



201 N. Ann Street
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BRACKETT ISD 2026-2027

BUDGET WORKSHOP #2 MAY 21, 2026

BRACKETT ISD
 BUDGET WORKSHOP #2
FY 2026-2027
 May 21, 2026

M&O ESTIMATED BUDGET @ 05.21.26
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Year Ending	AMENDED	PROPOSED
	2025-26	2026-2027
	June 30, 2026	June 30, 2027
REVENUES:		
Local	\$ 7,247,112	\$ 7,396,653
State	\$ 921,325	\$ 803,188
Federal	\$ 35,580	\$ 780
Other Financing Sources	\$ -	\$ -
Total	\$ 8,204,017	\$ 8,200,621
EXPENDITURES:		
All Functions	\$ 9,172,223	\$ 8,699,251
Transfers (Out)	\$ 76,408	\$ 120,000
Total	\$ 9,248,631	\$ 8,819,251
Net Change in Fund Balance	\$ (1,044,614)	\$ (618,630)
Fund Balance at July 1	\$ 5,058,030	\$ 4,013,416
Ending Balance at June 30	\$ 4,013,416	\$ 3,394,786
BOARD APPROVED (DECREASE) INCREASE TO FUND BALANCE	\$ (746,493)	
(OVER) / UNDER BOARD APPROVED	\$ (298,121)	

District:	BRACKETT ISD
CD#:	136-901
Date:	5/28/2026

Enter County District Number with dash

A school district must post the budget summary on the school's Internet Web site when it posts the "Notice of Public Hearing" on the budget in the newspaper.

-----Data Input-----

		2025-26 Current Budget	2026-27 Proposed Budget	%
Enrollment Count		492.000	492.000	Increase
Function Expenditures (199 &240)				(Decrease)
11	Instruction	\$4,474,643	\$4,102,757	-8.31%
12	Instructional Resources & Media Services	\$63,658	\$64,009	0.55%
13	Curriculum & Instructional Staff Development	\$54,765	\$45,945	-16.11%
21	Instructional Leadership	\$30,655	\$31,050	1.29%
23	School Leadership	\$406,361	\$387,511	-4.64%
31	Guidance, Counseling & Evaluation Services	\$224,674	\$226,691	0.90%
32	Social Work Services	\$9,733	\$9,818	0.87%
33	Health Services	\$103,800	\$100,225	-3.44%
34	Student (Pupil) Transportation	\$304,523	\$299,686	-1.59%
35	Food Services	\$532,838	\$524,343	-1.59%
36	Cocurricular/Extracurricular Activities	\$529,074	\$509,682	-3.67%
41	General Administration	\$797,545	\$795,624	-0.24%
* 41	Statutorily Required Public Notice-Required Posting	\$1,200	\$1,200	0.00%
**41	Statutorily Required Public Notice-Lobbying	\$285	\$285	0.00%
51	Plant Maintenance & Operation	\$1,493,319	\$1,334,223	-10.65%
52	Security and Monitoring Services	\$33,298	\$31,721	-4.74%
53	Data Processing Services	\$152,889	\$156,844	2.59%
61	Community Services	\$600	\$600	0.00%
71	Debt Service - Principal on long-term debt	\$113,000	\$113,300	0.27%
	Debt Service - Interest on long-term debt	\$23,345	\$21,350	-8.55%
	Debt Service - Bond Issuance Cost and Fees	\$0	\$0	0.00%
81	Facilities Acquisition and Construction	\$0	\$0	0.00%
91	Contracted Instruct Svcs Between Schools-Excess Rev	\$0	\$115,237	na
92	Incremental Costs Associated With Chapter 41	\$0	\$0	0.00%
93	Payments to Fiscal Agent/Member District	\$201,712	\$201,438	-0.14%
94	Payments to Other Schools	\$0	\$0	0.00%
95	Payments to Juvenile Justice Alternative Ed. Prg.	\$0	\$0	0.00%
96	Payments to Charter Schools	\$0	\$0	0.00%
97	Payments to TIF	\$0	\$0	0.00%
99	Inter-governmental Charges not in Other Data Codes	\$172,968	\$175,550	1.49%

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

_____ will hold a public
(name of school district)

meeting at _____ at _____
(time, date, year) *(name of room, building, physical location)*

in _____ **This meeting is to discuss**
(city, state)
the school district's budget that will determine the tax rate the school district will adopt.

The school district invites public participation in the discussion.

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

Maintenance Tax \$ _____ / \$100 (proposed rate for maintenance and operations)

School Debt Service Tax
Approved by Local Voters \$ _____ / \$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

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

Maintenance and operations	_____ % increase	or	_____ % (decrease)	
Debt service	_____ % increase	or	_____ % (decrease)	
Total expenditures	_____ % increase	or	_____ % (decrease)	

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ _____	\$ _____
Total appraised value* of new property**	\$ _____	\$ _____
Total taxable value*** of all property	\$ _____	\$ _____
Total taxable value*** of new property**	\$ _____	\$ _____

* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).
 ** New property is defined by Tax Code Section 26.012(17).
 *** Taxable value is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ _____

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance and Operations</u>	<u>Interest and Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$	\$ *	\$	\$	\$
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$	\$ *	\$	\$	\$
Proposed Rate	\$	\$ *	\$	\$	\$

* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$	\$
Average Taxable Value of Residences	\$	\$
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	\$
Taxes Due on Average Residence	\$	\$
Increase (Decrease) in Taxes		\$

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

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is _____. This election will be automatically held

(school voter-approval rate)

if the district adopts a rate in excess of the voter-approval rate of _____.

(school voter-approval rate)

Fund Balances

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

Maintenance and Operations Fund Balance(s)	\$
Interest and Sinking Fund Balance(s)	\$

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

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

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