

2026-2027 DISTRICT BUDGET



Brownsville Independent School District

1900 E. Price Road, Brownsville, TX 78521 | Cameron County
(956) 548-8000 | www.bisd.us



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Proposed Budget

Fiscal Year 2026-2027

**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 2026-2027



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

**PROPOSED BUDGET
 FOR FISCAL YEAR 2026-2027**

		10	50	
		General	Debt Service	Totals
		Fund	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
5700	TOTAL LOCAL	76,722,127	600,000	77,322,127
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
5800	TOTAL STATE	383,692,131	827,900	384,520,031
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
5900	TOTAL FEDERAL	40,941,213	0	40,941,213
5000	Total - ALL REVENUES	501,355,471	1,427,900	502,783,371



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

**PROPOSED BUDGET
 FOR FISCAL YEAR 2026-2027**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
11	Instruction			
	6100 PAYROLL COSTS	275,952,496	0	275,952,496
	6200 PROF. CONTRACTED SERV.	2,113,964	0	2,113,964
	6300 SUPPLIES/MATERIALS	6,390,387	0	6,390,387
	6400 OTHER OPERATING COSTS	1,378,023	0	1,378,023
	6600 CAP. OUT.-BUILD/EQUIP	76,778	0	76,778
	11 Total	285,911,648	0	285,911,648
12	Instructional Resources			
	6100 PAYROLL COSTS	1,478,246	0	1,478,246
	6200 PROF. CONTRACTED SERV.	231,650	0	231,650
	6300 SUPPLIES/MATERIALS	378,875	0	378,875
	6400 OTHER OPERATING COSTS	14,900	0	14,900
	6600 CAP. OUT.-BUILD/EQUIP	8,500	0	8,500
	12 Total	2,112,171	0	2,112,171
13	Curriculum Development			
	6100 PAYROLL COSTS	7,352,056	0	7,352,056
	6200 PROF. CONTRACTED SERV.	2,494,937	0	2,494,937
	6300 SUPPLIES/MATERIALS	683,121	0	683,121
	6400 OTHER OPERATING COSTS	935,474	0	935,474
	13 Total	11,465,588	0	11,465,588
21	Instructional Leadership			
	6100 PAYROLL COSTS	5,168,007	0	5,168,007
	6200 PROF. CONTRACTED SERV.	368,499	0	368,499
	6300 SUPPLIES/MATERIALS	196,584	0	196,584
	6400 OTHER OPERATING COSTS	119,246	0	119,246
	6600 CAP. OUT.-BUILD/EQUIP	6,000	0	6,000
	21 Total	5,858,336	0	5,858,336



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

**PROPOSED BUDGET
 FOR FISCAL YEAR 2026-2027**

		10	50		
		General	Debt Service	Totals	
		Fund	Fund	All	
				Funds	
23	Campus Leadership				
	6100 PAYROLL COSTS	26,599,426		0	26,599,426
	6200 PROF. CONTRACTED SERV.	74,615		0	74,615
	6300 SUPPLIES/MATERIALS	216,074		0	216,074
	6400 OTHER OPERATING COSTS	302,514		0	302,514
	23 Total	27,192,629		0	27,192,629
31	Counseling & Guidance				
	6100 PAYROLL COSTS	16,866,244		0	16,866,244
	6200 PROF. CONTRACTED SERV.	416,528		0	416,528
	6300 SUPPLIES/MATERIALS	792,243		0	792,243
	6400 OTHER OPERATING COSTS	107,299		0	107,299
	31 Total	18,182,314		0	18,182,314
32	Social Work Services				
	6100 PAYROLL COSTS	327,459		0	327,459
	6200 PROF. CONTRACTED SERV.	540,000		0	540,000
	6300 SUPPLIES/MATERIALS	1,500		0	1,500
	6400 OTHER OPERATING COSTS	17,000		0	17,000
	32 Total	885,959		0	885,959
33	Health Services				
	6100 PAYROLL COSTS	4,285,353		0	4,285,353
	6200 PROF. CONTRACTED SERV.	3,500		0	3,500
	6300 SUPPLIES/MATERIALS	139,428		0	139,428
	6400 OTHER OPERATING COSTS	6,980		0	6,980
	33 Total	4,435,261		0	4,435,261



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

**PROPOSED BUDGET
FOR FISCAL YEAR 2026-2027**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
34	Student Transportation			
	6100 PAYROLL COSTS	13,310,228	0	13,310,228
	6200 PROF. CONTRACTED SERV.	594,193	0	594,193
	6300 SUPPLIES/MATERIALS	1,279,066	0	1,279,066
	6400 OTHER OPERATING COSTS	644,890	0	644,890
	34 Total	15,828,377	0	15,828,377
35	Food Services			
	6100 PAYROLL COSTS	19,295,985	0	19,295,985
	6200 PROF. CONTRACTED SERV.	433,536	0	433,536
	6300 SUPPLIES/MATERIALS	16,877,325	0	16,877,325
	6400 OTHER OPERATING COSTS	89,346	0	89,346
	6600 CAP. OUT.-BUILD/EQUIP	317,821	0	317,821
	35 Total	37,014,013	0	37,014,013
36	Co Curricular Activity			
	6100 PAYROLL COSTS	9,048,674	0	9,048,674
	6200 PROF. CONTRACTED SERV.	1,288,770	0	1,288,770
	6300 SUPPLIES/MATERIALS	3,356,789	0	3,356,789
	6400 OTHER OPERATING COSTS	5,489,970	0	5,489,970
	6600 CAP. OUT.-BUILD/EQUIP	-	0	-
	36 Total	19,184,203	0	19,184,203
41	Administration			
	6100 PAYROLL COSTS	8,497,614	0	8,497,614
	6200 PROF. CONTRACTED SERV.	2,237,685	0	2,237,685
	6300 SUPPLIES/MATERIALS	862,535	0	862,535
	6400 OTHER OPERATING COSTS	1,061,669	0	1,061,669
	41 Total	12,659,503	0	12,659,503



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

**PROPOSED BUDGET
 FOR FISCAL YEAR 2026-2027**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
51	Plant Maint & Operations			
	6100 PAYROLL COSTS	26,598,023	0	26,598,023
	6200 PROF. CONTRACTED SERV.	16,975,628	0	16,975,628
	6300 SUPPLIES/MATERIALS	6,471,085	0	6,471,085
	6400 OTHER OPERATING COSTS	5,311,200	0	5,311,200
	6600 CAP. OUT.-BUILD/EQUIP	-	0	-
	51 Total	55,355,936	0	55,355,936
52	Security & Monitoring Srv			
	6100 PAYROLL COSTS	9,372,275	0	9,372,275
	6200 PROF. CONTRACTED SERV.	404,000	0	404,000
	6300 SUPPLIES/MATERIALS	191,328	0	191,328
	6400 OTHER OPERATING COSTS	85,700	0	85,700
	52 Total	10,053,303	0	10,053,303
53	Data Processing			
	6100 PAYROLL COSTS	3,650,487	0	3,650,487
	6200 PROF. CONTRACTED SERV.	5,153,686	0	5,153,686
	6300 SUPPLIES/MATERIALS	723,824	0	723,824
	6400 OTHER OPERATING COSTS	19,267	0	19,267
	6600 CAP. OUT.-BUILD/EQUIP	524,905	0	524,905
	53 Total	10,072,169	0	10,072,169
61	Community Services			
	6100 PAYROLL COSTS	159,390	0	159,390
	6200 PROF. CONTRACTED SERV.	21,890	0	21,890
	6300 SUPPLIES/MATERIALS	98,808	0	98,808
	6400 OTHER OPERATING COSTS	46,900	0	46,900
	61 Total	326,988	0	326,988



AN EARLY COLLEGE DISTRICT
BROWN SVILLE
 INDEPENDENT SCHOOL DISTRICT

**PROPOSED BUDGET
 FOR FISCAL YEAR 2026-2027**

		10	50	Totals
		General	Debt Service	All
		Fund	Fund	Funds
71	Debt Services			
	6500 DEBT SERVICE	6,539,062	4,257,700	10,796,762
	71 Total	6,539,062	4,257,700	10,796,762
81	Facilities Acq & Constr			
	6600 CAP. OUT.-BUILD/EQUIP	200,000	0	200,000
	81 Total	200,000	0	200,000
95	Pymts to Juvenile Just			
	6200 PROF. CONTRACTED SERV.	45,000	0	45,000
	95 Total	45,000	0	45,000
99	Other Intergovernmental Charges			
	6200 PROF. CONTRACTED SERV.	1,531,578	0	1,531,578
	99 Total	1,531,578	0	1,531,578
	6600 Total - ALL EXPENDITURES	524,854,038	4,257,700	529,111,738
	1100 Net - (Revenues - Expenditures)	(23,498,567)	(2,829,800)	(26,328,367)
 BALANCES				
	3100 Beginning Fund Balance 7/1/25	206,039,072	12,958,462	206,039,072
	3100 Ending Fund Balance 6/30/26	182,540,505	10,128,662	179,710,705

(b) Comparison of Projected State Revenues



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Revenue Projections For 2026-2027 Fiscal Year

	Last Year (Final) 2024-2025	Current Year (Preliminary) 2025-2026	Next Year (Projected) 2026-2027	Change	%
Funding Elements					
Average Daily Attendance	32,399,748	28,841,370	29,259,000	417,630	1.4%
State Certified Property Value	8,227,265,568	8,341,401,658	8,778,375,152	436,973,494	5.2%
Allotments					
11-Regular Block Grant	169,914,914	154,685,812	154,614,451	(71,361)	0.0%
21-Gifted & Talented Allotment	683,943	621,446	629,187	7,741	1.2%
23-Special Education Allotment	49,708,031	38,228,574	48,634,863	10,406,289	27.2%
22-Career and Technology Allotment	22,364,303	20,375,495	19,408,595	(966,900)	-4.7%
24-Compensatory Education Allotment	51,598,950	49,377,488	46,929,592	(2,447,896)	-5.0%
25-Bilingual Education Allotment	7,353,252	5,896,228	5,673,325	(222,903)	-3.8%
36-Early Education Allotment Part 1	7,052,127	7,380,272	7,166,388	(213,884)	-2.9%
36-Early Education Allotment Part 2	-	-	-	-	100.0%
37-Dyslexia Allotment	1,915,760	2,001,852	1,903,033	(98,819)	-4.9%
38-CCMR Outcomes Bonus	2,975,000	3,141,000	3,131,000	(10,000)	-0.3%
Early Literacy Intervention Allotment	-	-	-	-	100.0%
Basic Costs Allotment	-	3,605,590	3,459,522	(146,068)	100.0%
Teacher Retention Allotment	-	11,142,500	11,142,500	-	100.0%
Support Staff Retention Allotment	-	1,120,010	1,119,493	(517)	100.0%
Special Education Full Individual & Initial Eva.	-	1,078,000	1,078,000	-	100.0%
99-Transportation	2,207,542	2,207,542	2,207,542	-	0.0%
School Safety Allocation	1,038,558	2,282,077	2,227,291	(54,786)	-2.4%
Teacher Incentive Allotment	20,305,460	20,305,460	36,900,000	16,594,540	81.7%
College Preparation Assessment Reimbursement	46,176	138,972	46,176	(92,796)	-66.8%
Certification Examination Reimbursement	17,699	113,960	17,699	(96,261)	-84.5%
Advance Placement Tests Set-Aside	-	-	-	-	0.0%
Total Cost of Basic Entitlement (Tier I)	337,181,714	323,702,277	346,288,657	22,586,380	7.0%
Less Local Fund Assignment	(50,754,001)	(51,458,107)	(52,631,627)	(1,173,520)	2.3%
State Share of Tier I	286,427,713	272,244,170	293,657,030	21,412,860	7.9%
Available School Fund	(20,355,160)	(15,117,377)	(18,600,000)	(3,482,623)	23.0%
FSP State Share of Tier I	266,072,553	257,126,794	275,057,030	17,930,236	7.0%
Tier II	67,743,262	61,329,145	60,468,045	(861,100)	-1.4%
Other Programs	5,683,681	6,840,749	6,865,951	25,202	0.0%
Total FSP Operations Funding	339,499,496	325,296,688	342,391,026	17,094,338	5.3%
Available School Fund	20,355,160	15,117,377	18,600,000	3,482,623	23.0%
EDA	-	-	-	-	100.0%
IFA-Bond	3,602,503	1,926,689	827,900	(1,098,789)	-57.0%
IFA-Lease	752,369	219,610	203,538	(16,072)	-7.3%
ASAHE	9,399	1,405,489	-	(1,405,489)	0.0%
Total FFSP/ASF State Aid	364,218,927	343,965,853	361,194,564	17,228,711	5.0%

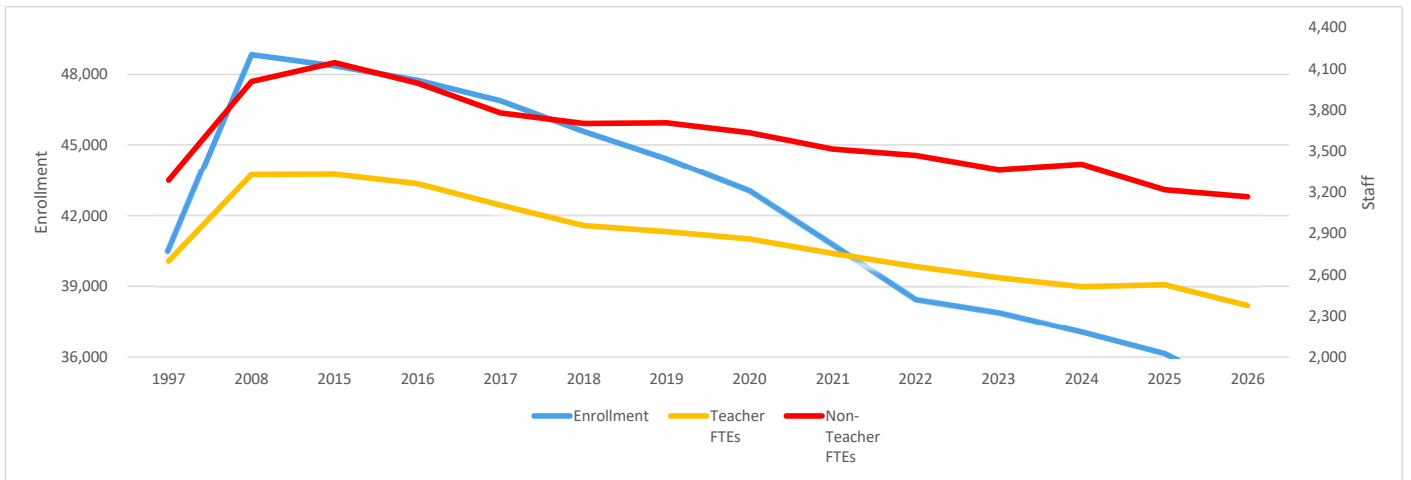
(c) District History on Enrollment and Staff



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
2026	6.20	14.46	10.85	34,337	47	54,312	63.2%	5,540	2,374	3,166



(d) Budget Summary Reports for General Operating
Funds and Debt Service Fund



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

**Summary of Food Service, General Fund & Debt Service
Projected Revenues and Expenditures
Proposed 2026 - 2027**

FUND NO.	DESCRIPTION	OPERATING REVENUES	FUND BALANCE	OTHER SOURCE	BUDGET REVENUES	OPERATING EXPENDITURES	OTHER USE	BUDGET EXPENDITURES	DIFFERENCE
101	Food Service	\$ 35,891,213	\$ -	\$ -	\$ 35,891,213	\$ 35,891,213	\$ -	\$ 35,891,213	\$ -
	Sub Total Food Service	\$ 35,891,213	\$ -	\$ -	\$ 35,891,213	\$ 35,891,213	\$ -	\$ 35,891,213	\$ -
161	Local Deaf	340,000	49,622	-	389,622	389,622	-	389,622	-
162	State Compensatory	25,804,153	1,637,631	-	27,441,784	27,441,784	-	27,441,784	-
163	State Bilingual	3,683,273	1,239,403	-	4,922,676	4,922,676	-	4,922,676	-
164	State Career & Technical Education	11,226,296	2,223,613	-	13,449,909	13,449,909	-	13,449,909	-
165	Athletics	11,530,880	-	-	11,530,880	11,530,880	-	11,530,880	-
166	State Special Education	50,681,701	1,002,603	-	51,684,304	51,684,304	-	51,684,304	-
167	Teacher Incentive Allotment	37,196,295	-	-	37,196,295	37,196,295	-	37,196,295	-
168	School Safety	4,480,912	-	-	4,480,912	4,480,912	-	4,480,912	-
199	Local Maintenance	320,520,748	17,345,695	-	337,866,443	337,866,443	-	337,866,443	-
	Sub Total - General Fund w/o Food Service	\$ 465,464,258	\$ 23,498,567	\$ -	\$ 488,962,825	\$ 488,962,825	\$ -	\$ 488,962,825	\$ -
	Total for General Fund	\$ 501,355,471	\$ 23,498,567	\$ -	\$ 524,854,038	\$ 524,854,038	\$ -	\$ 524,854,038	\$ -
511	Debt Service	1,427,900	2,829,800	-	4,257,700	4,257,700	-	4,257,700	-
	Sub Total Federal/State Funds	\$ 1,427,900	\$ 2,829,800	\$ -	\$ 4,257,700	\$ 4,257,700	\$ -	\$ 4,257,700	\$ -
	Grand Total	\$ 502,783,371	\$ 26,328,367	\$ -	\$ 529,111,738	\$ 529,111,738	\$ -	\$ 529,111,738	\$ -



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Budget Comparison
Food and Nutrition Service - Fund 101

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
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
101 Food Services Total	45,132,837	35,891,213	-9,241,624



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison Local Deaf Program- Fund 161

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	312,400	251,150	-61,250
61 PAYROLL COSTS	91,672	5,150	-86,522
62 PROF. CONTRACTED SERV.	200,250	233,000	32,750
63 SUPPLIES/MATERIALS	9,878	12,400	2,522
64 OTHER OPERATING COSTS	10,600	600	-10,000
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	1,000	1,000	0
64 OTHER OPERATING COSTS	1,000	1,000	0
31 Counseling & Guidance	7,900	118,472	110,572
61 PAYROLL COSTS	0	110,872	110,872
62 PROF. CONTRACTED SERV.	2,650	2,650	0
63 SUPPLIES/MATERIALS	3,450	3,450	0
64 OTHER OPERATING COSTS	1,800	1,500	-300
36 Co Curricular Activity	9,800	9,800	0
61 PAYROLL COSTS	9,800	9,800	0
61 Community Services	3,200	3,200	0
61 PAYROLL COSTS	2,200	2,200	0
62 PROF. CONTRACTED SERV.	1,000	1,000	0
161 Local Deaf Total	340,300	389,622	49,322



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison State Compensatory Education - Fund 162

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	21,672,208	20,009,594	-1,662,614
61 PAYROLL COSTS	15,708,769	15,459,355	-249,414
62 PROF. CONTRACTED SERV.	361,372	218,100	-143,272
63 SUPPLIES/MATERIALS	5,192,411	4,022,461	-1,169,950
64 OTHER OPERATING COSTS	218,302	232,900	14,598
66 CAP. OUT.-BUILD/EQUIP	191,354	76,778	-114,576
12 Instructional Resources	7,600	7,600	0
61 PAYROLL COSTS	7,600	7,600	0
63 SUPPLIES/MATERIALS	0	0	0
13 Curriculum Development	5,867,430	4,137,284	-1,730,146
61 PAYROLL COSTS	2,682,123	2,797,490	115,367
62 PROF. CONTRACTED SERV.	2,893,709	949,098	-1,944,611
63 SUPPLIES/MATERIALS	222,909	352,846	129,937
64 OTHER OPERATING COSTS	68,689	37,850	-30,839
21 Instructional Leadership	204,860	403,559	198,699
61 PAYROLL COSTS	132,385	321,484	189,099
62 PROF. CONTRACTED SERV.	47,286	57,399	10,113
63 SUPPLIES/MATERIALS	7,713	15,000	7,287
64 OTHER OPERATING COSTS	17,476	9,676	-7,800
23 Campus Leadership	949,117	951,435	2,318
61 PAYROLL COSTS	929,337	936,235	6,898
63 SUPPLIES/MATERIALS	18,420	14,400	-4,020
64 OTHER OPERATING COSTS	1,360	800	-560
31 Counseling & Guidance	847,710	939,456	91,746
61 PAYROLL COSTS	735,742	832,556	96,814
63 SUPPLIES/MATERIALS	111,968	105,300	-6,668



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison

State Compensatory Education - Fund 162

(continued)

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
64 OTHER OPERATING COSTS	0	1,600	1,600
32 Social Work Services	665,901	723,312	57,411
61 PAYROLL COSTS	115,901	180,812	64,911
62 PROF. CONTRACTED SERV.	542,000	540,000	-2,000
64 OTHER OPERATING COSTS	8,000	2,500	-5,500
33 Health Services	84,467	125,564	41,097
61 PAYROLL COSTS	83,667	124,764	41,097
63 SUPPLIES/MATERIALS	800	800	0
51 Plant Maint & Operations	0	0	0
61 PAYROLL COSTS	0	0	0
52 Security & Monitoring Srv	0	0	0
61 PAYROLL COSTS	0	0	0
63 SUPPLIES/MATERIALS	0	0	0
61 Community Services	133,916	135,585	1,669
61 PAYROLL COSTS	25,358	41,027	15,669
63 SUPPLIES/MATERIALS	103,400	89,808	-13,592
64 OTHER OPERATING COSTS	5,158	4,750	-408
71 Debt Services	8,394	8,395	1
65 DEBT SERVICE	8,394	8,395	1
162 State Compensatory Ed Total	30,441,603	27,441,784	-2,999,819



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison State Bilingual Education - Fund 163

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	2,503,530	3,316,638	813,108
61 PAYROLL COSTS	1,766,168	2,574,611	808,443
62 PROF. CONTRACTED SERV.	430,000	405,465	-24,535
63 SUPPLIES/MATERIALS	302,362	336,562	34,200
64 OTHER OPERATING COSTS	5,000	0	-5,000
13 Curriculum Development	687,028	694,149	7,121
61 PAYROLL COSTS	418,925	385,641	-33,284
62 PROF. CONTRACTED SERV.	90,327	247,230	156,903
63 SUPPLIES/MATERIALS	154,076	43,578	-110,498
64 OTHER OPERATING COSTS	23,700	17,700	-6,000
21 Instructional Leadership	266,748	268,415	1,667
61 PAYROLL COSTS	221,814	225,915	4,101
62 PROF. CONTRACTED SERV.	12,000	12,000	0
63 SUPPLIES/MATERIALS	26,500	23,500	-3,000
64 OTHER OPERATING COSTS	6,434	7,000	566
23 Campus Leadership	482,831	378,433	-104,398
61 PAYROLL COSTS	478,331	378,433	-99,898
64 OTHER OPERATING COSTS	4,500	0	-4,500
31 Counseling & Guidance	294,897	261,445	-33,452
62 PROF. CONTRACTED SERV.	186,397	171,445	-14,952
63 SUPPLIES/MATERIALS	108,500	90,000	-18,500
71 Debt Services	3,596	3,596	0
65 DEBT SERVICE	3,596	3,596	0
163 State Bilingual Ed Total	4,238,630	4,922,676	684,046



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison State Vocational Education- Fund 164

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	11,582,051	11,491,434	-90,617
61 PAYROLL COSTS	10,290,708	10,171,804	-118,904
62 PROF. CONTRACTED SERV.	465,214	546,578	81,364
63 SUPPLIES/MATERIALS	392,782	376,852	-15,930
64 OTHER OPERATING COSTS	433,347	396,200	-37,147
13 Curriculum Development	0	0	0
64 OTHER OPERATING COSTS	0	0	0
21 Instructional Leadership	519,915	520,112	197
61 PAYROLL COSTS	519,915	520,112	197
31 Counseling & Guidance	683,250	685,315	2,065
61 PAYROLL COSTS	627,700	633,115	5,415
62 PROF. CONTRACTED SERV.	4,000	0	-4,000
63 SUPPLIES/MATERIALS	14,976	15,200	224
64 OTHER OPERATING COSTS	36,574	37,000	426
36 Co Curricular Activity	693,626	734,000	40,374
62 PROF. CONTRACTED SERV.	0	0	0
63 SUPPLIES/MATERIALS	9,926	26,000	16,074
64 OTHER OPERATING COSTS	683,700	708,000	24,300
51 Plant Maint & Operations	5,000	3,000	-2,000
63 SUPPLIES/MATERIALS	5,000	3,000	-2,000
71 Debt Services	18,007	16,048	-1,959
65 DEBT SERVICE	18,007	16,048	-1,959
164 State Vocational Ed Total	13,501,849	13,449,909	-51,940



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison Athletics - Fund 165

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
13 Curriculum Development	79,037	78,000	-1,037
64 OTHER OPERATING COSTS	79,037	78,000	-1,037
36 Co Curricular Activity	11,290,441	10,719,247	-571,194
61 PAYROLL COSTS	6,454,265	5,876,990	-577,275
62 PROF. CONTRACTED SERV.	1,270,444	1,120,010	-150,434
63 SUPPLIES/MATERIALS	1,250,819	1,364,274	113,455
64 OTHER OPERATING COSTS	2,301,785	2,357,973	56,188
66 CAP. OUT.-BUILD/EQUIP	13,128	0	-13,128
51 Plant Maint & Operations	784,097	729,529	-54,568
61 PAYROLL COSTS	575,618	592,529	16,911
62 PROF. CONTRACTED SERV.	121,309	125,000	3,691
63 SUPPLIES/MATERIALS	87,170	12,000	-75,170
66 CAP. OUT.-BUILD/EQUIP	0	0	0
71 Debt Services	2,144	4,104	1,960
65 DEBT SERVICE	2,144	4,104	1,960
165 Athletics Total	12,155,719	11,530,880	-624,839



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison State Special Education - Fund 166

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	44,479,841	43,977,758	-502,083
61 PAYROLL COSTS	43,130,196	42,538,419	-591,777
62 PROF. CONTRACTED SERV.	433,537	477,515	43,978
63 SUPPLIES/MATERIALS	659,768	711,070	51,302
64 OTHER OPERATING COSTS	256,340	250,754	-5,586
66 CAP. OUT.-BUILD/EQUIP	0	0	0
13 Curriculum Development	165,317	160,564	-4,753
61 PAYROLL COSTS	19,217	24,217	5,000
62 PROF. CONTRACTED SERV.	65,849	50,400	-15,449
63 SUPPLIES/MATERIALS	25,000	24,547	-453
64 OTHER OPERATING COSTS	55,251	61,400	6,149
21 Instructional Leadership	2,045,910	2,203,103	157,193
61 PAYROLL COSTS	1,750,238	1,884,503	134,265
62 PROF. CONTRACTED SERV.	181,909	266,600	84,691
63 SUPPLIES/MATERIALS	86,763	31,500	-55,263
64 OTHER OPERATING COSTS	27,000	20,500	-6,500
23 Campus Leadership	414,212	513,241	99,029
61 PAYROLL COSTS	393,384	500,241	106,857
63 SUPPLIES/MATERIALS	17,382	10,000	-7,382
64 OTHER OPERATING COSTS	3,446	3,000	-446
31 Counseling & Guidance	4,538,667	4,481,539	-57,128
61 PAYROLL COSTS	4,181,684	4,116,606	-65,078
62 PROF. CONTRACTED SERV.	61,630	66,433	4,803
63 SUPPLIES/MATERIALS	268,480	262,000	-6,480
64 OTHER OPERATING COSTS	26,873	36,500	9,627
32 Social Work Services	4,000	94,114	90,114



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison
State Special Education - Fund 166
(continued)

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
61 PAYROLL COSTS	0	90,114	90,114
63 SUPPLIES/MATERIALS	0	0	0
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	45,069	96,144	51,075
61 PAYROLL COSTS	35,069	87,144	52,075
62 PROF. CONTRACTED SERV.	1,000	1,000	0
63 SUPPLIES/MATERIALS	6,000	5,000	-1,000
64 OTHER OPERATING COSTS	3,000	3,000	0
51 Plant Maint & Operations	56,601	57,541	940
61 PAYROLL COSTS	50,601	51,541	940
63 SUPPLIES/MATERIALS	6,000	6,000	0
61 Community Services	51,700	52,300	600
61 PAYROLL COSTS	12,645	10,000	-2,645
62 PROF. CONTRACTED SERV.	17,870	20,000	2,130
63 SUPPLIES/MATERIALS	7,100	4,000	-3,100
64 OTHER OPERATING COSTS	14,085	18,300	4,215
71 Debt Services	45,000	45,000	0
65 DEBT SERVICE	45,000	45,000	0
166 State Special Ed Total	51,849,317	51,684,304	-165,013



Budget Comparison
Teacher Incentive Allotment- Fund 167

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	26,373,132	33,757,700	7,384,568
61 PAYROLL COSTS	26,373,132	33,757,700	33,757,700
13 Curriculum Development	2,694,125	2,351,242	-342,883
61 PAYROLL COSTS	1,114,225	1,176,242	62,017
62 PROF. CONTRACTED SERV.	1,090,150	675,000	-415,150
64 OTHER OPERATING COSTS	489,750	500,000	10,250
41 Administration	675,211	1,087,353	412,142
61 PAYROLL COSTS	469,731	560,853	91,122
62 PROF. CONTRACTED SERV.	46,600	0	-46,600
63 SUPPLIES/MATERIALS	140,619	505,000	364,381
64 OTHER OPERATING COSTS	18,261	21,500	3,239
53 Data Processing	0	0	0
62 PROF. CONTRACTED SERV.	0	0	0
167 Teacher Incentive Allot Total	29,742,468	37,196,295	7,453,827



AN EARLY COLLEGE DISTRICT

BROWNsville

INDEPENDENT SCHOOL DISTRICT

Budget Comparison School Safety Allotment - Fund 168

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
52 Security & Monitoring Srv	4,694,937	4,480,912	-214,025
61 PAYROLL COSTS	4,694,937	4,480,912	-214,025
168 School Safety Allot Total	4,694,937	4,480,912	-214,025



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison Projects - Fund 197

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	6,814,699	0	-6,814,699
61 PAYROLL COSTS	4,696,297	0	-4,696,297
62 PROF. CONTRACTED SERV.	0	0	0
63 SUPPLIES/MATERIALS	1,991,483	0	-1,991,483
64 OTHER OPERATING COSTS	126,919	0	-126,919
12 Instructional Resources	158,219	0	-158,219
61 PAYROLL COSTS	108,219	0	-108,219
63 SUPPLIES/MATERIALS	50,000	0	-50,000
13 Curriculum Development	381,346	0	-381,346
61 PAYROLL COSTS	156,178	0	-156,178
62 PROF. CONTRACTED SERV.	21,400	0	-21,400
63 SUPPLIES/MATERIALS	203,768	0	-203,768
21 Instructional Leadership	97,250	0	-97,250
61 PAYROLL COSTS	97,250	0	-97,250
23 Campus Leadership	456,135	0	-456,135
61 PAYROLL COSTS	456,116	0	-456,116
64 OTHER OPERATING COSTS	19	0	-19
31 Counseling & Guidance	252,073	0	-252,073
61 PAYROLL COSTS	252,073	0	-252,073
32 Social Work Services	5,094	0	-5,094
61 PAYROLL COSTS	5,094	0	-5,094
33 Health Services	141,964	0	-141,964
61 PAYROLL COSTS	106,964	0	-106,964
62 PROF. CONTRACTED SERV.	11,679	0	-11,679
63 SUPPLIES/MATERIALS	23,321	0	-23,321
64 OTHER OPERATING COSTS	0	0	0



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison
Projects - Fund 197
(continued)

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
34 Student Transportation	356,544	0	-356,544
61 PAYROLL COSTS	356,544	0	-356,544
35 Food Services	538,613	0	-538,613
61 PAYROLL COSTS	538,613	0	-538,613
36 Co Curricular Activity	50,995	0	-50,995
61 PAYROLL COSTS	50,995	0	-50,995
62 PROF. CONTRACTED SERV.	0	0	0
41 Administration	361,273	0	-361,273
61 PAYROLL COSTS	125,373	0	-125,373
62 PROF. CONTRACTED SERV.	3,500	0	-3,500
64 OTHER OPERATING COSTS	232,400	0	-232,400
51 Plant Maint & Operations	6,923,084	0	-6,923,084
61 PAYROLL COSTS	629,825	0	-629,825
62 PROF. CONTRACTED SERV.	2,764,626	0	-2,764,626
63 SUPPLIES/MATERIALS	2,893,515	0	-2,893,515
66 CAP. OUT.-BUILD/EQUIP	635,118	0	-635,118
52 Security & Monitoring Srv	527,746	0	-527,746
61 PAYROLL COSTS	168,085	0	-168,085
62 PROF. CONTRACTED SERV.	99,768	0	-99,768
63 SUPPLIES/MATERIALS	95,526	0	-95,526
64 OTHER OPERATING COSTS	5,867	0	-5,867
66 CAP. OUT.-BUILD/EQUIP	158,500	0	-158,500
53 Data Processing	61,723	0	-61,723
61 PAYROLL COSTS	61,723	0	-61,723
61 Community Services	81,322	0	-81,322
61 PAYROLL COSTS	81,322	0	-81,322



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
INDEPENDENT SCHOOL DISTRICT

Budget Comparison
Projects - Fund 197
(continued)

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
81 Facilities Acq & Constr	16,485,096	0	-16,485,096
62 PROF. CONTRACTED SERV.	35,620	0	-35,620
66 CAP. OUT.-BUILD/EQUIP	16,449,476	0	-16,449,476
197 Projects Total	33,693,176	0	-33,693,176



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Budget Comparison
Local Maintenance Fund - Fund 199

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
11 Instruction	176,226,622	173,107,374	-3,119,248
61 PAYROLL COSTS	174,112,107	171,445,457	-2,666,650
62 PROF. CONTRACTED SERV.	751,467	233,306	-518,161
63 SUPPLIES/MATERIALS	783,411	931,042	147,631
64 OTHER OPERATING COSTS	527,327	497,569	-29,758
66 CAP. OUT.-BUILD/EQUIP	52,310	0	-52,310
12 Instructional Resources	2,281,116	2,104,571	-176,545
61 PAYROLL COSTS	1,684,842	1,470,646	-214,196
62 PROF. CONTRACTED SERV.	229,213	231,650	2,437
63 SUPPLIES/MATERIALS	288,294	378,875	90,581
64 OTHER OPERATING COSTS	17,486	14,900	-2,586
66 CAP. OUT.-BUILD/EQUIP	61,281	8,500	-52,781
13 Curriculum Development	5,214,615	4,038,349	-1,176,266
61 PAYROLL COSTS	3,486,203	2,967,466	-518,737
62 PROF. CONTRACTED SERV.	669,675	573,209	-96,466
63 SUPPLIES/MATERIALS	538,960	262,150	-276,810
64 OTHER OPERATING COSTS	519,777	235,524	-284,253
66 CAP. OUT.-BUILD/EQUIP	0	0	0
21 Instructional Leadership	2,445,356	2,462,147	16,791
61 PAYROLL COSTS	2,176,677	2,215,993	39,316
62 PROF. CONTRACTED SERV.	36,260	32,500	-3,760
63 SUPPLIES/MATERIALS	127,437	126,584	-853
64 OTHER OPERATING COSTS	104,982	81,070	-23,912
66 CAP. OUT.-BUILD/EQUIP	0	6,000	6,000
23 Campus Leadership	27,000,972	25,349,520	-1,651,452
61 PAYROLL COSTS	26,105,336	24,784,517	-1,320,819



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison Local Maintenance Fund - Fund 199

(continued)

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
62 PROF. CONTRACTED SERV.	389,983	74,615	-315,368
63 SUPPLIES/MATERIALS	221,832	191,674	-30,158
64 OTHER OPERATING COSTS	283,821	298,714	14,893
31 Counseling & Guidance	12,472,802	11,696,087	-776,715
61 PAYROLL COSTS	11,826,233	11,173,095	-653,138
62 PROF. CONTRACTED SERV.	282,650	176,000	-106,650
63 SUPPLIES/MATERIALS	328,636	316,293	-12,343
64 OTHER OPERATING COSTS	35,283	30,699	-4,584
32 Social Work Services	81,099	68,533	-12,566
61 PAYROLL COSTS	55,599	56,533	934
63 SUPPLIES/MATERIALS	15,000	1,500	-13,500
64 OTHER OPERATING COSTS	10,500	10,500	0
33 Health Services	4,881,243	4,306,697	-574,546
61 PAYROLL COSTS	4,670,415	4,157,589	-512,826
62 PROF. CONTRACTED SERV.	104,737	3,500	-101,237
63 SUPPLIES/MATERIALS	94,103	138,628	44,525
64 OTHER OPERATING COSTS	11,988	6,980	-5,008
34 Student Transportation	16,091,925	15,828,377	-263,548
61 PAYROLL COSTS	13,622,529	13,310,228	-312,301
62 PROF. CONTRACTED SERV.	605,829	594,193	-11,636
63 SUPPLIES/MATERIALS	1,284,766	1,279,066	-5,700
64 OTHER OPERATING COSTS	548,207	644,890	96,683
66 CAP. OUT.-BUILD/EQUIP	30,594	0	-30,594
35 Food Services	1,125,000	1,125,000	0
61 PAYROLL COSTS	1,125,000	1,125,000	0
36 Co Curricular Activity	8,637,605	7,625,012	-1,012,593



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

Budget Comparison
Local Maintenance Fund - Fund 199
(continued)

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
61 PAYROLL COSTS	3,685,447	3,074,740	-610,707
62 PROF. CONTRACTED SERV.	262,000	167,760	-94,240
63 SUPPLIES/MATERIALS	1,022,420	1,961,515	939,095
64 OTHER OPERATING COSTS	3,667,738	2,420,997	-1,246,741
41 Administration	11,692,102	11,572,150	-119,952
61 PAYROLL COSTS	7,881,565	7,936,761	55,196
62 PROF. CONTRACTED SERV.	2,269,871	2,237,685	-32,186
63 SUPPLIES/MATERIALS	494,257	357,535	-136,722
64 OTHER OPERATING COSTS	1,046,409	1,040,169	-6,240
51 Plant Maint & Operations	52,446,580	54,565,866	2,119,286
61 PAYROLL COSTS	26,720,882	25,953,953	-766,929
62 PROF. CONTRACTED SERV.	17,152,552	16,850,628	-301,924
63 SUPPLIES/MATERIALS	3,234,199	6,450,085	3,215,886
64 OTHER OPERATING COSTS	5,294,132	5,311,200	17,068
66 CAP. OUT.-BUILD/EQUIP	44,815	0	-44,815
52 Security & Monitoring Srv	5,157,083	5,572,391	415,308
61 PAYROLL COSTS	4,781,205	4,891,363	110,158
62 PROF. CONTRACTED SERV.	57,636	404,000	346,364
63 SUPPLIES/MATERIALS	213,971	191,328	-22,643
64 OTHER OPERATING COSTS	104,271	85,700	-18,571
66 CAP. OUT.-BUILD/EQUIP	0	0	0
53 Data Processing	9,742,047	10,072,169	330,122
61 PAYROLL COSTS	3,233,745	3,650,487	416,742
62 PROF. CONTRACTED SERV.	5,332,117	5,153,686	-178,431
63 SUPPLIES/MATERIALS	463,128	723,824	260,696
64 OTHER OPERATING COSTS	13,314	19,267	5,953



AN EARLY COLLEGE DISTRICT
BROWNVILLE
INDEPENDENT SCHOOL DISTRICT

Budget Comparison
Local Maintenance Fund - Fund 199
(continued)

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
66 CAP. OUT.-BUILD/EQUIP	699,743	524,905	-174,838
61 Community Services	80,500	135,903	55,403
61 PAYROLL COSTS	30,000	106,163	76,163
62 PROF. CONTRACTED SERV.	890	890	0
63 SUPPLIES/MATERIALS	24,450	5,000	-19,450
64 OTHER OPERATING COSTS	25,160	23,850	-1,310
71 Debt Services	5,378,095	6,459,719	1,081,624
65 DEBT SERVICE	5,378,095	6,459,719	1,081,624
81 Facilities Acq & Constr	2,085,609	200,000	-1,885,609
66 CAP. OUT.-BUILD/EQUIP	2,085,609	200,000	-1,885,609
95 Pymts to Juvenile Just	45,000	45,000	0
62 PROF. CONTRACTED SERV.	45,000	45,000	0
99 Other Intergovernmental C	1,355,377	1,531,578	176,201
62 PROF. CONTRACTED SERV.	1,355,377	1,531,578	176,201
199 Local Maintenance Total	344,440,748	337,866,443	-6,574,305



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Budget Comparison Debt Service- Fund 511

Description	Current Budget 2025-2026	Proposed Budget 2026-2027	Increase/ (Decrease)
71 Debt Services	128,814,125	4,257,700	-124,556,425
65 DEBT SERVICE	128,814,125	4,257,700	-124,556,425
511 Debt Services Total	128,814,125	4,257,700	-124,556,425

(e) Budget Summary for All other Funds



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

**Summary of All Funds
Projected Revenues and Expenditures
Proposed 2026 - 2027**

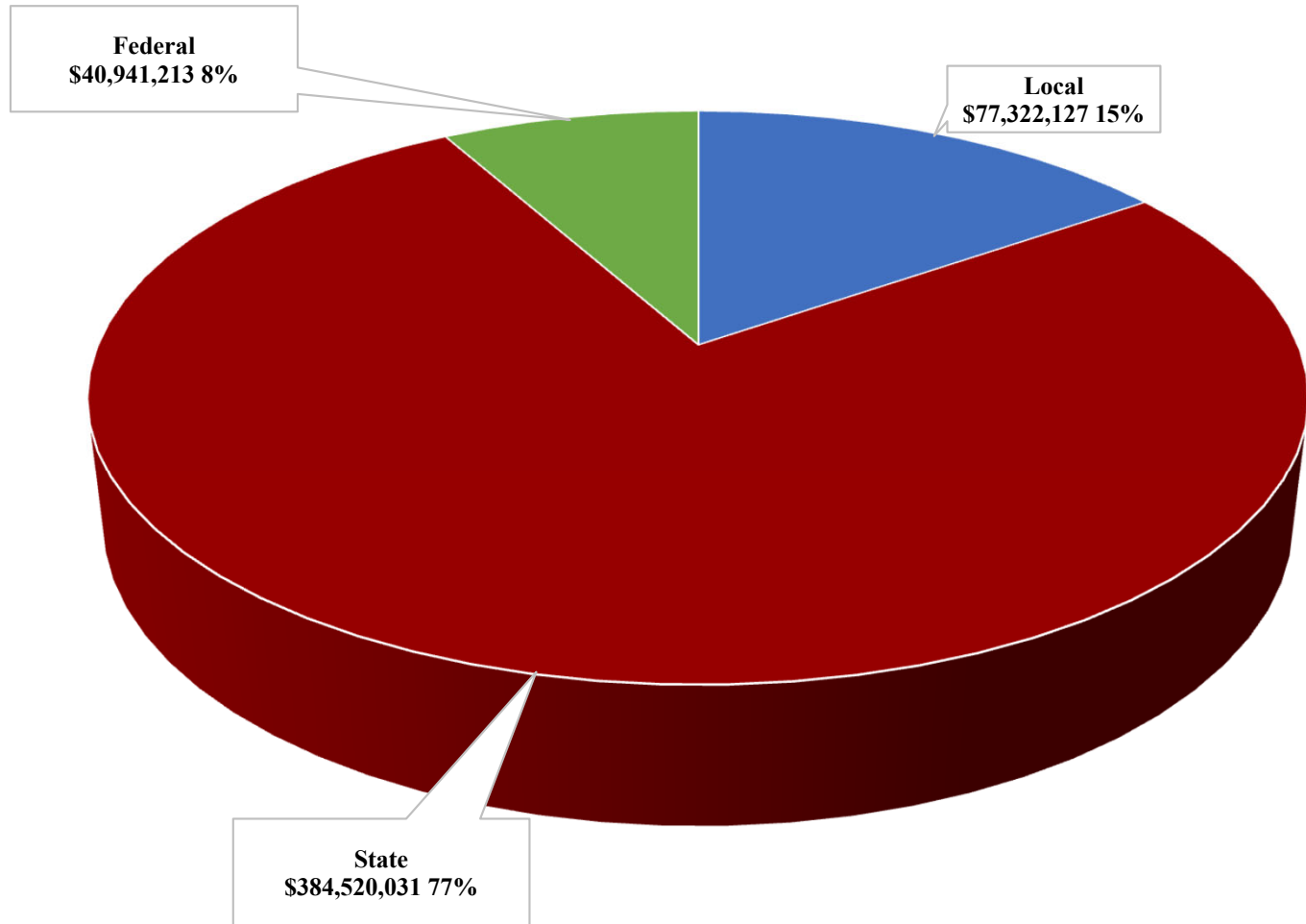
FUND NO.	DESCRIPTION	OPERATING REVENUES	FUND BALANCE	OTHER SOURCE	BUDGET REVENUES	OPERATING EXPENDITURES	OTHER USE	BUDGET EXPENDITURES	DIFFERENCE
101	Food Service	\$ 35,891,213	\$ -	\$ -	\$ 35,891,213	\$ 35,891,213	\$ -	\$ 35,891,213	\$ -
	Sub Total Food Service	\$ 35,891,213	\$ -	\$ -	\$ 35,891,213	\$ 35,891,213	\$ -	\$ 35,891,213	\$ -
161	Local Deaf	340,000	49,622	-	389,622	389,622	-	389,622	-
162	State Compensatory	25,804,153	1,637,631	-	27,441,784	27,441,784	-	27,441,784	-
163	State Bilingual	3,683,273	1,239,403	-	4,922,676	4,922,676	-	4,922,676	-
164	State Career & Technical Education	11,226,296	2,223,613	-	13,449,909	13,449,909	-	13,449,909	-
165	Athletics	11,530,880	-	-	11,530,880	11,530,880	-	11,530,880	-
166	State Special Education	50,681,701	1,002,603	-	51,684,304	51,684,304	-	51,684,304	-
167	Teacher Incentive Allotment	37,196,295	-	-	37,196,295	37,196,295	-	37,196,295	-
168	School Safety	4,480,912	-	-	4,480,912	4,480,912	-	4,480,912	-
199	Local Maintenance	320,520,748	17,345,695	-	337,866,443	337,866,443	-	337,866,443	-
	Sub Total - General Fund w/o Food Service	\$ 465,464,258	\$ 23,498,567	\$ -	\$ 488,962,825	\$ 488,962,825	\$ -	\$ 488,962,825	\$ -
	Total for General Fund	\$ 501,355,471	\$ 23,498,567	\$ -	\$ 524,854,038	\$ 524,854,038	\$ -	\$ 524,854,038	\$ -
206	McKinney-Vento Homelss Asst Act.	222,599	-	-	222,599	222,599	-	222,599	*
211	ESEA Title I Part A - Improving Basic	22,499,510	-	-	22,499,510	22,499,510	-	22,499,510	*
212	ESEA Title I Part C - Migrant	299,837	-	-	299,837	299,837	-	299,837	*
224	I.D.E.A. - B, Formula	7,662,207	-	-	7,662,207	7,662,207	-	7,662,207	*
225	I.D.E.A. - B, Pre School	115,660	-	-	115,660	115,660	-	115,660	*
244	Career & Technical Education-Basic	612,145	-	-	612,145	612,145	-	612,145	*
255	ESEA Title II Part A TPTR	2,205,933	-	-	2,205,933	2,205,933	-	2,205,933	*
263	ESEA Title III Part A Lang Acq & Ent	1,208,564	-	-	1,208,564	1,208,564	-	1,208,564	*
265	21st Century Grant	2,000,000	-	-	2,000,000	2,000,000	-	2,000,000	*
274	GEAR UP	831,000	-	-	831,000	831,000	-	831,000	*
289	Title IV, Part A - SSAEP	1,707,166	-	-	1,707,166	1,707,166	-	1,707,166	*
309	SSA-Adult Basic Ed - Federal	1,684,591	-	-	1,684,591	1,684,591	-	1,684,591	*
315	SSA-IDEA-B Discretionary	93,384	-	-	93,384	93,384	-	93,384	*
410	Instructional Material Allotment	6,525,359	-	-	6,525,359	6,525,359	-	6,525,359	*
429	State Funded Grants	809,557	-	-	809,557	809,557	-	809,557	*
496	Elon Musk Foundation	45,179	-	-	45,179	45,179	-	45,179	*
499	Locally Funded Special Revenue	378,560	-	-	378,560	378,560	-	378,560	*
511	Debt Service	1,427,900	2,829,800	-	4,257,700	4,257,700	-	4,257,700	-
	Sub Total Federal/State Funds	\$ 50,329,151	\$ 2,829,800	\$ -	\$ 53,158,951	\$ 53,158,951	\$ -	\$ 53,158,951	\$ -
	Grand Total	\$ 551,684,622	\$ 26,328,367	\$ -	\$ 578,012,989	\$ 578,012,989	\$ -	\$ 578,012,989	\$ -

* Amounts are preliminary for Fiscal Year 2026-2027, awarded amounts are not yet finalized.

(f)Graph Budget Summary All Funds

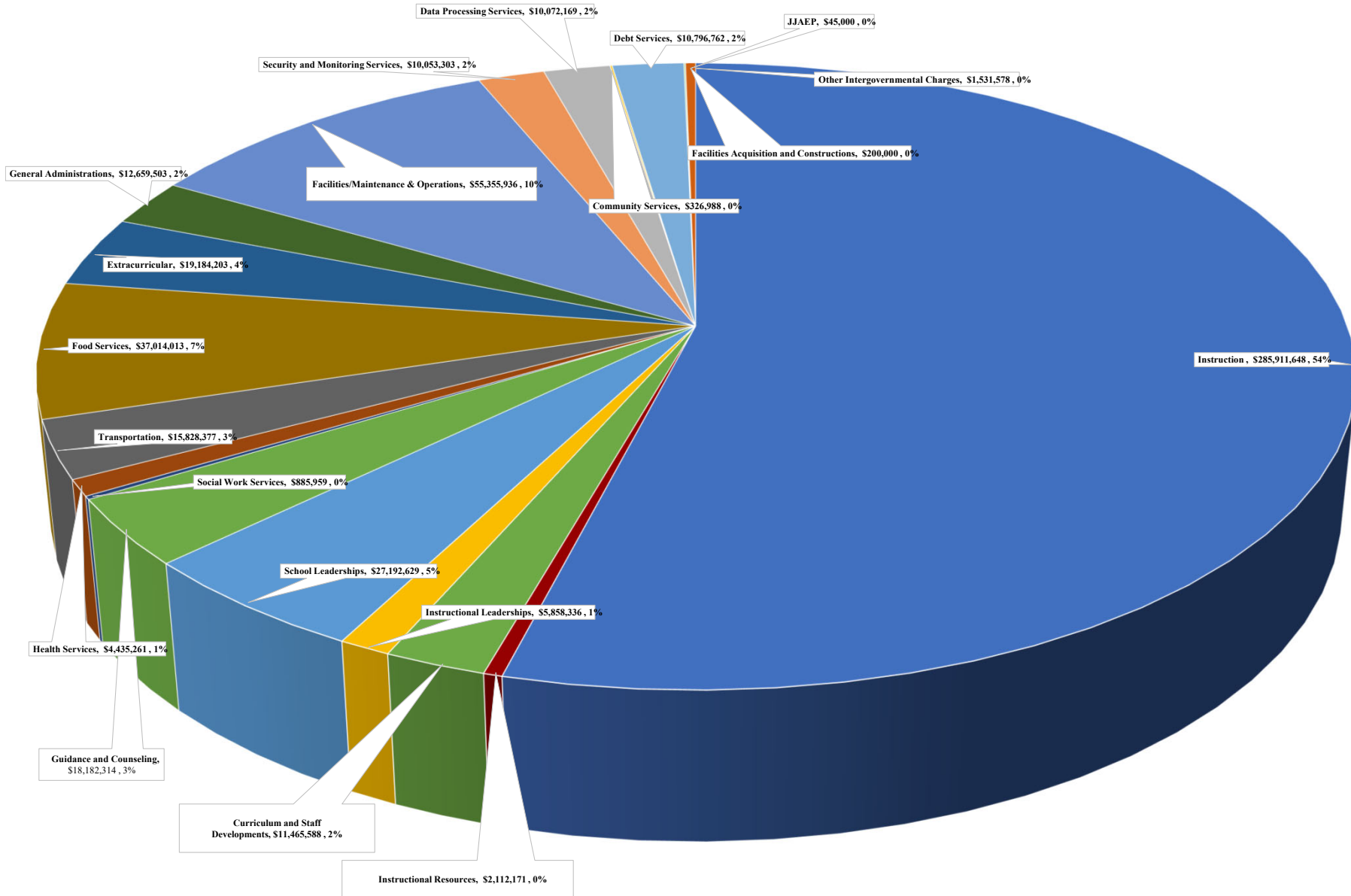


Food Service, General Fund & Debt Service Projected Revenues 2026-2027



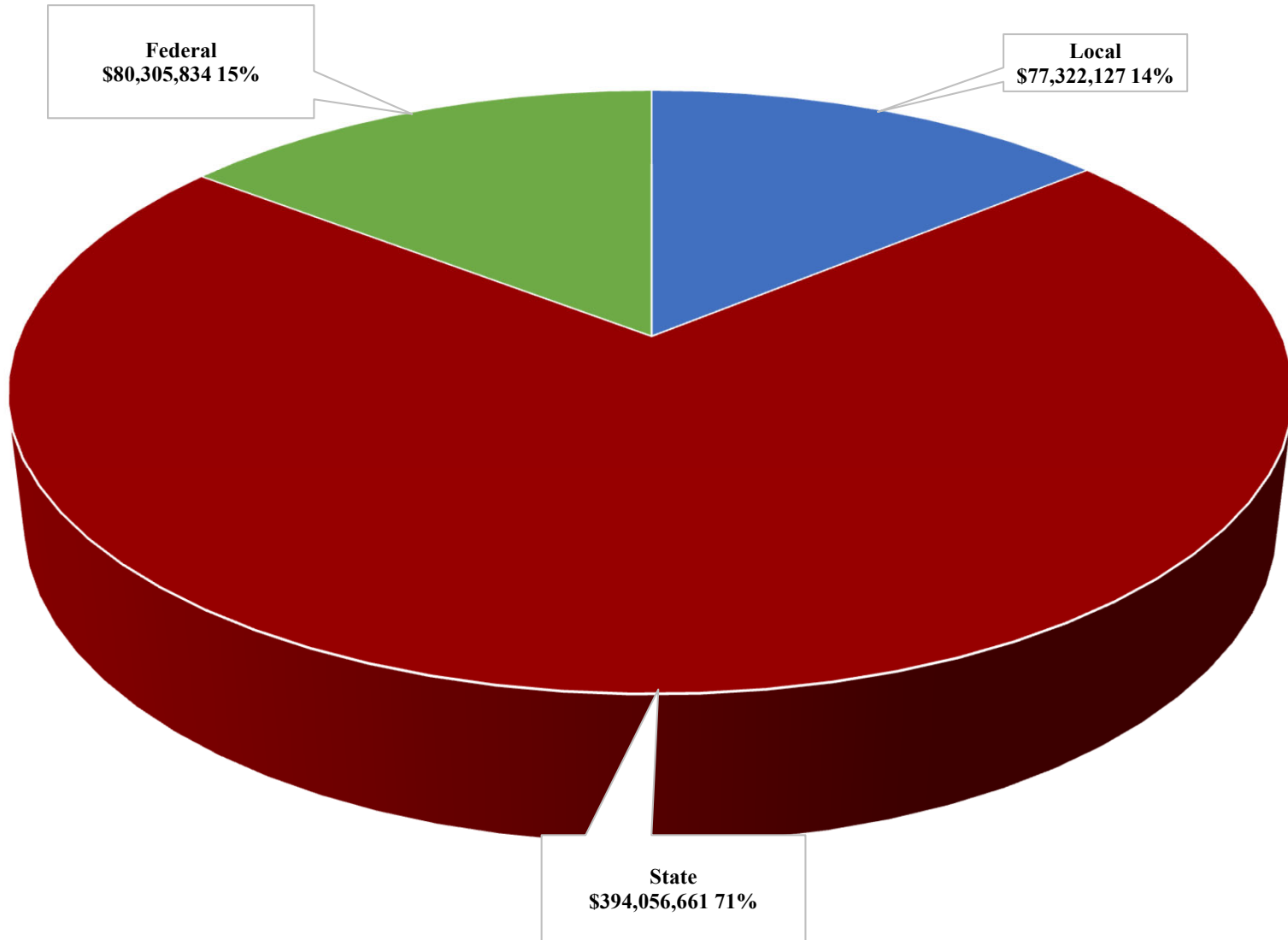


Food Service, General Fund & Debt Service Projected Expenditures 2026-2027



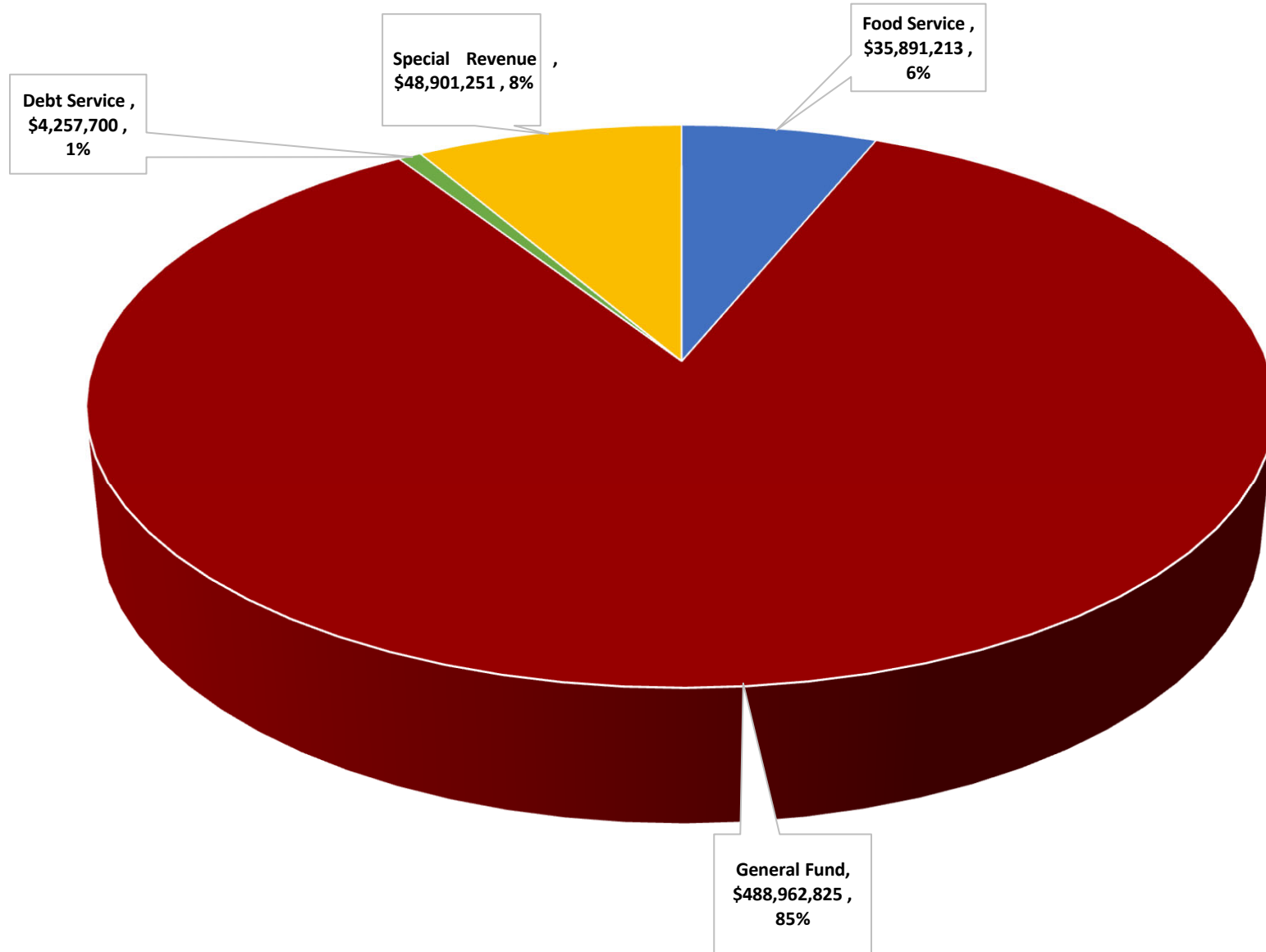


Projected Revenues 2026-2027 All Funds





Projected Expenditure 2026-2027 All Funds



(g)Capital Outlay Items



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

CAPITAL OUTLAY DATA BY ORGANIZATION

2026-2027

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Total Cost
1	101	35	6639	00	913	Y	99	000	Y	FURNITURE, EQUIPMENT&SOFTWARE	317,821.00
Total for Fund 101											317,821.00
Total for Food Services											317,821.00



**CAPITAL OUTLAY DATA BY ORGANIZATION
2026-2027**

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Total Cost
1	162	11	6635	62	001	Y	30	000	Y	Furniture & Equipment	30,000.00
2	162	11	6639	62	105	Y	30	000	Y	Furniture & Equipment & Software	6,000.00
3	162	11	6639	62	141	Y	30	000	Y	Furniture & Equipment & Software	20,000.00
4	162	11	6639	62	143	Y	30	000	Y	Furniture & Equipment & Software	20,778.00
Total for Fund 162											76,778.00
Total for State Compensatory											76,778.00



**CAPITAL OUTLAY DATA BY ORGANIZATION
 2026-2027**

Line	Fnd	Fcn	Ob	Sb	Org	FY	Pr	Prj	Y	Item Description	Total Cost
1	199	53	6631	00	730	Y	99	000	Y	Vehicle Unit	60,000.00
2	199	53	6639	65	999	Y	99	000	Y	Software	300,000.00
3	199	53	6639	65	730	Y	99	000	Y	Software	29,905.00
4	199	53	6639	65	999	Y	99	022	y	Software	135,000.00
										Total for Fund 199	524,905.00
										Total for Computer Technology Services	524,905.00
5	199	12	6639	00	871	Y	99	000	Y	Equipment	8,500.00
										Total for Fund 199	8,500.00
										Total for Library Services	8,500.00
7	199	21	6639	65	949	Y	99	000	Y	Equipment	6,000.00
										Total for fund 199	6,000.00
										Total for Dyslexia	6,000.00
8	199	81	6629	00	980	Y	99	000	Y	Construction	200,000.00
										Total for Fund 199	200,000.00
										Total for District Wide	200,000.00
										Total for Fund 199	739,405.00
										Total for Local Maintenance	739,405.00

(h) Fund Balance History for General Fund



AN EARLY COLLEGE DISTRICT
BROWNSVILLE
 INDEPENDENT SCHOOL DISTRICT

**GENERAL FUND
 AUDITED FUND BALANCE HISTORY**

<u>Fiscal Year Net Change:</u>	Fiscal Year							
	<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>	<u>2026-2027**</u>
Total Revenues / Other Resources	\$ 472,426,939	\$ 476,800,227	\$ 473,203,395	\$ 469,755,222	\$ 472,738,497	\$ 528,708,960	\$ 567,382,049	\$ 501,355,471
Total Expenditures / Other Uses	<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>519,855,306</u>	<u>598,395,084</u>	<u>524,854,038</u>
Fiscal Year Net Change - Surplus(Deficit)	(16,344,135)	18,680,870	31,121,638	421,811	(8,949,071)	8,853,654	(31,013,035)	(23,498,567)
Fund Balance - July 1 (Beginning)	201,596,037	185,251,902	203,932,772	235,677,651	236,099,462	228,198,453	237,052,107	206,039,072
Fiscal Year Net Change - Surplus(Deficit)	(16,344,135)	18,680,870	31,121,638	421,811	(8,949,071)	8,853,654	(31,013,035)	(23,498,567)
Increase (Decrease) in Fund Balance	-	-	623,241	-	1,048,062	-	-	
Fund Balance - June 30 (Ending)	<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>237,052,107</u>	<u>206,039,072</u>	<u>182,540,505</u>

* 2025-2026 Current Budget

** 2026-2027 Proposed Working Budget

(i) Comparison of Taxable Values



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

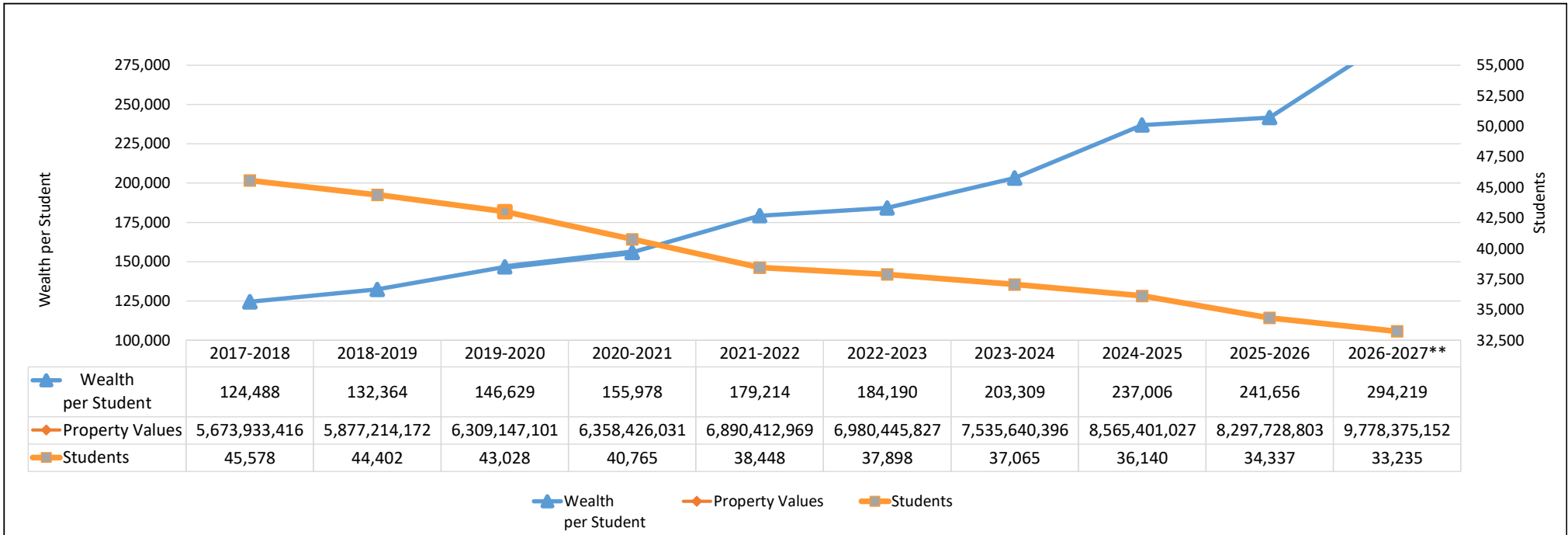
COMPARISON OF TAXABLE VALUES

<u>Property Category</u>	<u>2025 Certified Taxable Values</u>	<u>2026 Preliminary Taxable Values*</u>	<u>Increases/Decreases</u>	<u>Percent Increase/(Decrease)</u>
Real & Personal	\$ 8,429,755,528	\$ 8,958,816,257	\$ 529,060,729	6.28%
Freeze Taxable	\$ 132,026,725	\$ 180,441,105	\$ 48,414,380	36.67%
Transfer Adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
 TOTAL	 <u>\$ 8,297,728,803</u>	 <u>\$ 8,778,375,152</u>	 <u>\$ 480,646,349</u>	 <u>5.79%</u>

* The 2026 Preliminary Taxable Values are provided by the Cameron County Appraisal District on April 29, 2026



PROPERTY WEALTH PER STUDENT 10 YEAR COMPARISON



(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
2026 Preliminary Taxable Values*	\$ 8,778,375,152	\$ 8,778,375,152	\$ 8,778,375,152
Projected 2026 Tax Rate	0.78690	0.00000	0.7869
Projected Tax Levy	69,077,034	-	69,077,034
Est. Current Taxes @ 94% Collection Rate	64,932,412	-	64,932,412
Est. Revenue Prior Years Taxes	3,200,000	300,000	3,500,000
Est. Revenue Penalties & Interst	630,000	300,000	930,000
	<u>\$ 68,762,412</u>	<u>\$ 600,000</u>	<u>\$ 69,362,412</u>

*The 2025 Preliminary Taxable Values as provided by the Cameron Appriaisal District on Apri 28, 2025

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

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



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

AMORTIZATION SCHEDULE FOR BONDED DEBT

	2015 Refunding Bond Series	2018 Refunding Bond Series	2020A Refunding Bond Series	2020B Refunding Bond Series	Total Annual Debt Service
Year	Period Ending				
2027	6/30/2027		4,242,700.00	-	4,242,700.00
2028	6/30/2028				-
2029	6/30/2029				-
2030	6/30/2030				-
		\$ -	\$ -	\$ 4,242,700.00	\$ -
				\$ -	\$ 4,242,700.00

Issue Date	End Date		Original Amount
9/17/2020	8/15/2026	Series 2020A	12,175,000.00
			\$ 12,175,000.00



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

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
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					

\$ 1,117,300.40 \$ 1,779,540.00 \$ 1,295,467.00 \$ 700,225.00 \$ 4,892,532.40

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

I)Administrative Cost



AN EARLY COLLEGE DISTRICT

BROWNSVILLE

INDEPENDENT SCHOOL DISTRICT

Estimated Administrative Cost 2026-2027

Functions	6100 Payroll Cost	6200 Purchased Contracted Services	6300 Supplies and Materials	6400 Other Operating Expenses	Total Cost Used to Determine Administrative Cost
21	5,108,590	368,499	196,584	119,246	5,792,919
41	8,402,493	2,237,684	862,535	1,061,669	12,564,381
ADMIN					\$ 18,357,300

11	261,452,496	2,113,964	6,390,387	1,378,023	271,334,870
12	1,078,246	231,650	378,875	14,900	1,703,671
13	6,877,056	2,494,937	683,121	935,474	10,990,588
31	15,766,244	416,528	792,243	107,299	17,082,314
INSTR.					\$ 301,111,443

COST RATIO ADMIN EXP / INSTR. EXP.

6.10%

STATE STANDARD: 11.05%

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