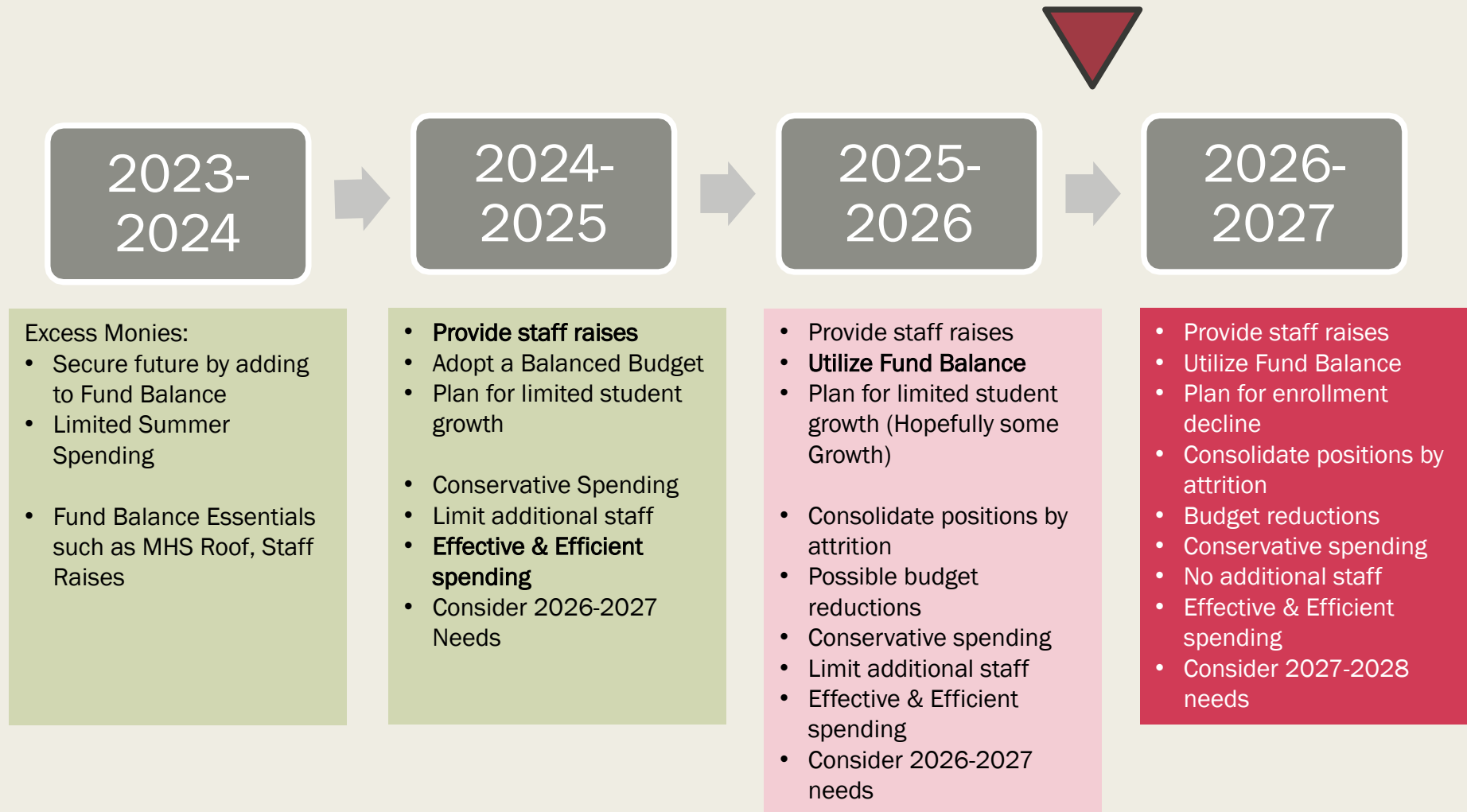


2026–2027

Millsap ISD Budget Planning



FISCAL FORECASTING



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 Enrollment & 979 ADA
5. Revenue to stay flat

Budget Estimates

- 1. Did not add in TRS On-Behalf
- 2. Payroll still fairly rough estimates – waiting on ESC 11
- 3. Food Service – working to increase revenue. Most likely to increase prices

General Fund (199) Budget 26-27

- Total Revenue (5000)- \$15,218,000 (Not including TRS on-Behalf)
- Total Payroll (6100) - \$11,870,000 (Not including TRS on-Behalf)
- Total Professional and Contracted Services (6200)- \$1,435,000
- Total Supplies and Materials – (6300) \$780,000
- Total Other Operating Costs (6400)- \$ 1, 053,000
- Total Capital Outlay & Leases (6500 & 6600) - \$80,500
- Total Expenditures (6000) - \$15,218,000 (Not including TRS on-Behalf)

Food Service Fund (240) Budget 26-27

- Total Revenue (5000)- \$685,000
- Total Payroll (6100) - \$390,500
- Total Professional and Contracted Services (6200)- \$65,500
- Total Supplies and Materials – (6300) \$383,500
- Total Other Operating Costs (6400)- \$ 2700
- Total Expenditures (6000) - \$867,000 (-\$182,000)

Food Service Fund (599) Budget 26-27

- Total Revenue (5000)- \$2,638,000 (.3146 I&S Rate)
- Total Debt Service Costs (6500)- \$ 1,268,400
- Total Expenditures (6000) - \$1,268,400 (\$1,370,000)

Millsap ISD General 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)

Millsap ISD Debt Fund Balance

Restricted:

- Debt Service - \$2.3 Million