SABINE INDEPENDENT SCHOOL DISTRICT

VATRE

VOTER-APPROVAL TAX RATE ELECTION

SABINE ISD VATRE

Voter Approved Tax Ratification Election

The VATRE is solely aimed at the Maintenance & Operations side of school funding.

WHAT THE VATRE FUNDS

- Employee compensation
- Necessary repairs
- Academic supplies
- Maintenance of existing programs
- Student and staff safety

WHERE THE FUNDING COMES FROM

- The district is seeking approval for funding from the 3 remaining golden pennies.
- Approximately $850,000 in additional funding
- About $170,000 from local taxpayers
- About $680,000 from the Texas Education Agency

TAXPAYER IMPACT

- This is a tax increase to the M&O tax rate.
- The district is adopting a combined M&O and I&S tax rate identical to the 2025–26 tax rate.
- The average VATRE cost is approximately $24.85.
- Average taxes would still be approximately $3.41 less than last year.

SABINE INDEPENDENT SCHOOL DISTRICT
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Tax Rate History

Sabine ISD Tax Rate: Responsible & Competitive

- Sabine ISD is proud to maintain one of the lowest overall tax rates among school districts in our area. Our commitment to responsible financial management allows us to provide quality educational opportunities while being mindful of the tax burden on our community.

- Additionally, Sabine ISD's debt service tax rate is below the rate previously approved by our taxpayers, demonstrating the District's continued commitment to managing debt responsibly and using taxpayer dollars wisely.

- Sabine ISD remains committed to strong financial stewardship, fiscal responsibility, and maintaining a tax rate that is competitive within our area.

School/Tax Year	Maintenance & Operations	Debt Service	Total Tax Rate	
2007-2008	1.040000	-	$ 1.040000	
2008-2009	1.040000	-	$ 1.040000	
2009-2010	1.040000	-	$ 1.040000	
2010-2011	1.040000	-	$ 1.040000	
2011-2012	1.040000	-	$ 1.040000	
2012-2013	1.040000	-	$ 1.040000	
2013-2014	1.040000	0.252830	$ 1.292830	
2014-2015	1.040000	0.233000	$ 1.273000	
2015-2016	1.040000	0.261430	$ 1.301430	
2016-2017	1.040000	0.261430	$ 1.301430	
2017-2018	1.040000	0.261430	$ 1.301430	
2018-2019	1.040000	0.261430	$ 1.301430	
2019-2020	0.970000	0.261430	$ 1.231430	
2020-2021	0.966400	0.261430	$ 1.227830	
2021-2022	0.945400	0.261430	$ 1.206830	
2022-2023	0.894400	0.261430	$ 1.155830	
2023-2024	0.669200	0.261430	$ 0.930630	
2024-2025	0.666900	0.261430	$ 0.928330	
2025-2026	0.666900	0.261430	$ 0.928330	
2026-2027	0.668400	0.259930	$ 0.928330	Proposed Rate

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This year, a **Voter-Approval Tax Rate Election (VATRE)** is on the ballot — **not a bond.**

Bond	VATRE
Bond elections are for **building new schools.**	VATREs are for **adjusting a district's tax rate.**
Bonds generate debt that is paid through a district's **Interest & Sinking (I&S) tax rate.**	VATREs don't generate debt; they adjust a district's **Maintenance & Operations (M&O) tax rate.**
Bonds **cannot** be used for **staff pay** or other **operating expenses.**	VATRE funds are for **day-to-day operating expenses**, such as staff pay, campus safety and more.













Tax Rate Impact

THIS IS AN INCREASE TO THE M&O RATE ONLY.



ADDITIONAL SCHOOL FUNDING



+$850,000
ANNUALLY

MAINTAIN QUALITY SISD PROGRAMS, SAFETY, & FACILITIES



SABINE INDEPENDENT SCHOOL DISTRICT
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SCHOOL FINANCE EXPLAINED:
GOLDEN PENNIES

Within the M&O tax rate, school boards can access up to eight "golden pennies." Sabine ISD currently uses five; accessing the final three requires voter approval.

SABINE INDEPENDENT SCHOOL DISTRICT

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Funding Impact if Passed



=

$850,000

annually

679K
Additional
State

171K
Local

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DID YOU KNOW



- Schools are funded at a set amount per student called the “Basic Allotment.” The current allotment is $6,215 per student with 100% attendenance.
- Sabine ISD 26-27 enrollment is currently down 80 students. With the basic allotment at $6,215 this means a loss of approximately $500,000 in state funding.
- Rising property values ***do not*** equate to more money for schools.
- Local contributions increase when property values increase, BUT the state of Texas reduces its share of funding by that amount.
- The amount of funding SISD receives remains the same without the additional golden pennies.

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School Cost Inflation 2019 vs 2026

Schools, just like our households and businesses, are seeing increased costs for fuel, energy, food and supplies.

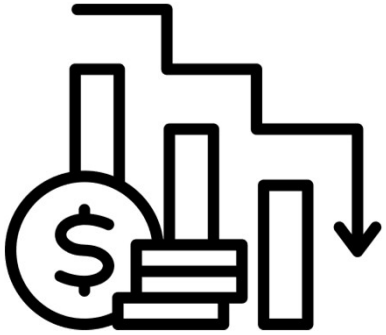
Fuel
+35%

Health Insurance Costs
+31%

Food Service
+25%

General Insurance Policies
+471%

Construction Costs
+26%



2026-27 Budget Shortfall

Schools no longer have the same buying power they had in 2019, when the $6,160 basic allotment was established. Although the basic allotment was increased by $55 in 2025, bringing it to $6,215, this modest increase has not kept pace with the significant rise in the cost of goods and services. Since 2019, inflation has increased by 31% according to the Consumer Price Index. That means in order to have the same buying power as they did in 2019, schools would need the basic allotment to be over $7,500.

Tax Impact on 65 Years +



(Must apply for Over-65 Homestead Exemption)

Homeowners ages 65 and older who have applied for and received the over 65 exemptions would not be affected if voters approve Sabine ISD's VATRE if they have filed for and received an Over 65 Homestead Exemption through their local appraisal district.

The homestead tax ceiling is a limit on the amount of school taxes you pay. When you qualify for an Over 65 or Disabled Person homestead exemption, the school taxes on your house will not increase. The ceiling freezes your school taxes at the amount you pay in the year that you qualify for the exemption.

SABINE INDEPENDENT SCHOOL DISTRICT
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Public Schools
STRONGER TEXAS

BETTER SCHOOLS • BRIGHTER FUTURES • A STRONGER TOMORROW



HOW TEXAS SCHOOL FINANCE WORKS

School districts operate with two main funds, and each has a specific purpose.

M&O MAINTENANCE & OPERATIONS

Keeps schools running every day.

Classroom resources and technology
Fine Arts, Athletics and CTE programs
Utilities and facility maintenance
Transportation and fuel
Teacher and staff salaries



I&S INTEREST & SINKING

Builds for the future.

- Principal and interest on bonds
- Major renovations and additions
- New construction
- Capital improvements
- *These funds are legally separate and cannot be moved between buckets.*

THE BIGGER PICTURE: WHAT'S CHALLENGING OUR SCHOOLS?

STATE & LOCAL FUNDING

Property tax compression has reduced local M&O rates and increased the state's share. It hasn't reduced the total funding a district is entitled to, but it has changed the balance of who pays what.

SCHOOL CHOICE / VOUCHERS

The state now funds the Texas Education Freedom Accounts (TEFA) program, providing money for private school tuition and other education expenses. The creates contention for limited education dollars.

DECLINING ATTENDANCE

Funding is based on Average Family Income (AFC), not total enrollment. Lower promoting means less revenue, even though many fixed costs remain (e.g., buildings, buses, utilities).

MORE STUDENTS WITH SPECIAL NEEDS

These students need more support, specialized equipment, nurses and trained staff. Public schools must provide these services — private schools do not face he same obligations.

TRANSPORTATION

Rural districts and larger geographic areas mean higher costs for buses, fuel, maintenance and insurance. Public schools come with transportation services — private schools do not.

SCHOOL SAFETY

After Uvalde, HB 3 required armed security on campuses and increased safety funding. These important measures come with mal costs that must be included in the budget.

RISING COSTS & INFLATION

Like families, school districts and higher costs for fuel, insurance, technology, facilities and employee compensation. When revenue does not keep up, districts have to make tough decisions— including closing

SABINE INDEPENDENT SCHOOL DISTRICT

VATRE

VOTER-APPROVAL TAX RATE ELECTION

Public Schools are not just a budget line... They are an investment in our children, our communities and our future.

- ✓ Fully fund public schools
- ✓ Support our teachers
- ✓ Invest in every child
- ✓ Build a stronger Texas

Points of Interest

- Efficiency Audit… Shows the responsible use of taxpayer funding by the district.
- The district continues to offer a 20% local homestead exemption that is now protected by the state, in addition to the $140,000 from the state.
- Increased inflation has crippled the district's capabilities just like the average citizen. ex: Diesel to run buses, Insurance, Food Costs, and Utilities
- Recent limited or designated funding resources from Texas Legislature. Ex: 2025 Teacher specific pay raise for those with 5+ years experience, leaving limited new funding for new teachers, librarians, counselors, aides, etc.

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Points of Interest

- Needs: Maintenance and Operations: Staying competitive with area districts in hiring certified and experienced staff. Ex: Bus drivers, substitute teachers, cafeteria staff… How can we attract if we are not competitive? Ex: HVAC Employee, Nurses

- Additional District Needs: buses, ventilation system in the Ag Mech Shop, tennis courts, MS locker room upgrades, stadium accessibility, campus playgrounds, campus specific expenses related to upkeep like roofing and HVAC, truncated bleachers, scoreboards.

- According to certified property values from the Gregg County Appraisal District, the average taxable home value in Sabine ISD decreased from $83,208 in 2025 to $82,840 in 2026. This is caused by the increased exemption to $140,000, additional homesteads on existing property, or new over 65 exemptions.

- District website info- https://sabineisd.org/vatre

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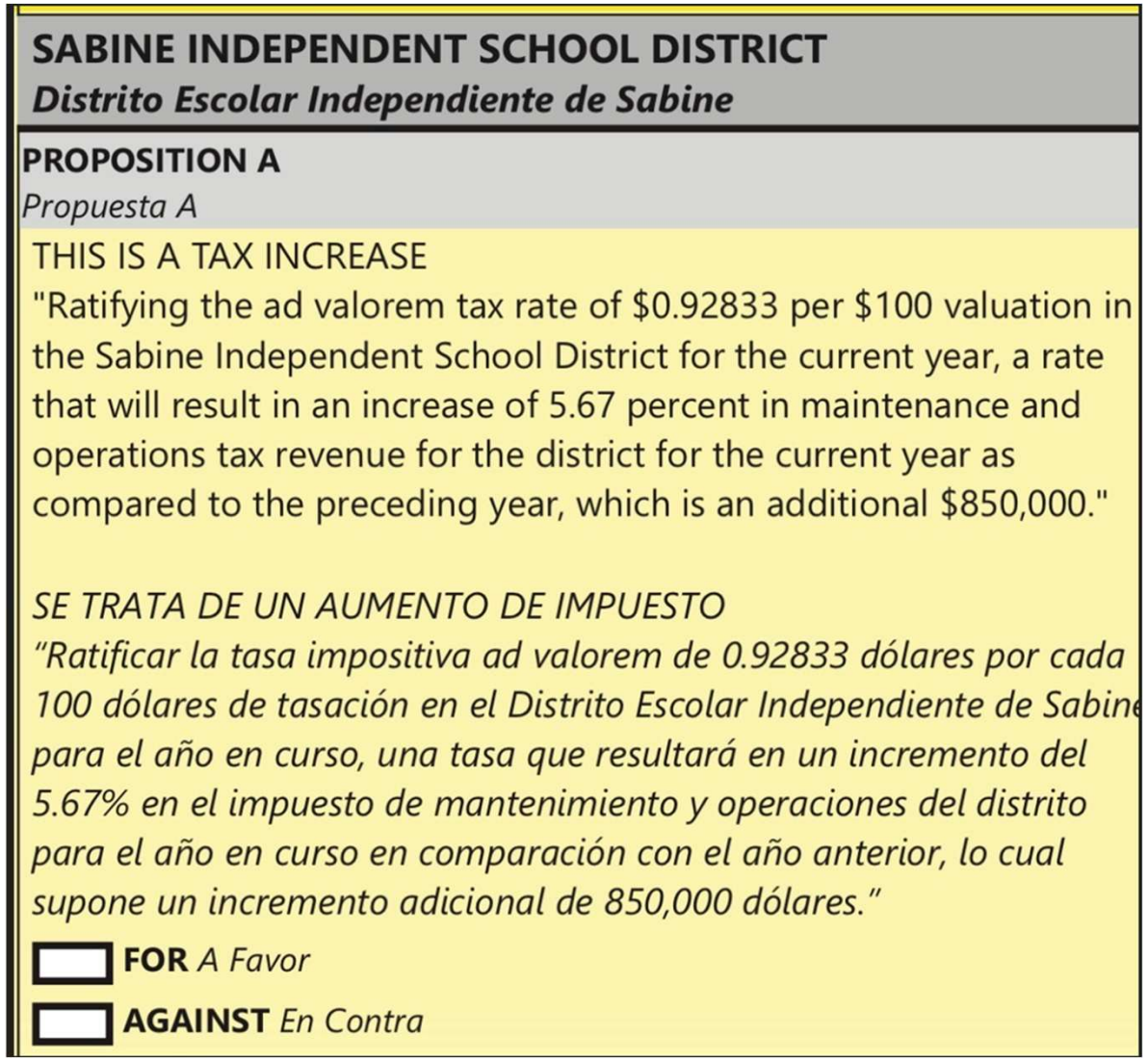
Ballot

This is what the official ballot looks like.

THIS IS A TAX INCREASE*

REQUIRED BY STATUTE because we have adopted a tax rate higher than the state compressed rate.

The 5.67% referenced on the ballot is the projected increase within the district M&O because of the VATRE.



SABINE INDEPENDENT SCHOOL DISTRICT
Distrito Escolar Independiente de Sabine

PROPOSITION A
Propuesta A

THIS IS A TAX INCREASE
"Ratifying the ad valorem tax rate of $0.92833 per $100 valuation in the Sabine Independent School District for the current year, a rate that will result in an increase of 5.67 percent in maintenance and operations tax revenue for the district for the current year as compared to the preceding year, which is an additional $850,000."

SE TRATA DE UN AUMENTO DE IMPUESTO
"Ratificar la tasa impositiva ad valorem de 0.92833 dólares por cada 100 dólares de tasación en el Distrito Escolar Independiente de Sabine para el año en curso, una tasa que resultará en un incremento del 5.67% en el impuesto de mantenimiento y operaciones del distrito para el año en curso en comparación con el año anterior, lo cual supone un incremento adicional de 850,000 dólares."

☐ **FOR** *A Favor*

☐ **AGAINST** *En Contra*

REGISTER TO VOTE BY OCTOBER 5

Early Voting Information

Gregg County Election Office (Main Early Voting location)
100 E. Methvin Street

Wk 1: Mon, Oct 19 - Fri, Oct 23 8AM - 5 PM
Sat, Oct 24 7 AM - 7 PM

Wk 2: Sun, Oct 25 10 AM - 4 PM
Mon, Oct 26 - Fri, Oct 30 7 AM - 7PM

Elderville Community Center
10450 HWY 349, Longview, TX

Pine Tree Community Center
1701 Pine Tree Rd, Longview, TX

Judson Community Center
1129 FM 1844, Longview, TX

Wk 1: Mon, Oct 19 - Fri, Oct 23 8AM - 5 PM
Sat, Oct 24 10 AM - 4 PM

Meadowbrook Event Center
1306 Houston St, Kilgore, TX

Broughton Recreation Center
801 S Martin Luther King Jr Blvd, Longview, TX

White Oak Community Center
1103 S White Oak Rd, White Oak, TX

Wk 2: Sun, Oct 25 10 AM - 4 PM
Mon, Oct 26 - Wed, Oct 28 8 AM - 5 PM
Thur, Oct 29 - Fri, Oct 30 7 AM - 7 PM

Election Day Information

Tuesday, November 3rd

7:00am - 7:00pm

Hugh Camp Memorial Park
5716 Old HWY 135 N, Kilgore, TX

Gladewater First Methodist Church
217 W Quitman Ave, Gladewater, TX

Pine Tree Community Center
1701 Pine Tree Rd, Longview, TX

Longview Community Center
500 E. Whaley Street, Longview, TX

Judson Community Center
1129 FM 1844, Longview, TX

Broughton Recreation Center
801 S Martin Luther King Jr Blvd, Longview, TX

White Oak Community Center
1103 S White Oak Rd, White Oak

Meadowbrook Event Center
1306 Houston St, Kilgore, TX

Calvary Baptist Church
4715 Tenneryville Rd, Longview, TX

Spring Hill First Baptist Church
4000 Gilmer Rd, Longview, TX

Alpine Presbyterian Church
135 Hiett Ln, Longview, TX

Saint Mark CME Church
1100 Sapphire St, Longview, TX

Elderville Community Center
10450 Hwy 349, Longview, TX

Saint Andrew Presbyterian Church
2500 McCann Rd, Longview, TX

Stamper Park Resource Center
502 S. Center St, Longview, TX

Greggton Global Methodist Church
803 Gilmer Rd, Longview, TX