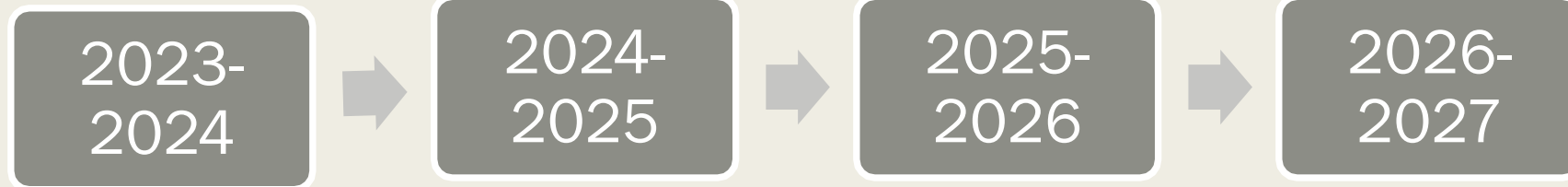


2026–2027 *Millsap ISD Budget Planning*



FISCAL FORECASTING



- Excess Monies:
- Secure future by adding to Fund Balance
 - Limited Summer Spending
 - Fund Balance Essentials such as MHS Roof, Staff Raises

- **Provide staff raises**
- Adopt a Balanced Budget
- Plan for limited student growth
- Conservative Spending
- Limit additional staff
- **Effective & Efficient spending**
- Consider 2026-2027 Needs

- Provide staff raises
- **Utilize Fund Balance**
- Plan for limited student growth (Hopefully some Growth)
- Consolidate positions by attrition
- Possible budget reductions
- Conservative spending
- Limit additional staff
- Effective & Efficient spending
- Consider 2026-2027 needs

- Provide staff raises
- Utilize Fund Balance
- Plan for enrollment decline
- Consolidate positions by attrition
- Budget reductions
- Conservative spending
- No additional staff
- Effective & Efficient spending
- Consider 2027-2028 needs

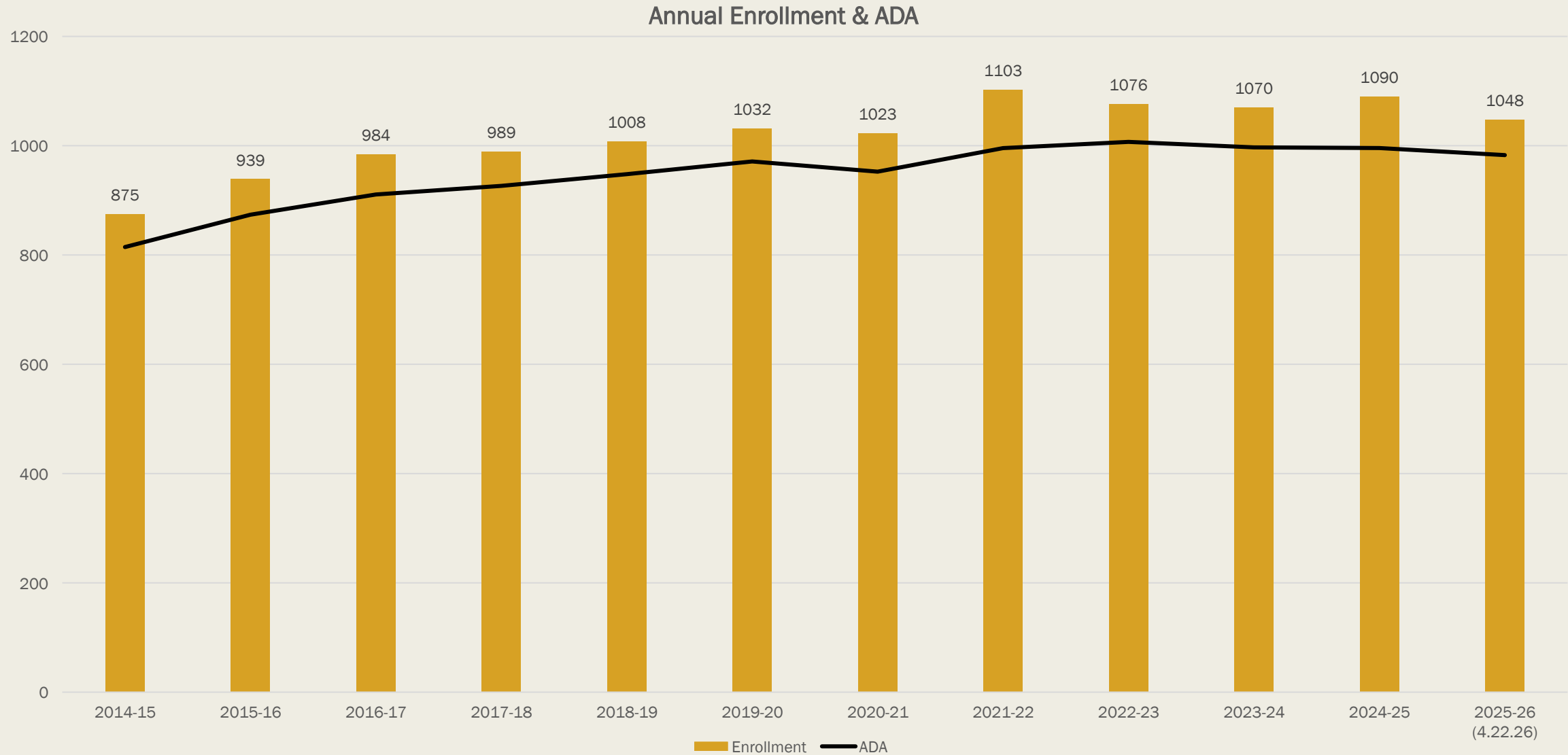
Board Adopts 3 Governmental Funds

- 1. 199 – General Operating Fund
- 2. 599 – Debt Service Fund
- 3. 240 – Food Service

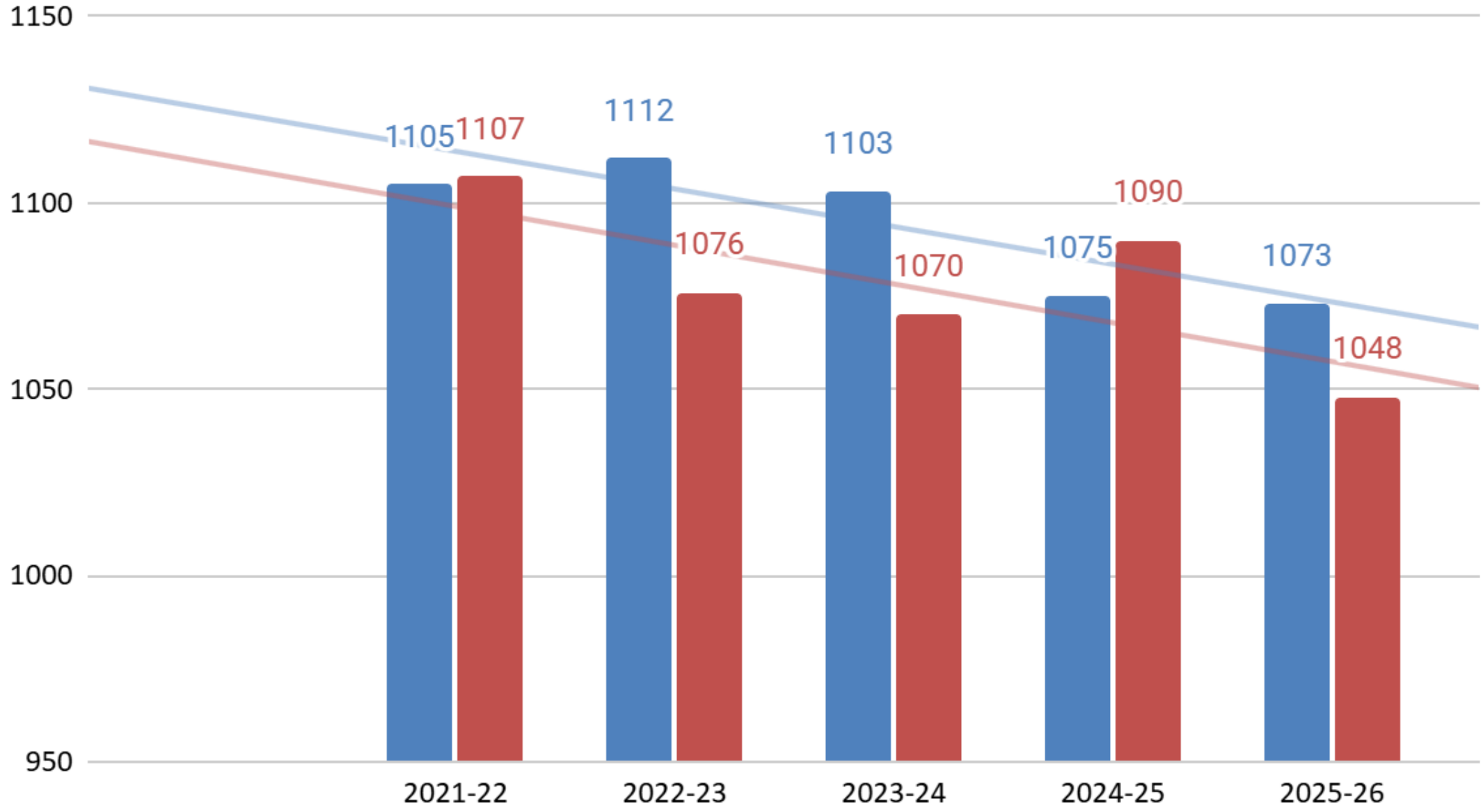
Board Adopts Budget at Functional Level

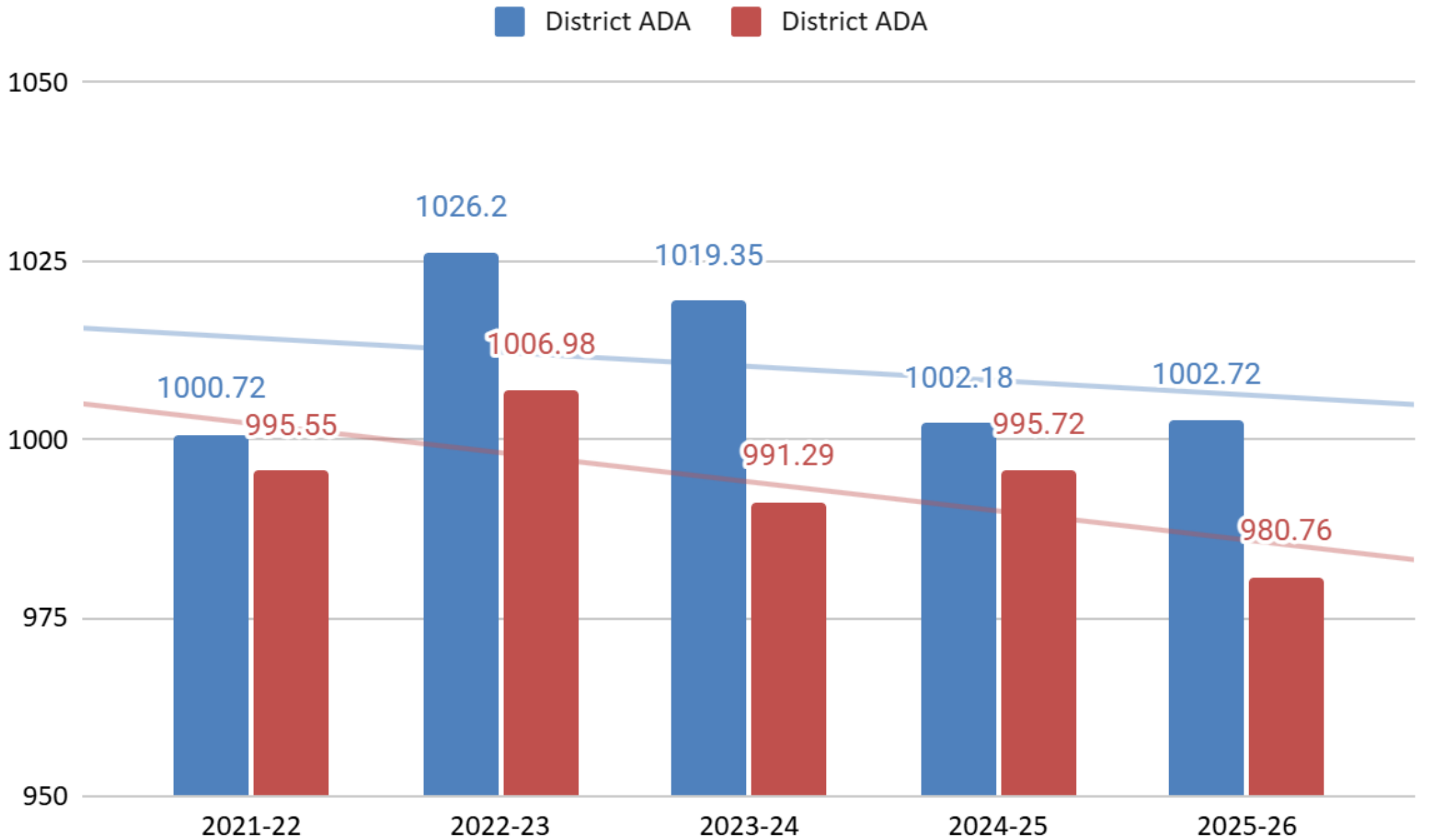
- Function 11 – Instruction
- Function 12 – Instructional Resources and Media Services
- Function 13 – Curriculum Development/Instructional Staff Development
- Function 21 – Instructional Leadership
- Function 23 – School Leadership
- Function 31 – Guidance, Counseling & Evaluation Services
- Function 32 – Social Work Services
- Function 33 – Health Services
- Function 34 – Student Transportation
- Function 35 – Food Services
- Function 36 – Extracurricular Activities
- Function 41 – General Administration
- Function 51 – Facilities Maintenance & Operations
- Function 52 – Security and Monitoring Services
- Function 53 – Data Processing Services
- Function 71 – Debt Service
- Function 81 – Facilities Acquisition & Construction
- Function 93 – Payments to Fiscal Agent/Member Districts of SSAs

Enrollment and Average Daily Attendance

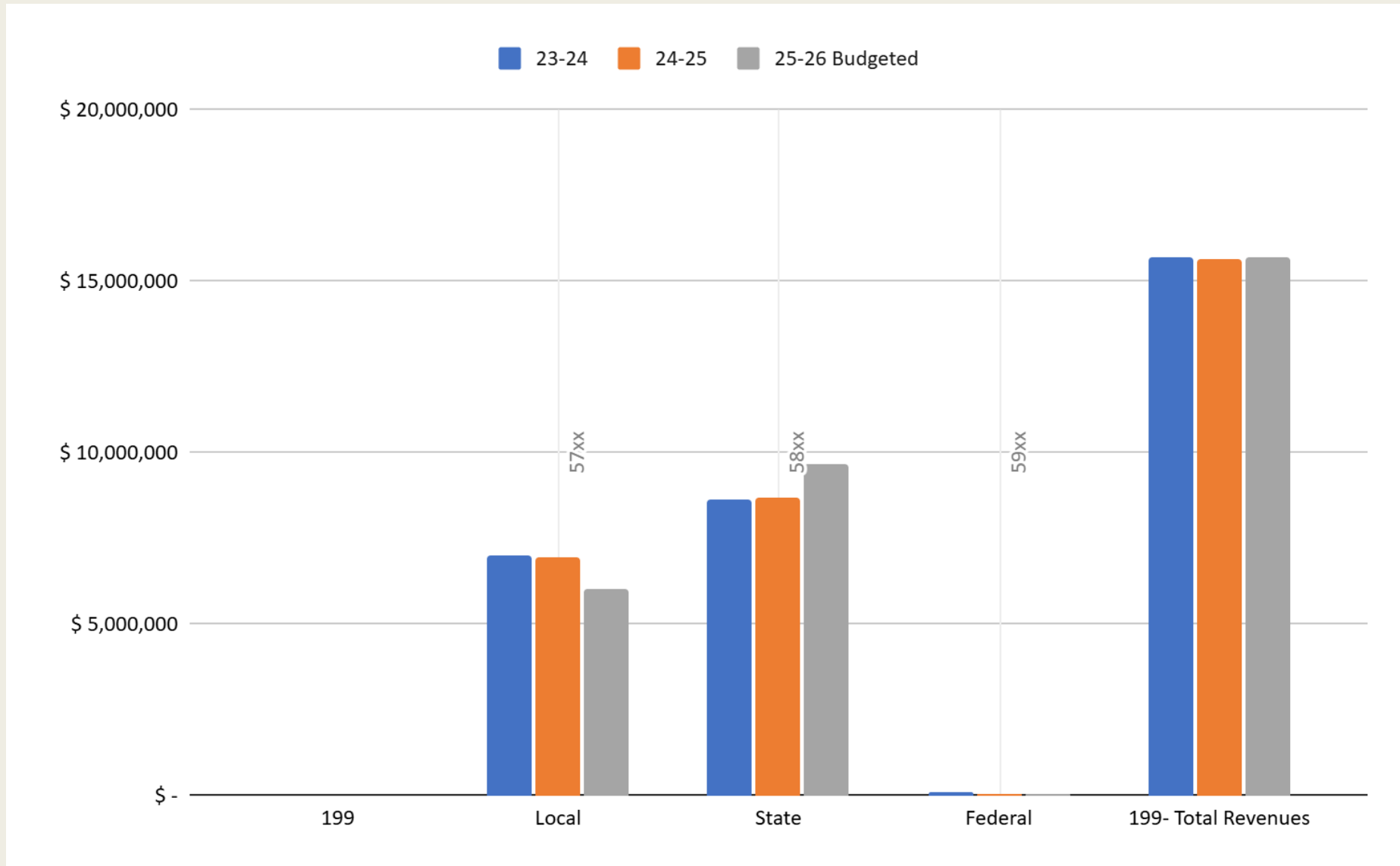


District Enrollment District Enrollment

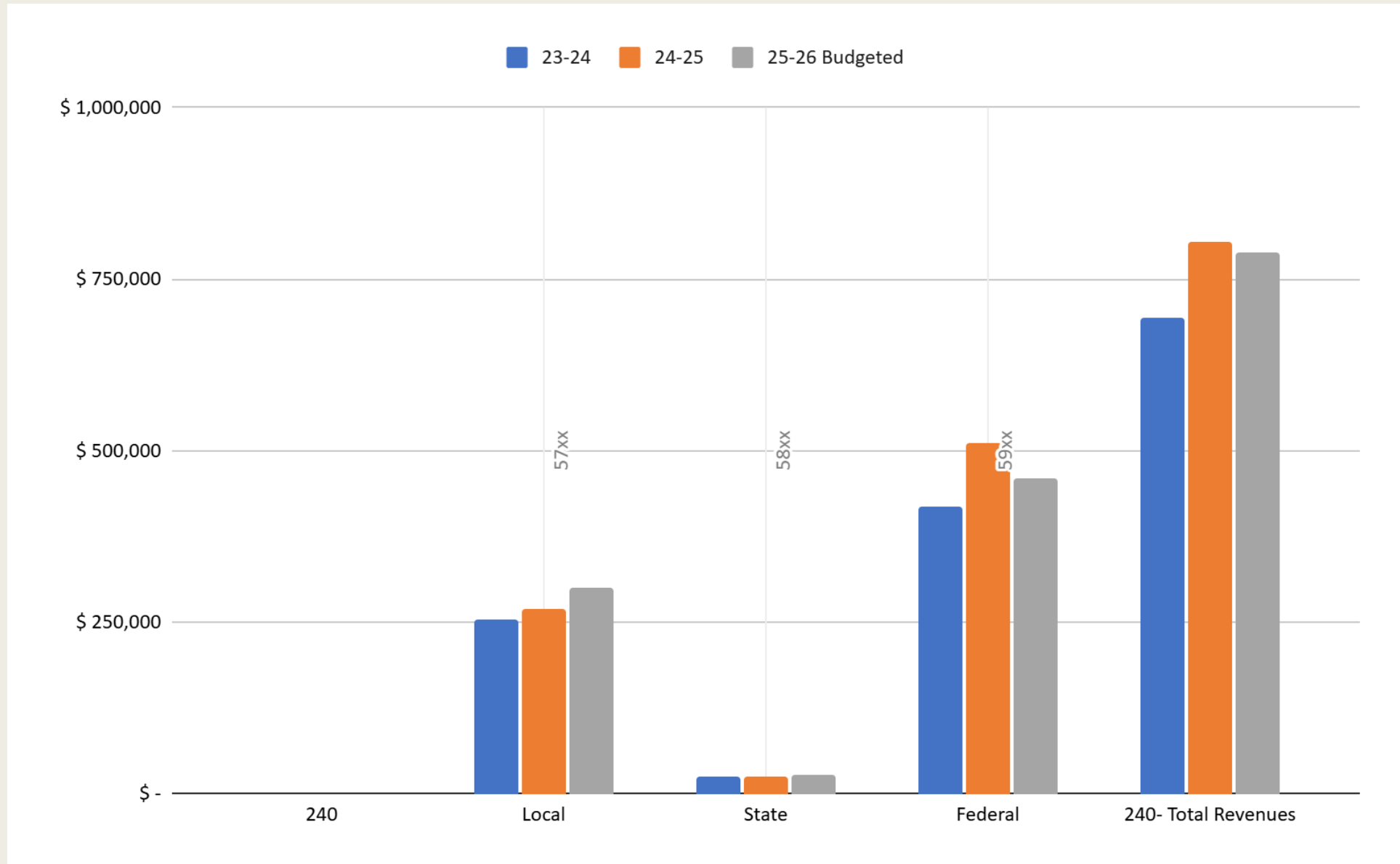




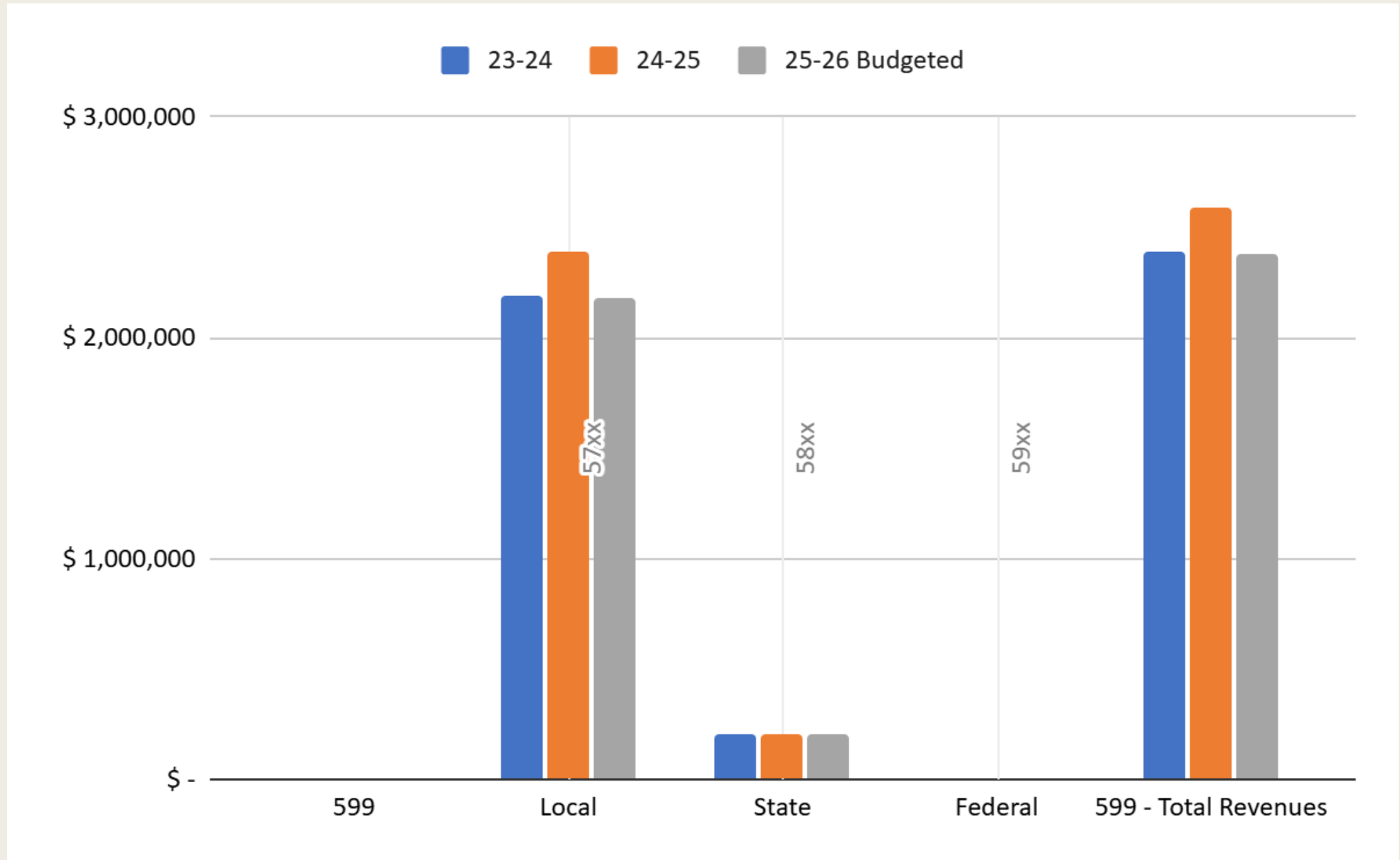
199 – General Fund Revenues



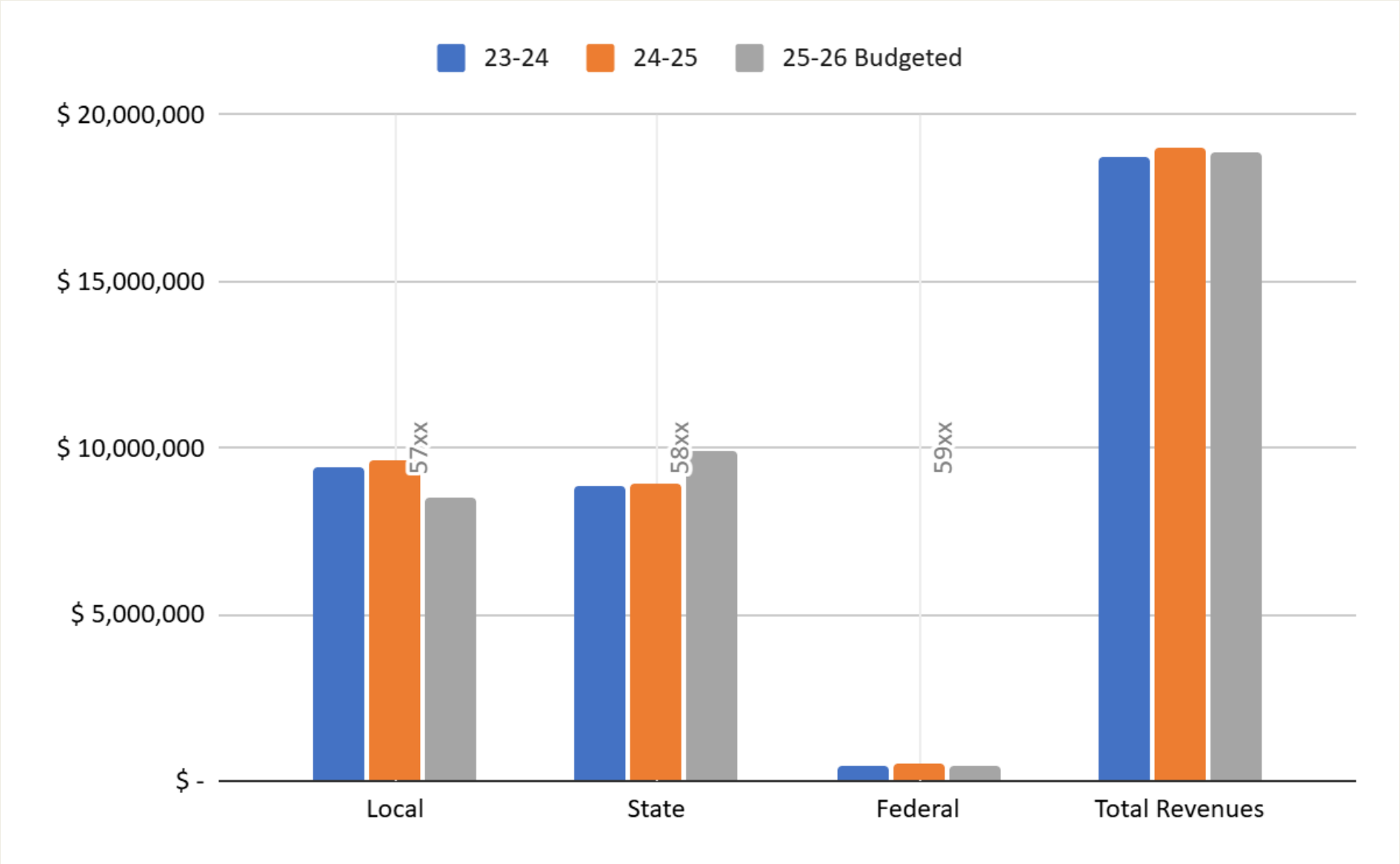
240 – Food Service Fund Revenues



599 – Debt Fund Revenues



Total Revenues



199 Revenues	Column 1	23-24	24-25	25-26 Budgeted
Local	57xx	\$ 6,988,227	\$ 6,943,889	\$ 6,019,146
State	58xx	\$ 8,618,583	\$ 8,679,993	\$ 9,652,530
Federal	59xx	\$ 68,861	\$ 26,715	\$ 16,565.00
199- Total Revenues		\$ 15,675,671	\$ 15,650,597	\$ 15,688,241
240 Revenues		23-24	24-25	25-26 Budgeted
Local	57xx	\$ 254,099	\$ 269,060	\$ 300,000
State	58xx	\$ 23,411	\$ 23,629	\$ 28,021
Federal	59xx	\$ 416,914	\$ 511,175	\$ 459,354.00
240- Total Revenues		\$ 694,424.00	\$ 803,864.00	\$ 787,375.00
599 Revenues		23-24	24-25	25-26 Budgeted
Local	57xx	\$ 2,185,530	\$ 2,390,071	\$ 2,182,235
State	58xx	\$ 207,195	\$ 200,047	\$ 200,000
Federal	59xx	\$ -	\$ -	\$ -
599 - Total Revenues		\$ 2,392,725.00	\$ 2,590,118.00	\$ 2,382,235.00
Total Revenues		23-24	24-25	25-26 Budgeted
Local	57xx	\$ 9,427,856	\$ 9,603,020	\$ 8,501,381
State	58xx	\$ 8,849,189	\$ 8,903,669	\$ 9,880,551
Federal	59xx	\$ 485,775	\$ 537,890	\$ 475,919.00
Total Revenues		\$ 18,762,820	\$ 19,044,579	\$ 18,857,851

2026-2027 Budget Assumptions


Conservative Budget based on:

1. 95% Attendance Rate District Wide
2. 98% Tax Collection Rate
3. Increase in Certified Taxable Values
4. 0 New Student Growth – 1048 Current Enrollment
5. Revenue to stay flat

Increasing Expenditures Estimates

The following items are expected to increase in the 2026-2027 school year.
(Estimates As of 4/27/2026)

- Total Increase Budget Needed \$
 - *Staff Raises (2%) = \$250,000?*
 - *Parker County Coop (Special Ed) = \$144,323*
 - *Property Insurance = \$9,210*
 - *Parker County Sheriff SRO = \$10,536*
 - *Utilities-water, electricity = \$30,000*
 - *Electricity Contract Ends in June 2027*
 - *Fuel Costs = \$10,000*
 - *Teacher Incentive Allotment = \$18,500*



\$472,569

26-27 Budget Planning

■ Key Considerations

- *Declining Enrollment (Will School Choice further impact enrollment)*
- *Increased Costs for Utilities, Fuel, Insurance*
- *Compensation Plan – Staying Competitive*
- *Fund Balance Commitments*
- *M & O Tax Rate – Have .03 pennies*
- *I & S Tax Rate – Have been over collecting*