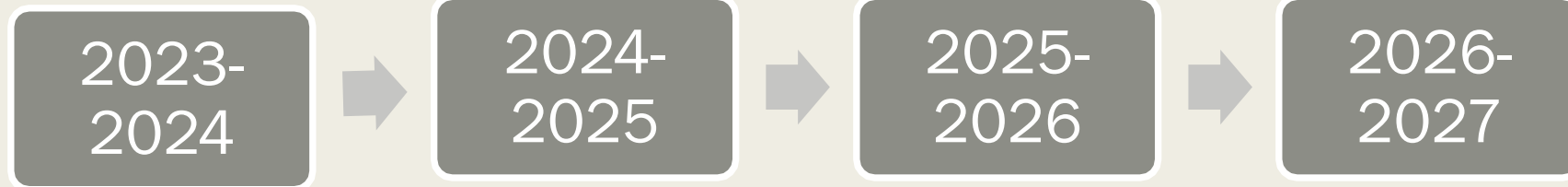


2026-2027 *Millsap ISD Budget Planning*



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

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

WORKING DOCUMENT - 5/18/26

Revised



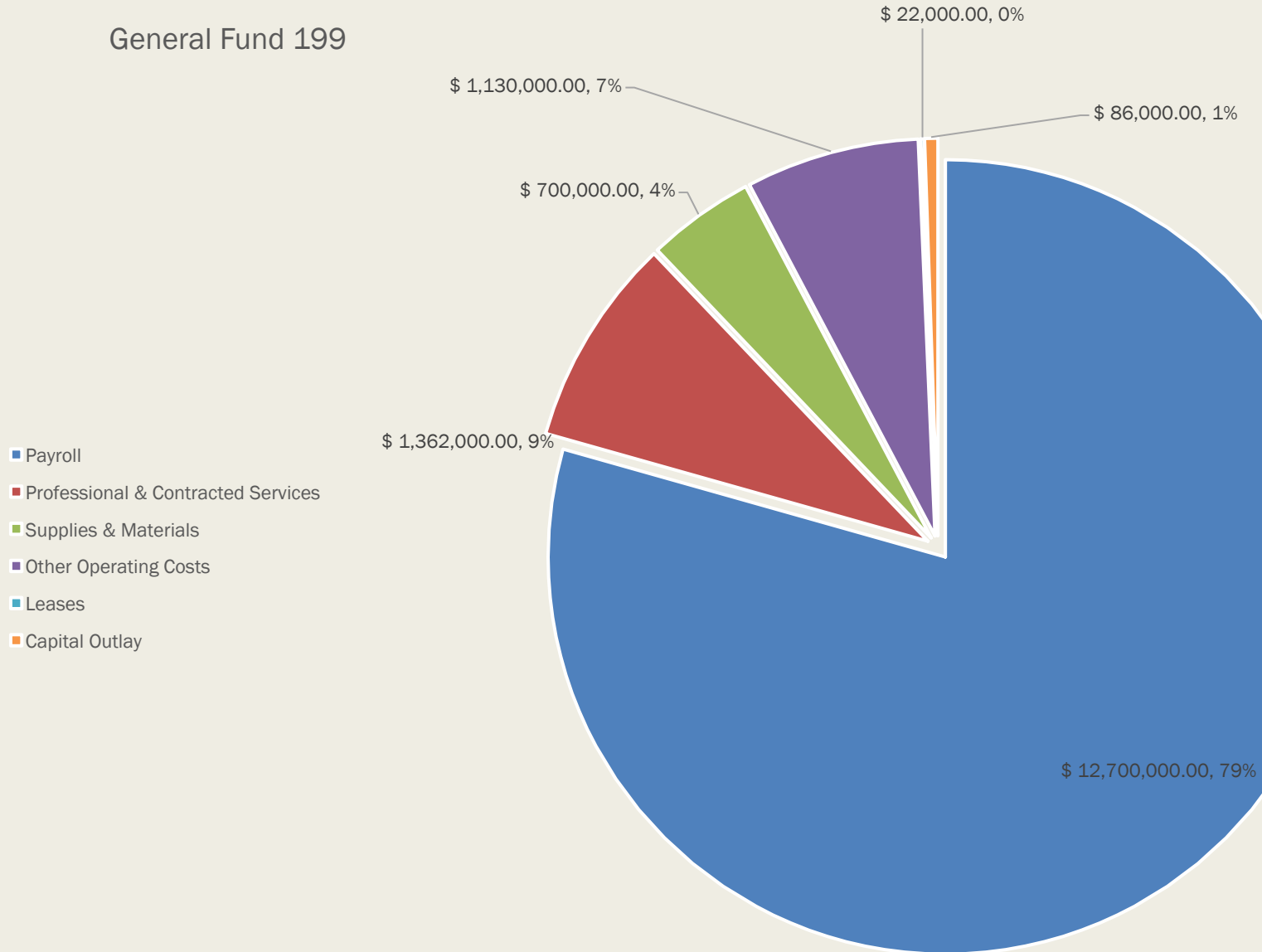
Projected Revenue	2025-2026 Budget	2026-2027 Budget	Increase (Decrease)	2025-2026 Proj
	Enroll-1098/ADA-1000.83 95%	Enroll-1054/ADA-980 95%		Enroll 1054/ADA 980
	Tax Collection 98%	Tax Collection 98%		
State Revenue	8,865,000	9,058,000	193,000	9,059,005
Taxes Receivable (M&O)	5,550,000	5,550,000	-	5,558,028
SHARS	-	-	-	
Interest	350,000	515,000	165,000	518,703
PreK/Athletic	70,000	90,000	20,000	89,239
Other (TRS/Erate)	752,000	787,000	35,000	787,000
TOTAL	15,587,000	16,000,000	413,000	16,011,975

General Fund (199) Budget 26-27

- Total Revenue (5000)- \$16,000,000
- Total Payroll (6100) - \$12,700,000
- Total Professional and Contracted Services (6200)- \$1,362,000
- Total Supplies and Materials – (6300) \$700,000
- Total Other Operating Costs (6400)- \$ 1, 130,000
- Total Capital Outlay & Leases (6500 & 6600) - \$108,000
- Total Expenditures (6000) - \$16,000,000

General - 199

General Fund 199

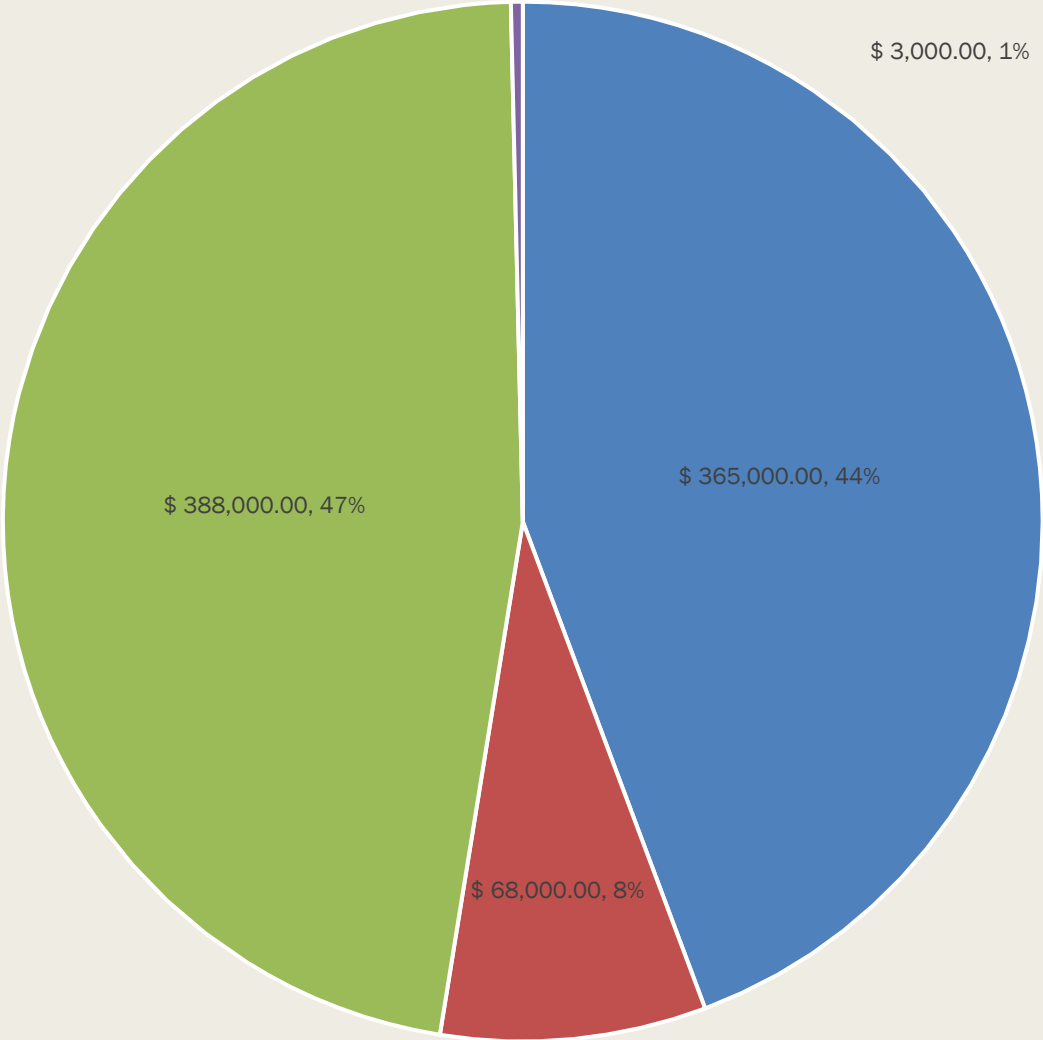


Food Service Fund (240) Budget 26-27

- Total Revenue (5000)- \$824,000
- Total Payroll (6100) - \$365,000
- Total Professional and Contracted Services (6200)- \$68,000
- Total Supplies and Materials – (6300) \$388,000
- Total Other Operating Costs (6400)- \$ 3000
- Total Expenditures (6000) - \$824,000

Food Service - 240

Food Service Fund 240



■ Payroll ■ Professional & Contracted Services ■ Supplies & Materials ■ Other Operating Costs

Salary Increases – see TASB Sheet

- 2% - \$277,000
- 2.5% - 323,000
- 3.0% - 370,000

Millsap ISD Fund Balance

Committed:

- Construction - \$4.7 Million
- MHS Roof - \$1.5 Million
- Insurance Deductible - \$500,000
- Retirement incentive - \$72,783

Unassigned:

- - \$5.4 Million

Total : \$11.7 Million (Construction, One Time Stipend - \$1.1 Million)