

# Brackett ISD

**School  
Finance  
Community  
Awareness  
Meeting**



**April 23, 2026**

# Brackett ISD's Current Fiscal Status

- **Financial Integrity Rating System of Texas** -
  - **Superior**
- **Audit – No Findings**
  - No Inappropriate Budgeting
  - No Financial Inconsistencies
  - Sound Financial Decisions
  - Effective Internal Controls
- **Audited Fund Balance**
  - 6/30/25: **\$5,199,500**

Where to find....

[www.brackettisd.net](http://www.brackettisd.net):

- **Required postings**
  - Audit, Budget, FIRST rating

[www.youtube.com/c/BrackettISDYouTube](http://www.youtube.com/c/BrackettISDYouTube):

- Presentations
- Workshops
- Board Meetings



# How Public Schools in Texas are Funded

**Raise Your Hand Texas**

<https://www.youtube.com/watch?v=dHc6RvYzgno>

# Recap Funding for Schools

## LOCAL

- Property Taxes

## STATE

- Taxes
- Lottery

## FEDERAL

- Grants – limited
- Entitlements and Competitive
- Dedicated funding



# How BISD can use Funds - per the State

## General Operating Funds

- Salaries
- Services, Utilities
- Supplies
- Other

## Other Programs

- Career and Technology
- Early Childhood Education
- Special Education
- Gifted and Talented
- And more



# Size of the Glass = BISD Entitlement

## Entitlement determined by complicated funding formula -

- Student enrollment and attendance
- Programs, student population, rural district, recapture, etc.

## To Fill the Glass...

### LOCAL fund assignment -

- Property Values
- Property Tax Rate

### STATE contribution to school funding-

- depends on Local Property Values and Property Taxes generated by the BISD



# How Do Property Appraisal Values Impact BISD Funding?



# Local Property Values – BISD timelines 2025-26

## 2025

- **APRIL** - Preliminary Values from **Chief Appraiser** to calculate New Year Budget and Tax Rate
- **JULY** - **BISD** opens budget for fiscal year
- **JULY** - Certified Values from **Appraiser** used to realign New Year Budget
- **OCTOBER** - **Appraiser** sends certified values to Comptroller

## 2026

- **JANUARY** - **Comptroller** releases results of the Property Value Study
- **FEBRUARY** – **BISD** must adjust budget for INVALID PVS results
- **JUNE** - **BISD** ends operations/budget for fiscal year
- **SEPTEMBER** - Value results received at **TEA** for final PRIOR YEAR funding



# Local vs State – Appraisal Property Values

## Local Property Values

- Used to determine collections of properties within the school district
- Certified by County Chief Appraiser
- Changes occur during the year for corrections, updates, refunds, protests & Settlements

## State Conducts the Property Value Study (PVS)

- Sends value results to Texas Education Agency (TEA) for annual funding calculations
- May “assign” State Values to BISD



# State Property Value Study (PVS)

- Used to Determine Local Share of the current year BISD funding
- Assess values to Overall State Market Values within some variance
- Certified once per year by Comptroller
- Sent to Texas Education Agency for funding calculation
- If Chief Appraiser Values are Invalid for 2+ years – Comptroller “assigns” State calculated values
- Local values may not be used for funding when state values “assigns” values



# When Local Property Values Increase

## IF values increase DURING the year (state assigned values)

- State “pours” less into our glass
- tax collections WILL not increase
- Overflowing funds, must be returned to the State as Excess Funds (Recapture)
- **BISD MUST reduce STATE REVENUE** in the “middle of the road” – funding gap

## IF values increase at Certification

- State “pours less water” into the glass
- tax collections increase –funding MAY not increase
- Overflowing funds, possible



# Size of the Glass - No Change



Values "Assigned" by State



Values for Beginning Budget



# Comptroller “Assigns” State values

- Value increases “**assume**” more LOCAL share for school funding
- “assume” **DOES NOT** mean NEW dollars will come in from the community

\* The October bills will not be changed \*

## **BISD must take immediate Action:**

- Superintendent may file a protest and appeal the values - NOT the Chief Appraiser
- Costs are incurred with filing a protest
- **Current Year Budget** is affected

\* IF State Values are Assigned – settlement process is lengthy and costly \*



# 25-26 Operating Budget - February

## Reducing revenue also means budget cuts

- Salaries
- Contracted Services
- Supplies
- Fees and Other Operating Expenses
- Planned capital expenditures

## AND/OR Use fund drawing

- BISD “savings”
- Board Approval Required



# Adding to Existing Budget Pressures -

- **Inflation Gap** – purchasing power of 2019 Dollars requires \$1,300 increase to basic allotment (Raise Your Hand Texas)
  - 25-26 increase only \$55
- **Enrollment Declines** - in 2026-27 expected to decline- funding is based on attendance, revenues will be less (TEA Reports)
- **Unfunded Mandates** - i.e. requirements for school safety; increase to teacher salaries w/o state fully covering benefits
- **Budget influencers** – many outside of BISD Administration’s control (property values)
- **Funding Formula** – contains variables that are “moving targets”



# Next Steps for BISD Budget 2026-2027

Administration Board Room – 201 N. Ann St. at 5:30 p.m.

- Budget Workshops
  - May 7th
  - May 21st
- Proposed Budget
  - May 28<sup>th</sup> – on website
- Budget Adoption
  - May 28<sup>th</sup> – Newspaper Notice
  - June 15 – Public Hearing
  - June 15 – Adoption



# QUESTIONS???

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## **Resources:**

<https://www.youtube.com/watch?v=dHc6RvYzgn0>

<https://www.texaspolicyresearch.com/how-texas-school-finance-works/>

<https://tea.texas.gov/finance-and-grants/state-funding>

[www.brackettisd.net](http://www.brackettisd.net)

## **Presented by:**

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