

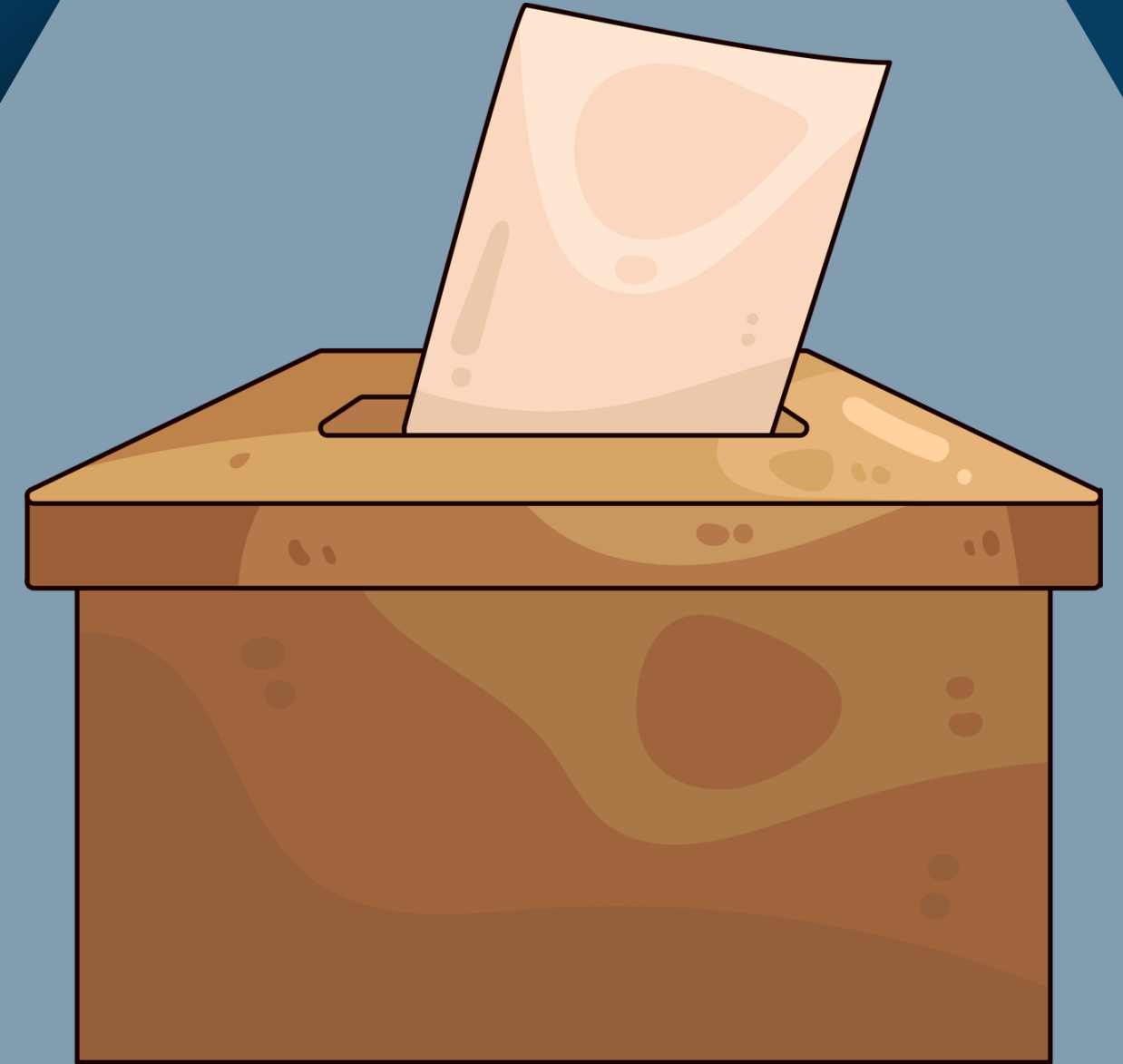


Bryan Independent School District

BUDGET DEVELOPMENT

VATRE Voter Approved Tax Rate Election

March 23, 2026



December

1 - Introduction to the plan
15 - Understanding the Basic Allotment

January

12 - Understanding Tax Rates
20 - District Revenue

February

2 - School Bonds
23 - Norma @ TASBO Conference

March



2 - No information item presented
23 - Voter Approved Tax Rate Election

April

6 - Staffing Considerations
20 - Budget Planning - Revenues

May

4 - Budget Planning - Expenditures
18 - Budget Planning Fund Balance

June

1 - Budget Communication
15 - Budget Adoption



VATRE



What is a VATRE?

**Voter Approved
Tax Rate Election**



A VATRE is an election that allows voters to decide whether a school district can use additional pennies on its maintenance and operations tax rate to generate additional funding for the district.

TAX RATE

\$0.6769

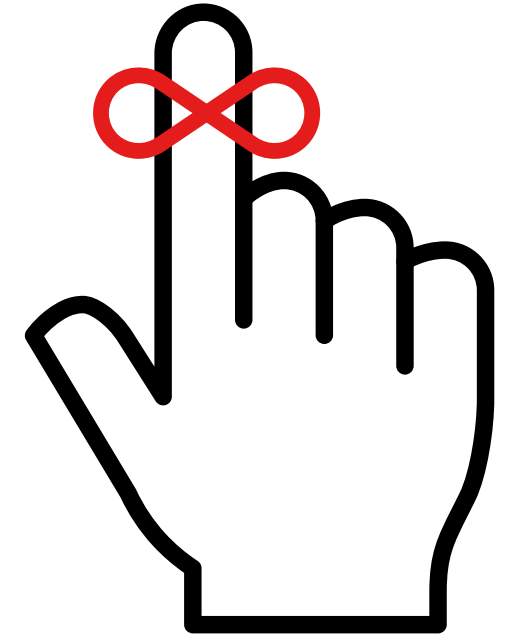


Maintenance
&
Operations

\$0.2700



~~Debt Service
aka
Interest & Sinking~~



TAX RATE: M&O

\$0.6769



Maintenance
&
Operations

→ Tier I (MCR)

Maximum Compressed Tax Rate
Set by TEA

\$0.6169

→ Tier II

Enrichment pennies

\$0.0600



\$0.6769

TAX RATE: M&O

(TIER II: ENRICHMENT PENNIES)



Maintenance
&
Operations

Enrichment Penny Limits

8 + 9 = \$0.17

Bryan ISD currently has the following

6 + 0 = \$0.06

TAX RATE: M&O



Golden pennies



\$5.5 million for both pennies

TAX RATE: M&O



Copper pennies



\$1 million for each penny (after recapture)

TAX RATE: M&O



\$350,000 County Appraisal Value
-\$140,000 Homestead Exemption
\$210,000 Taxable Value

Taxes due on current tax rate of
\$0.9469

\$1,988.49

Taxes due with \$0.02 increase
\$0.9669

\$2,030.49



Annual increase = \$42.00
Monthly increase = \$3.50

VATRE



**What can a VATRE
fund?**



- Salaries
- Contracted Services
- Utilities
- Programs
- Other operating expenses

VATRE



**Even after HB2,
Why?**

- Basic Allotment increase not enough
 - \$1,300 needed, we got \$55
- Most HB2 funding is “earmarked”
- Costs are rising faster than funding
- Unfunded mandates still exist
- Medical inflation
 - BISD self funded model

VATRE

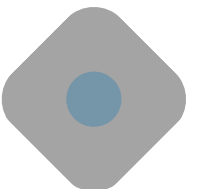


When are VATREs held?

November Election



- July 3 last day for board to select auditor for efficiency audit
- August 17 deadline for Board of Trustees to order a VATRE
- November 3 election day



V A T R E

\$0.6769



- Voter-Approved
Tax Rate Election
- Money goes to the General Fund for operating expenses

B O N D

\$0.2700



- Voter approved
- Pay off debt
- Capital Projects
- Renovations



District Revenue

School Bonds

VATRE

Staffing Considerations



QUESTIONS

