

MILLSAP ISD 2026-2027 BUDGET PLANNING TIMELINE DRAFT

February	Present planning calendar to Board of Trustees
March	Projected student enrollments and staff allocations developed
March	Budget Planning Guideline distributed to Campuses and Departments
March	Complete Superintendent’s review of personnel requirements, employee compensation plan, and projected revenue
April	Campuses and Departments review proposed budgets in budget system
April	Campus Improvement Team Reviews
April 30	Preliminary property values from Parker County Appraisal District
May 16	Deadline for ordering teaching materials and supplies from 2025-2026 campus budgets (6300)
April – July	Preliminary 2026-2027 budget developed by district administration
April – July	Propose dates for Budget Workshops with Board of Trustees
June 22	Presentation of compensation plan to Board of Trustees
July Board meeting	Present 2026-2027 budget draft to Board of Trustees Board authorizes the budget notice publication and proposed tax rate
July 29	Final review of 2026-2027 budget by district administration
July 25	Certified property values from Parker County and Palo Pinto County Appraisal Districts
Aug 1	Public Notice of Proposed Tax Rate and Tax Rate Hearing (10 days prior to Aug Board meeting)
Aug 4	Last day to post notice of a public meeting to discuss budget in paper. Post in paper Tuesday, August 4th.
Aug 7	Deadline for all 2025-2026 Budget Activity; budget expenditures after this date, except for emergencies, will be purchased after August 31, and charged to the 2026-2027 budget
Aug 17	2026-2027 Budget Completion
Aug 20	Post proposed budget on website (1yr)
Aug Board meeting	<ul style="list-style-type: none"> • Adoption of 2026-2027 Budget by Board of Trustees • Tax Rate Hearing and Adoption of Proposed Tax Rate • Final budget amendment for 2025-2026 fiscal year
Aug 26	Post adopted budget on website (3yrs)
Aug 31	Campuses forward purchase requisitions for 2026-2027 fiscal year

2026-2027 BUDGET PLANNING SCHEDULES

BUDGET PLANNING:

Budget planning in MISD will be based on resource allocation budgeting. These guidelines are intended to emphasize the involvement of the staff at all levels in the planning process to assure that resources are committed to meet the goals of the district and the objectives of each campus and program of the district.

District Constraints

Millsap ISD has encountered declining enrollment in 2025-26 and with state-wide forecasting of declining enrollment through 2027, district budgets are expected to be stagnant and/or reduced. Fiscal Managers should take these budget constraints into consideration before making any staff and expenditure recommendations. For Millsap ISD to adopt a balanced budget, Fiscal Managers will be required to make recommendations on how to decrease expenditures and/or possibly increase revenues in the 2026-27 school year.

Campus Budget Planning

Campus Principals will be the Budget Managers for their building and its programs, and as such, will assume responsibility for coordinating the involvement of their staff at the campus level. The Campus Improvement Team (C.I.T.) members will serve as the Budget Team. Campus Principals will be expected to schedule meetings of the team, to chair those meetings, and to maintain records of those meetings, and their results. Members of the team are involved in setting goals and planning objectives for that campus and its programs. Results of Budget Teams should also be consistent with campus improvement plans, instructional goals and objectives, and targeted areas of student needs identified in the planning process.

The Budget Team represents an extension of the planning process in which financial resources are targeted toward campus goals, objectives, and needs in which priorities for resource allocation and for non-allocated budget requests are established among those goals, objectives, and needs. Members not only are to represent their own areas of concern, but also have a special obligation to objectively consider the concerns and needs of others at their campus. Since the results of the team should represent a consensus of the group, each member of the Budget Team also must recognize that consensus building requires understanding of other view points, willingness to negotiate points of difference, an ability to compromise when necessary, and acceptance of an agreed resource allocation plan and its priorities.

Campus Principals shall obtain acknowledgment from the Budget Team/C.I.T. Committee. Campus Principals will evaluate staffing needs on the basis of current enrollment and student course selections for the 2026-2027 school year. Recommended staffing will be submitted to the Superintendent with anticipated pupil teacher ratios indicated for the elementary campus and with anticipated sections of course offerings and students to be served for secondary campuses.

Program Budget Planning

Special instructional programs will be planned through District Administration who will serve as a resource to the Campus Budget Teams.

Support Service Budget Planning

Support Service Directors, which are the Child Nutrition Director, Custodial Director, Maintenance Director, and the Transportation Director, will serve as Budget Managers for their respective service areas. These Support Service Directors will assume the responsibility for coordinating with affected Campus Principals in the development of the resource plan for their respective service areas.

Support Service Directors will evaluate staffing needs on the basis of services to be provided. Recommended staffing will be submitted to the Executive Director of Operations with rationale for changes, increases, or decreases in recommended staffing.

Co-Curricular Budget Planning

The Athletic Director and Band Director will serve as Budget Managers for their respective co-curricular areas and will be responsible for coordinating with affected Campus Principals in the development of their resource plan.

The Athletic Director will evaluate staffing need on the basis of student involvement in the athletic program. The Athletic Director will consult with affected Campus Principals regarding changes, increases or decreases of the coaching staff. Recommended staffing will be submitted to the Superintendent with rationale to support the recommendations.

Review Process

The Campus Principals, the Director of Finance, the Executive Director of Operations, the Athletic Director, the Deputy Superintendent and the Superintendent will serve on the District Budget Team.

The District Budget Team will review the appropriateness of budget allocations and establish funding priorities for non-allocated budget requests that reflect the goals, objectives, and targeted needs of the district.

District Administration Staff will compile recommended budget requests and allocation plans for the district. This staff will present the proposed budget to the Board of Trustees.

RESOURCE ALLOCATIONS AND NON-ALLOCATED BUDGET REQUESTS

Allocations are intended to meet the needs of each campus and program, including instructional and office supplies and materials, reoccurring fees and dues, and library books/media. The allocation may also include capital outlay items. Requested items in addition to the allocation, including other capital outlay items, must be justified by specific supplemental requests along with any other non-routine budget needs. Payroll expense is excluded from basic allocation funding. Resource allocations shall be calculated upon current enrollment.

Planning for campus improvement is an integral part of the budgeting process. Campus planning for instructional improvement includes in its process the requirement to allocate resources to meet academic needs of students on the campus as identified by the DEIC. In addition to meeting the basic needs of each campus, program, and department, allocations are intended to allow the Budget Manager (Campus Principal) to:

respond to departmental goals, grade level objectives, goals and objectives stated in the campus improvement plan, and to meet campus and program needs identified through student achievement and student population data;

address staff development and library books/media in accordance with campus, program, and district objectives and consistent with district standards;

take advantage of innovative strategies or pilot projects to improve specific problems identified as data is disaggregated;

strengthen an existing program by targeting funds to identified needs; and be accountable for decisions affecting allocation of resources at the campus level.

Non-allocated budget requests for needs not met by allocations will be submitted by campuses and programs by Campus Principals and forwarded to the District Budget Team for review as to appropriateness and priority need. The amount of district funding for needs not met by allocations will be determined at a later date and will be allotted by priority need as established by the District Budget Team review.

Campus Principals will be responsible for completion of the resource allocation and budget request forms and submission of those forms to District Administration. Campus Principals are responsible for the following budgetary functions at their campuses:

Function 11 - Instruction	Function 23 - Campus Administration
Function 12 - Library/Media Services	Function 31 - Counseling/Guidance
Function 13 - Staff Development	Function 36 - Co-Curricular Activities

The Athletic Director and Band Director who are responsible for co-curricular (band or athletics) or support service resource planning will coordinate their allocation requests with Campus Principals when appropriate. Allocations and requests impacting campuses should be reviewed with respective Campus Principals prior to being submitted to District Administration.