



201 N. Ann Street  
Brackettville, Texas  
78832  
(830) 563-2491



# BRACKETT ISD 2025-2026

## BUDGET WORKSHOP #1 MAY 7, 2026



**BRACKETT ISD**  
**BUDGET ADOPTION CALENDAR**  
**FY 2026-27**

	ACTIVITY/ACTION	ACTION/ RESPONSIBILITY BY	TARGET *DATE 2026
1	Present overview of Budget preparation to principals & directors	Superintendent & Director- Business & Finance	1/20
2	Meet with Principals & Directors regarding enrollment projections, staffing needs, allocations, budget guidelines & process	Superintendent & Director- Business & Finance	1/27
3	Submit budget request from campus/departments to Superintendent for review	Principals & Directors	2/27
4	Review budget request from campus/departments and submit to Director- Business & Finance	Superintendent	3/6
5	Enter budget requests into ASCENDER; print proposed budgets by campus, department	Director- Business & Finance	3/12
6	Review preliminary budget with principals & directors	Superintendent & Director- Business & Finance	3/24
7	Purchase Order Cutoff date for 2025-26 - General Fund ONLY	Superintendent & Director- Business & Finance	4/2
8	Provide preliminary appraisal roll of the district's taxable value-date by statute	Chief Appraiser	4/30
9	<b>Special Called Meeting #1</b> - Canvassing of May 2nd election	School Board	5/7
10	Hold budget <b>Workshop #1</b> - presentation on school budgets; review preliminary expenditures including special projects and discuss compensation plan; present/review revenue projections and preliminary values, establish Board Priorities	School Board Superintendent Director- Business & Finance	5/7
11	<b>Regular Meeting</b> - Adopt employee compensation plan for next year.	School Board	<b>5/11</b>
12	Call Public Hearing on Proposed Budget & Tax Rate (separate agenda item)	School Board	<b>5/11</b>
13	Review proposed budget with principals & directors for possible updates	Superintendent & Director- Business & Finance	5/12
14	Hold budget <b>Workshop #2</b> - Review Proposed Budget in order to post it on the BISD webpage by <b>05/28/26</b>	School Board Superintendent Director- Business & Finance	5/21
15	Publish Notice of Public Hearing to Discuss Budget & Proposed Tax Rate ( <i>at least 10 days but not more than 30 days before date of hearing</i> ) based on preliminary values.	Director- Business & Finance	<b>5/28</b>
16	Conduct <b>Public Hearing</b> on next year's proposed Budget & Tax Rate	School Board	6/15
17	<b>Regular Meeting</b> - Adopt Budget for next fiscal year at a Board Meeting (statute-by June 30th) using <u>preliminary values and proposed tax rate</u> .	School Board	6/15
18	Post Adopted Budget on BISD website by	Director- Business & Finance	6/30
19	Implement new approved budget, effective 07/01	Director- Business & Finance	7/1
20	Prepare and Certify appraisal roll of the district's taxable value-date by statute	Chief Appraiser	7/25



**BRACKETT ISD**  
**BUDGET ADOPTION CALENDAR**  
**FY 2026-27**

	<b>ACTIVITY/ACTION</b>	<b>ACTION/ RESPONSIBILITY BY</b>	<b>TARGET *DATE 2026</b>
21	Receive Maximum Compressed Rate (MCR) from TEA - based on taxable property values and local exemption amounts-date by statute	Texas Education Agency (TEA)	8/5
22	Submit total appraised value, total assessed value, and total taxable value of property in the district to the school board (8/1 or soon thereafter)	Chief Appraiser & Director- Business & Finance	8/10
23	Present Truth In Taxation tax rates to School Board (around 8/7). <i>Call Public Hearing on Proposed Budget &amp; Tax Rate (separate agenda item) ONLY if proposed rate exceeds the original proposed rate or the VATR based on CERTIFIED appraisal roll.</i>	Director- Business & Finance	8/10
24	Publish Notice of Public Hearing to Discuss Budget & Proposed Tax Rate (at least 10 days but not more than 30 days before date of hearing) <i>ONLY if proposed rate exceeds the original proposed rate or the VATR based on CERTIFIED appraisal roll .</i>	Director- Business & Finance	8/20
25	Conduct Public Hearing on next year's proposed Budget & Tax Rate <i>ONLY if proposed rate exceeds the original proposed rate or the VATR based on CERTIFIED appraisal roll .</i>	School Board	9/14
26	Adopt Tax Rate for next fiscal year at a Board Meeting by resolution	School Board	9/14
27	Call for appending the forms used to calculate the TAX RATES to the adopted budget.	School Board	9/14
28	Submit Adopted Tax Rate Resolution to Chief Appraiser for calculation of Tax levy for new year	Director- Business & Finance	9/15
29	Collect Taxes for the new year beginning today	Chief Appraiser	10/1
30	The Assessor (Chief Appraiser) will calculate the district's tax roll and submit it for approval to the Board	Chief Appraiser	10/5
31	Consider Budget Amendment for 2026-27 Budget to align for Snapshot date, (using <u><i>certified values , adopted tax rate and new legislative mandates</i></u> )	School Board Superintendent Director- Business & Finance	10/12
32	Post Adopted Budget AND tax rate information on BISD website and KCAD website	Chief Appraiser & Director- Business & Finance	10/15

\*Per Tax Code Sec. 1.06 if a date falls on a weekend, the deadline is extended to the following Monday

Revised 05/11/26

Approved 01/12/26



**BRACKETT ISD  
PRELIMINARY PROPOSED BUDGET  
2026-2027**

**ESTIMATED REVENUES:**

The basic assumptions for the general operating fund revenues are based on the following:

- Projected Refined ADA - 448.706 (5<sup>th</sup> six weeks)
- Preliminary Property Taxable Value - M&O: \$1,025,462,933
- M & O Tax Collections budgeted - \$6,784,242 (at 3.66% increase to 2025 State assigned property values; at a 96.7% collection rate)
- State Funding - \$362,628
- Total Tax Rate - \$0.6600
  - 2026-27 Est. Maximum compressed tier one tax rate (MCR) for BISD= .6100
  - TEA certifies MCR by August 5th.
  - Additional local enrichment tax rate: \$0.05
- Local Revenue in Excess of Entitlement predicted to be recaptured by TEA - \$115,237

**ESTIMATED APPROPRIATIONS:**

- Proposed salary increases – step for teachers; 1% for all others
- Facilities or transportation projects – no funding
- The Food Service program continues CEP (free lunch and breakfast for all students).
- This program will continue to be subsidized by general fund - \$120,000

**ESTIMATED FUND DRAWING:**

Expenditures exceed revenues by \$649,466

*BUDGET ESTIMATES BASED ON BEST AVAILABLE DATA AND WILL CHANGE WHEN CERTIFIED VALUES ARE RECEIVED, FINAL TAX RATE IS ADOPTED, SUMMER PEIMS FOR 2025-26 IS REPORTED, AND 2026-27 PEIMS SNAPSHOT DATA IS AVAILABLE...*



## PRELIMINARY PROPOSED 2026-27 BUDGET CONSIDERATIONS

### NOTABLE 89<sup>TH</sup> LEGISLATIVE PROPOSED BILLS:

- Texas House Bill 2 (HB 2) in the 89th Legislature (2025-2026) related to public education and public school finance.
  - BA – Basic allotment per student increased by \$55
  - TRA – Teacher Retention Allotment – state funded teacher compensation
  - ABC – Allotment for Basic Costs allotment
- TEFA – Texas Education Freedom Accounts begin in 2026-2027
- New Special Education funding – TEA calculations will be available sometime during 2026-2027
  - Current Estimates use old law

### PROPERTY VALUES:

- Local property appraised values – 1.06% increase (per preliminary totals from the KCAD)
- 2025 Values were Invalid per the Comptrollers Property Value Study, no grace period
  - 3.66% increase to 2025 State assigned values used in budget assumptions
  - State Assigned Values – 12.3% above certified values

### OTHER BUDGET IMPACTS:

- 14.5% inflation since 2019
- Investment interest rate continues to drop - 3.7% (down from 5.25% high in 2024-25)
- Unfunded TEA mandates

### WHAT'S NEXT FOR BUDGET:

- Regular Meeting on May 11, 2026 – Adopt Compensation plan and call for public hearing
- Workshop #2 for review of proposed budget – May 21<sup>st</sup>
- Adopt Budget – June 15<sup>th</sup>

Brackett ISD		26-27 Proposed Budget Reductions						
		25-26 Adopted	26-27 Preliminary Proposed			Scenarios		
		Func/Object	Func/Object	\$ Increase	% Increase	%age Reductions		
		Totals	Totals	(Decrease)	(Decrease)	5%	6%	7%
6000	- EXPENDITURES							
11	- INSTRUCTION							
6100	- PAYROLL COSTS	\$ 4,181,421	\$ 3,855,161	\$ (326,260)	-7.27%	\$ 209,071	\$ 250,885	\$ 292,699
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 33,430	\$ 31,890	\$ (1,540)	-0.03%	\$ 1,672	\$ 2,006	\$ 2,340
6300	- GENERAL SUPPLIES	\$ 233,862	\$ 144,508	\$ (89,354)	-1.99%	\$ 11,693	\$ 14,032	\$ 16,370
6400	- OTHER OPERATING EXPENSES	\$ 36,934	\$ 34,641	\$ (2,293)	-0.05%	\$ 1,847	\$ 2,216	\$ 2,585
<b>Total</b>	<b>Function11 INSTRUCTION</b>	<b>\$ 4,485,647</b>	<b>\$ 4,066,200</b>	<b>\$ (419,447)</b>	<b>-9.35%</b>	<b>\$ 224,282</b>	<b>\$ 269,139</b>	<b>\$ 313,995</b>
12	- INST. RESOURCES & MEDIA SERV							
6100	- PAYROLL COSTS	\$ 53,755	\$ 54,222	\$ 467	0.62%	\$ 2,688	\$ 3,225	\$ 3,763
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 1,099	\$ 2,678	\$ 1,579	2.08%	\$ 55	\$ 66	\$ 77
6300	- GENERAL SUPPLIES	\$ 20,545	\$ 6,125	\$ (14,420)	-19.02%	\$ 1,027	\$ 1,233	\$ 1,438
6400	- OTHER OPERATING EXPENSES	\$ 400	\$ 400	\$ -	0.00%	\$ 20	\$ 24	\$ 28
<b>Total</b>	<b>Function12 INST. RESOURCES &amp; MEDIA</b>	<b>\$ 75,799</b>	<b>\$ 63,425</b>	<b>\$ (12,374)</b>	<b>-16.32%</b>	<b>\$ 3,790</b>	<b>\$ 4,548</b>	<b>\$ 5,306</b>
13	- CURRICULUM							
6100	- PAYROLL COSTS	\$ 19,464	\$ 20,724	\$ 1,260	2.52%	\$ 973	\$ 1,168	\$ 1,362
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 7,000	\$ 7,350	\$ 350	0.70%	\$ 350	\$ 420	\$ 490
6300	- GENERAL SUPPLIES	\$ 10,487	\$ 13,143	\$ 2,656	5.31%	\$ 524	\$ 629	\$ 734
6400	- OTHER OPERATING EXPENSES	\$ 13,080	\$ 8,539	\$ (4,541)	-9.08%	\$ 654	\$ 785	\$ 916
<b>Total</b>	<b>Function13 CURRICULUM</b>	<b>\$ 50,031</b>	<b>\$ 49,756</b>	<b>\$ (275)</b>	<b>-0.55%</b>	<b>\$ 2,502</b>	<b>\$ 3,002</b>	<b>\$ 3,502</b>

Brackett ISD		26-27 Proposed Budget Reductions						
		25-26 Adopted	26-27 Preliminary Proposed			Scenarios		
		Func/Object	Func/Object	\$ Increase	% Increase	%age Reductions		
		Totals	Totals	(Decrease)	(Decrease)	5%	6%	7%
6000	- EXPENDITURES							
21	- INSTRUCTIONAL ADMINISTRATION							
6100	- PAYROLL COSTS	\$ 30,655	\$ 30,812	\$ 157	0.31%	\$ 1,533	\$ 1,839	\$ 2,146
<b>Total</b>	<b>Function21 INSTRUCTIONAL</b>	<b>\$ 30,655</b>	<b>\$ 30,812</b>	<b>\$ 157</b>	<b>0.31%</b>	<b>\$ 1,533</b>	<b>\$ 1,839</b>	<b>\$ 2,146</b>
23	- SCHOOL ADMINISTRATION							
6100	- PAYROLL COSTS	\$ 398,564	\$ 398,333	\$ (231)	-0.06%	\$ 19,928	\$ 23,914	\$ 27,899
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 3,025	\$ 475	\$ (2,550)	-0.63%	\$ 151	\$ 182	\$ 212
6300	- GENERAL SUPPLIES	\$ 4,969	\$ 4,100	\$ (869)	-0.21%	\$ 248	\$ 298	\$ 348
6400	- OTHER OPERATING EXPENSES	\$ 1,100	\$ 1,100	\$ -	0.00%	\$ 55	\$ 66	\$ 77
<b>Total</b>	<b>Function23 SCHOOL ADMINISTRATION</b>	<b>\$ 407,658</b>	<b>\$ 404,008</b>	<b>\$ (3,650)</b>	<b>-0.90%</b>	<b>\$ 20,383</b>	<b>\$ 24,459</b>	<b>\$ 28,536</b>
31	- GUIDANCE AND COUNSELING SVS							
6100	- PAYROLL COSTS	\$ 219,147	\$ 212,500	\$ (6,647)	-2.95%	\$ 10,957	\$ 13,149	\$ 15,340
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 600	\$ 600	\$ -	0.00%	\$ 30	\$ 36	\$ 42
6300	- GENERAL SUPPLIES	\$ 4,300	\$ 3,580	\$ (720)	-0.32%	\$ 215	\$ 258	\$ 301
6400	- OTHER OPERATING EXPENSES	\$ 1,000	\$ 1,347	\$ 347	0.15%	\$ 50	\$ 60	\$ 70
<b>Total</b>	<b>Function31 GUIDANCE AND COUNSELING</b>	<b>\$ 225,047</b>	<b>\$ 218,027</b>	<b>\$ (7,020)</b>	<b>-3.12%</b>	<b>\$ 11,252</b>	<b>\$ 13,503</b>	<b>\$ 15,753</b>
32	- ATTENDANCE & SOCIAL WORK SVS							
6100	- PAYROLL COSTS	\$ 8,239	\$ 8,237	\$ (2)	-0.02%	\$ 412	\$ 494	\$ 577
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 1,000	\$ 400	\$ (600)	-5.42%	\$ 50	\$ 60	\$ 70

Brackett ISD		26-27 Proposed Budget Reductions						
		25-26 Adopted	26-27 Preliminary Proposed			Scenarios		
		Func/Object	Func/Object	\$ Increase	% Increase	%age Reductions		
		Totals	Totals	(Decrease)	(Decrease)	5%	6%	7%
6000	- EXPENDITURES							
6400	- OTHER OPERATING EXPENSES	\$ 1,836	\$ 1,094	\$ (742)	-6.70%	\$ 92	\$ 110	\$ 129
<b>Total</b>	<b>Function32 ATTENDANCE &amp; SOCIAL WORK</b>	<b>\$ 11,075</b>	<b>\$ 9,731</b>	<b>\$ (1,344)</b>	<b>-12.14%</b>	<b>\$ 554</b>	<b>\$ 665</b>	<b>\$ 775</b>
33	- HEALTH SERVICES							
6100	- PAYROLL COSTS	\$ 88,759	\$ 89,515	\$ 756	0.72%	\$ 4,438	\$ 5,326	\$ 6,213
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 1,348	\$ 4,059	\$ 2,711	2.59%	\$ 67	\$ 81	\$ 94
6300	- GENERAL SUPPLIES	\$ 12,464	\$ 5,000	\$ (7,464)	-7.14%	\$ 623	\$ 748	\$ 872
6400	- OTHER OPERATING EXPENSES	\$ 2,000	\$ 550	\$ (1,450)	-1.39%	\$ 100	\$ 120	\$ 140
<b>Total</b>	<b>Function33 HEALTH SERVICES</b>	<b>\$ 104,571</b>	<b>\$ 99,124</b>	<b>\$ (5,447)</b>	<b>-5.21%</b>	<b>\$ 5,229</b>	<b>\$ 6,274</b>	<b>\$ 7,320</b>
34	- TRANSPORTATION							
6100	- PAYROLL COSTS	\$ 176,833	\$ 153,599	\$ (23,234)	-7.53%	\$ 8,842	\$ 10,610	\$ 12,378
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 30,711	\$ 24,830	\$ (5,881)	-1.91%	\$ 1,536	\$ 1,843	\$ 2,150
6300	- GENERAL SUPPLIES	\$ 70,424	\$ 73,100	\$ 2,676	0.87%	\$ 3,521	\$ 4,225	\$ 4,930
6400	- OTHER OPERATING EXPENSES	\$ 30,395	\$ 30,775	\$ 380	0.12%	\$ 1,520	\$ 1,824	\$ 2,128
<b>Total</b>	<b>Function34 TRANSPORTATION</b>	<b>\$ 308,363</b>	<b>\$ 282,304</b>	<b>\$ (26,059)</b>	<b>-8.45%</b>	<b>\$ 15,418</b>	<b>\$ 18,502</b>	<b>\$ 21,585</b>
35	- FOOD SERVICES							
6100	- PAYROLL COSTS	\$ 1,700	\$ 1,800	\$ 100	5.88%	\$ 85	\$ 102	\$ 119
<b>Total</b>	<b>Function35 FOOD SERVICES</b>	<b>\$ 1,700</b>	<b>\$ 1,800</b>	<b>\$ 100</b>	<b>5.88%</b>	<b>\$ 85</b>	<b>\$ 102</b>	<b>\$ 119</b>

Brackett ISD		26-27 Proposed Budget Reductions						
		25-26 Adopted	26-27 Preliminary Proposed			Scenarios		
		Func/Object	Func/Object	\$ Increase	% Increase	%age Reductions		
6000 - EXPENDITURES		Totals	Totals	(Decrease)	(Decrease)	5%	6%	7%
36	- CO-CURRICULAR ACTIVITIES							
6100	- PAYROLL COSTS	\$ 267,515	\$ 298,873	\$ 31,358	5.92%	\$ 13,376	\$ 16,051	\$ 18,726
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 43,815	\$ 35,397	\$ (8,418)	-1.59%	\$ 2,191	\$ 2,629	\$ 3,067
6300	- GENERAL SUPPLIES	\$ 70,845	\$ 37,592	\$ (33,253)	-6.27%	\$ 3,542	\$ 4,251	\$ 4,959
6400	- OTHER OPERATING EXPENSES	\$ 147,821	\$ 134,398	\$ (13,423)	-2.53%	\$ 7,391	\$ 8,869	\$ 10,347
6600	- CPTL OUTLY LAND BLDG & EQUIP	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
<b>Total</b>	<b>Function36 CO-CURRICULAR ACTIVITIES</b>	<b>\$ 529,996</b>	<b>\$ 506,260</b>	<b>\$ (23,736)</b>	<b>-4.48%</b>	<b>\$ 26,500</b>	<b>\$ 31,800</b>	<b>\$ 37,100</b>
41	- GENERAL ADMINISTRATION							
6100	- PAYROLL COSTS	\$ 448,861	\$ 456,200	\$ 7,339	0.92%	\$ 22,443	\$ 26,932	\$ 31,420
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 257,460	\$ 266,166	\$ 8,706	1.10%	\$ 12,873	\$ 15,448	\$ 18,022
6300	- GENERAL SUPPLIES	\$ 15,550	\$ 9,185	\$ (6,365)	-0.80%	\$ 778	\$ 933	\$ 1,089
6400	- OTHER OPERATING EXPENSES	\$ 51,870	\$ 52,868	\$ 998	0.13%	\$ 2,594	\$ 3,112	\$ 3,631
6600	- CPTL OUTLY LAND BLDG & EQUIP	\$ 20,000	\$ -	\$ (20,000)	-2.52%	\$ 1,000	\$ 1,200	\$ 1,400
<b>Total</b>	<b>Function41 GENERAL ADMINISTRATION</b>	<b>\$ 793,741</b>	<b>\$ 784,419</b>	<b>\$ (9,322)</b>	<b>-1.17%</b>	<b>\$ 39,687</b>	<b>\$ 47,624</b>	<b>\$ 55,562</b>
51	- PLANT MAINTENANCE & OPERATION							
6100	- PAYROLL COSTS	\$ 722,187	\$ 623,359	\$ (98,828)	-6.61%	\$ 36,109	\$ 43,331	\$ 50,553
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 486,086	\$ 421,762	\$ (64,324)	-4.30%	\$ 24,304	\$ 29,165	\$ 34,026
6300	- GENERAL SUPPLIES	\$ 154,310	\$ 129,503	\$ (24,807)	-1.66%	\$ 7,716	\$ 9,259	\$ 10,802

Brackett ISD		26-27 Proposed Budget Reductions						
		25-26 Adopted	26-27 Preliminary Proposed			Scenarios		
		Func/Object	Func/Object	\$ Increase	% Increase	%age Reductions		
		Totals	Totals	(Decrease)	(Decrease)	5%	6%	7%
6000	- EXPENDITURES							
6400	- OTHER OPERATING EXPENSES	\$ 133,647	\$ 140,047	\$ 6,400	0.43%	\$ 6,682	\$ 8,019	\$ 9,355
<b>Total</b>	<b>Function51 PLANT MAINTENANCE &amp;</b>	<b>\$ 1,496,230</b>	<b>\$ 1,314,671</b>	<b>\$ (181,559)</b>	<b>-12.13%</b>	<b>\$ 74,812</b>	<b>\$ 89,774</b>	<b>\$ 104,736</b>
52	- SECURITY & MONITORING SERV.							
6100	- PAYROLL COSTS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 5,773	\$ 3,550	\$ (2,223)	-13.34%	\$ 289	\$ 346	\$ 404
6300	- GENERAL SUPPLIES	\$ 2,313	\$ 21,079	\$ 18,766	112.60%	\$ 116	\$ 139	\$ 162
6400	- OTHER OPERATING EXPENSES	\$ 8,580	\$ 7,092	\$ (1,488)	-8.93%	\$ 429	\$ 515	\$ 601
<b>Total</b>	<b>Function52 SECURITY &amp; MONITORING</b>	<b>\$ 16,666</b>	<b>\$ 31,721</b>	<b>\$ 15,055</b>	<b>90.33%</b>	<b>\$ 833</b>	<b>\$ 1,000</b>	<b>\$ 1,167</b>
53	- DATA PROCESSING							
6100	- PAYROLL COSTS	\$ 124,533	\$ 125,514	\$ 981	0.36%	\$ 6,227	\$ 7,472	\$ 8,717
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ 27,935	\$ 28,222	\$ 287	0.10%	\$ 1,397	\$ 1,676	\$ 1,955
6300	- GENERAL SUPPLIES	\$ 1,034	\$ 1,034	\$ -	0.00%	\$ 52	\$ 62	\$ 72
6400	- OTHER OPERATING EXPENSES	\$ 1,033	\$ 413	\$ (620)	-0.23%	\$ 52	\$ 62	\$ 72
6600	- CPTL OUTLY LAND BLDG & EQUIP	\$ 120,000	\$ -	\$ (120,000)	-43.71%	\$ 7,727	\$ 9,272	\$ 10,817
<b>Total</b>	<b>Function53 DATA PROCESSING</b>	<b>\$ 274,535</b>	<b>\$ 155,183</b>	<b>\$ (119,352)</b>	<b>-43.47%</b>	<b>\$ 15,454</b>	<b>\$ 18,544</b>	<b>\$ 21,635</b>
61	- COMMUNITY SERVICE					\$ -	\$ -	\$ -
6300	- GENERAL SUPPLIES	\$ 1,500	\$ 600	\$ (900)	-60.00%	\$ 75	\$ 90	\$ 105
<b>Total</b>	<b>Function61 COMMUNITY SERVICE</b>	<b>\$ 1,500</b>	<b>\$ 600</b>	<b>\$ (900)</b>	<b>-60.00%</b>	<b>\$ 75</b>	<b>\$ 90</b>	<b>\$ 105</b>

Brackett ISD		26-27 Proposed Budget Reductions						
		25-26 Adopted	26-27 Preliminary Proposed			Scenarios		
		Func/Object	Func/Object	\$ Increase	% Increase	%age Reductions		
		Totals	Totals	(Decrease)	(Decrease)	5%	6%	7%
6000	- EXPENDITURES							
71	- DEBT SERVICE							
6500	- DEBT SERVICE	\$ 136,241	\$ 134,650	\$ (1,591)	-1.17%			
<b>Total</b>	<b>Function71 DEBT SERVICE</b>	<b>\$ 136,241</b>	<b>\$ 134,650</b>	<b>\$ (1,591)</b>	<b>-1.17%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
93	- SSA PAYMENT TO FISCAL AGENT							
6400	- OTHER OPERATING EXPENSES	\$ 189,800	\$ 201,438	\$ 11,638	6.13%	\$ 9,490	\$ 11,388	\$ 13,286
<b>Total</b>	<b>Function93 SSA PAYMENT TO FISCAL</b>	<b>\$ 189,800</b>	<b>\$ 201,438</b>	<b>\$ 11,638</b>	<b>6.13%</b>	<b>\$ 9,490</b>	<b>\$ 11,388</b>	<b>\$ 13,286</b>
99	- OTHER INTERGOVERNMENTAL CHARGE							
6200	- PROFESSIONAL & CONTRACTED SVCS-APPRAISAL & COLLECTIONS	\$ 172,968	\$ 175,550	\$ 2,582	1.49%	\$ 8,648	\$ 10,378	\$ 12,108
<b>Total</b>	<b>Function99 OTHER INTERGOVERNMENTAL</b>	<b>\$ 172,968</b>	<b>\$ 175,550</b>	<b>\$ 2,582</b>	<b>1.49%</b>	<b>\$ 8,648</b>	<b>\$ 10,378</b>	<b>\$ 12,108</b>
8000	- TRANSFERS OUT	\$ 138,408	\$ 120,000	\$ (18,408)	-13.30%	\$ 6,920	\$ 8,304	\$ 9,689
<b>Total</b>	<b>8000 - TRANSFERS OUT</b>	<b>\$ 138,408</b>	<b>\$ 120,000</b>	<b>\$ (18,408)</b>	<b>-13.30%</b>	<b>\$ 6,920</b>	<b>\$ 8,304</b>	<b>\$ 9,689</b>
	<b>OPERATIONS BEFORE RECAPTURE</b>	<b>\$ 9,450,631</b>	<b>\$ 8,649,679</b>	<b>\$ (800,952)</b>	<b>-8.48%</b>			
91	CONTRACTED INSTRUCTIONAL - RECAPTURE							

Brackett ISD		26-27 Proposed Budget Reductions						
		25-26 Adopted	26-27 Preliminary Proposed			Scenarios		
		Func/Object	Func/Object	\$ Increase	% Increase	%age Reductions		
		Totals	Totals	(Decrease)	(Decrease)	5%	6%	7%
6000	- EXPENDITURES							
6200	- PROFESSIONAL & CONTRACTED SVCS	\$ -	\$ 115,237	\$ 115,237	100.00%			
<b>Total</b>	<b>Function93 SSA PAYMENT TO FISCAL</b>	\$ -	\$ 115,237	\$ 115,237	100.00%	\$ -	\$ -	\$ -
<b>Total Expenditures and Recapture</b>		<b>\$ 9,450,631</b>	<b>\$ 8,764,916</b>	<b>\$ (685,715)</b>	<b>-7.26%</b>	<b>\$467,446</b>	<b>\$560,936</b>	<b>\$ 654,425</b>

BRACKETT ISD  
 BUDGET WORKSHOP #1  
**FY 2026-2027**  
 May 07, 2026

FINANCIAL AUDIT SCHEDULE G-1 - GENERAL FUND									ESTIMATED BUDGET @ 05.07.26	
Year Ending	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	AMENDED	PRELIMINARY
									2025-26	PROPOSED 2026-2027
<b>REVENUES:</b>										
Local	\$ 3,572,613	\$ 3,606,251	\$ 4,800,951	\$ 6,328,766	\$ 6,232,822	\$ 6,987,806	\$ 6,648,161	\$ 7,846,660	\$ 7,247,112	\$ 7,396,653
State	\$ 3,152,233	\$ 3,116,061	\$ 3,474,386	\$ 2,325,250	\$ 1,229,801	\$ 1,338,545	\$ 966,929	\$ 890,226	\$ 921,325	\$ 800,230
Federal	\$ 175,368	\$ 213,155	\$ 109,386	\$ 44,865	\$ 111,184	\$ 169,459	\$ 20,698	\$ 62,795	\$ 35,580	\$ 780
Other Financing Sources			\$ 1,300,000		\$ 2,084,077	\$ 709,854	\$ 102,951	\$ 20,010	\$ -	\$ -
<b>Total</b>	<b>\$ 6,900,214</b>	<b>\$ 6,935,467</b>	<b>\$ 9,684,723</b>	<b>\$ 8,698,881</b>	<b>\$ 9,657,884</b>	<b>\$ 9,205,664</b>	<b>\$ 7,738,739</b>	<b>\$ 8,819,691</b>	<b>\$ 8,204,017</b>	<b>\$ 8,197,663</b>
<b>EXPENDITURES:</b>										
All Functions	\$ 7,974,203	\$ 7,129,102	\$ 8,688,697	\$ 6,889,230	\$ 10,036,608	\$ 8,437,894	\$ 8,283,053	\$ 9,549,601	\$ 9,172,223	\$ 8,644,916
Transfers (Out)	\$ -	\$ 50,000	\$ 75,000	\$ 75,000	\$ 190,000	\$ 40,000	\$ 104,124	\$ 138,408	\$ 76,408	\$ 120,000
<b>Total</b>	<b>\$ 7,974,203</b>	<b>\$ 7,179,102</b>	<b>\$ 8,763,697</b>	<b>\$ 6,964,230</b>	<b>\$ 10,226,608</b>	<b>\$ 8,477,894</b>	<b>\$ 8,387,177</b>	<b>\$ 9,688,009</b>	<b>\$ 9,248,631</b>	<b>\$ 8,847,129</b>
Net Change in Fund Balance	\$ (1,073,989)	\$ (243,635)	\$ 921,026	\$ 1,734,651	\$ (568,724)	\$ 727,770	\$ (648,438)	\$ (868,318)	\$ (1,044,614)	\$ (649,466)
Fund Balance at July 1	\$ 5,077,687	\$ 4,003,698	\$ 3,760,063	\$ 4,681,089	\$ 6,415,740	\$ 5,847,016	\$ 6,574,786	\$ 5,926,348	\$ 5,058,030	\$ 4,013,416
<b>Ending Balance at June 30</b>	<b>\$ 4,003,698</b>	<b>\$ 3,760,063</b>	<b>\$ 4,681,089</b>	<b>\$ 6,415,740</b>	<b>\$ 5,847,016</b>	<b>\$ 6,574,786</b>	<b>\$ 5,926,348</b>	<b>\$ 5,058,030</b>	<b>\$ 4,013,416</b>	<b>\$ 3,363,950</b>
BOARD APPROVED (DECREASE) INCREASE TO FUND BALANCE	\$ (1,364,043)	\$ (1,046,322)	\$ (1,146,032)	\$ -	\$ (1,177,589)	\$ (1,405,205)	\$ (1,434,385)	\$ (1,527,409)	\$ (746,493)	
(OVER) / <b>UNDER</b> BOARD APPROVED	\$ 290,054	\$ 802,687	\$ 2,067,058	\$ 1,734,651	\$ 608,865	\$ 2,132,975	\$ 785,947	\$ 659,091	\$ (298,121)	
					Covid-19 Grant Funds					

**2026-2027**  
 ← Salary Increases - Model #2

# Brackett ISD

Work Shop #1 - May 7, 2026

Proposed Salary Increases for 2026-2027				
26-27 *FTE Reductions to Expenditures		\$ (192,000.00)		
Proposed Increase		26-27 Budget		Model #1
STEP	Teachers	\$	47,040.00	
3%	Exempt	\$	29,498.57	
3%	Nonexemp	\$	49,594.00	
		\$	126,132.57	Salaries
		\$	15,135.91	Benefits 12%
		\$	141,268.48	<b>Total</b>
26-27 Net Budget Change for Salaries		<b>\$ (50,731.52)</b>		

Proposed Increase		26-27 Budget		Model #2
STEP	Teachers	\$	47,040.00	
1%	Exempt	\$	9,832.86	
1%	Nonexemp	\$	16,531.33	
		\$	73,404.19	Salaries
		\$	8,808.50	Benefits 12%
		\$	82,212.69	<b>Total</b>
26-27 Net Budget Change for Salaries		<b>\$ (109,787.31)</b>		

Proposed Increase		26-27 Budget		Model #3
0	Teachers	\$	-	
0	Exempt	\$	-	
0	Nonexemp	\$	-	
		\$	-	Salaries
		\$	-	Benefits 12%
		\$	-	<b>Total</b>
26-27 Net Budget Change for Salaries		<b>\$ (192,000.00)</b>		

\*FTE = Full Time Equivalent Positions