

BROWNSVILLE INDEPENDENT SCHOOL DISTRICT

**Budget Committee Meeting
Fiscal Planning Year 2026-2027**

June 8, 2026

5:30 pm

BUDGET WORKSHOP #4

WORKSHOP PURPOSE

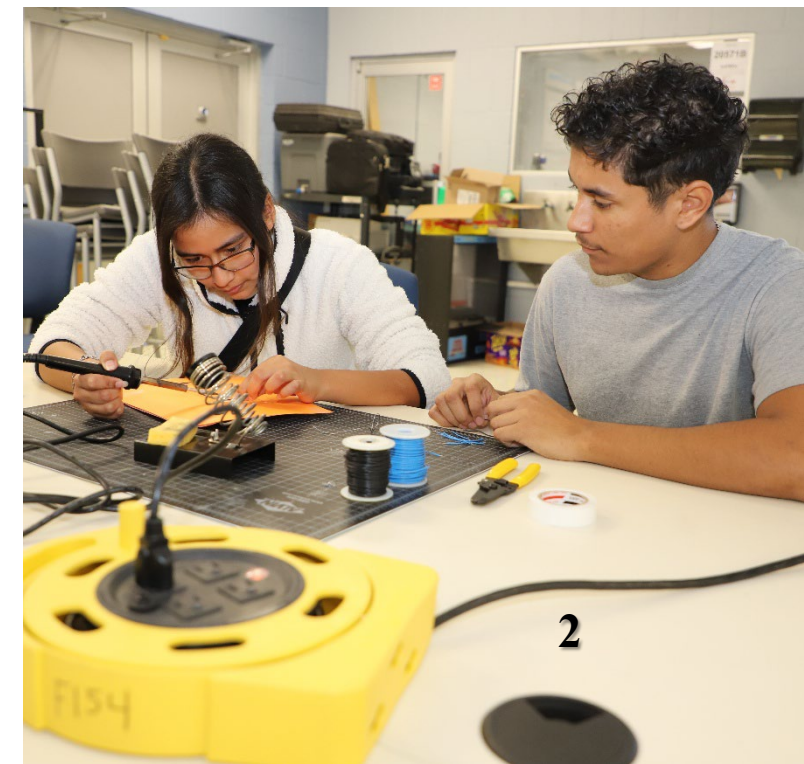
Review Near Final 2026-2027 General Fund Budget by Function

Review Projected Financial Position of Near Final 2026-2027 General Fund Budget

Discuss Additional Budget Considerations Prior to Adoption

Review 5-year Maintenance Department Budget Trends

Review Remaining Unfunded Facility Needs



2026-2027 NEAR FINAL GENERAL FUND BUDGET BY FUNCTION

	Proposed Budget
Function 11 – Instruction	\$285,681,109
Function 12 – Instructional Resource	\$ 2,072,168
Function 13 – Curriculum and Staff Development	\$ 10,965,591
Function 21 – Instructional Leadership	\$ 5,393,044
Function 23 – School Leadership	\$ 26,992,640
Function 31 – Guidance and Counseling	\$ 17,460,526
Function 32 – Social Work Services	\$ 885,961
Function 33 – Health Services	\$ 4,435,259
Function 34 – Transportation	\$ 15,078,379
Function 36 – Extracurricular	\$ 18,671,204
Function 41 – General Administration	\$ 12,659,825
Function 51 – Facilities/Maintenance & Operations	\$ 55,355,948
Function 52 – Security and Monitoring Services	\$ 9,853,303
Function 53 – Data Processing Services	\$ 10,072,168
Function 61 – Community Services	\$ 326,992
Function 71 – Debt Service	\$ 8,793,838
Function 81 – Facilities Acquisition and Construction	\$ 200,000
Function 95 – JJAEP	\$ 45,000
Function 99 – Other Intergovernmental Charges	<u>\$ 1,531,578</u>
Total 2026-2027 Near Final Budget Allocations by Function	\$486,474,533

BUDGET ALLOCATION OVERVIEW

Near Final 2026-2027 General Fund Budget Allocations



- Function 11 – Instruction
- Function 12 – Instructional Resource
- Function 13 – Curriculum and Staff Development
- Function 21 – Instructional Leadership
- Function 23 – School Leadership
- Function 31 – Guidance and Counseling
- Function 32 – Social Work Services
- Function 33 – Health Services
- Function 34 – Transportation
- Function 35 – Food Service
- Function 36 – Extracurricular
- Function 41 – General Administration
- Function 51 – Facilities/Maintenance & Operations
- Function 52 – Security and Monitoring Services
- Function 53 – Data Processing Services
- Function 61 – Community Services
- Function 71 – Debt Service
- Function 81 – Facilities Acquisition and Construction
- Function 95 – JJAEP
- Function 99 – Other Intergovernmental Charges

NEAR FINAL 2026-2027 GENERAL FUND BUDGET HIGHLIGHTS



- Teacher-to-Student Ratio at 22:1 for Middle Schools and 5th Grade
- 2% District-Wide Salary Increase
- Market Adjustments for Targeted Positions
- Special Education Expansion – **Subject to Actual Student Enrollment and Services Needs**
- Athletic Stipends
- Fine Arts Stipends
- Green Power Stipends

PROJECTED GENERAL FUND FINANCIAL POSITION

2026-2027 Near Final Budget

Near Final Revenue Projection	\$464,767,963
Less Near Final Expenditure Projection	<u>(\$486,474,533)</u>
Total Projected Operating Surplus/(Deficit)	(\$ 21,706,570)

**(Excludes Food and Nutrition Services Fund 101)*

PROJECTED UNASSIGNED FUND BALANCE IMPACT WITH 2026-2027 NEAR FINAL GENERAL BUDGET

Fund Balance Position @ July 1, 2025	\$131,917,714
Less Committed Funds:	
December 2025 Retention Stipends	(\$ 7,574,482)
Chess & DI Competitions	(\$ 500,000)
Forensic Auditor	(\$ 300,000)
Police Department Dispatch Upgrades	(\$ 260,000)
Police Department Fleet Replacement Lease	(\$ 4,154,660)
TEA Non-Compliance Refund	(\$ 573,572)
Proposed Loan to FNS	<u>(\$ 5,000,000)</u>
Total Commitments	<u>(\$ 18,362,714)</u>
Projected Fund Balance @ June 30, 2026	\$113,555,000
Projected Budget Deficit @ July 1, 2026	<u>(\$ 21,706,570)</u>
Projected Fund Balance @ July 1, 2026	\$ 91,848,430

**(Excludes Food and Nutrition Services Fund 101)*



ADDITIONAL 2026-2027 BUDGET CONSIDERATIONS

Decompression Placement Scales for Classified Employees from 20 years to 40 years	\$ 839,512
High School Asst. Principals – Salary Adjustment	\$ 127,131
Realignment Department Directors from Level 7 to Level 8 (ACE, Federal Programs, Parent & Family Engagement/Migrant)	\$ 9,265
Board Runners	\$ 1,000
Special Education Recruitment and Retention Stipends:	
School Psychologists (8)	\$ 50,000
Speech-Language Pathologists (24)	\$ 150,000
Speech-Language Pathologists Assts. (13)	\$ 39,000
Educational Diagnosticians (47)	\$ 235,000
Occupational Therapists (5)	\$ 31,250
Physical Therapists (1)	\$ 6,250
Physical Therapist/Doctorate (1)	\$ 7,000
Social Workers (1)	\$ 2,500
Audiologists (1)	\$ 7,000
Closure of PIEMS Director Position	\$ (111,099)
Addition of PIEMS Specialist	<u>\$ 56,952</u>

Total Additional 2026-2027 Budget Considerations **\$1,450,761**

PROJECTED GENERAL FUND FINANCIAL POSITION

2026-2027 Near Final Budget With Additional Budget Considerations

Near Final Revenue Projection	\$464,767,963
Less Near Final Expenditure Projection	(\$486,474,533)
Less Additional Budget Considerations	<u>(\$ 1,450,761)</u>
Total Projected Operating Surplus/(Deficit)	(\$ 23,157,331)

**(Excludes Food and Nutrition Services Fund 101)*

PROJECTED UNASSIGNED FUND BALANCE IMPACT WITH ADDITIONAL BUDGET CONSIDERATIONS

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

Less Committed Funds:

December 2025 Retention Stipends (\$ 7,574,482)

Chess & DI Competitions (\$ 500,000)

Forensic Auditor (\$ 300,000)

Police Department Dispatch Upgrades (\$ 260,000)

Police Department Fleet Replacement Lease (\$ 4,154,660)

TEA Non-Compliance Refund (\$ 573,572)

Proposed Loan to FNS (\$ 5,000,000)

Total Commitments (\$ 18,362,714)

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

Projected Budget Deficit @ July 1, 2026 (\$ 23,157,331)

Projected Fund Balance @ July 1, 2026 **\$ 90,397,669**

2026-2027 NEAR FINAL FOOD SERVICE FUND BUDGET BY FUNCTION

	Proposed Budget
Total Revenues	\$34,391,213
Less Expenditure Projections	
Function 35 – Food Service	(\$33,505,539)
Function 71 – Debt Service	(\$ 2,200)
Function 81 – Facilities Acquit. & Const.	<u>(\$ 883,474)</u>
Total Expenditures	(\$34,391,213)
Total Projected Operating Surplus/(Deficit)	\$ - 0 -

2026-2027 NEAR FINAL DEBT SERVICE BUDGET BY FUNCTION

	Proposed Budget
Total Revenues	\$1,427,900
Less Expenditure Projections	
Total Expenditures	<u>(\$4,257,700)</u>
*Total Projected Operating Surplus/(Deficit)	<u>(\$2,829,800)</u>

**Deficit amount represents last debt payment that will be coming from Debt Service Fund Balance*

MAINTENANCE BUDGET ANALYSIS FIVE YEAR COMPARISON ANALYSIS



						Estimated
Fund 197/199	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budget Allocation	5,343,165.00	7,881,804.00	7,371,277.00	8,172,106.00	8,070,531.00	7,594,313
Actual Activity	3,942,501.97	5,917,485.52	6,831,631.65	7,163,222.00	6,672,898.41	-
Under(Over) Budget	1,400,663.03	1,964,318.48	539,645.35	1,008,884.00	1,397,632.59	7,594,313.00

UNFUNDED FACILITY PROJECTS

Remaining Unfunded Capital Needs - Updated

Project Description	Units	Cost
Aiken Roofing Project	1	\$ 1,820,000
Besterio Middle School Roofing	1	\$ 4,700,000
Intercom Project District-wide	10	\$ 6,000,000
Rivera ECHS HVAC Project	1	\$ 4,900,000
Ortiz Elementary Chiller Replacement	1	\$ 3,400,000
Oliveira Middle School Band Hall Roof	1	<u>\$ 300,000</u>
Total Unfunded Capital Needs - Updated		\$21,120,000

IMPORTANT DATES TO REMEMBER

- **June 23, 2026 – Special Called Board Meeting**
 - ✓ Approval of Compensation Plan
 - ✓ Public Hearing on 2026-2027 Budget and Tax Rate
 - ✓ Adoption of 2026-2027 Budget
(must be before adoption of tax rate)





THANK YOU

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

DR. ALDA T. BENAVIDES, INTERIM SUPERINTENDENT OF SCHOOLS

ROSARIO PEÑA, CHIEF FINANCIAL OFFICER

LYZETH F. ALAFFA, FINANCE DIRECTOR/BUSINESS MANAGER