



**September 15, 2025**  
**Joint Mansfield City Council/MISD Board Meeting**  
**6:30 PM**

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1. **Call to Order**
2. **Invocation**
3. **Pledge of Allegiance**
4. **Texas Pledge**
5. **Public Comments**
  1. The correct procedure for addressing the Board during Public Comments is as follows:  
Each speaker should address the Board from the podium microphone and state his or her name before speaking. All speakers will be limited to three minutes to make comments regarding items on the agenda, unless modified by the Board president based on Board Policy BED (LOCAL). Copies of presentations should be made available to all trustees and the Superintendent. Board policy prohibits the discussion of complaints against district employees during an open forum.
6. **Discussion**
  1. Update on the Developments Pertaining to the Land Swap 3
  2. Overview of Tarrant Appraisal District's Impact on City and ISD Entities 14
7. **Recess Meeting**
8. **Reconvene from Recess**
  1. Reconvene to the Public at the Dr. Jim Vaszauskas Center for the Performing Arts, 1110 W. Debbie Lane, Mansfield, Texas 76063
9. **Closed Session**
  1. Adjourn to closed session pursuant to Texas Government Code Section 551.074, Personnel, to deliberate regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee, 551.071, Consultation with the Board's attorney; 551.072, real property; and 551.076 to conduct deliberations regarding security devices or security audits.
    1. Discussion Regarding Superintendent's Retirement
    2. Discussion Regarding Superintendent Search
10. **Reconvene**
  1. Reconvene to Public
11. **Adjourn**
  1. Adjourn

Superintendent of Schools

Posted on \_\_\_\_\_ at \_\_\_\_\_  
(Date) (Time)

**MISD**

**BOND**

**20**  **24**

**New Campus Overview**

September 15, 2025

# Phase 1

# Construction Project Update

## Capital Improvement and Addition / Renovation Projects

- All 5 High School Baseball & Softball Turf
- Additions & Renovations Wester Middle School
- Additions & Renovations Jones Middle School
- Additions & Renovations Jobe Middle School
- Additions & Renovations Worley Middle School
- Additions & Renovations Coble Middle School
- Additions & Renovations Howard Middle School
- Additions & Renovations Ben Barber / FHS / Phoenix

## New Construction Projects

- Safety Operations Center
- Early Learners Academy 2.0

# Safety Operations Center

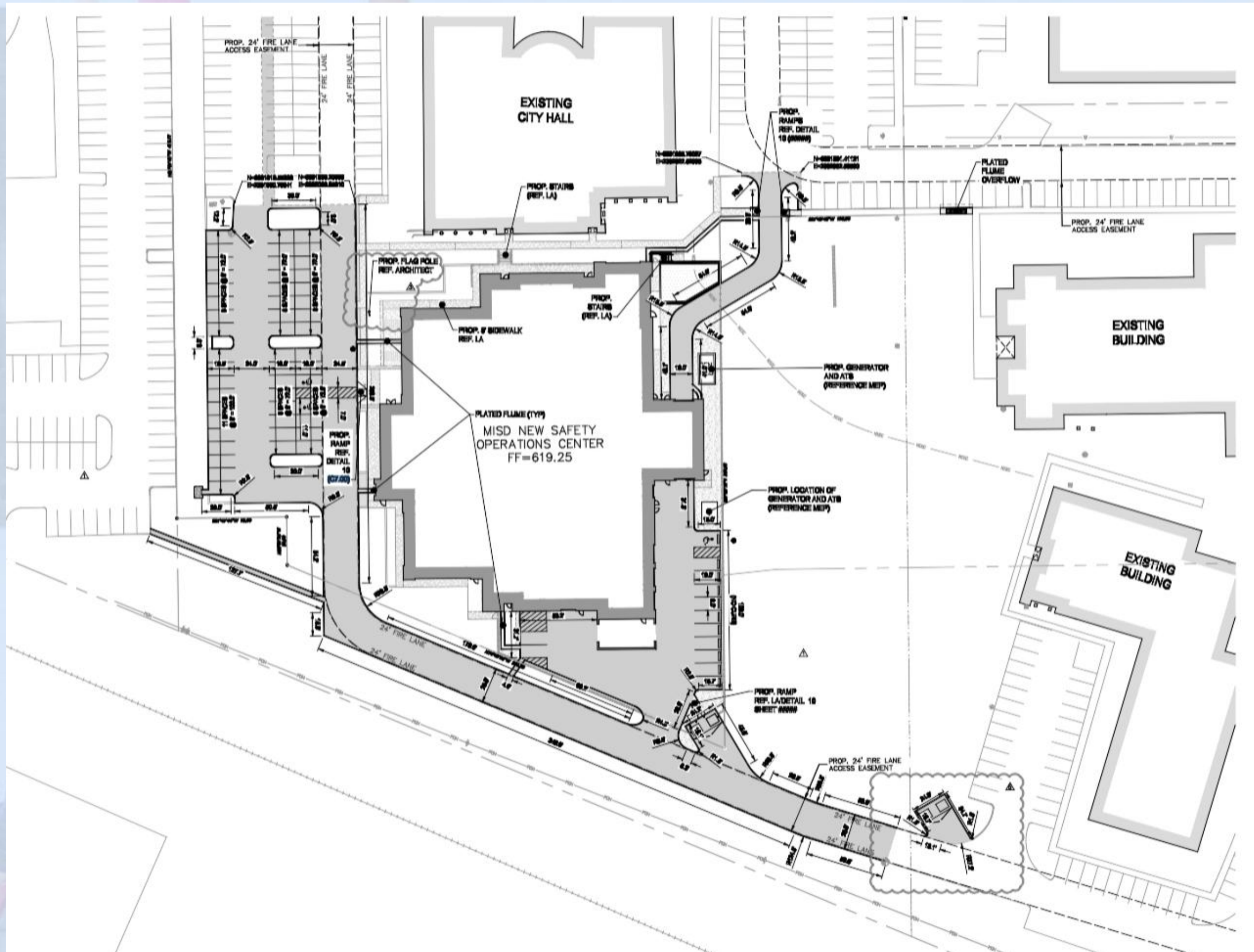
## ➤ Schedule Overview

- Design Phase 07/2024 - 06/2025
- Pre-Construction Phase 04/2025 - 08/2025
- Bid Phase 05/2025 - 06/2025
- Construction Phase 09/2025 - 08/2026
- Substantial Completion – August 2026

## ➤ Total Estimated Total Project Budget \$31.4 M

- Includes Arch Fees, Permits, FFE, Testing, etc.
- Construction Only Guaranteed Maximum Price (GMP)
  - \$25,220,899 approved at June 2025 Board Meeting





# Safety Operations Center - Site Plan



# Safety Operations Center - Floor Plan



# Safety Operations Center

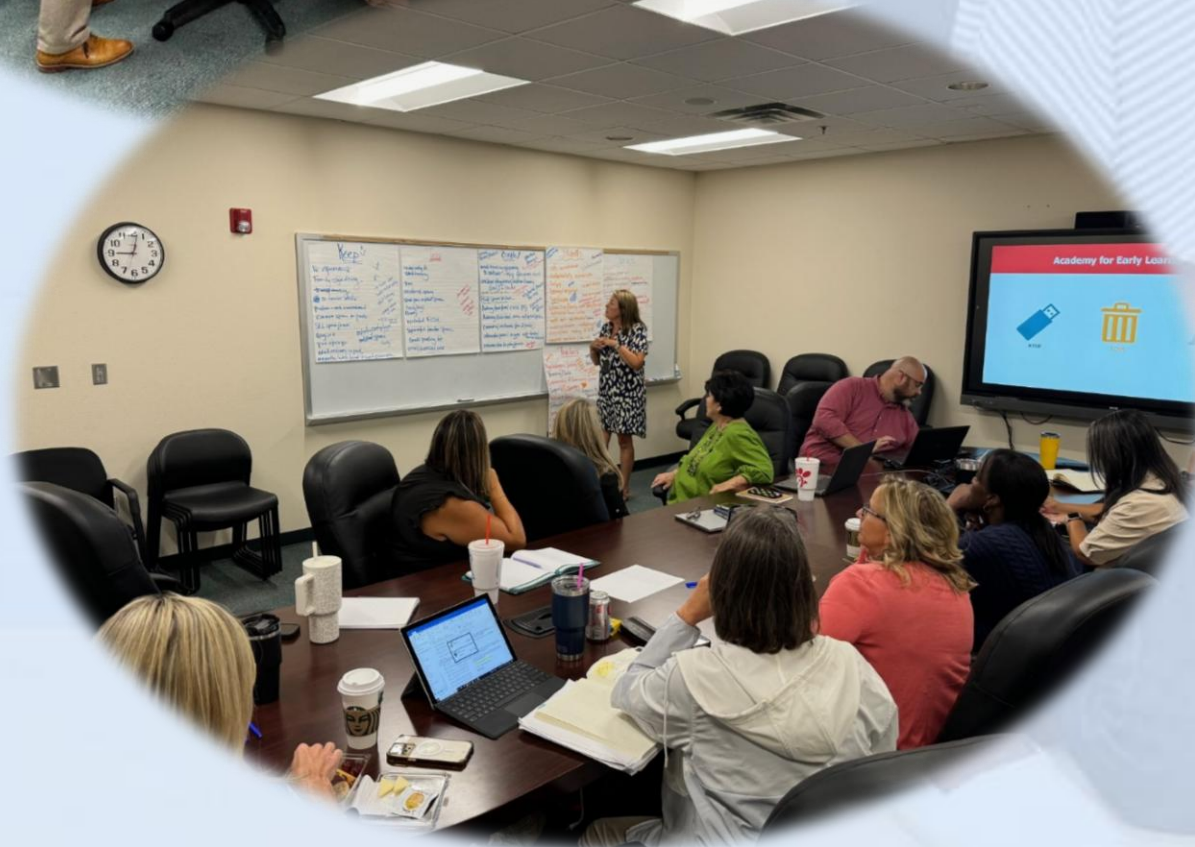
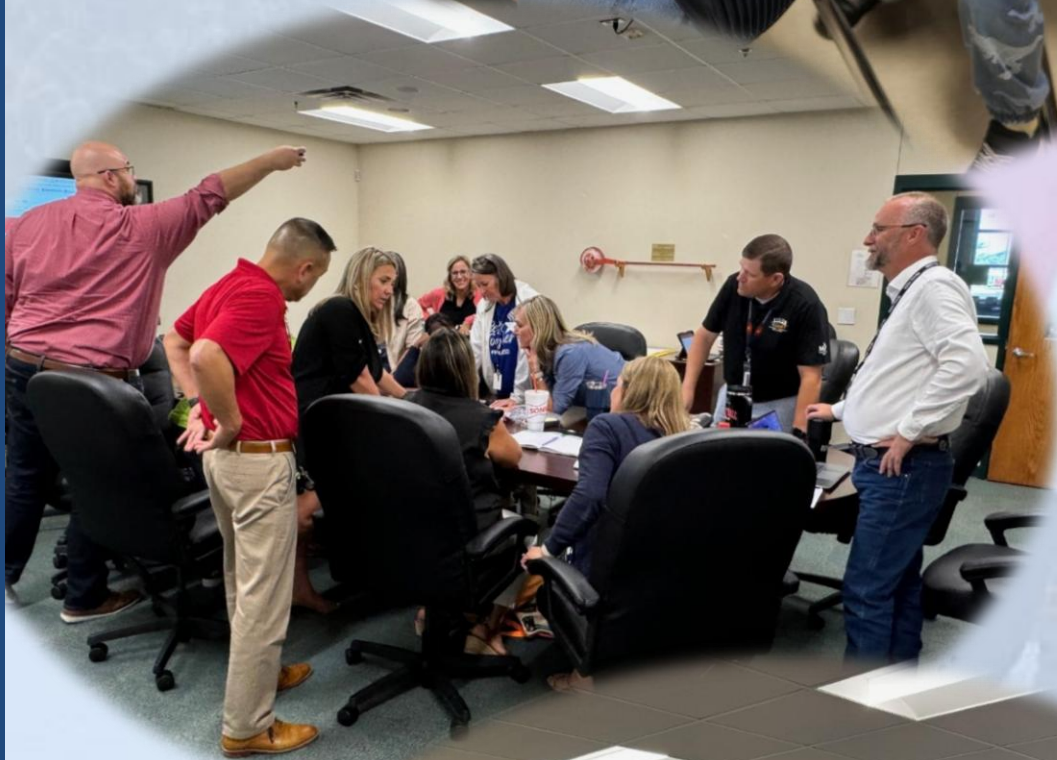
# Early Learners Academy 2.0

## ➤ Schedule Overview

- Design Phase 08/2024 - 02/2025
- Pre-Construction Phase 02/2025 - 09/2025
- Bid Phase 06/2025 - 07/2025
- Construction Phase 09/2025 - 04/2027
- Substantial Completion – April/May 2027

## ➤ Total Estimated Total Project Budget \$57 M

- Includes Arch Fees, Permits, FFE, Testing, etc.
- Construction Only Guaranteed Maximum Price (GMP)
  - \$50,239,024 for Approval at September 2025 Board Meeting







# Early Learners Academy 2.0 - Floor Plan




# Early Learners Academy 2.0

Questions?

MISD

BOND

20  24

# Tarrant County Appraisal District Reappraisal Plan

Overall Impact

*Mansfield ISD*

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1

State Aid

2

Maximum  
Compressed Tax  
Rate

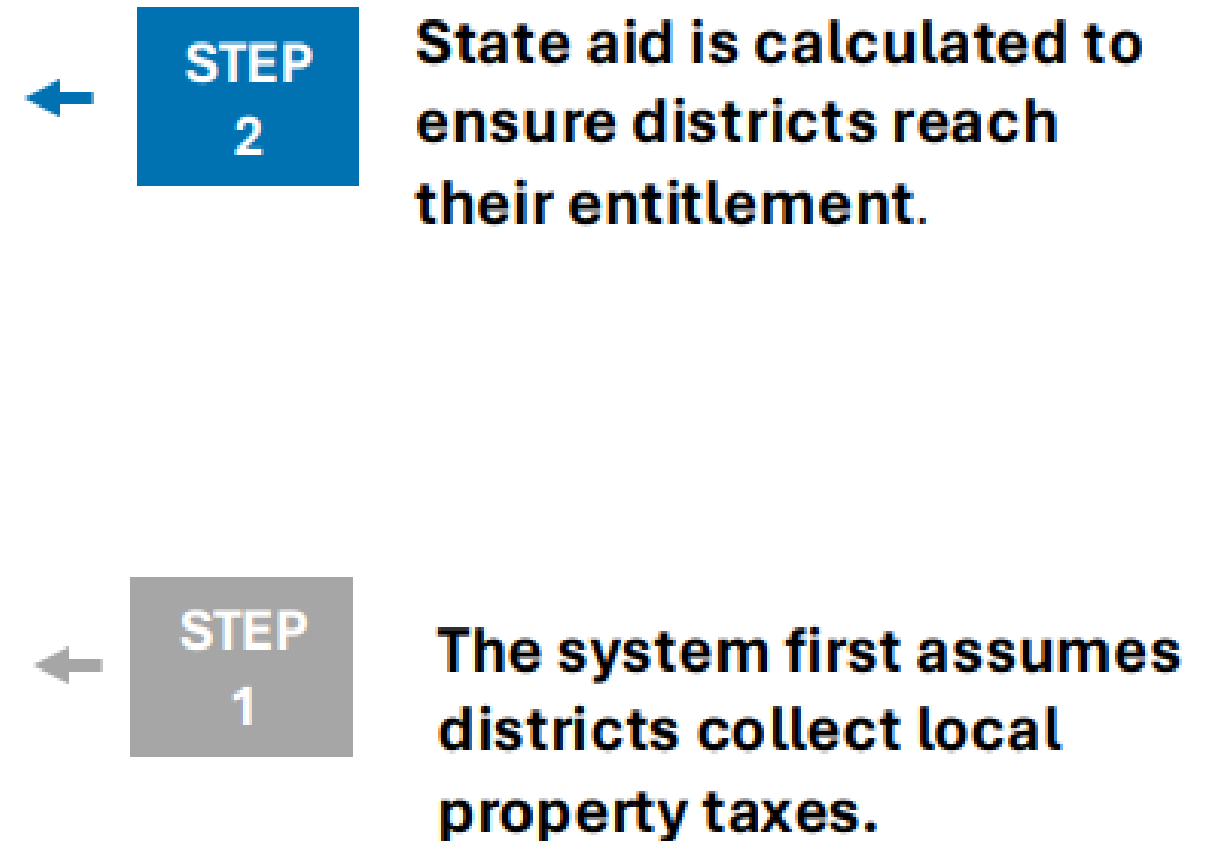
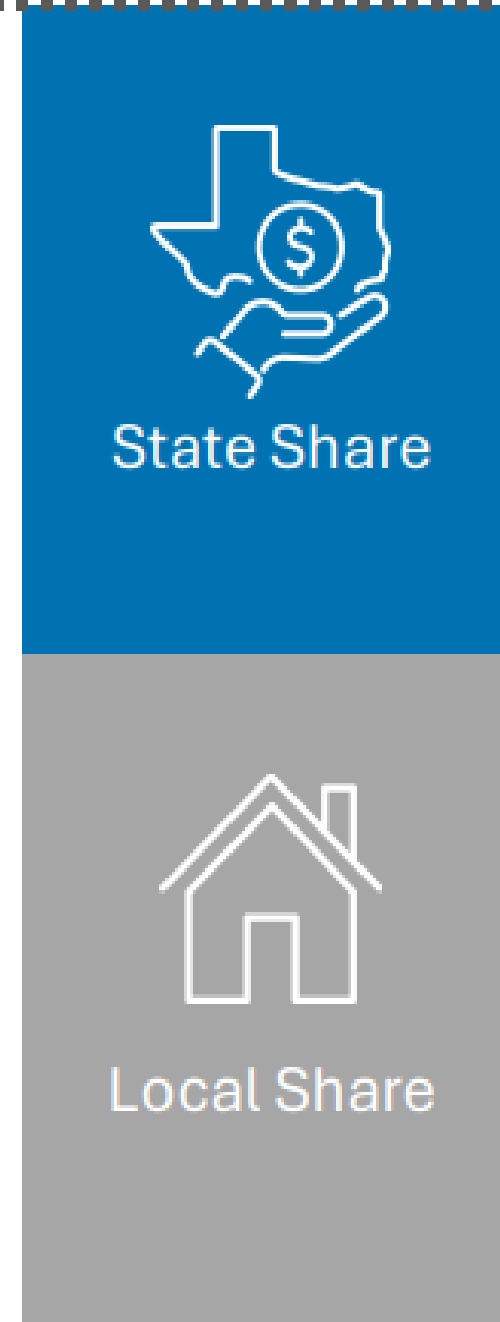
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Debt Service

# How is M&O funding (for Tier One) under the FSP for school districts determined?

## Formula Entitlement

The FSP establishes a funding entitlement to cover school district's annual M&O costs based on the number of students enrolled and attending school each day, with differentiation based upon student needs.



- The purpose of the School District Property Value Study (SDPVS) is to help ensure equitable distribution of state funding for public education.

Sec. 403.301. PURPOSE. It is the policy of this state to ensure equity among taxpayers in the burden of school district taxes and among school districts in the distribution of state financial aid for public education. The purpose of this subchapter is to promote that policy by providing for uniformity in local property appraisal practices and procedures and in the determination of property values for schools in order to distribute state funding equitably.

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- Government Code Section 403.302 requires the Texas Comptroller of Public Accounts to conduct a study to determine the total taxable value of all property in each school district at least once every two years.
- The Comptroller of Public Accounts' Property Tax Assistance Division (PTAD) conducts the SDPVS to estimate a school district's taxable property value.

# Why does the School District Property Value Study exist and how does it work?

- Legal challenges to the state's funding system due to inconsistent property value assessments led to unfair distribution of public education funding.
- In response, the Legislature mandated an independent estimate of taxable property values in each district to ensure fair funding.
- This estimate, determined through the SDPVS, adjusts local appraisal values to market value.
- If local values fall within an acceptable range, they are certified; otherwise, state values are used unless a grace period applies.
- Invalid SDPVS findings don't affect local property taxes, which are based on local appraisals.
- The Education Code outlines how these findings influence state aid calculations.

## DISTRICT A

- Identical except:
- appraised values at **75%** of market value
- **Less** school district taxable property value
- **More** state funding

## DISTRICT B

- Identical except:
- appraised values at **100%** of market value
- **More** school district taxable property value
- **Less** state funding

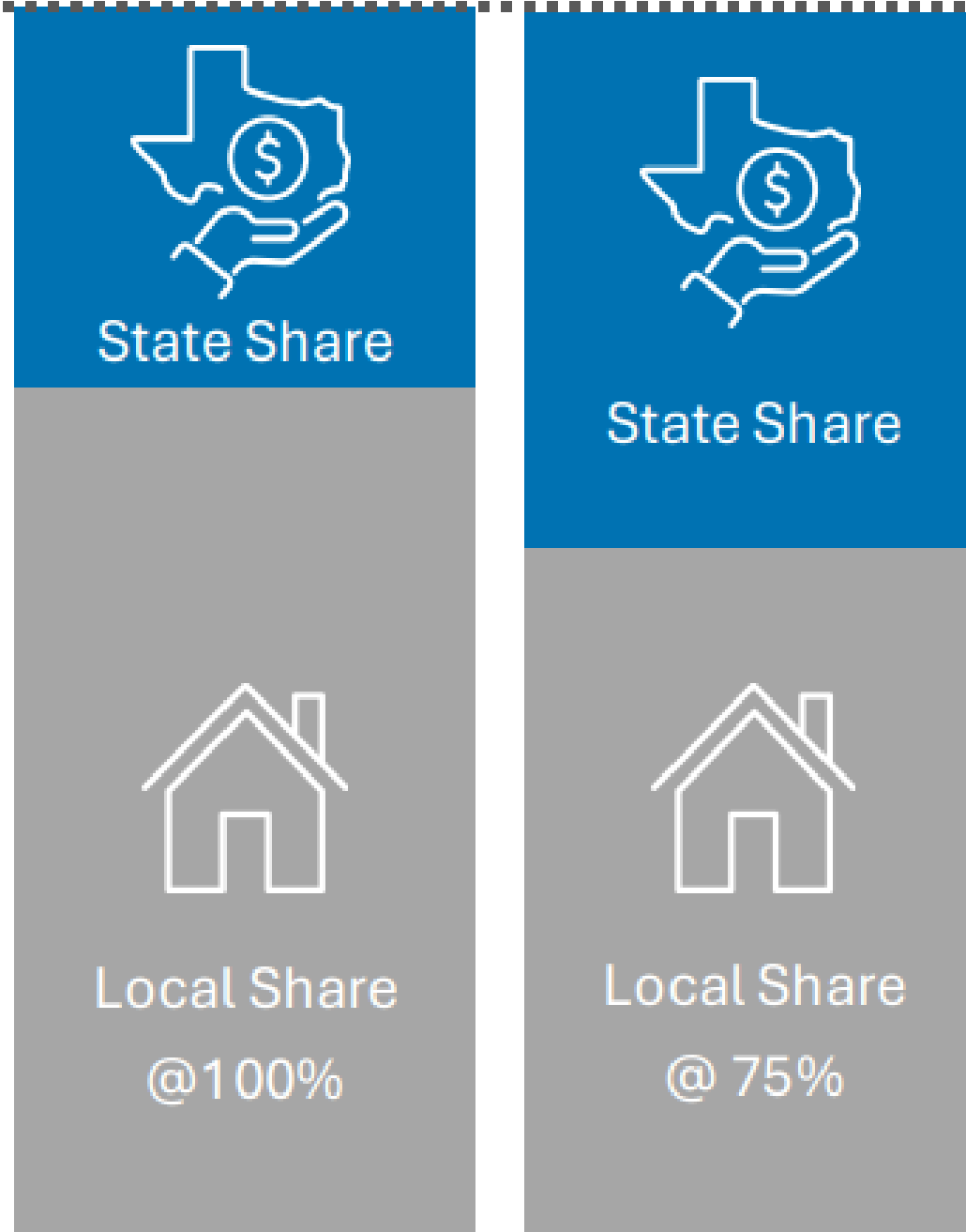
If the state were to rely solely on the values set by the individual appraisal districts, inequitable school funding could result.

# Visualization of the school funding equity issue...

## Formula Entitlement

If the state were to rely solely on the values set by the individual appraisal districts, the state would automatically make up local appraisal differences and inequitable funding would result.

The SDPVS ensures uniformity in local property appraisals and in the determination of property values for schools in order to distribute state funding equitably.



**STEP 2**

**State aid is calculated to ensure districts reach their entitlement.**

**STEP 1**

**The system first assumes districts collect local property taxes.**

# What happens to a school district's funding if it fails the school district property value study?

- The foundation school program (FSP) uses certified property values from the comptroller's school district property value study to determine local share of the program.\*
- So, if a district fails the property value study, then higher state values rather than local values are used to determine the local share of the FSP.
- Appraisal districts are responsible for appraising the value of property in the county for each taxing unit.\*\*
- School district taxes are collected on the appraisal district's assessment (regardless of whether state values are substituted).\*\*\*
- Consequently, when local values are invalid and state values substitute for local values, a school district collects taxes on local values but receives state funding based on state values resulting in a school district collecting fewer taxes than is recognized by the state based on the action of the appraisal district. (See next slide.)

\*See 48.256, Education Code and Subchapter M, Chapter 403 Government Code

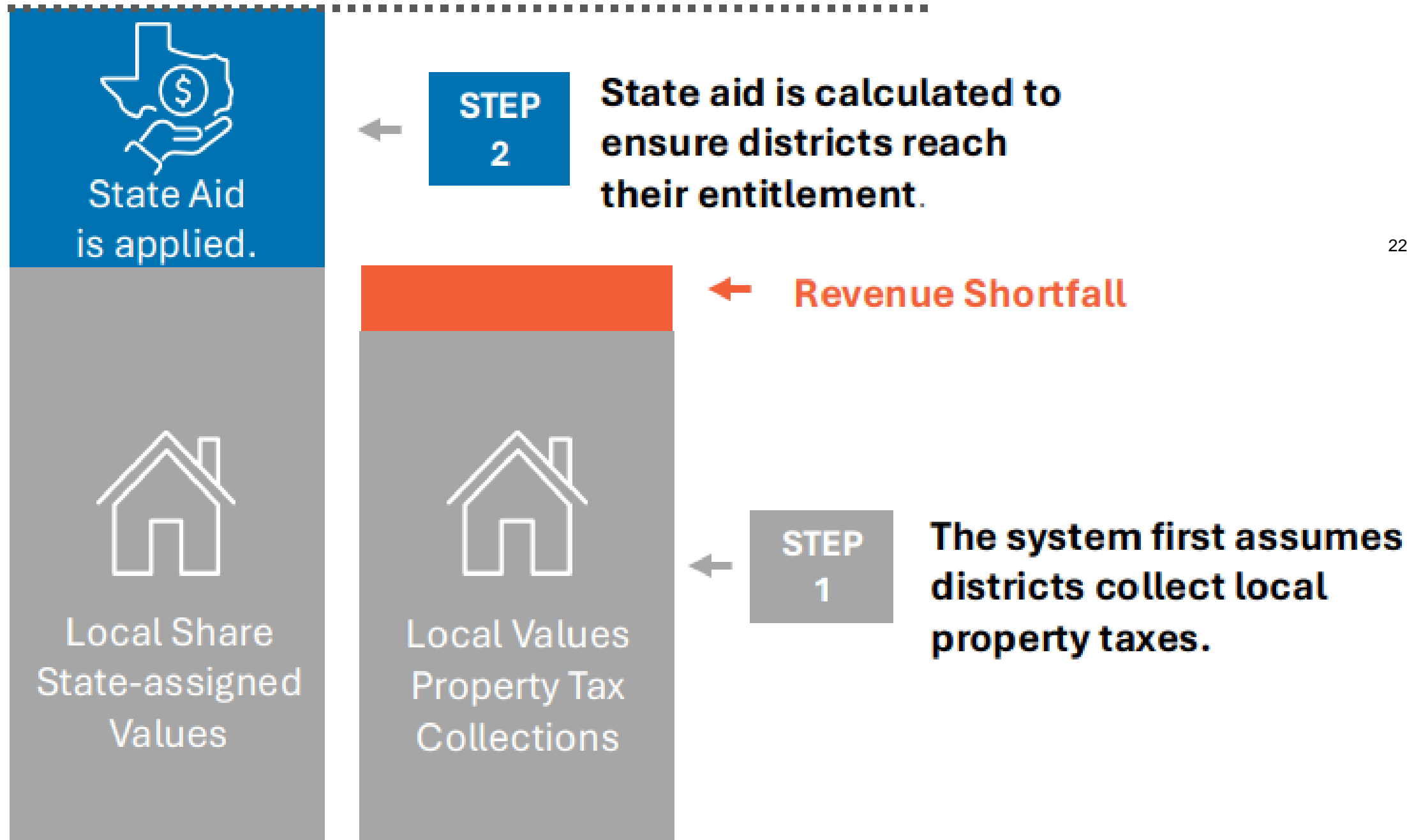
\*\*See 6.01, Tax Code

\*\*\*See Tax Code

# Use of state assigned values to calculate local share can result in a funding gap for some school districts.

The FSP establishes a funding entitlement to cover their annual M&O costs based on the number of students enrolled and attending school each day, with differentiation based upon student needs.

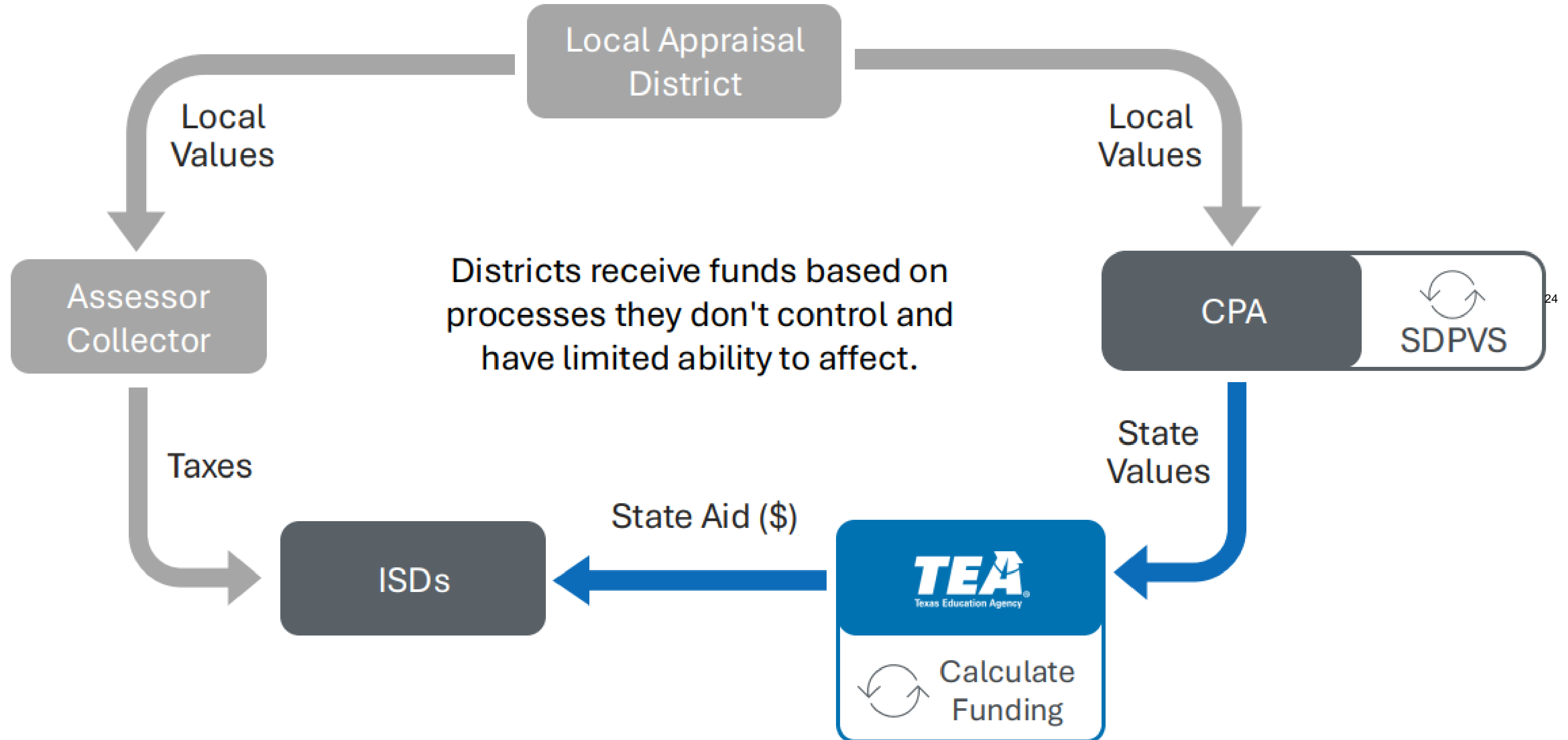
## Formula Entitlement



# What options are available to school districts?

- School districts have limited ability to affect the appraisal process
- School districts can and do appeal the SDPVS; results may not change significantly but can help close the gap
- Local voting entitlement on appraisal boards, but may not have a majority
  - Notes relevant to appraisal districts:
    - After three consecutive years of invalid values, the comptroller provides recommendations to appraisal districts.
    - Failure to take action results in notification to the Department of Licensing and Regulation and then a recommendation to the appraisal board.
    - Appraisal boards must then determine whether the chief appraiser is able to adequately perform the duty. See 403.302(k-1), Government Code.

# Visualization of the process and TEA's role...



# Tarrant County School Districts

Mock PVS Estimated Ratios

July 2024 - June 2025

*TAD Entity Meeting July 10, 2025*

ISD	Number of Sales	Mock PVS
ARLINGTON ISD	2087	0.91
AZLE ISD	320	0.90
BIRDVILLE ISD	1279	0.93
BURLESON ISD	204	0.96
CARROLL ISD	349	0.80
CASTLEBERRY ISD	151	0.91
CROWLEY ISD	1386	0.98
EAGLE MTN-SAGINAW ISD	1694	0.96
EVERMAN ISD	251	0.96
FORT WORTH ISD	3830	0.86
GRAPEVINE-COLLEYVILLE ISD	719	0.87
HURST-EULESS-BEDFORD ISD	1283	0.91
KELLER ISD	1769	0.91
KENNEDALE ISD	200	0.96
LAKE WORTH ISD	143	0.95
MANSFIELD ISD	1377	0.95
NORTHWEST ISD	890	0.96
WHITE SETTLEMENT ISD	448	0.94
<b>Grand Total</b>	<b>18380</b>	<b>0.92</b>
		Valid Ratio
<b>Not Studied for PVS</b>		Probable Grace Period
GODLEY ISD		At Risk of No Grace
ALEDO ISD		No Grace

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# State Aid

In summary, if MISD fails the Property Value Study and falls out of grace, state funding could be lost using higher state values.

Previous estimates for all MISD Certified Values:

<b>Mansfield ISD - Illustration of Shortfall if Assigned PVS T2 Value was Higher Than Local Appraisal Roll Tax Year 2022</b>				
	PVS Value T2 Value	FSP Revenue Shortfall if Higher PVS T2 Values would have been assigned for Tax Year 2022	Loss in ASAHE (Additional State Aid for Homestead Exemption)	Total Loss in Revenue
Actual PVS T2	\$19,143,327,278	\$0	\$0	
If 1% Higher	\$19,334,760,551	(\$1,172,985)	\$ (588,565.0)	\$ (1,761,549.99)
If 2% Higher	\$19,526,193,824	(\$2,691,924)	\$ (588,720.0)	\$ (3,280,643.68)
If 3% Higher	\$19,717,627,096	(\$4,253,529)	\$ (470,501.0)	\$ (4,724,030.21)
If 4% Higher	\$19,909,060,369	(\$5,751,134)	\$ (470,501.0)	\$ (6,221,635.48)
If 5% Higher	\$20,100,493,642	(\$7,312,740)	\$ (470,501.0)	\$ (7,783,241.02)
If 6% Higher	\$20,291,926,915	(\$8,810,345)	\$ (470,501.0)	\$ (9,280,846.28)
If 7% Higher	\$20,483,360,187	(\$10,350,617)	\$ (470,501.0)	\$ (10,821,118.39)
If 8% Higher	\$20,674,793,460	(\$11,890,890)	\$ (470,501.0)	\$ (12,361,390.51)
If 9% Higher	\$20,866,226,733	(\$13,409,828)	\$ (470,501.0)	\$ (13,880,329.20)
If 10% Higher	\$21,057,660,006	(\$14,928,767)	\$ (470,501.0)	\$ (15,399,267.88)
			*Estimates from 3% on	



# Maximum Compressed Tax Rate

- The MCR is the M&O tax rate a district must levy to receive its full Tier 1 allotment (state funding).
- This rate is set by the state based on a district's property values and helps stabilize the state budget by regulating the amount allocated to school districts.
- Mansfield ISD has generally maintained the lowest MCR tax rate (floor) due to consistent increases in property values over the years.



# Mansfield ISD Certified Taxable Values

	\$140k Homestead, \$60k Over 65/and or Disabled Exemption			Overall
Grand Totals Net Taxable	2024	2025		Increase/(Decrease)
Tarrant County	\$ 19,964,235,245	19,137,970,657	(826,264,588)	-4.14%
Johnson County	2,438,686,278	2,595,389,936	156,703,658	6.43%
<b>Total</b>	<b>\$ 22,402,921,523</b>	<b>\$ 21,733,360,593</b>	<b>\$ (669,560,930)</b>	<b>-2.99%</b>

Tarrant County	Taxable 2024	Taxable 2025	Change
Real Estate Residential	14,624,077,164	12,752,514,975	-13%
Real Estate Commercial	4,623,857,956	5,078,790,110	10%
Real Estate Industrial	174,589,126	195,347,480	12%
Personal Property Commercial	1,176,997,940	1,297,649,155	10%
Personal Property Industrial	129,599,744	188,190,070	45%
Mineral Lease Properties	24,566,015	20,466,863	-17%
Agricultural Properties	2,614,638	1,421,121	-46%



# Maximum Compressed Tax Rate

2025-2026 Tax Rate & MCR Template Local Property Value Survey Calculations	
<b>MANSFIELD ISD</b>	<b>220908</b>
TY 2024 Comptroller Certified School District Taxable Value for M&O Purposes (T2)	\$21,536,525,307
TY 2024 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based \$100K HSE and \$10K HSE for elderly or disabled persons)	\$22,402,921,523
TY 2025 Chief Appraiser's July 25th Certified Taxable Property Values from the Certified Appraisal Roll (based on \$140K HSE and \$60K HSE for elderly or disabled persons)	\$21,733,360,593
Local Property Value Growth (calculated)	-2.99%
TY 2025 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 313, Tax Code	\$0
TY 2025 Property Value No Longer Subject to a Limitation on Appraised Value under Chapter 311, Tax Code	\$0
Total Exemption expiry (E) (per TEC §48.2551 (a))	\$0
Growth Net of Expiring Chapter 313 or 311 Agreements (calculated)	-2.99%
TY 2025 Local Optional Homestead Exemption Value Loss, if applicable	\$0
Local Optional Homestead Exemption Value Change (calculated)	\$0
Estimated TY 2025 Comptroller Certified School District Value for M&O purposes (T2)	\$20,892,858,547
Prior Year (TY 2024) Maximum Compressed Tax Rate (MCR)	\$0.6169
Local Preliminary MCR = (1.025 ((TY 2024 DPV+E) * PYMCR)) / TY 2025 T2	\$0.6169
TY 2025 State Compression Percentage (lesser of PY State MCR or 0.6855 * (1.025 / 1.056) - 0.0331)	\$0.6322
TY 2025 Limitation on Maximum Compressed Tax Rate (0.6322 * 0.9)	\$0.5689
<b>TY 2025 MCR (lesser of state or local compression, subject to limitation under Sec. 48.2552, Education Code)</b>	<b>\$0.6169</b>

Chief Appraiser's July 25<sup>th</sup> Certified Taxable Property Values

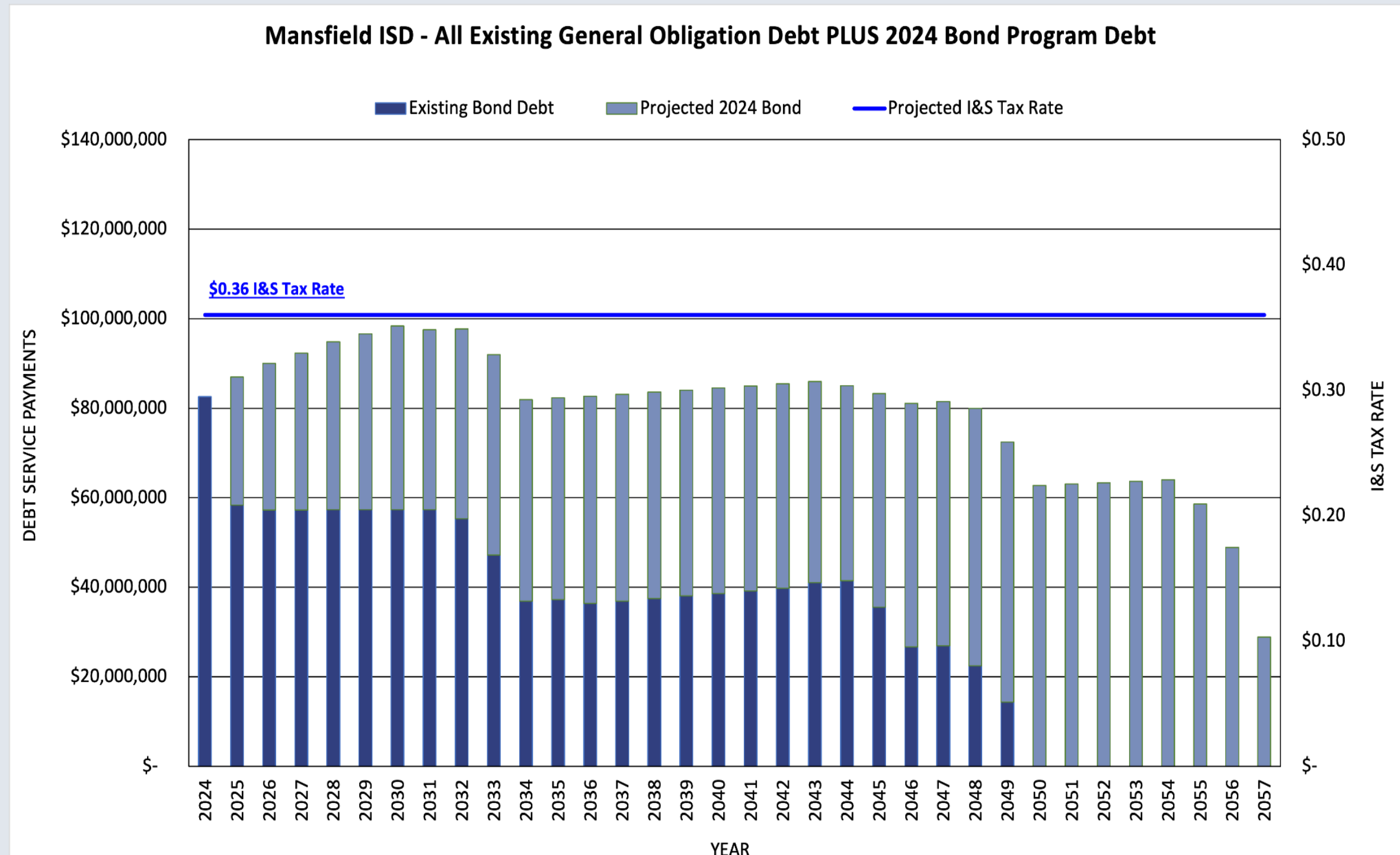




# Debt Service – Bond Capacity

Estimates of Tax Rate are based on property values.

May 2024 \$588.5 million bond estimates without annual reappraisal plan.





# Debt Service - Other Potential Impacts

If a school district is assigned state values, the district will receive less funding assistance from the following programs:

- Existing Debt Allotment Program
- Instructional Facilities Allotment Program
- Additional State Aid for Homestead Exemption(ASAHE) for Facilities.



Questions?

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MISD

*A Great Place To*

**LIVE LEARN & TEACH**