



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

PROPOSED 2025-2026 BUDGET

JUNE 26, 2025
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AGENDA

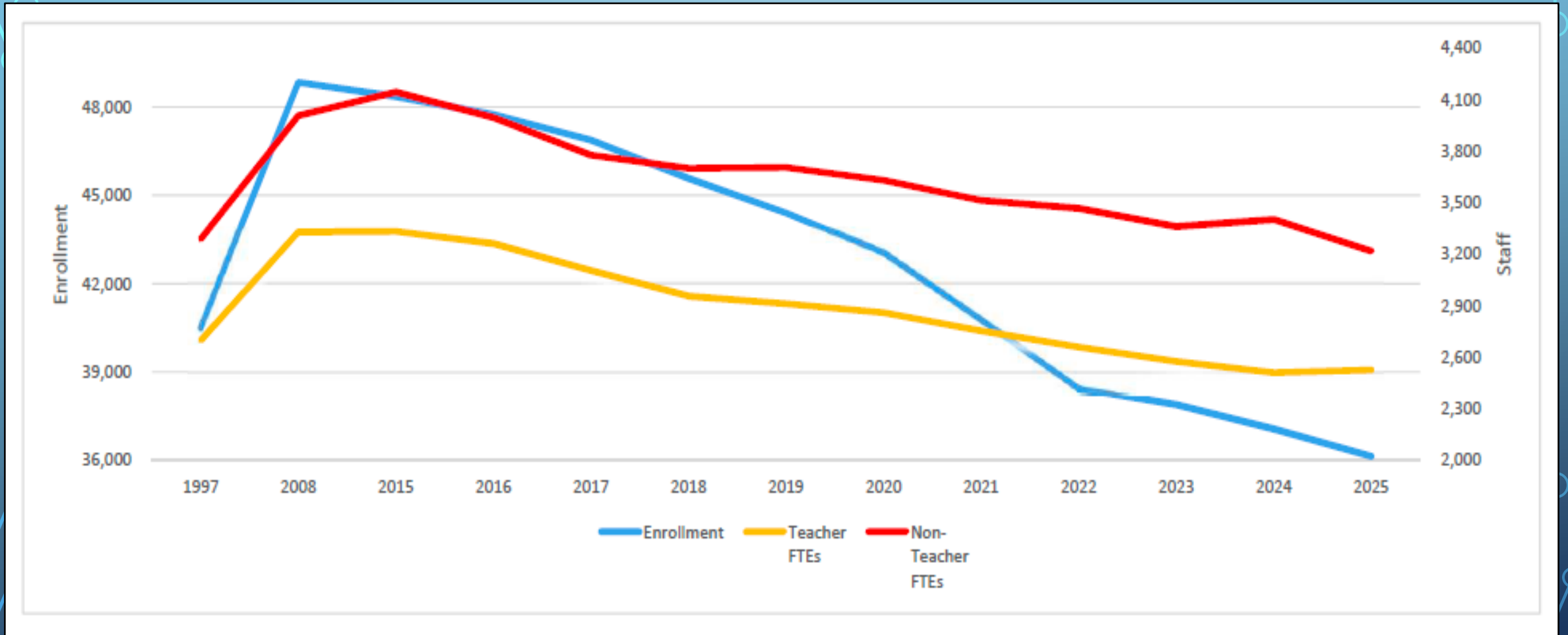
- Student Enrollment History, Projections, and Staff Ratios
- Review of 2025-2026 Proposed Budget
- Fund Balance History
- Comparison of Property Values and Tax Rates
- Amortization Schedules for Debt Service

STUDENT ENROLLMENT & STAFF RATIOS

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
2025	6.29	14.31	11.23	36,140	47	54,312	66.5%	5,744	2,526	3,218

	EE	PK3	PK4	KG	1ST	2ND	3RD	4TH	5TH	6TH	7TH	8TH	9TH	10TH	11TH	12TH	TOTAL
2025-2026 Student Projections	35	1,331	1,891	2,077	2,192	2,186	2,147	2,353	2,361	2,265	2,344	2,347	2,988	2,797	2,869	2,867	35,050
2024-2025 (As of Snapshot)	28	1,344	1,935	2,118	2,317	2,232	2,432	2,423	2,373	2,363	2,391	2,559	3,008	3,009	2,987	2,621	36,140
DIFFERENCE	7	(13)	(44)	(41)	(125)	(46)	(285)	(70)	(12)	(98)	(47)	(212)	(20)	(212)	(118)	246	(1,090)

DISTRICT STUDENT ENROLLMENT & STAFF RATIOS



2025-2026 PROPOSED BUDGET SUMMARY FOR ALL FUNDS

PROJECTED REVENUES AND EXPENDITURES

FUND NO.	DESCRIPTION	OPERATING REVENUES	FUND BALANCE	OTHER SOURCE	BUDGET REVENUES	OPERATING EXPENDITURES	OTHER USE	BUDGET EXPENDITURES	DIFFERENCE
101	Food Service	\$ 42,250,000	\$ -	\$ -	\$ 42,250,000	\$ 42,250,000	\$ -	\$ 42,250,000	\$ -
	Sub Total Food Service	\$ 42,250,000	\$ -	\$ -	\$ 42,250,000	\$ 42,250,000	\$ -	\$ 42,250,000	\$ -
161	Local Deaf	340,000	-	-	340,000	340,000	-	340,000	-
162	State Compensatory	29,685,239	747,151	-	30,432,390	30,432,390	-	30,432,390	-
163	State Bilingual	4,238,630	-	-	4,238,630	4,238,630	-	4,238,630	-
164	State Career & Technical Education	11,648,386	1,805,523	-	13,453,909	13,453,909	-	13,453,909	-
165	Athletics	11,789,100	300,000	-	12,089,100	12,089,100	-	12,089,100	-
166	State Special Education	49,069,386	2,766,335	-	51,835,721	51,835,721	-	51,835,721	-
167	Teacher Incentive Allotment	20,199,572	-	-	20,199,572	20,199,572	-	20,199,572	-
168	School Safety	2,218,114	2,476,823	-	4,694,937	4,694,937	-	4,694,937	-
188	Tax Rate Increase	-	-	-	-	-	-	-	-
197	Projecs	3,222,000	6,800,000	-	10,022,000	10,022,000	-	10,022,000	-
199	Local Maintenance	339,420,714	2,217,551	-	341,638,265	341,638,265	-	341,638,265	-
	Sub Total - General Fund w/o Food Service	\$ 471,831,141	\$ 17,113,383	\$ -	\$ 488,944,524	\$ 488,944,524	\$ -	\$ 488,944,524	-
	Total for General Fund	\$ 514,081,141	\$ 17,113,383	\$ -	\$ 531,194,524	\$ 531,194,524	\$ -	\$ 531,194,524	-

2025-2026 PROPOSED BUDGET SUMMARY FOR ALL FUNDS

FUND NO.	DESCRIPTION	OPERATING REVENUES	FUND BALANCE	OTHER SOURCE	BUDGET REVENUES	OPERATING EXPENDITURES	OTHER USE	BUDGET EXPENDITURES	DIFFERENCE
206	McKinney-Vento Homeless Asst. Act	288,704	-	-	288,704	288,704	-	288,704	-
211	ESEA Title I Part A - Improving Basic	30,883,895	-	-	30,883,895	30,883,895	-	30,883,895	-
212	ESEA Title I Part C - Migrant	782,521	-	-	782,521	782,521	-	782,521	-
220	Adult Basic Education - Federal	614,584	-	-	614,584	614,584	-	614,584	-
224	I.D.E.A. - B, Formula	8,682,624	-	-	8,682,624	8,682,624	-	8,682,624	-
225	I.D.E.A. - B, Pre School	136,666	-	-	136,666	136,666	-	136,666	-
244	Career & Technical Education-Basic	903,669	-	-	903,669	903,669	-	903,669	-
255	ESEA Title II Part A TPTR	3,720,884	-	-	3,720,884	3,720,884	-	3,720,884	-
263	ESEA Title III Part A Lang Acq & Ent	1,754,492	-	-	1,754,492	1,754,492	-	1,754,492	-
265	21st Century Grant	1,308,341	-	-	1,308,341	1,308,341	-	1,308,341	-
274	GEAR UP	445,169	-	-	445,169	445,169	-	445,169	-
278	ARP Homeless I	-	-	-	-	-	-	-	-
280	Texas Homeless ED	-	-	-	-	-	-	-	-
289	Title IV, Part A - SSAEP	4,844,211	-	-	4,844,211	4,844,211	-	4,844,211	-
309	SSA-Adult Basic Ed - Federal	1,299,046	-	-	1,299,046	1,299,046	-	1,299,046	-
315	SSA-IDEA-B Discretionary	95,298	-	-	95,298	95,298	-	95,298	-
340	SSA-IDEA-C Early Intervention Deaf	-	-	-	-	-	-	-	-
410	Instructional Material Allotment	7,881,370	-	-	7,881,370	7,881,370	-	7,881,370	-
429	State Funded Grants	809,557	-	-	809,557	809,557	-	809,557	-
435	SSA-Regional School for the Deaf	631,488	-	-	631,488	631,488	-	631,488	-
459	School Safety Standards	-	-	-	-	-	-	-	-
499	Locally Funded Special Revenue	232,592	-	-	232,592	232,592	-	232,592	-
511	Debt Service	12,881,425	-	-	12,881,425	12,881,425	-	12,881,425	-
Sub Total Federal/State Funds		\$ 78,196,536	\$ -	\$ -	\$ 78,196,536	\$ 78,196,536	\$ -	\$ 78,196,536	\$ -
Grand Total		\$ 592,277,677	\$ 17,113,383	\$ -	\$ 609,391,060	\$ 609,391,060	\$ -	\$ 609,391,060	\$ -

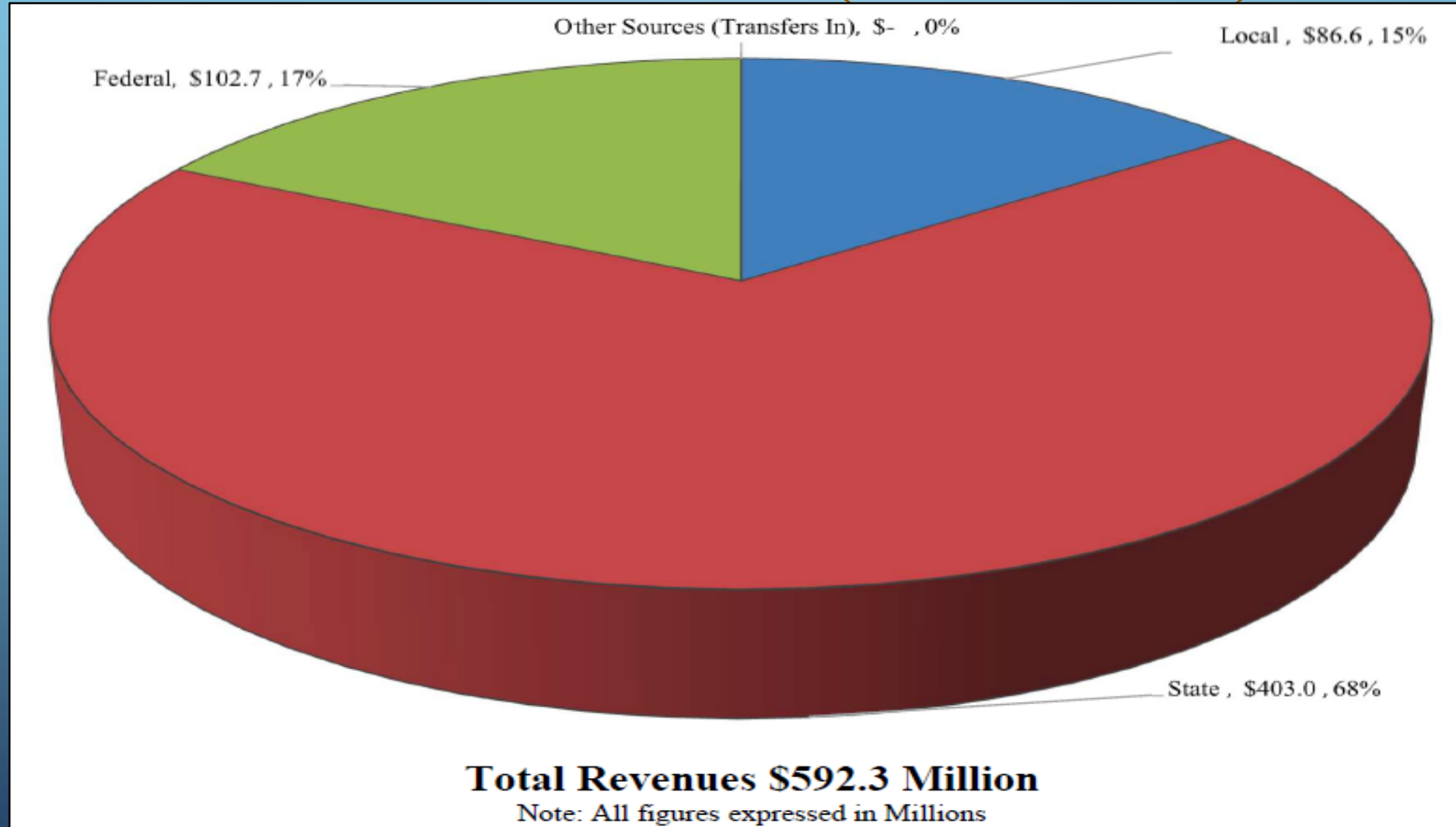
2025-2026 PROPOSED BUDGET

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	291,315,719	2,793,598	25,198,455	2,136,669	-	155,402	-	321,599,843	52.8%
12	Instr. Res./Media Serv.	7,759,144	316,384	348,556	16,099	-	45,000	-	8,485,183	1.4%
13	Instructional Staff Dev.	9,219,927	3,822,780	1,680,344	1,632,657	-	-	-	16,355,708	2.7%
21	Instructional Leadership	6,012,427	343,899	238,590	184,544	-	6,000	-	6,785,460	1.1%
23	Campus Leadership	27,949,968	314,568	387,233	416,682	-	-	-	29,068,451	4.8%
31	Guidance & Couns. Serv.	20,483,010	641,475	938,139	116,174	-	-	-	22,178,798	3.6%
32	Social Services	171,500	550,000	16,500	14,500	-	-	-	752,500	0.1%
33	Health Services	6,355,568	103,500	160,160	6,980	-	-	-	6,626,208	1.1%
34	Transportation	13,679,155	569,193	1,279,066	540,890	-	-	-	16,068,304	2.6%
35	Food Services	22,233,726	829,919	18,416,210	165,000	-	1,727,945	-	43,372,800	7.1%
36	Co-Curricular Activities	10,138,721	1,364,959	2,600,401	5,995,308	-	120,000	-	20,219,389	3.3%
41	General Administration	8,332,531	1,959,315	1,105,307	1,259,059	-	-	-	12,656,212	2.1%
51	Maintenance and Operations	27,340,111	19,913,746	5,786,835	5,299,350	-	665,000	-	59,005,042	9.7%
52	Security and Monitoring Serv.	9,490,521	267,987	910,532	97,677	-	-	-	10,766,717	1.8%
53	Data Processing Services	3,232,770	4,917,188	1,167,595	19,267	-	387,632	-	9,724,452	1.6%
61	Community Services	3,300,332	543,458	529,170	277,687	-	-	-	4,650,647	0.8%
71	Debt Service	-	-	-	-	18,330,346	-	-	18,330,346	3.0%
81	Construction/Renovation	-	-	-	-	-	1,500,000	-	1,500,000	0.2%
95	JJAEP	-	45,000	-	-	-	-	-	45,000	0.0%
99	Other Intergovernmental Charges	-	1,200,000	-	-	-	-	-	1,200,000	0.2%
00	Other Use of Funds	-	-	-	-	-	-	-	-	0.0%
Total		467,015,130	40,496,969	60,763,093	18,178,543	18,330,346	4,606,979	-	609,391,060	100.0%
Percent		76.6%	6.6%	10.0%	3.0%	3.0%	0.8%	0.0%		100.0%

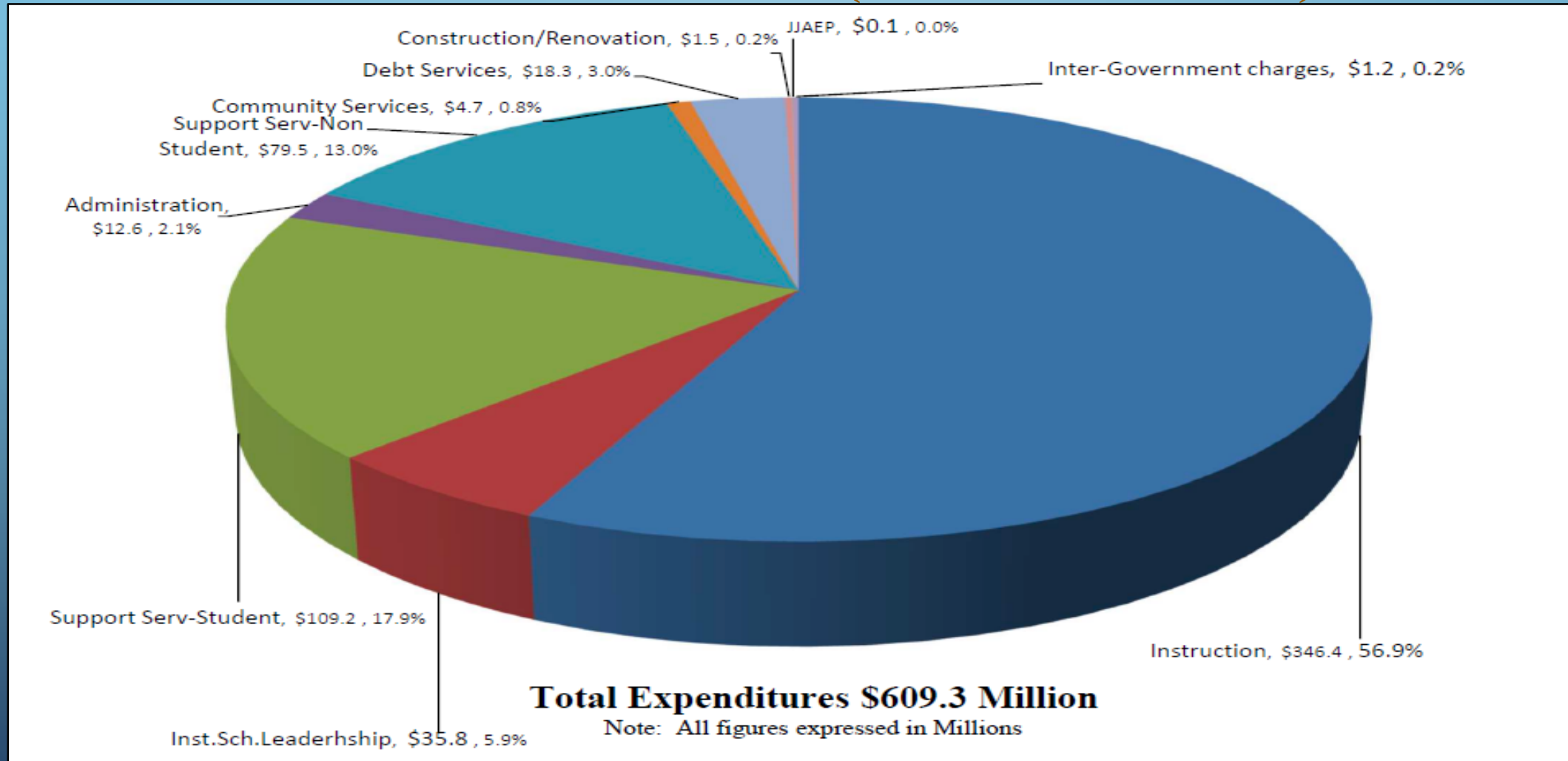
2025-2026 PROPOSED REVENUES

ALL FUNDS (BY SOURCE)



2025-2026 PROPOSED EXPENDITURES

ALL FUNDS (BY FUNCTION)



AUDITED FUND BALANCE HISTORY

Fiscal Year Net Change:	Fiscal Year							
	<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>	<u>2025-2026 **</u>
Total Revenues / Other Resources	\$ 477,300,958	\$ 472,426,939	\$ 476,800,227	\$ 473,203,395	\$ 469,755,222	\$ 472,738,497	\$ 468,000,138	\$ 471,831,141
Total Expenditures / Other Uses	<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>481,687,568</u>	<u>491,642,428</u>	<u>488,944,524</u>
Fiscal Year Net Change - Surplus(Deficit)	(14,436,272)	(16,344,135)	18,680,870	31,121,638	421,811	(8,949,071)	(23,642,290)	(17,113,383)
Fund Balance - July 1 (Beginning)	216,032,309	201,596,037	185,251,902	203,932,772	235,677,651	236,099,462	228,198,453	204,556,163
Fiscal Year Net Change - Surplus(Deficit)	(14,436,272)	(16,344,135)	18,680,870	31,121,638	421,811	(8,949,071)	(23,642,290)	(17,113,383)
Increase (Decrease) in Fund Balance	-	-	-	623,241	-	1,048,062	-	-
Fund Balance - June 30 (Ending)	<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>228,198,453</u>	<u>204,556,163</u>	<u>187,442,780</u>

* 2024-2025 Current Budget

** 2025-2026 Proposed Working Budget

PROPERTY VALUES

COMPARISON OF TAXABLE VALUES

2024 & 2025

Property Category	2024 Certified Taxable Values	2025 Preliminary Taxable Values*	Increases/Decreases	Percent Increase/(Decrease)
Real & Personal	\$ 8,565,401,027	\$ 9,447,347,831	\$ 881,946,804	10.30%
Freeze Taxable	\$ 294,231,744	\$ 396,899,933	\$ 102,668,189	34.89%
Transfer Adjustment	-	-	-	0.00%
TOTAL	<u>\$ 8,271,169,283</u>	<u>\$ 9,050,447,898</u>	<u>\$ 779,278,615</u>	<u>9.42%</u>

* The 2025 Preliminary Taxable Values are provided by the Cameron County Appraisal District on April 28, 2025

TAX RATE HISTORY

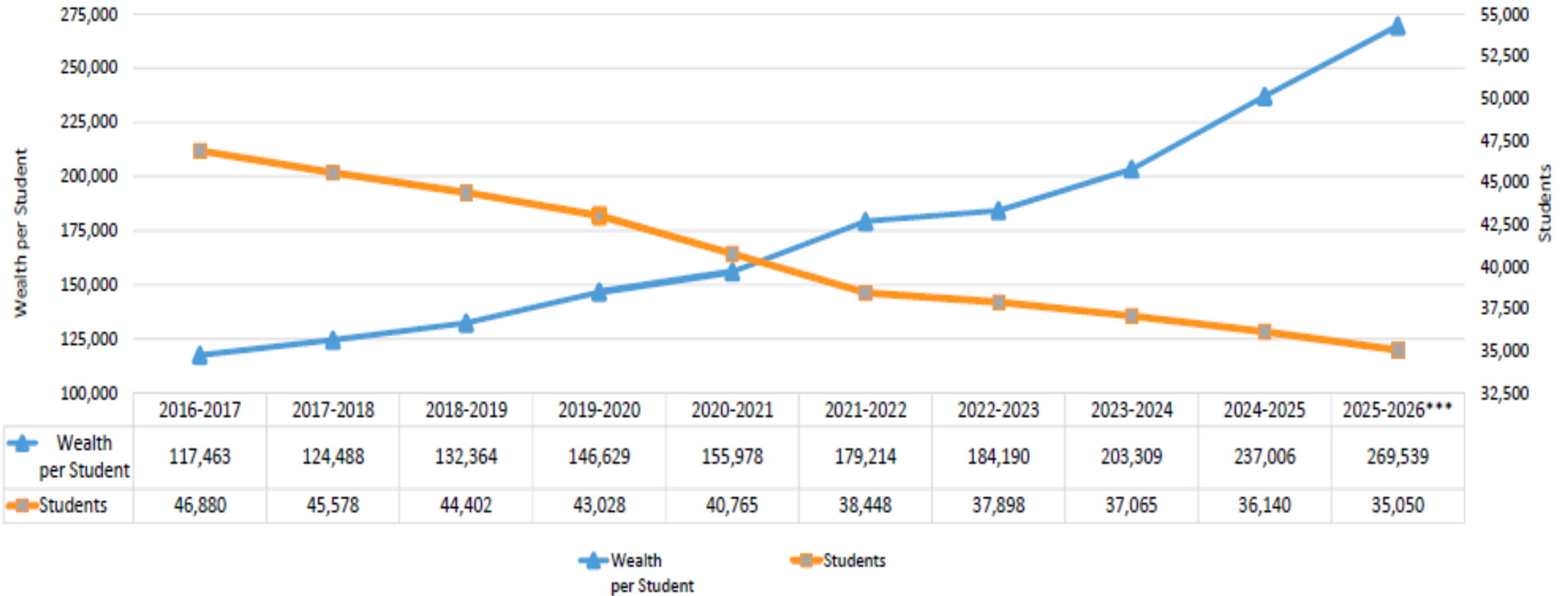
LAST TEN FISCAL YEARS

Tax Year	Fiscal Year	Maintenance and Operations	Interest and Sinking	Total Tax Rate
2025*	2025-2026	\$ 0.743300	\$ 0.109620	\$ 0.852920
2024	2024-2025	\$ 0.786900	\$ 0.241764	\$ 1.028664
2023	2023-2024	\$ 0.789200	\$ 0.241764	\$ 1.030964
2022	2022-2023	\$ 1.056800	\$ 0.151890	\$ 1.208690
2021	2021-2022	\$ 1.039300	\$ 0.135700	\$ 1.175000
2020	2020-2021	\$ 1.025400	\$ 0.150472	\$ 1.175872
2019	2019-2020	\$ 1.057000	\$ 0.129706	\$ 1.186706
2018	2018-2019	\$ 1.152500	\$ 0.112500	\$ 1.265000
2017	2017-2018	\$ 1.152500	\$ 0.112500	\$ 1.265000
2016	2016-2017	\$ 1.152500	\$ -	\$ 1.152500

*Proposed Tax Rate - Board of Trustees will review and adopt 2025-2026 tax rate in September 2025

PROPERTY WEALTH PER STUDENT

PROPERTY WEALTH PER STUDENT



AMORTIZATION SCHEDULE FOR BONDED DEBT

Year	Period Ending	2015 Refunding Bond Series	2018 Refunding Bond Series	2020A Refunding Bond Series	2020B Refunding Bond Series	Total Annual Debt Service
2026	6/30/2026			4,241,225.00	8,637,200.00	12,878,425.00
2027	6/30/2027			4,242,700.00	-	4,242,700.00
2028	6/30/2028					-
2029	6/30/2029					-
2030	6/30/2030					-
		\$ -	\$ -	\$ 8,483,925.00	\$ 8,637,200.00	\$ 17,121,125.00

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
			<u>\$ 44,790,000.00</u>

AMORTIZATION SCHEDULE FOR QSCB 2010A-E

YEAR	PERIOD ENDING	2010A QSCB Bonds	2010B QSCB Bonds	2010C QSCB Bonds	2010E QSCB Bonds	Total Annual Debt Service
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					

\$ 1,675,950.60 **\$ 2,669,310.00** **\$ 1,943,200.50** **\$ 1,050,337.50** **\$ 7,338,798.60**

Issue Date	End Date		Original Amount
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
			\$ 25,770,000.00

SPECIAL CALLED BOARD MEETING TO ADOPT 2025-2026 BUDGET JUNE 26, 2025

Questions

or

Comments



Budget