



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT



## 2025-2026 DISTRICT BUDGET



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## Proposed Budget

Fiscal Year 2025-2026

**BISD Administration Building  
1900 Price Road  
Brownsville, Texas 78521**

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(a)Proposed Composite Budget for the General & Debt Service Funds  
for the Fiscal Year 2025-2026





AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

**PROPOSED BUDGET  
FOR FISCAL YEAR 2025-2026**

	10	50	Totals
	General	Debt Service	All
	Fund	Fund	Funds
5700 REVENUE FROM LOCAL SOURCES			
5710 LOCAL REAL PROPERTY TAXES	67,473,801	9,902,574	77,376,375
5730 TUITION AND FEES	340,000	0	340,000
5740 OTHER REV-LOCAL SOURCES	7,176,250	511,543	7,687,793
5750 COCURRICULAR/ENTERPRSE SRV/AC	734,909	0	734,909
5760 REVENUES INTERMEDIATE SOURCES	200,000	0	200,000
<b>5700 TOTAL LOCAL</b>	<b>75,924,960</b>	<b>10,414,117</b>	<b>86,339,077</b>
5800 STATE PROGRAM REVENUES			
5810 PER CAPITA & FOUNDATION REV	366,814,400	0	366,814,400
5820 STATE PROGRAM REVENUES - TEA	617,340	2,467,308	3,084,648
5830 STATE REV TEXAS GOVT AGENCIES	23,790,000	0	23,790,000
<b>5800 TOTAL STATE</b>	<b>391,221,740</b>	<b>2,467,308</b>	<b>393,689,048</b>
5900 FED PROG/BOND STATE REVENUES			
5910 FED REV DIST OTHER THAN ST/FED	0	0	0
5920 FEDERAL REV DIST BY TEA	43,460,300	0	43,460,300
5930 FED REV DIST OTHER THAN TEA	2,524,141	0	2,524,141
5940 FED REV DIST DIR BY FED GOVT	950,000	0	950,000
<b>5900 TOTAL FEDERAL</b>	<b>46,934,441</b>	<b>0</b>	<b>46,934,441</b>
<b>5000 Total - ALL REVENUES</b>	<b>514,081,141</b>	<b>12,881,425</b>	<b>526,962,566</b>



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**PROPOSED BUDGET  
FOR FISCAL YEAR 2025-2026**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
11	Instruction			
6100	PAYROLL COSTS	264,161,803	0	264,161,803
6200	PROF. CONTRACTED SERV.	2,183,688	0	2,183,688
6300	SUPPLIES/MATERIALS	9,947,753	0	9,947,753
6400	OTHER OPERATING COSTS	1,567,360	0	1,567,360
6600	CAP. OUT.-BUILD/EQUIP	77,630	0	77,630
	<b>11 Total</b>	<b>277,938,234</b>	<b>0</b>	<b>277,938,234</b>
12	Instructional Resources			
6100	PAYROLL COSTS	1,683,331	0	1,683,331
6200	PROF. CONTRACTED SERV.	288,294	0	288,294
6300	SUPPLIES/MATERIALS	303,937	0	303,937
6400	OTHER OPERATING COSTS	16,024	0	16,024
6600	CAP. OUT.-BUILD/EQUIP	45,000	0	45,000
	<b>12 Total</b>	<b>2,336,586</b>	<b>0</b>	<b>2,336,586</b>
13	Curriculum Development			
6100	PAYROLL COSTS	6,758,142	0	6,758,142
6200	PROF. CONTRACTED SERV.	3,180,983	0	3,180,983
6300	SUPPLIES/MATERIALS	1,334,002	0	1,334,002
6400	OTHER OPERATING COSTS	1,159,499	0	1,159,499
	<b>13 Total</b>	<b>12,432,626</b>	<b>0</b>	<b>12,432,626</b>
21	Instructional Leadership			
6100	PAYROLL COSTS	4,792,179	0	4,792,179
6200	PROF. CONTRACTED SERV.	341,899	0	341,899
6300	SUPPLIES/MATERIALS	196,708	0	196,708
6400	OTHER OPERATING COSTS	150,781	0	150,781
6600	CAP. OUT.-BUILD/EQUIP	6,000	0	6,000
	<b>21 Total</b>	<b>5,487,567</b>	<b>0</b>	<b>5,487,567</b>



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**PROPOSED BUDGET  
FOR FISCAL YEAR 2025-2026**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
23	Campus Leadership			
	6100 PAYROLL COSTS	27,902,874	0	27,902,874
	6200 PROF. CONTRACTED SERV.	314,300	0	314,300
	6300 SUPPLIES/MATERIALS	287,624	0	287,624
	6400 OTHER OPERATING COSTS	379,927	0	379,927
	<b>23 Total</b>	<b>28,884,725</b>	<b>0</b>	<b>28,884,725</b>
31	Counseling & Guidance			
	6100 PAYROLL COSTS	17,361,758	0	17,361,758
	6200 PROF. CONTRACTED SERV.	529,327	0	529,327
	6300 SUPPLIES/MATERIALS	780,436	0	780,436
	6400 OTHER OPERATING COSTS	109,974	0	109,974
	<b>31 Total</b>	<b>18,781,495</b>	<b>0</b>	<b>18,781,495</b>
32	Social Work Services			
	6100 PAYROLL COSTS	171,500	0	171,500
	6200 PROF. CONTRACTED SERV.	550,000	0	550,000
	6300 SUPPLIES/MATERIALS	16,500	0	16,500
	6400 OTHER OPERATING COSTS	14,500	0	14,500
	<b>32 Total</b>	<b>752,500</b>	<b>0</b>	<b>752,500</b>
33	Health Services			
	6100 PAYROLL COSTS	4,755,682	0	4,755,682
	6200 PROF. CONTRACTED SERV.	103,500	0	103,500
	6300 SUPPLIES/MATERIALS	137,742	0	137,742
	6400 OTHER OPERATING COSTS	6,980	0	6,980
	<b>33 Total</b>	<b>5,003,904</b>	<b>0</b>	<b>5,003,904</b>



AN EARLY COLLEGE DISTRICT  
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**PROPOSED BUDGET  
FOR FISCAL YEAR 2025-2026**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
34	Student Transportation			
	6100 PAYROLL COSTS	13,679,155	0	13,679,155
	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
	<b>34 Total</b>	<b>16,068,304</b>	<b>0</b>	<b>16,068,304</b>
35	Food Services			
	6100 PAYROLL COSTS	22,233,726	0	22,233,726
	6200 PROF. CONTRACTED SERV.	829,919	0	829,919
	6300 SUPPLIES/MATERIALS	18,416,210	0	18,416,210
	6400 OTHER OPERATING COSTS	165,000	0	165,000
	6600 CAP. OUT.-BUILD/EQUIP	1,727,945	0	1,727,945
	<b>35 Total</b>	<b>43,372,800</b>	<b>0</b>	<b>43,372,800</b>
36	Co Curricular Activity			
	6100 PAYROLL COSTS	10,130,212	0	10,130,212
	6200 PROF. CONTRACTED SERV.	1,314,537	0	1,314,537
	6300 SUPPLIES/MATERIALS	2,599,721	0	2,599,721
	6400 OTHER OPERATING COSTS	5,951,251	0	5,951,251
	6600 CAP. OUT.-BUILD/EQUIP	120,000	0	120,000
	<b>36 Total</b>	<b>20,115,721</b>	<b>0</b>	<b>20,115,721</b>
41	Administration			
	6100 PAYROLL COSTS	8,332,531	0	8,332,531
	6200 PROF. CONTRACTED SERV.	1,959,315	0	1,959,315
	6300 SUPPLIES/MATERIALS	1,105,307	0	1,105,307
	6400 OTHER OPERATING COSTS	1,259,059	0	1,259,059
	<b>41 Total</b>	<b>12,656,212</b>	<b>0</b>	<b>12,656,212</b>





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**PROPOSED BUDGET  
FOR FISCAL YEAR 2025-2026**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
51	Plant Maint & Operations			
6100	PAYROLL COSTS	27,339,572	0	27,339,572
6200	PROF. CONTRACTED SERV.	19,896,636	0	19,896,636
6300	SUPPLIES/MATERIALS	5,785,466	0	5,785,466
6400	OTHER OPERATING COSTS	5,299,150	0	5,299,150
6600	CAP. OUT.-BUILD/EQUIP	665,000	0	665,000
	<b>51 Total</b>	<b>58,985,824</b>	<b>0</b>	<b>58,985,824</b>
52	Security & Monitoring Srv			
6100	PAYROLL COSTS	9,479,254	0	9,479,254
6200	PROF. CONTRACTED SERV.	151,438	0	151,438
6300	SUPPLIES/MATERIALS	485,463	0	485,463
6400	OTHER OPERATING COSTS	97,677	0	97,677
	<b>52 Total</b>	<b>10,213,832</b>	<b>0</b>	<b>10,213,832</b>
53	Data Processing			
6100	PAYROLL COSTS	3,232,770	0	3,232,770
6200	PROF. CONTRACTED SERV.	4,917,188	0	4,917,188
6300	SUPPLIES/MATERIALS	1,167,595	0	1,167,595
6400	OTHER OPERATING COSTS	19,267	0	19,267
6600	CAP. OUT.-BUILD/EQUIP	387,632	0	387,632
	<b>53 Total</b>	<b>9,724,452</b>	<b>0</b>	<b>9,724,452</b>
61	Community Services			
6100	PAYROLL COSTS	65,058	0	65,058
6200	PROF. CONTRACTED SERV.	16,890	0	16,890
6300	SUPPLIES/MATERIALS	122,408	0	122,408
6400	OTHER OPERATING COSTS	50,450	0	50,450
	<b>61 Total</b>	<b>254,806</b>	<b>0</b>	<b>254,806</b>



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**PROPOSED BUDGET  
FOR FISCAL YEAR 2025-2026**

	10	50	Totals
	General	Debt Service	All
	Fund	Fund	Funds
71 Debt Services			
6500 DEBT SERVICE	5,439,936	12,881,425	18,321,361
<b>71 Total</b>	<b>5,439,936</b>	<b>12,881,425</b>	<b>18,321,361</b>
81 Facilities Acq & Constr			
6600 CAP. OUT.-BUILD/EQUIP	1,500,000	0	1,500,000
<b>81 Total</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>
95 Pymts to Juvenile Just			
6200 PROF. CONTRACTED SERV.	45,000	0	45,000
<b>95 Total</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>
99 Other Intergovernmental Charges			
6200 PROF. CONTRACTED SERV.	1,200,000	0	1,200,000
<b>99 Total</b>	<b>1,200,000</b>	<b>0</b>	<b>1,200,000</b>
<b>6600 Total - ALL EXPENDITURES</b>	<b>531,194,524</b>	<b>12,881,425</b>	<b>544,075,949</b>
<b>1100 Net - (Revenues - Expenditures)</b>	<b>(17,113,383)</b>	<b>-</b>	<b>(17,113,383)</b>
<b>BALANCES</b>			
<b>3100 Beginning Fund Balance 7/1/24</b>	<b>228,198,453</b>	<b>12,958,462</b>	<b>228,198,453</b>
<b>3100 Ending Fund Balance 6/30/25</b>	<b>211,085,070</b>	<b>12,958,462</b>	<b>211,085,070</b>

## (b)Comparison of Projected State Revenues



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
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**Revenue Projections  
 For 2025-2026 Fiscal Year**

	<b>Last Year (Final) 2023-2024</b>	<b>Current Year (Preliminary) 2024-2025</b>	<b>Next Year (Projected) 2025-2026</b>	<b>Change</b>	<b>%</b>
<b>Funding Elements</b>					
Average Daily Attendance	32,837.895	31,551.040	30,598.650	(952.390)	-3.0%
State Certified Property Value	8,451,452,776	8,227,265,568	9,077,401,265	850,135,697	10.3%
<b>Allotments</b>					
11-Regular Block Grant	174,589,849	161,152,684	155,989,757	(5,162,927)	-3.2%
21-Gifted & Talented Allotment	694,823	675,782	661,139	(14,643)	-2.2%
23-Special Education Allotment	45,470,740	63,602,963	68,813,409	5,210,446	8.2%
22-Career and Technology Allotment	21,881,168	21,132,936	20,435,765	(697,171)	-3.3%
24-Compensatory Education Allotment	52,870,966	51,589,093	52,079,366	490,273	1.0%
25-Bilingual Education Allotment	7,919,497	7,016,702	6,836,500	(180,202)	-2.6%
36-Early Education Allotment Part 1	7,278,359	6,109,470	6,215,000	105,530	1.7%
36-Early Education Allotment Part 2	-	-	621,500	621,500	100.0%
37-Dyslexia Allotment	1,916,992	1,765,456	1,864,500	99,044	5.6%
38-CCMR Outcomes Bonus	3,601,000	3,601,000	3,036,000	(565,000)	-15.7%
Early Literacy Intervention Allotment	-	-	529,500	529,500	100.0%
Basic Costs Allotment	-	-	3,715,300	3,715,300	100.0%
Teacher Retention Allotment	-	-	10,822,500	10,822,500	100.0%
Support Staff Retention Allotment	-	-	1,129,451	1,129,451	100.0%
99-Transportation	2,681,163	2,681,163	2,681,163	-	0.0%
School Safety Allocation	1,088,935	1,033,498	2,218,114	1,184,616	114.6%
Teacher Incentive Allotment	10,199,572	10,199,572	10,199,572	-	0.0%
College Preparation Assessment Reimbursement	34,428	34,428	34,428	-	0.0%
Certification Examination Reimbursement	44	44	44	-	0.0%
Advance Placement Tests Set-Aside	-	-	-	-	0.0%
<b>Total Cost of Basic Entitlement (Tier I)</b>	<b>330,227,535</b>	<b>330,594,790</b>	<b>347,883,008</b>	<b>17,288,218</b>	<b>5.2%</b>
<b>Less Local Fund Assignment</b>	<b>(52,331,396)</b>	<b>(50,754,001)</b>	<b>(52,040,741)</b>	<b>(1,286,740)</b>	<b>2.5%</b>
<b>State Share of Tier I</b>	<b>277,896,139</b>	<b>279,840,789</b>	<b>295,842,267</b>	<b>16,001,478</b>	<b>5.7%</b>
<b>Available School Fund</b>	<b>(14,220,980)</b>	<b>(20,431,607)</b>	<b>(12,620,416)</b>	<b>7,811,191</b>	<b>-38.2%</b>
<b>FSP State Share of Tier I</b>	<b>263,675,159</b>	<b>259,409,183</b>	<b>283,221,851</b>	<b>23,812,668</b>	<b>9.2%</b>
<b>Tier II</b>	<b>58,923,324</b>	<b>63,098,239</b>	<b>60,247,719</b>	<b>(2,850,520)</b>	<b>-4.5%</b>
<b>Other Programs</b>	<b>6,021,163</b>	<b>844,769</b>	<b>758,886</b>	<b>(85,883)</b>	<b>0.0%</b>
<b>Total FSP Operations Funding</b>	<b>328,619,646</b>	<b>323,352,191</b>	<b>344,228,456</b>	<b>20,876,265</b>	<b>6.5%</b>
<b>Available School Fund</b>	<b>14,220,980</b>	<b>20,431,607</b>	<b>12,620,416</b>	<b>(7,811,191)</b>	<b>-38.2%</b>
<b>IFA-Lease</b>	<b>725,424</b>	<b>698,865</b>	<b>417,340</b>	<b>(281,525)</b>	<b>-40.3%</b>
<b>ASAHE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total FFSP/ASF State Aid</b>	<b>343,566,050</b>	<b>344,482,663</b>	<b>357,266,212</b>	<b>12,783,549</b>	<b>3.7%</b>



(c)District History on Enrollment and Staff



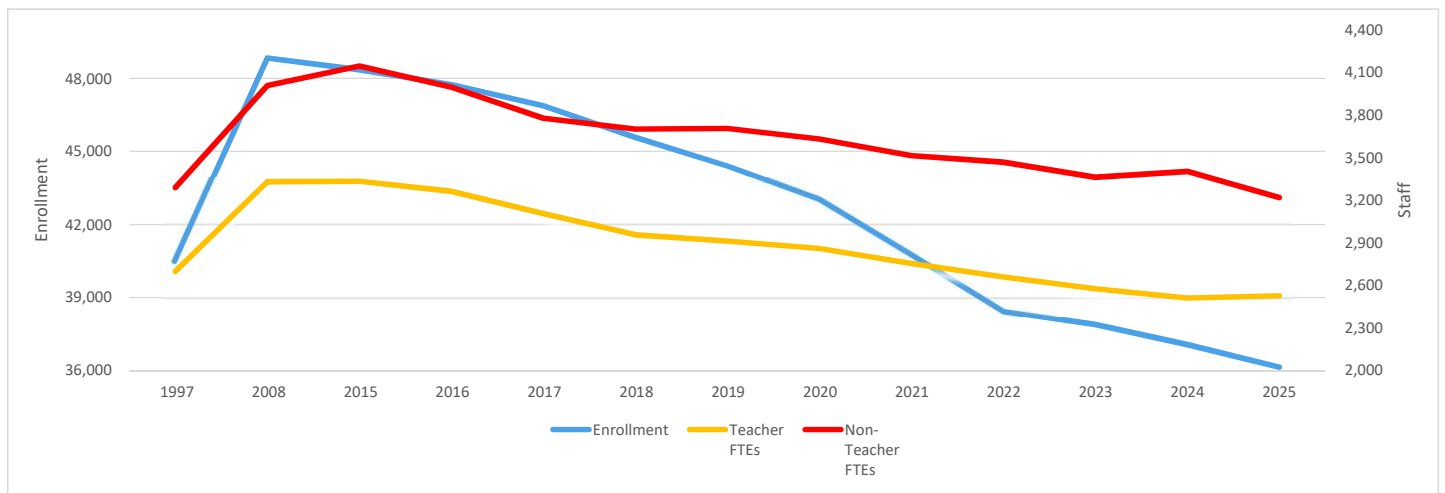
AN EARLY COLLEGE DISTRICT

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



**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 Proposed 2025 - 2026

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 CTE	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	Projects	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	\$ -
511	Debt Service	12,881,425	-	-	12,881,425	12,881,425	-	12,881,425	-
	Sub Total Federal/State Funds	\$ 12,881,425	\$ -	\$ -	\$ 12,881,425	\$ 12,881,425	\$ -	\$ 12,881,425	\$ -
	Grand Total	\$ 526,962,566	\$ 17,113,383	\$ -	\$ 544,075,949	\$ 544,075,949	\$ -	\$ 544,075,949	\$ -





AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## Food Services - Fund 101

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
35 Food Services	42,091,822	42,247,800	155,978
61 PAYROLL COSTS	18,869,432	21,108,726	2,239,294
62 PROF. CONTRACTED SERV.	639,357	829,919	190,562
63 SUPPLIES/MATERIALS	21,740,521	18,416,210	-3,324,311
64 OTHER OPERATING COSTS	114,960	165,000	50,040
66 CAP. OUT.-BUILD/EQUIP	727,552	1,727,945	1,000,393
71 Debt Services	2,200	2,200	0
65 DEBT SERVICE	2,200	2,200	0
81 Facilities Acq & Constr	2,275,000	0	-2,275,000
66 CAP. OUT.-BUILD/EQUIP	2,275,000	0	-2,275,000
101 Food Services Total	44,369,022	42,250,000	-2,119,022



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

## Local Deaf - Fund 161

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
11 Instruction	396,386	312,400	-83,986
61 PAYROLL COSTS	249,846	5,150	-244,696
62 PROF. CONTRACTED SERV.	133,540	294,250	160,710
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	64,269	1,000	-63,269
61 PAYROLL COSTS	63,269	0	-63,269
64 OTHER OPERATING COSTS	1,000	1,000	0
31 Counseling & Guidance	7,650	7,600	-50
62 PROF. CONTRACTED SERV.	2,650	2,650	0
63 SUPPLIES/MATERIALS	3,500	3,450	-50
64 OTHER OPERATING COSTS	1,500	1,500	0
36 Co Curricular Activity	7,500	9,800	2,300
61 PAYROLL COSTS	7,500	9,800	2,300
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
161 Local Deaf Total	485,005	340,000	-145,005



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

**State Compensatory Ed - Fund 162**

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
11 Instruction	29,225,008	22,682,029	-6,542,979
61 PAYROLL COSTS	19,328,619	16,718,152	-2,610,467
62 PROF. CONTRACTED SERV.	439,454	200,300	-239,154
63 SUPPLIES/MATERIALS	9,050,762	5,453,547	-3,597,215
64 OTHER OPERATING COSTS	231,125	232,400	1,275
66 CAP. OUT.-BUILD/EQUIP	175,048	77,630	-97,418
12 Instructional Resources	8,100	7,600	-500
61 PAYROLL COSTS	7,600	7,600	0
63 SUPPLIES/MATERIALS	500	0	-500
13 Curriculum Development	5,010,560	4,848,396	-162,164
61 PAYROLL COSTS	2,703,091	2,520,837	-182,254
62 PROF. CONTRACTED SERV.	1,912,685	1,834,298	-78,387
63 SUPPLIES/MATERIALS	354,184	420,461	66,277
64 OTHER OPERATING COSTS	40,600	72,800	32,200
21 Instructional Leadership	237,801	204,860	-32,941
61 PAYROLL COSTS	151,926	122,785	-29,141
62 PROF. CONTRACTED SERV.	50,800	57,399	6,599
63 SUPPLIES/MATERIALS	13,000	15,000	2,000
64 OTHER OPERATING COSTS	22,075	9,676	-12,399
23 Campus Leadership	880,191	949,117	68,926
61 PAYROLL COSTS	830,468	929,337	98,869
63 SUPPLIES/MATERIALS	48,653	18,980	-29,673
64 OTHER OPERATING COSTS	1,070	800	-270
31 Counseling & Guidance	914,803	847,710	-67,093
61 PAYROLL COSTS	812,404	740,742	-71,662
63 SUPPLIES/MATERIALS	99,899	103,968	4,069



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
64 OTHER OPERATING COSTS	2,500	3,000	500
32 Social Work Services	412,965	665,901	252,936
61 PAYROLL COSTS	112,965	115,901	2,936
62 PROF. CONTRACTED SERV.	300,000	550,000	250,000
33 Health Services	105,229	84,467	-20,762
61 PAYROLL COSTS	104,929	83,667	-21,262
63 SUPPLIES/MATERIALS	300	800	500
51 Plant Maint & Operations	44,264	0	-44,264
61 PAYROLL COSTS	44,264	0	-44,264
52 Security & Monitoring Srv	90,767	0	-90,767
61 PAYROLL COSTS	50,489	0	-50,489
63 SUPPLIES/MATERIALS	40,278	0	-40,278
61 Community Services	162,768	133,916	-28,852
61 PAYROLL COSTS	39,835	22,858	-16,977
63 SUPPLIES/MATERIALS	120,502	107,008	-13,494
64 OTHER OPERATING COSTS	2,431	4,050	1,619
71 Debt Services	8,500	8,394	-106
65 DEBT SERVICE	8,500	8,394	-106
162 State Compensatory Ed Total	37,100,956	30,432,390	-6,668,566





AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

**State Bilingual Ed - Fund 163**

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
11 Instruction	3,825,620	2,503,530	-1,322,090
61 PAYROLL COSTS	2,993,993	1,783,514	-1,210,479
62 PROF. CONTRACTED SERV.	450,317	450,000	-317
63 SUPPLIES/MATERIALS	381,310	270,016	-111,294
13 Curriculum Development	871,658	685,528	-186,130
61 PAYROLL COSTS	452,355	388,625	-63,730
62 PROF. CONTRACTED SERV.	251,856	225,327	-26,529
63 SUPPLIES/MATERIALS	141,747	54,876	-86,871
64 OTHER OPERATING COSTS	25,700	16,700	-9,000
21 Instructional Leadership	238,627	266,748	28,121
61 PAYROLL COSTS	209,877	221,814	11,937
62 PROF. CONTRACTED SERV.	0	12,000	12,000
63 SUPPLIES/MATERIALS	20,000	26,500	6,500
64 OTHER OPERATING COSTS	8,750	6,434	-2,316
23 Campus Leadership	402,909	482,831	79,922
61 PAYROLL COSTS	398,409	478,331	79,922
64 OTHER OPERATING COSTS	4,500	4,500	0
31 Counseling & Guidance	327,158	296,397	-30,761
62 PROF. CONTRACTED SERV.	232,158	231,397	-761
63 SUPPLIES/MATERIALS	95,000	65,000	-30,000
71 Debt Services	12,000	3,596	-8,404
65 DEBT SERVICE	12,000	3,596	-8,404
163 State Bilingual Ed Total	5,677,972	4,238,630	-1,439,342



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

**State Career & Technical Ed - Fund 164**

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
11 Instruction	10,909,349	11,582,051	672,702
61 PAYROLL COSTS	9,559,783	10,289,708	729,925
62 PROF. CONTRACTED SERV.	404,331	515,100	110,769
63 SUPPLIES/MATERIALS	512,315	366,143	-146,172
64 OTHER OPERATING COSTS	432,920	411,100	-21,820
13 Curriculum Development	3,000	0	-3,000
64 OTHER OPERATING COSTS	3,000	0	-3,000
21 Instructional Leadership	607,964	519,915	-88,049
61 PAYROLL COSTS	607,964	519,915	-88,049
31 Counseling & Guidance	586,079	683,250	97,171
61 PAYROLL COSTS	517,879	627,700	109,821
62 PROF. CONTRACTED SERV.	0	4,000	4,000
63 SUPPLIES/MATERIALS	16,200	15,050	-1,150
64 OTHER OPERATING COSTS	52,000	36,500	-15,500
36 Co Curricular Activity	788,664	645,686	-142,978
62 PROF. CONTRACTED SERV.	3,000	0	-3,000
63 SUPPLIES/MATERIALS	10,000	9,000	-1,000
64 OTHER OPERATING COSTS	775,664	636,686	-138,978
51 Plant Maint & Operations	10,000	5,000	-5,000
63 SUPPLIES/MATERIALS	10,000	5,000	-5,000
71 Debt Services	21,810	18,007	-3,803
65 DEBT SERVICE	21,810	18,007	-3,803
164 State Vocational Ed Total	12,926,866	13,453,909	527,043



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## Athletics - Fund 165

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
13 Curriculum Development	84,920	78,000	-6,920
64 OTHER OPERATING COSTS	84,920	78,000	-6,920
36 Co Curricular Activity	11,781,129	11,238,482	-542,647
61 PAYROLL COSTS	6,804,990	6,454,265	-350,725
62 PROF. CONTRACTED SERV.	1,120,679	1,131,490	10,811
63 SUPPLIES/MATERIALS	1,528,541	1,233,980	-294,561
64 OTHER OPERATING COSTS	2,282,004	2,298,747	16,743
66 CAP. OUT.-BUILD/EQUIP	44,915	120,000	75,085
51 Plant Maint & Operations	713,570	770,658	57,088
61 PAYROLL COSTS	540,260	575,618	35,358
62 PROF. CONTRACTED SERV.	99,650	113,040	13,390
63 SUPPLIES/MATERIALS	27,524	82,000	54,476
66 CAP. OUT.-BUILD/EQUIP	46,136	0	-46,136
71 Debt Services	2,200	1,960	-240
65 DEBT SERVICE	2,200	1,960	-240
165 Athletics Total	12,581,819	12,089,100	-492,719



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

**State Special Ed - Fund 166**

Description	Current Budget	Proposed Budget	Increase/
	2024-2025	2025-2026	(Decrease)
11 Instruction	41,464,784	44,469,841	3,005,057
61 PAYROLL COSTS	39,739,047	43,110,571	3,371,524
62 PROF. CONTRACTED SERV.	519,750	298,500	-221,250
63 SUPPLIES/MATERIALS	774,276	601,972	-172,304
64 OTHER OPERATING COSTS	420,344	458,798	38,454
66 CAP. OUT.-BUILD/EQUIP	11,367	0	-11,367
13 Curriculum Development	139,677	165,317	25,640
61 PAYROLL COSTS	5,293	19,217	13,924
62 PROF. CONTRACTED SERV.	45,838	51,100	5,262
63 SUPPLIES/MATERIALS	49,486	25,000	-24,486
64 OTHER OPERATING COSTS	39,060	70,000	30,940
21 Instructional Leadership	1,874,338	2,049,238	174,900
61 PAYROLL COSTS	1,769,966	1,750,238	-19,728
62 PROF. CONTRACTED SERV.	39,400	240,000	200,600
63 SUPPLIES/MATERIALS	30,000	32,000	2,000
64 OTHER OPERATING COSTS	34,972	27,000	-7,972
23 Campus Leadership	506,333	411,384	-94,949
61 PAYROLL COSTS	473,333	393,384	-79,949
63 SUPPLIES/MATERIALS	23,000	10,000	-13,000
64 OTHER OPERATING COSTS	10,000	8,000	-2,000
31 Counseling & Guidance	4,202,139	4,534,571	332,432
61 PAYROLL COSTS	3,819,927	4,179,791	359,864
62 PROF. CONTRACTED SERV.	57,356	71,280	13,924
63 SUPPLIES/MATERIALS	299,853	247,000	-52,853
64 OTHER OPERATING COSTS	25,003	36,500	11,497
32 Social Work Services	4,000	4,000	0



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Description	Current Budget	Proposed Budget	Increase/
	2024-2025	2025-2026	(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	96,513	45,069	-51,444
61 PAYROLL COSTS	86,513	35,069	-51,444
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	52,722	56,601	3,879
61 PAYROLL COSTS	45,722	50,601	4,879
63 SUPPLIES/MATERIALS	7,000	6,000	-1,000
61 Community Services	54,700	51,700	-3,000
61 PAYROLL COSTS	10,000	10,000	0
62 PROF. CONTRACTED SERV.	15,000	15,000	0
63 SUPPLIES/MATERIALS	6,400	5,400	-1,000
64 OTHER OPERATING COSTS	23,300	21,300	-2,000
71 Debt Services	50,000	45,000	-5,000
65 DEBT SERVICE	50,000	45,000	-5,000
166 State Special Ed Total	48,448,206	51,835,721	3,387,515



AN EARLY COLLEGE DISTRICT

# BROWN SVILLE

INDEPENDENT SCHOOL DISTRICT

## Teacher Incentive Allotment - Fund 167

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
11 Instruction	17,848,722	17,869,361	20,639
61 PAYROLL COSTS	17,848,722	17,869,361	20,639
13 Curriculum Development	1,988,198	1,280,000	-708,198
61 PAYROLL COSTS	821,440	380,000	-441,440
62 PROF. CONTRACTED SERV.	677,258	400,000	-277,258
64 OTHER OPERATING COSTS	489,500	500,000	10,500
41 Administration	1,384,391	1,050,211	-334,180
61 PAYROLL COSTS	767,938	459,731	-308,207
63 SUPPLIES/MATERIALS	589,453	590,480	1,027
64 OTHER OPERATING COSTS	27,000	0	-27,000
53 Data Processing	7,000	0	-7,000
62 PROF. CONTRACTED SERV.	7,000	0	-7,000
167 Teacher Incentive Allot Total	21,228,311	20,199,572	-1,028,739



AN EARLY COLLEGE DISTRICT

# BROWNVILLE

INDEPENDENT SCHOOL DISTRICT

## School Safety - Fund 168

Description	Current Budget	Proposed Budget	Increase/
	2024-2025	2025-2026	(Decrease)
52 Security & Monitoring Srv	0	4,694,937	4,694,937
61 PAYROLL COSTS	0	4,694,937	4,694,937
168 School Safety	0	4,694,937	4,694,937



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## One Time Projects - Fund 197

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
11 Instruction	4,902,265	2,230,000	-2,672,265
61 PAYROLL COSTS	2,591,284	0	-2,591,284
62 PROF. CONTRACTED SERV.	87,484	0	-87,484
63 SUPPLIES/MATERIALS	2,107,552	2,230,000	122,448
64 OTHER OPERATING COSTS	115,945	0	-115,945
12 Instructional Resources	115,740	50,000	-65,740
61 PAYROLL COSTS	65,740	0	-65,740
63 SUPPLIES/MATERIALS	50,000	50,000	0
13 Curriculum Development	310,797	300,000	-10,797
61 PAYROLL COSTS	51,978	0	-51,978
62 PROF. CONTRACTED SERV.	258,619	0	-258,619
63 SUPPLIES/MATERIALS	200	300,000	299,800
21 Instructional Leadership	58,061	0	-58,061
61 PAYROLL COSTS	58,061	0	-58,061
23 Campus Leadership	283,641	0	-283,641
61 PAYROLL COSTS	283,641	0	-283,641
31 Counseling & Guidance	158,804	0	-158,804
61 PAYROLL COSTS	158,804	0	-158,804
32 Social Work Services	2,295	0	-2,295
61 PAYROLL COSTS	2,295	0	-2,295
33 Health Services	91,424	35,000	-56,424
61 PAYROLL COSTS	68,131	0	-68,131
62 PROF. CONTRACTED SERV.	10,745	0	-10,745
63 SUPPLIES/MATERIALS	7,718	35,000	27,282
64 OTHER OPERATING COSTS	4,830	0	-4,830
34 Student Transportation	209,342	0	-209,342





AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
61 PAYROLL COSTS	209,342	0	-209,342
35 Food Services	333,900	0	-333,900
61 PAYROLL COSTS	333,900	0	-333,900
36 Co Curricular Activity	38,825	0	-38,825
61 PAYROLL COSTS	31,325	0	-31,325
62 PROF. CONTRACTED SERV.	7,500	0	-7,500
41 Administration	306,845	232,000	-74,845
61 PAYROLL COSTS	74,845	0	-74,845
62 PROF. CONTRACTED SERV.	12,000	12,000	0
64 OTHER OPERATING COSTS	220,000	220,000	0
51 Plant Maint & Operations	7,056,319	5,775,000	-1,281,319
61 PAYROLL COSTS	424,642	0	-424,642
62 PROF. CONTRACTED SERV.	3,502,639	3,000,000	-502,639
63 SUPPLIES/MATERIALS	2,864,713	2,150,000	-714,713
66 CAP. OUT.-BUILD/EQUIP	264,325	625,000	360,675
52 Security & Monitoring Srv	469,961	100,000	-369,961
61 PAYROLL COSTS	108,493	0	-108,493
62 PROF. CONTRACTED SERV.	33,000	0	-33,000
63 SUPPLIES/MATERIALS	228,468	100,000	-128,468
66 CAP. OUT.-BUILD/EQUIP	100,000	0	-100,000
53 Data Processing	34,742	0	-34,742
61 PAYROLL COSTS	34,742	0	-34,742
61 Community Services	43,437	0	-43,437
61 PAYROLL COSTS	43,437	0	-43,437
81 Facilities Acq & Constr	16,936,298	1,300,000	-15,636,298
62 PROF. CONTRACTED SERV.	88,267	0	-88,267



AN EARLY COLLEGE DISTRICT

# BROWN SVILLE

INDEPENDENT SCHOOL DISTRICT

Description		Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
66	CAP. OUT.-BUILD/EQUIP	16,848,031	1,300,000	-15,548,031
197	Projects Total	31,352,696	10,022,000	-21,330,696



AN EARLY COLLEGE DISTRICT  
**BROWNsville**  
INDEPENDENT SCHOOL DISTRICT

**Local Maintenance - Fund 199**

Description	Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
11 Instruction	166,350,312	176,289,022	9,938,710
61 PAYROLL COSTS	164,232,380	174,385,347	10,152,967
62 PROF. CONTRACTED SERV.	504,502	425,538	-78,964
63 SUPPLIES/MATERIALS	1,048,978	1,013,675	-35,303
64 OTHER OPERATING COSTS	525,021	464,462	-60,559
66 CAP. OUT.-BUILD/EQUIP	39,431	0	-39,431
12 Instructional Resources	2,733,461	2,278,986	-454,475
61 PAYROLL COSTS	1,975,228	1,675,731	-299,497
62 PROF. CONTRACTED SERV.	295,964	288,294	-7,670
63 SUPPLIES/MATERIALS	284,628	253,937	-30,691
64 OTHER OPERATING COSTS	11,491	16,024	4,533
66 CAP. OUT.-BUILD/EQUIP	166,150	45,000	-121,150
13 Curriculum Development	4,426,843	5,069,385	642,542
61 PAYROLL COSTS	2,838,977	3,448,463	609,486
62 PROF. CONTRACTED SERV.	614,200	670,258	56,058
63 SUPPLIES/MATERIALS	490,584	533,665	43,081
64 OTHER OPERATING COSTS	477,282	416,999	-60,283
66 CAP. OUT.-BUILD/EQUIP	5,800	0	-5,800
21 Instructional Leadership	2,368,429	2,445,806	77,377
61 PAYROLL COSTS	2,072,075	2,177,427	105,352
62 PROF. CONTRACTED SERV.	62,644	32,500	-30,144
63 SUPPLIES/MATERIALS	102,458	123,208	20,750
64 OTHER OPERATING COSTS	125,369	106,671	-18,698
66 CAP. OUT.-BUILD/EQUIP	5,883	6,000	117
23 Campus Leadership	24,930,419	27,041,393	2,110,974
61 PAYROLL COSTS	24,044,413	26,101,822	2,057,409



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Description		Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
62	PROF. CONTRACTED SERV.	366,125	314,300	-51,825
63	SUPPLIES/MATERIALS	210,803	258,644	47,841
64	OTHER OPERATING COSTS	309,078	366,627	57,549
31	Counseling & Guidance	12,714,083	12,411,967	-302,116
61	PAYROLL COSTS	12,152,620	11,813,525	-339,095
62	PROF. CONTRACTED SERV.	243,300	220,000	-23,300
63	SUPPLIES/MATERIALS	277,848	345,968	68,120
64	OTHER OPERATING COSTS	40,315	32,474	-7,841
32	Social Work Services	132,633	82,599	-50,034
61	PAYROLL COSTS	105,433	55,599	-49,834
63	SUPPLIES/MATERIALS	16,700	16,500	-200
64	OTHER OPERATING COSTS	10,500	10,500	0
33	Health Services	4,022,516	4,881,437	858,921
61	PAYROLL COSTS	3,851,448	4,669,015	817,567
62	PROF. CONTRACTED SERV.	76,172	103,500	27,328
63	SUPPLIES/MATERIALS	88,589	101,942	13,353
64	OTHER OPERATING COSTS	6,307	6,980	673
34	Student Transportation	17,094,696	16,068,304	-1,026,392
61	PAYROLL COSTS	11,470,985	13,679,155	2,208,170
62	PROF. CONTRACTED SERV.	534,670	569,193	34,523
63	SUPPLIES/MATERIALS	1,307,646	1,279,066	-28,580
64	OTHER OPERATING COSTS	485,232	540,890	55,658
66	CAP. OUT.-BUILD/EQUIP	3,296,163	0	-3,296,163
35	Food Services	970,000	1,125,000	155,000
61	PAYROLL COSTS	970,000	1,125,000	155,000
36	Co Curricular Activity	8,057,386	8,176,684	119,298



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Description		Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
61	PAYROLL COSTS	2,611,029	3,631,078	1,020,049
62	PROF. CONTRACTED SERV.	252,175	182,047	-70,128
63	SUPPLIES/MATERIALS	1,131,063	1,350,741	219,678
64	OTHER OPERATING COSTS	4,063,119	3,012,818	-1,050,301
41	Administration	11,600,912	11,374,001	-226,911
61	PAYROLL COSTS	8,074,782	7,872,800	-201,982
62	PROF. CONTRACTED SERV.	1,883,535	1,947,315	63,780
63	SUPPLIES/MATERIALS	655,802	514,827	-140,975
64	OTHER OPERATING COSTS	986,793	1,039,059	52,266
51	Plant Maint & Operations	50,010,691	52,378,565	2,367,874
61	PAYROLL COSTS	24,927,261	26,713,353	1,786,092
62	PROF. CONTRACTED SERV.	17,432,086	16,783,596	-648,490
63	SUPPLIES/MATERIALS	3,003,302	3,542,466	539,164
64	OTHER OPERATING COSTS	4,583,042	5,299,150	716,108
66	CAP. OUT.-BUILD/EQUIP	65,000	40,000	-25,000
52	Security & Monitoring Srv	9,220,012	5,418,895	-3,801,117
61	PAYROLL COSTS	8,559,273	4,784,317	-3,774,956
62	PROF. CONTRACTED SERV.	144,991	151,438	6,447
63	SUPPLIES/MATERIALS	362,764	385,463	22,699
64	OTHER OPERATING COSTS	107,984	97,677	-10,307
66	CAP. OUT.-BUILD/EQUIP	45,000	0	-45,000
53	Data Processing	9,554,700	9,724,452	169,752
61	PAYROLL COSTS	3,077,193	3,232,770	155,577
62	PROF. CONTRACTED SERV.	4,697,147	4,917,188	220,041
63	SUPPLIES/MATERIALS	608,511	1,167,595	559,084
64	OTHER OPERATING COSTS	13,384	19,267	5,883



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Description		Current Budget 2024-2025	Proposed Budget 2025-2026	Increase/ (Decrease)
66	CAP. OUT.-BUILD/EQUIP	1,158,465	387,632	-770,833
61	Community Services	154,014	65,990	-88,024
61	PAYROLL COSTS	113,000	30,000	-83,000
62	PROF. CONTRACTED SERV.	890	890	0
63	SUPPLIES/MATERIALS	17,901	10,000	-7,901
64	OTHER OPERATING COSTS	22,223	25,100	2,877
71	Debt Services	6,630,163	5,360,779	-1,269,384
65	DEBT SERVICE	6,630,163	5,360,779	-1,269,384
81	Facilities Acq & Constr	2,295,078	200,000	-2,095,078
66	CAP. OUT.-BUILD/EQUIP	2,295,078	200,000	-2,095,078
95	Pymts to Juvenile Just	49,000	45,000	-4,000
62	PROF. CONTRACTED SERV.	49,000	45,000	-4,000
99	Other Intergovernmental C	1,199,378	1,200,000	622
62	PROF. CONTRACTED SERV.	1,185,000	1,200,000	15,000
199	Local Maintenance Total	334,514,726	341,638,265	7,123,539



AN EARLY COLLEGE DISTRICT

# BROWNsville

INDEPENDENT SCHOOL DISTRICT

## Debt Service - Fund 511

Description	Current Budget	Proposed Budget	Increase/
	2024-2025	2025-2026	(Decrease)
71 Debt Services	22,062,057	12,881,425	-9,180,632
65 DEBT SERVICE	22,062,057	12,881,425	-9,180,632
511 Debt Services Total	22,062,057	12,881,425	-9,180,632

(e)Budget Summary for All other Funds





AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

**Summary of All Funds**  
**Projected Revenues and Expenditures**  
**Proposed 2025 - 2026**

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	\$ -
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	\$ -



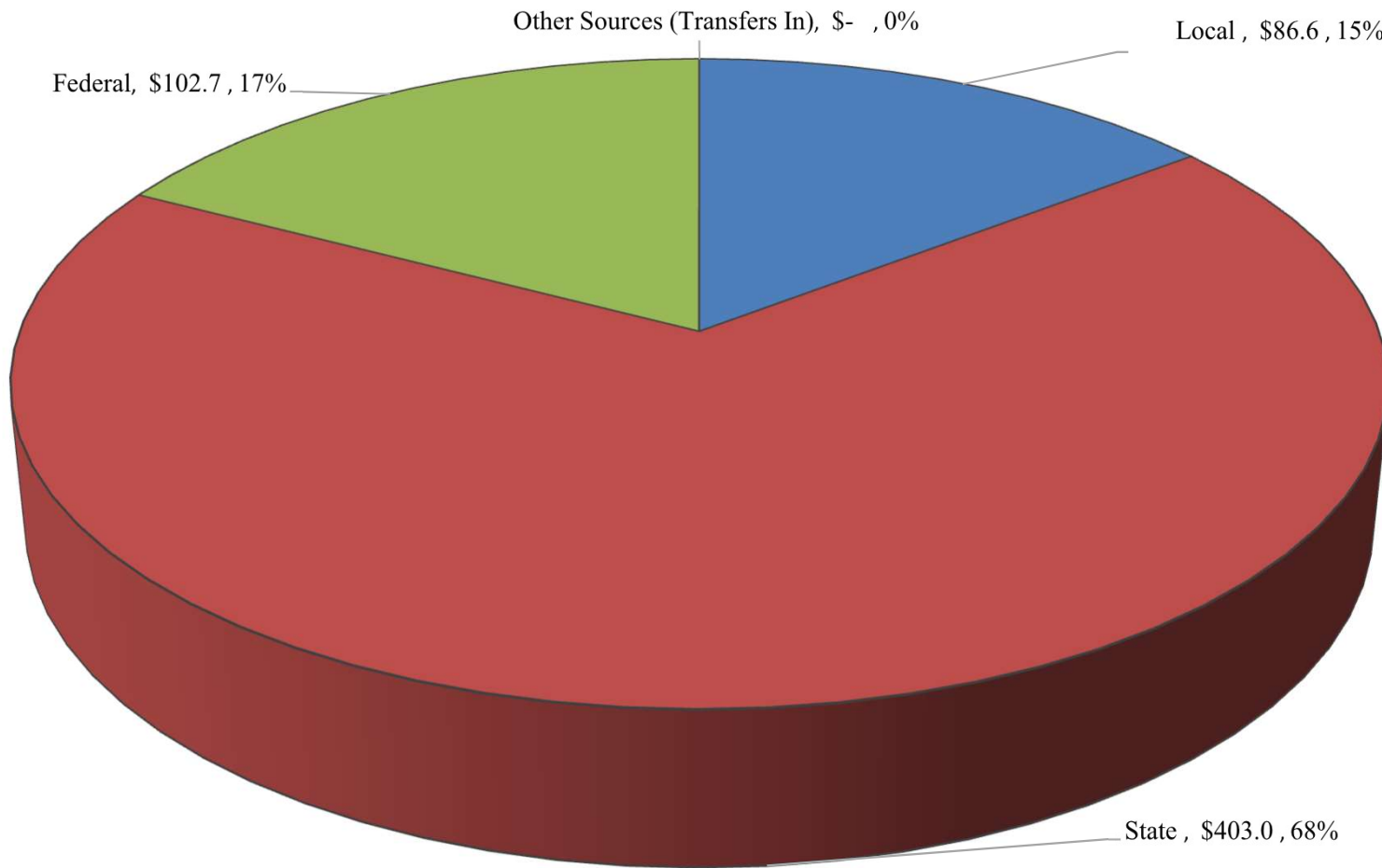
AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
 INDEPENDENT SCHOOL DISTRICT

2025 - 2026 Proposed 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	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%

(f)Graph Budget Summary All Funds

**Brownsville Independent School District**  
Proposed Revenues 2025-2026 All Funds

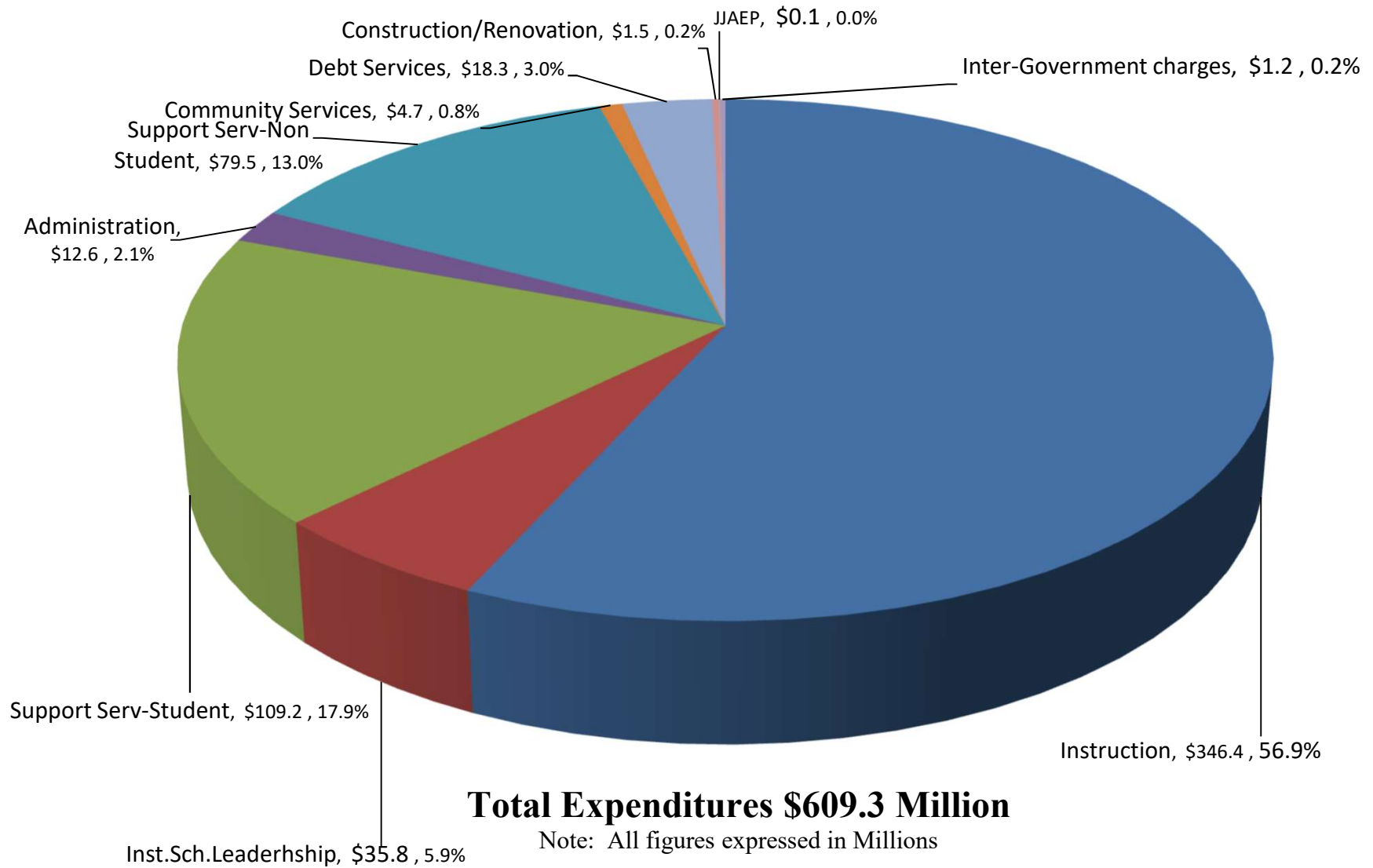


**Total Revenues \$592.3 Million**

Note: All figures expressed in Millions

# Brownsville Independent School District

## Proposed Expenditures 2025-2026 All Funds by Function



(g)Capital Outlay Items



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

**CAPITAL OUTLAY DATA BY ORGANIZATION**  
**2025-2026**

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	Convection Oven	11,000.00	5	55,000.00
2	101	35	6639	00	913	Y	99	000	Y	Convection Steamer	9,000.00	5	45,000.00
3	101	35	6639	00	913	Y	99	000	Y	Refrigerated Merchandise	17,000.00	3	51,000.00
4	101	35	6639	00	913	Y	99	000	Y	Well Combination Steam-table/cold	28,000.00	2	56,000.00
5	101	35	6639	00	913	Y	99	000	Y	Well Steam-table	15,000.00	6	90,000.00
6	101	35	6639	00	913	Y	99	000	Y	Cold Frost Top	10,000.00	3	30,000.00
7	101	35	6639	00	913	Y	99	000	Y	2 Section Roll-Thru Refrigerated Cabinet	13,000.00	4	52,000.00
8	101	35	6639	00	913	Y	99	000	Y	1 Section Roll-Thru Refrigerated Cabinet	9,000.00	4	36,000.00
9	101	35	6639	00	913	Y	99	000	Y	2 Section Roll-In Refrigerated Cabinet	12,500.00	5	62,500.00
10	101	35	6639	00	913	Y	99	000	Y	1 Section Roll-In Refrigerated Cabinet	8,000.00	1	8,000.00
11	101	35	6639	00	913	Y	99	000	Y	2 Section Roll-In Freezer Cabinet	14,000.00	2	28,000.00
12	101	35	6639	00	913	Y	99	000	Y	2 Section Roll-In Freezer Cabinet	12,000.00	4	48,000.00
13	101	35	6639	00	913	Y	99	000	Y	1 section Roll-Thru Heated Cabinet	8,000.00	5	40,000.00
14	101	35	6639	00	913	Y	99	000	Y	2 Section Roll-In Heated Cabinet	11,500.00	3	34,500.00
15	101	35	6639	00	913	Y	99	000	Y	1 Section Roll-In Heated Cabinet	8,000.00	1	8,000.00
16	101	35	6639	00	913	Y	99	000	Y	40 Gallon Braising Pan	16,000.00	9	144,000.00
17	101	35	6639	00	913	Y	99	000	Y	Refrigerated Cargo Box Trucks	167,989.00	5	839,945.00
18	101	35	6639	00	913	Y	99	000	Y	Walk-In Freezer/Cooler Units	50,000.00	2	100,000.00
<b>Total for Fund 101</b>													1,727,945.00
<b>Total for Food Services</b>													1,727,945.00



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## CAPITAL OUTLAY DATA BY ORGANIZATION

### 2025-2026

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	162	11	6639	62	1	Y	30	000	Y	panels	5,428.00	7	38,000.00
2	162	11	6639	62	105	Y	30	000	Y	panels	6,770.00	1	6,770.00
3	162	11	6639	62	141	Y	30	000	Y	panels	6,430.00	2	12,860.00
4	162	11	6639	62	143	Y	30	000	Y	panels	5,000.00	4	20,000.00
<b>Total for Fund 162</b>													77,630.00
<b>Total for State Compensatory</b>													77,630.00





AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## CAPITAL OUTLAY DATA BY ORGANIZATION

### 2025-2026

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



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## CAPITAL OUTLAY DATA BY ORGANIZATION

### 2025-2026

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-trucks	48,000.00	8	425,000.00
2	197	51	6631	00	912	Y	99	000	Y	vehicle-vans	50,000.00	2	100,000.00
3	197	51	6631	00	912	Y	99	000	Y	vehicle-trailer	27,500.00	1	27,500.00
4	197	51	6631	00	912	Y	99	000	Y	vehicle-trailer	8,000.00	2	16,000.00
5	197	51	6631	00	912	Y	99	000	Y	vehicle-trailer	8,000.00	2	16,000.00
6	197	51	6631	00	912	Y	99	000	Y	vehicle-tractor	13,500.00	3	40,500.00
<b>Total for Fund 197</b>													625,000.00
<b>Total for</b>													625,000.00



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
INDEPENDENT SCHOOL DISTRICT

**CAPITAL OUTLAY DATA BY ORGANIZATION**  
**2025-2026**

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	199	53	6631	00	730	Y	99	000	Y	vehicles	28,863.50	2	57,727.00
2	199	53	6639	65	999	Y	99	000	Y	servers	50,000.00	6	300,000.00
3	199	53	6639	65	730	Y	99	000	Y	server	29,905.00	1	29,905.00
Total for Fund 199													387,632.00
Total for Computer Technology Services													387,632.00
4	199	12	6639	00	871	Y	99	000	Y	binding machine	5,000.00	1	5,000.00
Total for Fund 199													5,000.00
Total for Library Services													5,000.00
5	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
6	199	51	6631	00	915	Y	99	000	Y	vehicle	40,000.00	1	40,000.00
Total for fund 199													40,000.00
Total for Warehouse													40,000.00
7	199	21	6639	65	949	Y	99	000	Y	Panel	6,000.00	1	6,000.00
Total for Fund 199													6,000.00
Total for Dyslexia													6,000.00
<b>Total for Fund 199</b>													478,632.00
<b>Total for Local Maintenance</b>													478,632.00



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## CAPITAL OUTLAY DATA BY ORGANIZATION

### 2025-2026

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Item Cost	Qty	Total Cost
1	211	11	6639	62	55	Y	30	0F2	Y	panels	6,166.67	3	18,500.00
2	211	11	6639	62	141	Y	30	0F2	Y	panels	6,000.00	5	30,000.00
3	211	11	6639	62	143	Y	30	0F2	Y	panels	6,250.00	2	12,500.00
4	211	11	6639	62	144	Y	30	0F2	Y	panels	5,000.00	1	5,000.00

(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:	6/22/2025	
Date Prepared:	6/11/2025	< 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 state revenue based on the school finance provisions enacted by the 88th & 89th 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	TEA Run #45525	2024-25	2025-26
Student Counts: 23-24 student counts are auto-loaded from a file obtained from TEA.	23-24 Data Entry	Data Entry	Data Entry
Refined ADA	32,837.895	31,551.040	30,598.650
# of Campuses in the District (loaded based on TEA's data)	51	48	48
Special Education Instructional Arrangement FTEs:			
Homebound (Code 01)	7.189	20.110	10.000
Hospital Class (Code 02)	0.000	0.000	0.000
Speech Therapy (Code 00)	71.511	91.460	85.000
Resource Room (Code 41,42)	1,343.301	2,264.080	2,500.000
S/C Mild/Mod/Severe (Code 43, 44, & 45)	461.138	468.100	473.285
Off Home Campus (Codes 91-98)	0.018	37.950	39.000
VAC (Code 08)	0.000	0.000	0.000
State Schools (Code 30)	0.459	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	0.200	0.000	0.000
Mainstream ADA	1,385.359	1,295.770	1,385.770
FTEs of Pregnant Students	6.317	3.720	5.700
# of Sp. Ed. Full Individual & Initial Evaluations			0
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study	28.779	24.720	20.000
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study	1,461.434	1,319.450	1,219.450
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study	1,121.358	1,164.020	1,153.000
# Students Enrolled in P-TECH campus	178.490	428.000	428.000
ADA of Students in P-TECH or R-PEP Completing Courses of Study - TBD			192.600
FTEs of Students in JROTC, Levels 1 & 2 - TBD			0.000
FTEs of Students in JROTC, Levels 3 & 4 - TBD			0.000
# Students Enrolled in New Tech campus (deleted beginning in 25-26)	0.000	0.000	
Bilingual ADA - see instructions in Column T	12,856.327	11,390.750	11,000.000
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	0.000	0.000	0.000
Bilingual ADA - Non-LEP Dual Language Students (2-way)	0.000	0.000	0.000
Bilingual ADA - Alternative Language Ed Emergent Bilingual Students (1-way or 2-way) - TBD			0.000
Bilingual ADA - Alternative Language Ed Students (1-way or 2-way) - TBD			0.000
G & T Enrollment	3,941	3,676	3,426
Early Education ADA (Grades K-3 & Eco Disadvantaged and/or Emergent Bilingual)	11,815.518	9,917.970	10,000.000
Total ADA of All Students in Grades K-3 - TBD			0.000
Total ADA of All PK Students Eligible for State Funding - TBD			0.000
Public Ed Grant (PEG) Student ADA	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	0.000	0.000
ADA of Students in Dropout Recovery School and Residential Placement Facility	0.000	0.000	0.000
SCE Residential Placement Facility - Not Ed Disadvantaged Students	0.000	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	1,929	2,839	2,839
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	5,234	4,429	4,429
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	5,565	4,392	4,392
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	9,048	6,362	6,362
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	11,361	14,208	14,208
# 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	621	621	500
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	152	152	152
Career, College, or Military Readiness - Special Ed. Graduates	20	20	20
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	3,112	2,866	3,000
# of K-3 Students Receiving Reading Intervention			2,118
School Safety Allotment (SSA) ADA (23-24 loaded for you) - see Col N	32,393.468	31,349.780	30,409.720
FTEs of Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000
FTEs of Non-Ed Disadvantaged Grade 9-12 Students in Rural Pathway Excellence Partnership (R-PEP) Program	0.000	0.000	0.000
# of Ed Disadvantage R-PEP Graduates (beginning 24-25)		0	0
# of Non-Ed Disadvantage R-PEP Graduates (beginning 24-25)		0	0
# of Special Ed R-PEP Graduates (beginning 24-25)		0	0
Property Values	2023 TAX YEAR Final Values	2024 TAX YEAR PRELIMINARY	2025 TAX YEAR PRELIM \$140K Values
State Certified Property Value ("T2" value) @ \$140K (begins with 25-26)	8,451,452,776	8,227,265,568	9,077,401,265
State Certified Property Value ("T8" value) @ \$140K (begins with 25-26)	8,451,452,776	8,227,265,568	9,077,401,265
State Certified Property Value ("T1" value) @ \$140K (begins with 25-26)	9,573,172,758	9,529,012,640	10,513,897,151

State Certified Property Value ("T7" value) @ \$140K (begins with 25-26)	9,573,172,758	9,529,012,640	10,513,897,151
State Certified Property Value ("T13" value) @ \$140K (begins with 25-26)	9,982,462,758	9,968,677,640	10,999,073,555
State Certified Property Value ("T14" value) @ \$140K (begins with 25-26)	9,982,462,758	9,968,677,640	10,999,073,555
State Certified Property Value ("T16" value) @ \$140K (begins with 25-26)	10,255,322,758	10,261,787,640	11,322,524,491
State Certified Property Value ("T17" value) @ \$140K (begins with 25-26)	8,573,245,002	8,403,872,604	9,272,289,570
State Certified Property Value ("T19???" value) @ \$140K (begins with 25-26) - TBD			0
State Certified Property Value ("T20???" value) @ \$140K (begins with 25-26) - TBD			0
Expiration of Certain Excluded Property (see note in Row 189 below)	0	0	0
<b>Tax Rates and Collections</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Tier I Compressed Tax Rate (MCR) Approved by TEA (22-23 is official - Other Years Are Only Estimates)	0.6192	0.6169	0.5733
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.7717	0.7869	0.7433
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.7892	0.7869	0.7433
M&O Tax Collections @ Adopted M&O Rate	62,461,342	65,052,431	67,298,801
Disaster Pennies Adopted, if applicable (i.e., enter as .02, .04, etc.)	0.0000	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	0.2417	0.2418	0.1096
I&S Tax Collections	17,980,761	19,157,542	9,722,016
Frozen Levy Before Compression	2,050,280	2,748,490	2,748,490
Frozen Levy After Compression	794,646	931,797	931,797
Unequalized Taxes Used for EDA/IFA Local Share (see Column N)	0	0	0
<b>Other Data</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	977,665	977,665	977,665
Special Ed Transportation Allotment	661,458	661,458	661,458
Career & Tech Transportation Allotment	1,042,040	1,042,040	1,042,040
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	34,428	34,428	34,428
Certification Examination Reimbursement	44	44	44
Teacher Incentive Allotment	10,199,572	10,199,572	10,199,572
Mentor Program Allotment (Repealed beginning with 26-27)	0	0	0
PEIMS Enrollment			35,050
# of Teachers With 3 or 4 Years of Experience			121
# of Teachers With 5 ore more Years of Experience			2,104
Additional State Aid for Open Education Resource Instructional Materials (TEC 48.308) - begins with 24-25		0	0
Allotment for Non-enrolled Students Participating in UIL (TEC 48.305)	0	0	0
Adjustment for Texas First Early High School Completion Program Graduates	0	0	0
Adult Education Program Funding (TEC 12.263(f))		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 #)	(4,458)	(4,458)	(4,458)
Charge for Early Child Intervention (enter as positive or negative #)	(134,499)	(134,499)	(134,499)
EDA-Eligible Debt (see Column Q re: QSCB and other Fed. programs)	13,270,450	13,233,150	12,881,425
Total Annual Debt Payment			12,881,425
Eligible Debt (as of 8/31/2015) for I&S Hold Harmless Purposes	13,809,755	13,809,755	13,809,755
Eligible Debt (as of 8/31/2021) for I&S Hold Harmless Purposes	13,394,850	13,394,850	13,394,850
Eligible Debt (as of 8/31/2023) for I&S Hold Harmless Purposes - begins with 23-24	13,394,850	13,394,850	13,394,850
Eligible Debt (as of 8/31/2025) for I&S Hold Harmless Purposes - begins with 25-26			0
22-23 EDA Local Share (if you get EDA)	0	0	0
22-23 IFA Local Share - Bonded Debt (If you get EDA)	0	0	0
2022 T8 Value (if you get EDA)	0	0	0
22-23 I&S Collections (if you get EDA)	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)	3,908,533	0	0
MOE & Equity for Federal Money Related to COVID-19 Pandemic (TEC 48.281)	Expired	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
<b>Chapter 41/49 Data</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
County Appraisal District (CAD) Cost	0	0	0
TBD - Adj to Initial Am't of Recapture (Line 10 on latest 22-23 Cost of Recapture Report) - enter as negative #	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
<b>Rate to Maintain / Notice Data</b>			<b>2025-26</b>
Projected Collection Rate for Current Levy (98%=.98; 100%=1, etc.)			0.9800
2025 Total Taxable Value			9,445,847,831
2025 Total I&S Taxable Value (for Chapter 313 districts)			9,445,847,831
Certified Excess 2024 Debt Collections			0
<b>Data Automatically Loaded</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>

M&O Compressed Rate - Old Law	1.0000	1.0000	1.0000
M&O Compressed Rate - HB 3	0.6192	0.6169	0.5733
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	<= This cell is completed for you - the amount may	
2020 CPTD "T1" Value	6,734,658,236	<= This cell is completed for you - the amount may	
2020 CPTD "T2" Value	6,510,303,714	<= This cell is completed for you - the amount may	
2020 CPTD "T7" Value	6,734,658,236	<= This cell is completed for you - the amount may	
2020 CPTD "T8" Value	6,510,303,714	<= This cell is completed for you - the amount may	
2020-21 I&S Tax Collections	9,913,919	<= This cell is completed for you - the amount may	
2020-21 Local Share of EDA	124,665	<= This cell is completed for you - the amount may	
2020-21 Local Share Awarded for Bonded Debt	7,933,592	<= This cell is completed for you - the amount may	
Old Law M&O Adopted Tax Rate	1.1525	<= This cell is completed for you - the amount may	
19-20 Old Law Revenue per ADA for FTG	10,571.0000	<= This cell is completed for you - the amount may	
20-21 Old Law Revenue per ADA for FTG	10,654.0000	<= This cell is completed for you - the amount may	
22-23 Adopted Tax Rate	1.0568		
23-24 ASF ADA	33,560.072	<= This cell is completed for you - the amount may	
<b>Chapter 41 Data:</b>	1.0568		
1992-93 M&O Tax Collections	0	<= This cell is completed for you - the amount may	
1992-93 CED Distribution	0	<= This cell is completed for you - the amount may	
1992-93 Chapter 36 WADA	0.000	<= This cell is completed for you - the amount may	
1991 CPTD Property Value	0	<= This cell is completed for you - the amount may	

**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 0

2023-24	2024-25	2025-26
GT MAX	GT MAX	GT MAX
1,641.8948	1,577.5520	1,529.9325

2023-24	2024-25	2025-26
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.

Release 1 - HB2  
06/02/25

2025-26 Summary of Finances  
BROWNSVILLE ISD  
031-901

		HB 2
Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	30,598.650
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	25,098.915
3.	Special Education FTEs (Link to Detail Report)	3,107.285
4.	Career & Technology FTEs	2,392.450
5.	Weighted ADA (WADA) (Link to Detail Report)	52,582.376
6.	PEIMS Enrollment	35,050
Property Values		
7.	2024 State Certified Property Value ("T2" value)	8,227,265,568
8.	2025 State Certified Property Value ("T2" value)	9,077,401,265
Tax Rates and Collections		
9.	2025-26 M&O Tax Rate	\$0.74330
10.	2025-26 Tier I M&O Tax Rate	\$0.57330
11.	2025-26 Maximum Compressed Tax Rate	\$0.57300
12.	2025-26 M&O Tax Collections (Link to Detail Report)	\$67,298,801
13.	2025-26 I&S Tax Rate	\$0.10960
14.	2025-26 I&S Tax Collections	\$9,722,016
15.	2025-26 Total Tax Collections	\$77,020,817
16.	2025-26 Total Tax Levy	N/A
Funding Components		
17.	District Basic Allotment	\$6,215
18.	School Safety Allotment (SSA) ADA	30,409.720
19.	ASF ADA (Prior-year ADA)	31,551.040
20.	Per Capita Rate	\$400.000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
21.	11-Regular Program Allotment 48.051	\$155,989,757
22.	Small and Mid-size Allotment 48.101	\$0
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$68,813,409
24.	37-Dyslexia Allotment 48.103	\$1,864,500
25.	24-Total Comp Ed Allotment 48.104 (Spend 55% Requirement Removed)	\$52,079,366
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$6,836,500
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$20,435,765
28.	11-Public Education Grant 48.107	\$0
29.	36-Early Education Allotment 48.108 - PART 1	\$6,215,000
29A.	36-Early Education Allotment 48.108 - PART 2	\$621,500
30.	21-Gifted & Talented Allotment 48.109	\$661,139
31.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$3,036,000
32.	Fast Growth Allotment 48.111 (Link to Detail Report)	\$0
33.	Teacher Incentive Allotment 48.112	\$10,199,572
34.	Mentor Program Allotment 48.114	\$0
36.	Rural Pathways Excellence Partnership (R-PEP) Allotment & Outcomes Bonus 48.118	\$0
36A.	Early Literacy Intervention Allotment	\$529,500
Tier I Subchapter D Allotments (do not count towards WADA for Tier II Purposes)		
37.	99-Total Transportation Allotment 48.151	\$2,681,163
38.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$0
39.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$0
40.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
41.	College Preparation Assessment Reimbursement 48.155	\$34,428
42.	Certification Examination Reimbursement 48.156	\$44
35.	School Safety Allotment 42.168 (includes \$33,540 per Campus; moved to Subchapter D)	\$2,218,114
42A.	Full Individual & Initial Evaluation Allotment	\$0
42B.	Basic Costs Allotment	\$3,715,300
42D.	Teacher Retention Allotment	\$10,822,500

42E.	Support Staff Retention Allotment		\$1,129,451
43.	Total Cost of Tier I	(Link to Tier I Detail Report)	\$347,261,509
44.	Less: Local Fund Assignment		\$52,040,741
45.	Per Capita Distribution from the Available School Fund (ASF)		\$12,620,416
<b>Foundation School Program (FSP) State Funding</b>			
46.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)		\$282,600,351
47.	Tier II State Aid	(Link to Tier II Detail Report)	\$60,247,719
48.	Other Programs	(Link to Detail Report)	\$2,160,886
49.	Total FSP Operating Fund		\$345,008,956
<b>State Aid by Fund Code / Object Code - Funding Source</b>			
<b>M&amp;O State Aid</b>			
50.	199/5812 - Foundation School Fund		\$343,606,956
51.	199/5811 - Available School Fund		\$12,620,416
52.	410/5829 - Instructional Materials & Technology Fund		\$1,402,000
<b>I&amp;S State Aid</b>			
53.	599/5829 - Existing Debt Allotment (EDA)	(Link to Detail Report)	\$0
54.	599/5829 - Instructional Facilities Allotment (IFA) (Bond)	(Link to Detail Report)	\$1,746,142
55.	599/5829 - Instructional Facilities Allotment (Lease Purchase)	(See Link Above)	\$417,340
56.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report)	(Link to HH2526-Calcs tab)	\$721,534
57.	<b>TOTAL 2025-26 FSP/ASF STATE AID</b>		<b>\$360,514,389</b>
<b>Local Revenue in Excess of Entitlement</b>			
58.	Local Revenue in Excess of Entitlement	(Link to Cost of Recapture Report)	\$0
	FSP Allocations and Adjustments Report	(Link to Detail Report)	

<b>ADDITIONAL INFO: (Not on TEA's Summary of Finances)</b>			
<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>			
59.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)		\$356,227,372
60.	Gross M&O Rev From Local Taxes		\$67,298,801
61.	Tier 1 Recapture		\$0
62.	Recapture - Copper Penny Level		\$0
63.	Chapter 48 Funding Credit Against Recapture		\$0
64.	Net M&O Revenue From Local Taxes		\$67,298,801
65.	Less: Credit Balance Due State (only if Line 59 is less than zero)		\$0
66.	<b>Net 2025-26 TOTAL STATE/LOCAL M&amp;O REVENUE</b>		<b>\$423,526,173</b>

<b>SUMMARY OF TOTAL RECAPTURE:</b>			
67.	Tier I Recapture		\$0
68.	Recapture - Copper Penny Tier II Level		\$0
69.	<b>Total 2025-26 Recapture</b>		<b>\$0</b>
70.	Less: Chapter 48 Funding Credit Against Recapture (if applicable)		\$0
71.	<b>Total 2025-26 Recapture Payments Due TEA</b>		<b>\$0</b>

2025-26 Tier I Detail Report - HB3  
BROWNSVILLE ISD  
031-901

Program Name	Weight	ADA or FTE or Enrollment	Allotment
<b>1. Regular Program</b>			
Regular Program	1.0000	25,098.915	\$155,989,757
<b>2. Small &amp; Midsize</b>			
Allotment			
<b>3. Special Education</b>			
Regular Special Education	N/A	3,107.285	\$59,043,463
Mainstream	1.2	1,385.770	\$9,904,445
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	(\$134,499)
Special Education Allotment	N/A	N/A	\$68,813,409
<b>4. Dyslexia or Related Disorder</b>			
Dyslexia Allotment	0.10	3,000.000	\$1,864,500
<b>5. Compensatory Education</b>			
Regular Comp Ed:			
Res Place Facility - Not Ed Disadv	0.2000	0.000	\$0
Block 1 Ed Disadvantaged	0.2250	2,839.000	\$3,969,987
Block 2 Ed Disadvantaged	0.2375	4,429.000	\$6,537,481
Block 3 Ed Disadvantaged	0.2500	4,392.000	\$6,824,070
Block 4 Ed Disadvantaged	0.2625	6,362.000	\$10,379,205
Block 5 Ed Disadvantaged	0.2750	14,208.000	\$24,283,248
Pregnancy Related Allotment	2.4100	5.700	\$85,375
Compensatory Education Allotment	N/A	N/A	\$52,079,366
<b>6. Bilingual Education</b>			
Regular Bilingual	0.10	11,000.000	\$6,836,500
Bilingual - Dual Language	0.15	0.000	\$0
Non-Bilingual - Dual Language	0.05	0.000	\$0
Bilingual Allotment	N/A	N/A	\$6,836,500
<b>7. Career &amp; Technology</b>			
Reg CTE allotment for students not in an approved program of study	1.10	20.000	\$136,730
Reg CTE allotment for students in an approved program of study, levels 1 & 2	1.28	1,219.450	\$9,700,969
Reg CTE allotment for students in an approved program of study, levels 3 & 4	1.47	1,153.000	\$10,533,866
P-Tech Allotment	\$150	428.000	64,200
New Tech Network Allotment	\$150	#REF!	#REF!
Total CTE Allotment	N/A	N/A	\$20,435,765
<b>8. Public Education Grant</b>			
PEG Allotment	0.10	0.000	\$0
<b>9. Early Education Program</b>			
Early Education Allotment	0.10	10,000.000	\$6,215,000
<b>10. Gifted &amp; Talented Program</b>			
Allotment	0.07	3,426.000	\$1,490,481
Allotment adjusted for enrollment cap	0.07	1,529.933	\$665,597
Adjusted allotment to meet statewide spending limit of \$100M	N/A	N/A	\$665,597
Less: Gifted & Talented performance standards and MATHCOUNTS Set-Aside)	N/A	N/A	(\$4,458)
Adjusted Allotment	N/A	N/A	\$661,139
<b>11. CCMR Outcomes Bonus</b>			
CCMR - Ed Disadv Graduates	\$5,000	500.000	\$2,500,000
CCMR - Non-Ed Disadv Graduates	\$3,000	152.000	\$456,000
CCMR - Sp Ed Graduates	\$4,000	20.000	\$80,000
CCMR Allotment	N/A	N/A	\$3,036,000
<b>12. School Safety</b>			
School Safety Allotment ADA	\$10.00	30,409.720	\$304,097
School Safety Campus Allotment	\$15,000.00	48.000	\$720,000
School Safety Allotment	N/A	N/A	\$1,024,097
<b>13. New Instructional Facilities Allotment (NIFA)</b>			
Allotment	\$1,000.00	0.000	\$0
<b>14. Dropout Recovery &amp; Residential</b>			
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
<b>15. Rural Pathways Excellence Partnership (R-PEP) Allotment &amp; Outcomes Bonus</b>			
Educationally Disadvantaged	1.15	0.000	\$0
Non-Educationally Disadvantaged	1.11	0.000	\$0
Educationally Disadvantaged Graduates	\$1,500	0	\$0
Non-Educationally Disadvantaged Graduates	\$700	0	\$0
Special Education Graduates	\$1,500	0	\$0
Allotment	N/A	N/A	\$0
Prorated Allotment	N/A	N/A	\$0

[Link to SOF Report](#) [Report-SOF2526-HB2](#)

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

Release 1 - HB2  
06/02/25

**2025-26 Tier II Detail Report**  
**BROWNSVILLE ISD**  
**031-901**

Tier II Detail Report		Tier II Allotment
1.	WADA (Weighted Students in Average Daily Attendance)	52,582.376
<b>Level 1</b>		
2.	M&O Collections for Level 1	\$50,114,712
3.	DTR_1 (M&O Collections for Level 1 * 100) / 2025 CPTD	0.0770
4.,	Level 1 Entitlement @ \$129.52	\$52,440,614
5.	Less LR (2025 CPTD / 100) * DTR_1	\$6,989,599
6.	GYA (\$129.52 * WADA * DTR_1 * 100) - LR	\$45,451,015
<b>Level 2</b>		
7.	M&O Collections for Level 2	\$7,867,302
8.	DTR_2 (M&O Collections for Level 2 * 100) / 2025 CPTD	0.0867
9.	Level 2 Entitlement @ \$49.72	\$22,666,811
10.	Less LR (2025 CPTD / 100) * DTR_2	\$7,870,107
11.	GYA (\$49.72 * WADA * DTR_1 * 100) - LR	\$14,796,704
12.	<b>Total Tier II Allotment</b>	<b>\$60,247,719</b>

[Link Back to SOF Report](#)

[Report-SOF2526-HB2](#)

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

Release 1 - HB2  
06/02/25

2025-26 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		\$14,791,991	\$2,740,971
2.	ADA (400 minimum)		30,598.650	30,598.650
3.	2025 State Certified Property Value ("T8" value)		\$9,077,401,265	\$9,077,401,265
4.	Limitation on Assistance		\$14,791,991	\$2,740,971
5.	Local Revenue per Penny		\$907,890.13	\$1,051,389.72
6.	Local Revenue per Penny per ADA		\$29.67	\$34.36
7.	State's Share of \$35 per ADA Yield		\$5	\$1
8.	State's Share Expressed as Percentage		15.23%	1.83%
9.	Maximum State Share of IFA		\$2,252,229	\$50,078
10.	Local Share of IFA		\$12,539,762	\$2,690,893
11.	IFA Entitlement		\$1,746,142	\$50,078

[Link Back to SOF Report](#)

[Report-SOF2526-HB2](#)

**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 95 plus the unequalized taxes entered on Row 98 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 Limitation
Total	\$14,791,991	\$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>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

## (j) Comparison of Taxable Values





AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## COMPARISON OF TAXABLE VALUES

<u>Property Category</u>	<u>2024 Certified Taxable Values</u>	<u>2025 Preliminary Taxable Values*</u>	<u>Increases/Decreases</u>	<u>Percent Increase/(Decrease)</u>
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

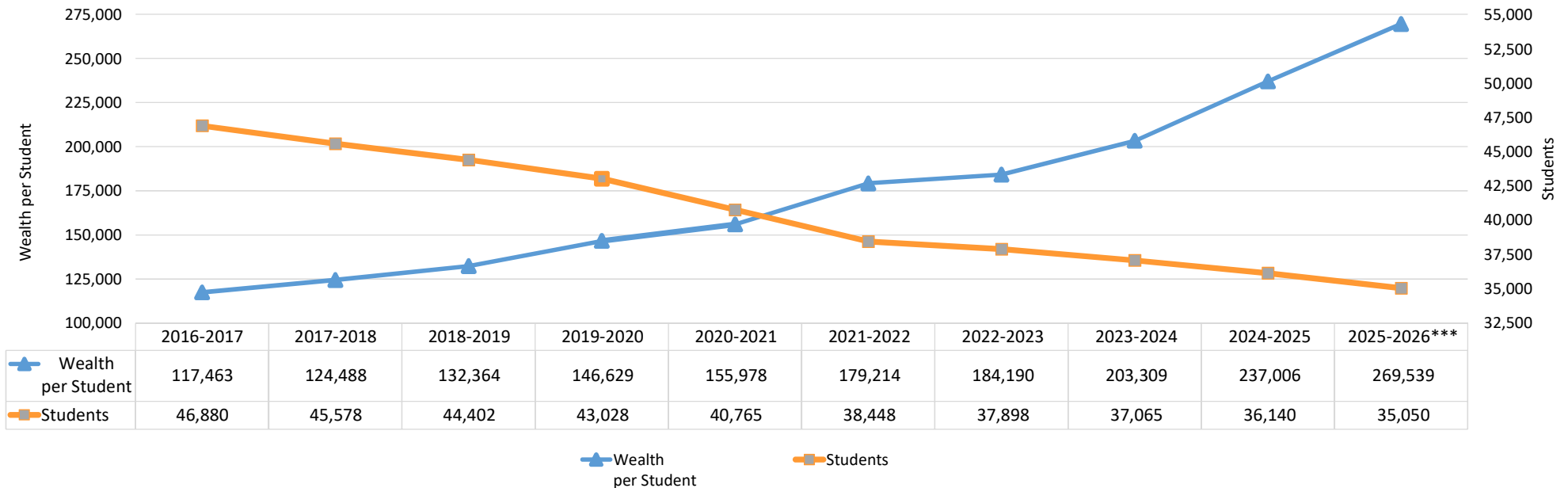


AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

PROPERTY WEALTH PER STUDENT



k)Local Maintenance & Debt Service



AN EARLY COLLEGE DISTRICT  
**BROWNSVILLE**  
 INDEPENDENT SCHOOL DISTRICT

LOCAL MAINTENANCE - FUND 199

DEBT SERVICE - FUND 511

TAX REVENUE - 5710

	Maintenance & Operations	Debt Service	Total
2025 Preliminary Taxable Values*	\$ 9,447,347,831	\$ 9,447,347,831	\$ 9,447,347,831
Projected 2025 Tax Rate	0.74330	0.10962	0.85292
Projected Tax Levy	70,222,136	10,356,183	80,578,319
Est. Current Taxes @ 93% Collection Rate	65,306,587	9,631,250	74,937,837
Est. Revenue Prior Years Taxes	3,750,000	150,000	3,900,000
Est. Revenue Penalties & Interst	140,000	380,000	520,000
	<u>\$ 69,196,587</u>	<u>\$ 10,161,250</u>	<u>\$ 79,357,837</u>

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

Comparison of Tax Rate	2024	Estimated 2025	Increase/(Decrease)
BISD Maintenance & Operations	\$ 0.78690	\$ 0.74330	\$ (0.04360)
BISD Debt Service	\$ 0.24176	\$ 0.10962	\$ (0.13214)
Total Tax Rate	<u>\$ 1.02866</u>	<u>\$ 0.85292</u>	<u>\$ (0.17574)</u>

YEAR	Tax Collection Rate
2019	98.57
2020	98.32
2021	102.19
2022	96.74
2023	<u>96.14</u>
Average Tax Collection Rate	<u>98.39</u>

I)Amortization Schedules for Bonded Debt and Qualified  
School Construction Bonds



AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## 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>



AN EARLY COLLEGE DISTRICT

# BROWN SVILLE

INDEPENDENT SCHOOL DISTRICT

## 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
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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

m)Administrative Cost





AN EARLY COLLEGE DISTRICT

# BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

## Estimated Administrative Cost 2025-2026

Functions	6100 Payroll Cost	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenses	Total Cost Used to Determine Administrative Cost
21	4,492,179	341,899	196,708	150,781	5,181,567
41	7,807,531	1,959,315	1,105,307	1,259,059	12,131,212
ADMIN					\$ 17,312,779

11	249,661,803	2,183,688	9,947,753	1,567,360	263,360,604
12	1,283,331	288,294	303,937	16,024	1,891,586
13	6,283,142	3,180,983	1,334,002	1,159,499	11,957,626
31	16,261,758	529,327	780,436	109,974	17,681,495
INSTR.					\$ 294,891,311

COST RATIO ADMIN EXP / INSTR. EXP.

5.87%

STATE STANDARD: 11.05%

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