance throughout the budget development process and respectfully recommends adoption of the proposed budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027.



# THANK YOU

**“WE ARE COMMITTED TO TRANSPARENCY, RESPONSIBLE SPENDING  
AND PRIORITIZING STUDENTS WHILE ADDRESSING FINANCIAL  
REALITIES.”**

**DR. ALDA T. BENAVIDES, INTERIM SUPERINTENDENT OF SCHOOLS**

**ROSARIO PEÑA, CHIEF FINANCIAL OFFICER**

**LYZETH F. ALAFFA, FINANCE DIRECTOR/BUSINESS MANAGER**