



BUDGET PRESENTATION

2026-2027 PROPOSED BUDGET

June 23, 2026





MANSFIELD ISD BUDGET *Presentation*



1. Estimated 2025-2026 Results



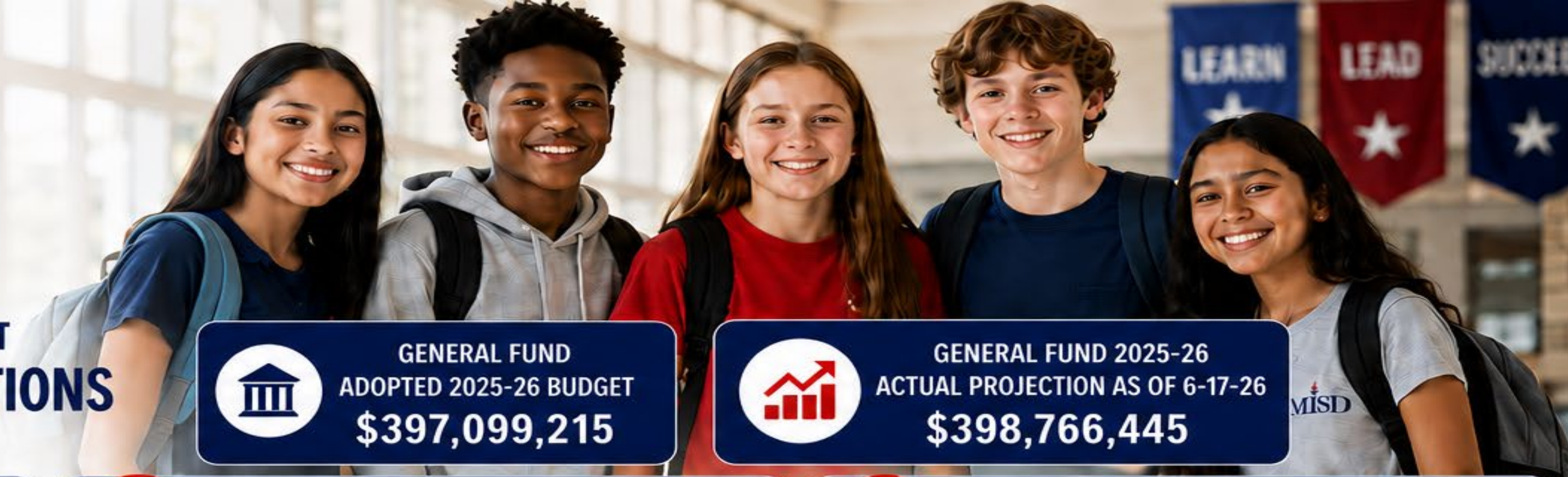
2. Proposed 2026-2027 Budget Presentation: General Fund, Debt Service Fund, and Child Nutrition Fund



3. Combined Budget Summary 2026-2027



4. Budget Highlights



**MANSFIELD INDEPENDENT SCHOOL DISTRICT
2025-2026 BUDGET PROJECTIONS**

 **GENERAL FUND
ADOPTED 2025-26 BUDGET
\$397,099,215**

 **GENERAL FUND 2025-26
ACTUAL PROJECTION AS OF 6-17-26
\$398,766,445**

 **REVENUES**

	ADOPTED 2025-26 BUDGET	ACTUAL PROJECTION AS OF 6-17-26
Local Revenues	\$167,511,667	\$169,322,939
State Revenues	\$226,087,548	\$225,094,431
Federal Revenues	\$3,500,000	\$3,519,312
Total Projected Operating Revenues	\$397,099,215	\$397,936,682

Other Revenues—Oil Royalties, Surplus Sales, etc. - **\$829,763**

TOTAL PROJECTED REVENUES **\$397,099,215** **\$398,766,445**

 **EXPENDITURES**

 TOTAL ESTIMATED SALARIES AND BENEFITS	\$352,637,012	\$348,993,867
 TOTAL OTHER EXPENDITURES (CAMPUS/DEPARTMENT ALLOCATIONS)	\$63,791,883	\$60,448,550
 TOTAL ADDITIONAL REQUESTS	-	\$1,950,000

TOTAL PROPOSED EXPENDITURES
\$416,428,895 **\$411,392,417**

 **OTHER SOURCES**

 Transfer from Capital Projects	\$3,350,000	\$2,600,000
 Transfer from Workers' Compensation	\$2,500,000	\$5,000,000

 **PROJECTED SURPLUS (DEFICIT)**
\$(13,479,680) **\$(5,025,972)**



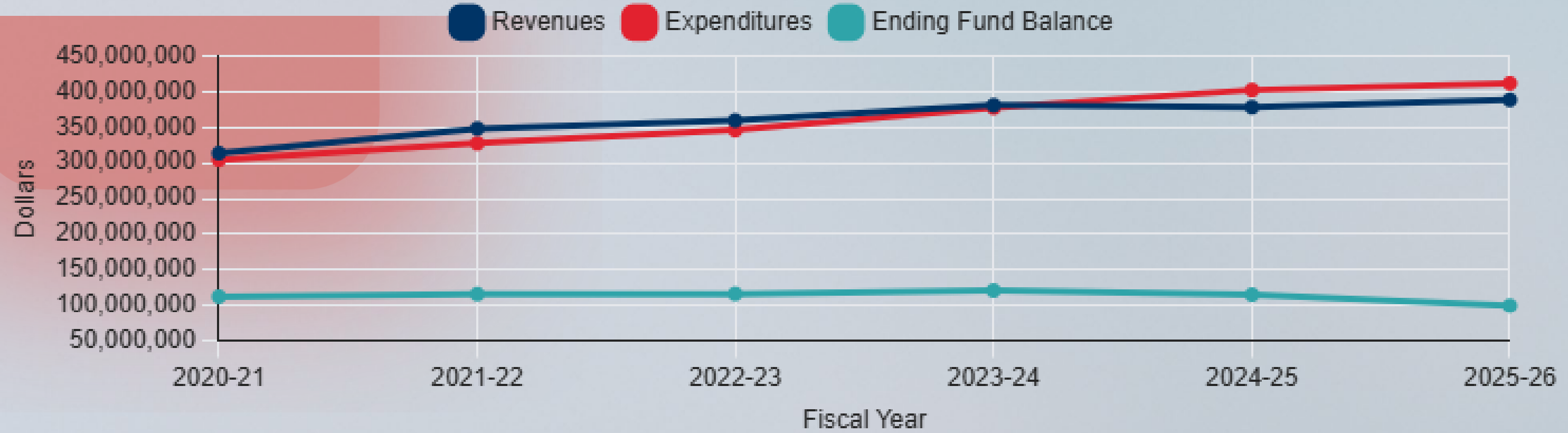
All amounts are unaudited and subject to change.

Thank you to the
Texas Rangers Baseball
Organization For
\$60,000 for
Chromebooks

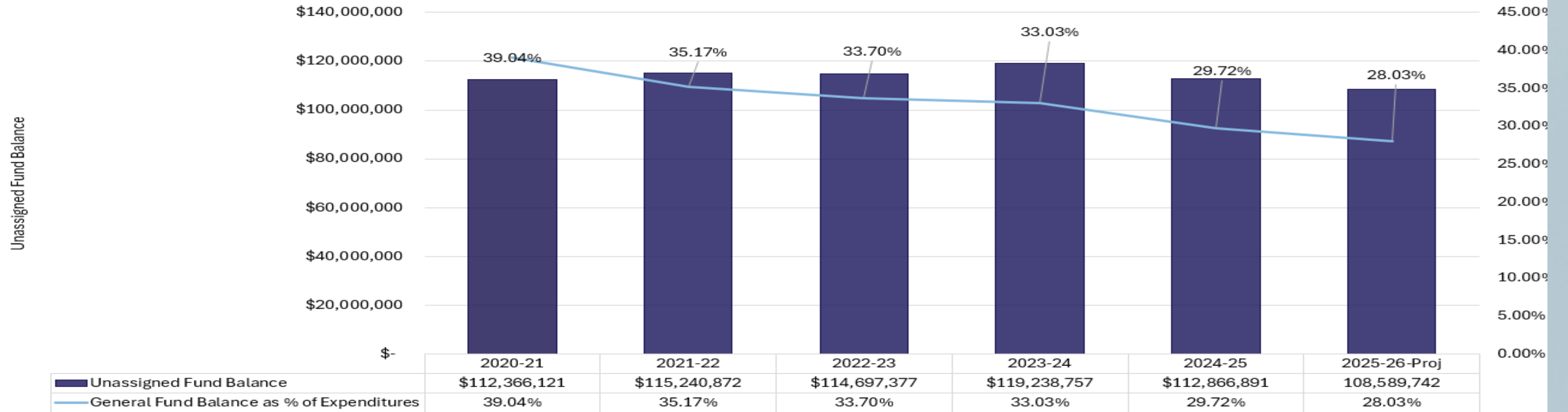


General Fund Changes in Fund Balance 2020-2026

Mansfield ISD Financial Trends (FY 2020-21 Forward)



Unassigned General Fund Balance vs. % of Operating Expenditures





Mansfield Independent
School District



Strong financial
stewardship today
ensures opportunities
for every student
tomorrow.



Planning with Purpose. Investing in Students. Building Our Future.

GENERAL FUND BALANCE OVERVIEW

Prudent planning today. A stronger future tomorrow.



General Fund Balance - 6/30/2025

\$115,315,714



Assigned Fund Balance -
Inventory, Prepaid Items

\$ 2,448,823



Board's Goal of 25% of Expenditures
in Fund Balance

\$(94,918,633)



Projected 25-26 Deficit

\$ (5,025,973)



Projected General Fund Balance - 6/30/2026
28.03% of Expenditures

~\$110,289,742



Available for a "Rainy Day"

\$ 17,819,931



Mansfield Independent School District

PROPOSED 2026-2027 BUDGET

*Investing Today. Empowering Tomorrow.
Every Student. Every Day.*



STUDENTS FIRST

We put students at the center of every decision.



CONTINUOUS IMPROVEMENT

We strive for excellence and never stop learning.



INTEGRITY

We do what's right, even when no one is watching.



COMMUNICATION

We share openly and listen actively to build understanding.



POSITIVE RELATIONSHIPS

We build trust, respect, and belonging in every interaction.



RESILIENCY

We embrace challenges, adapt, and keep moving forward together.

★ *Mansfield ISD: A great place to live, learn, & teach* ★

VISION

2030

LIFE READY • CAREER READY
COLLEGE READY



WHAT ARE OUR GOALS?



**Attract and retain
high-quality staff**



**Sustain high-quality
instructional and
student support
programs**



**Maintain strong
financial health**



**Build a long-term,
sustainable budget**



**Align staffing with
enrollment trends
and student needs**

**Responsible stewardship enables strong outcomes for students,
staff, and the long-term stability of Mansfield ISD.**



Financial Challenges in Developing the Budget

Declining Enrollment



Slower growth & increased special populations needs

Record Inflation



74.8%
Property Insurance Up



93.9% Fuel Costs Up

Pressure to Increase Wages



Budget Challenges

Balancing Limited Resources

Staff Competition

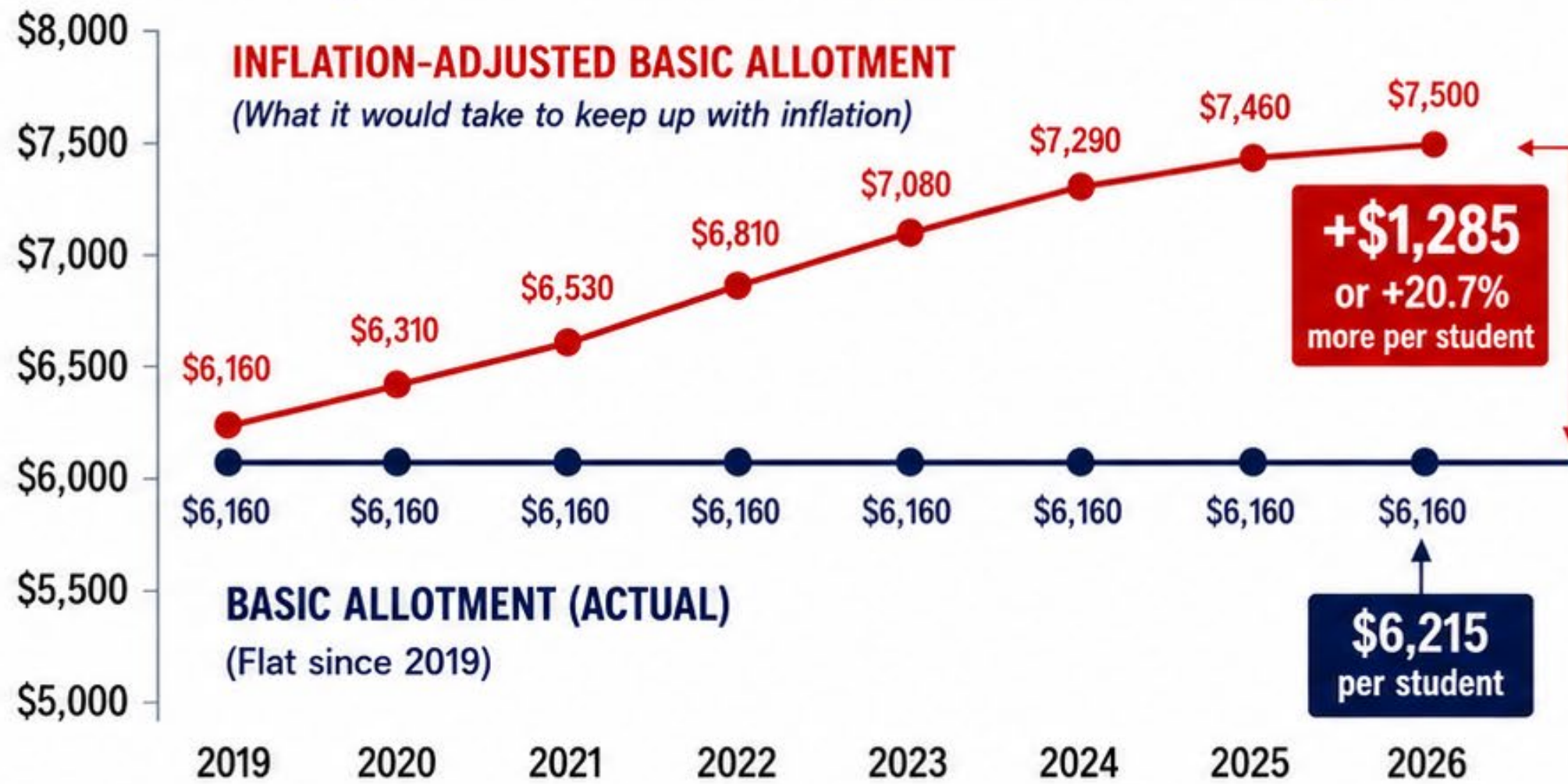


FINANCIAL CHALLENGES IN DEVELOPING THE 2026-2027 BUDGET

Rising costs. Flat funding. Real impact on our students.

INFLATION VS. BASIC ALLOTMENT (2019-2026)

Texas has not kept pace with inflation, leaving schools with thousands less per student in real funding.



Source: Raise Your Hand Texas; Texas AFT; Legislative Budget Board (CPI)

Note: Inflation measured by CPI. 2019-2026 estimated.

WHAT SCHOOLS ARE PAYING MORE FOR



TEACHER & STAFF SALARIES

Competitive pay is needed to recruit and retain quality educators.



UTILITIES & INSURANCE

Electricity, natural gas, water, and insurance costs continue to climb.



TRANSPORTATION & FUEL

Fuel, parts, and maintenance costs have increased significantly.



SAFETY & SECURITY MANDATES

Districts are investing more to keep students and staff safe.



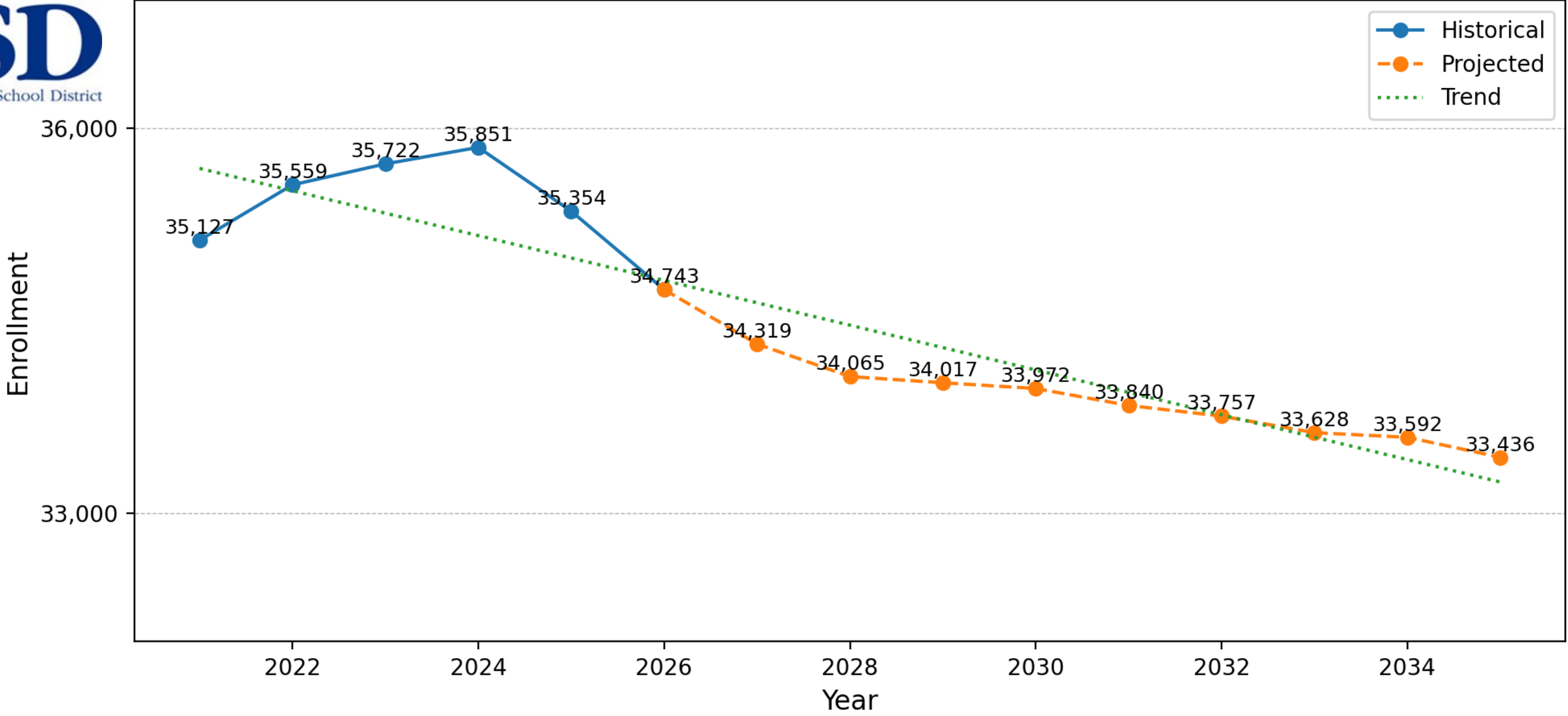
SPECIAL EDUCATION SERVICES

Rising student needs and service costs outpace flat funding.

ENROLLMENT CHANGES



Mansfield ISD Historical and Projected Enrollment 2021-2035



Projections provided by Demographers midpoint and are subject to change.

ASSUMPTIONS USED IN THE 2026-2027 BUDGET



ENROLLMENT
34,319



DECREASE FROM PRIOR YEAR
A decrease of **414** students

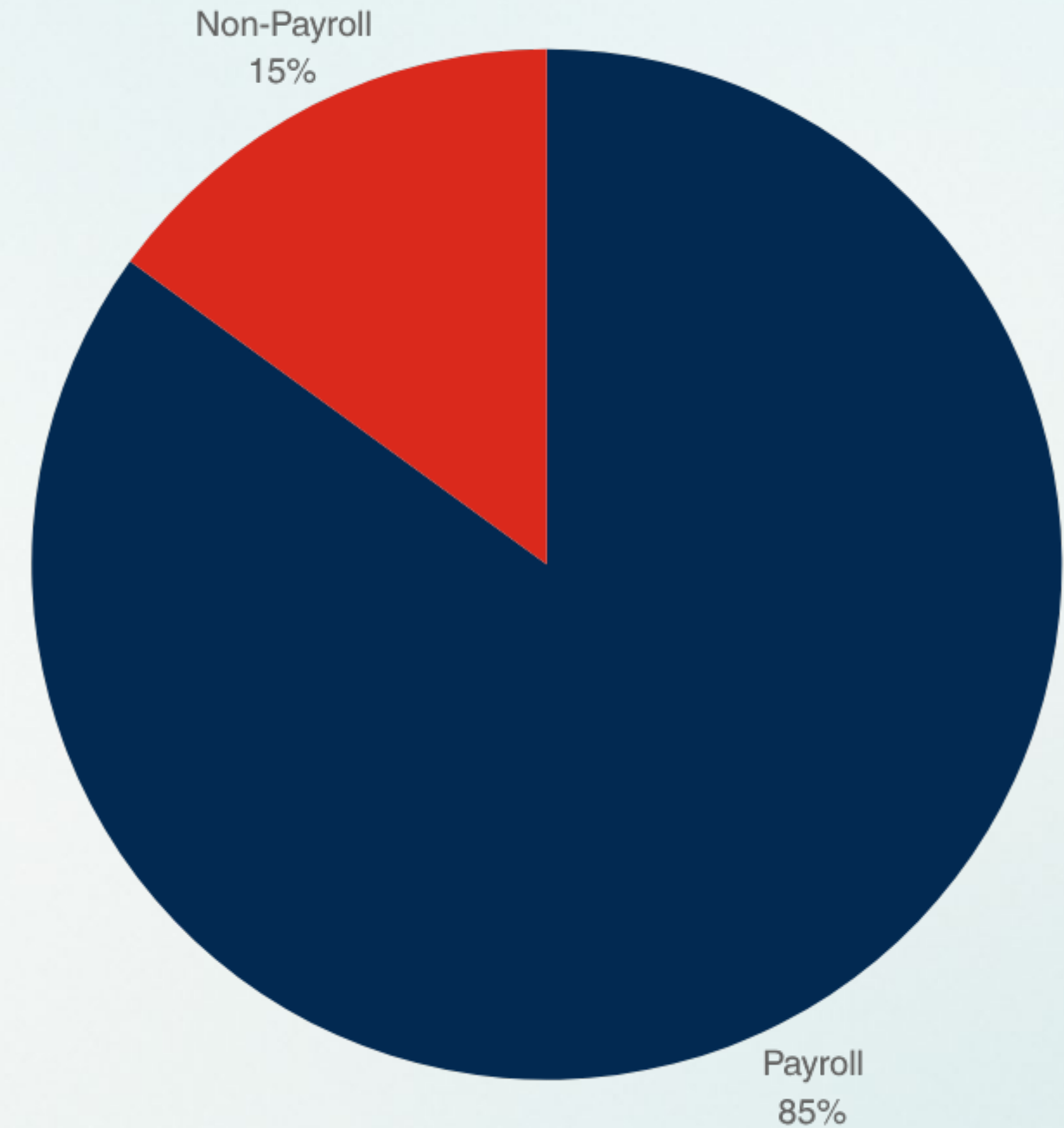


AVERAGE ATTENDANCE RATE
95%



GENERAL FUND

- Payroll 85%*
(Target 80-85%)
- Non-Payroll 15%





MANSFIELD INDEPENDENT SCHOOL DISTRICT PROPOSED BUDGET SUMMARY: 2026–27

July 1, 2026 through June 30, 2027

GENERAL FUND



REVENUES



EXPENDITURES BY FUNCTION

- 11 Instruction
 - 12 Instructional resources & media
 - 13 Staff development
 - 21 Instructional administration
 - 23 School administration
 - 31 Guidance and counseling
 - 33 Health services
 - 34 Student transportation
 - 35 Food services
 - 36 Co-curricular activities
 - 41 General administration
 - 51 Plant maintenance & operations
 - 52 Security
 - 53 Technology
 - 61 Community service
 - 71 Debt service – Principal
 - 81 Facilities Acquisition and Construction
 - 95 JJAEP Programs
 - 99 Other Intergovernmental Charges
- TOTAL EXPENDITURES**

FUND BALANCE & TAX RATE

Excess Revenues Over Expenditures	
Transfers in	
Other Resources – Oil and Gas Proceeds	
Other (Uses)	
Net Budget Surplus/(Deficit)	
Fund Balance – Beginning Estimated	
Fund Balance – Ending – Projected	
PROPOSED TAX RATE	

Adopted General Fund Budget 2025–26	Revised General Fund Budget 2025–26	Proposed General Fund Budget 2026–27
\$ 167,511,667	\$ 169,261,667	\$ 175,847,734
226,087,548	227,687,548	212,012,884
3,500,000	3,520,000	3,799,019
\$397,099,215	\$400,469,215	\$391,659,637
\$244,464,630	\$241,529,639	\$247,307,090
4,754,296	4,850,144	4,719,219
5,716,621	6,423,678	6,161,834
8,187,687	8,580,833	8,399,829
24,621,430	24,713,123	25,168,628
14,310,265	14,031,803	13,681,415
6,077,584	6,079,333	6,050,378
18,222,791	20,102,015	18,713,824
12,000	112,000	12,000
11,414,557	13,315,710	12,042,196
9,066,913	9,714,127	9,008,603
48,797,953	44,418,119	42,129,947
8,361,531	9,865,897	9,537,265
6,752,284	6,719,099	7,303,594
385,540	858,824	413,533
3,757,813	3,359,412	3,109,822
–	–	–
25,000	50,000	25,000
1,500,000	1,850,000	1,500,000
\$416,428,895	\$416,573,756	\$415,284,177
\$(19,329,680)	\$(16,104,541)	\$(23,624,540)
5,850,000	5,850,000	4,000,000
–	1,120,000	–
–	(50,000)	–
\$(13,479,680)	\$(9,184,541)	\$(19,624,540)
115,315,714	115,315,714	110,289,742
\$101,836,034	\$106,131,173	\$90,665,202
\$0.7869	\$0.7869	\$0.7869

AT A GLANCE

- \$391.7M**
TOTAL REVENUES
(Proposed 2026–27)
- \$415.3M**
TOTAL EXPENDITURES
(Proposed 2026–27)
- \$(19.6M)**
NET BUDGET DEFICIT
(Proposed 2026–27)
- \$90.7M**
ENDING FUND BALANCE
(PROJECTED)
(Proposed 2026–27)
- \$0.7869**
PROPOSED TAX RATE
(No Change)

GENERAL FUND HIGHLIGHTS

- Over 59%** of the budget is dedicated to instruction.
- \$18.7M** invested in student transportation.
- \$42.1M** for plant maintenance and operations.
- \$7.3M** invested in technology.
- Focused on** student success, safety and fiscal responsibility.

The proposed tax rate is unchanged from the prior year.










MANSFIELD INDEPENDENT SCHOOL DISTRICT

2026–2027

GENERAL FUND
BUDGET PROJECTIONS

2026–27 PROPOSED BUDGET--
INCLUDES 5% MIDPOINT FOR
PARAPROFESSIONALS AND
2% MIDPOINT FOR ALL OTHER STAFF

The following table presents projected operating revenues for Mansfield ISD under one funding scenario for the 2026–2027 budget.






REVENUES		
	Local Revenues	\$175,847,734
	State Revenues	\$212,012,884
	Federal Revenues	\$3,799,019
	TOTAL PROJECTED REVENUES	\$391,659,637
	OTHER SOURCES: <i>Transfer from Workers' Compensation</i>	\$4,000,000



MANSFIELD INDEPENDENT SCHOOL DISTRICT
2026-2027
GENERAL FUND
BUDGET PROJECTIONS

The following table presents projected expenditures for Mansfield ISD under the funding scenario presented for the 2026-2027 budget.

**2026-27 PROPOSED BUDGET –
 INCLUDES 5% MIDPOINT FOR
 PARAPROFESSIONALS AND
 2% MIDPOINT FOR ALL OTHER STAFF**

EXPENDITURE CATEGORY	
 TOTAL ESTIMATED SALARIES AND BENEFITS	\$356,694,319
 TOTAL OTHER EXPENDITURES <i>(Campus/Department Allocations)</i>	\$56,715,219
 TOTAL ADDITIONAL REQUESTS	\$1,874,639
 TOTAL PROPOSED EXPENDITURES	\$415,284,177
 PROJECTED SURPLUS (DEFICIT)	\$(19,624,540)

MANSFIELD INDEPENDENT SCHOOL DISTRICT
PROPOSED BUDGET SUMMARY: 2026-27

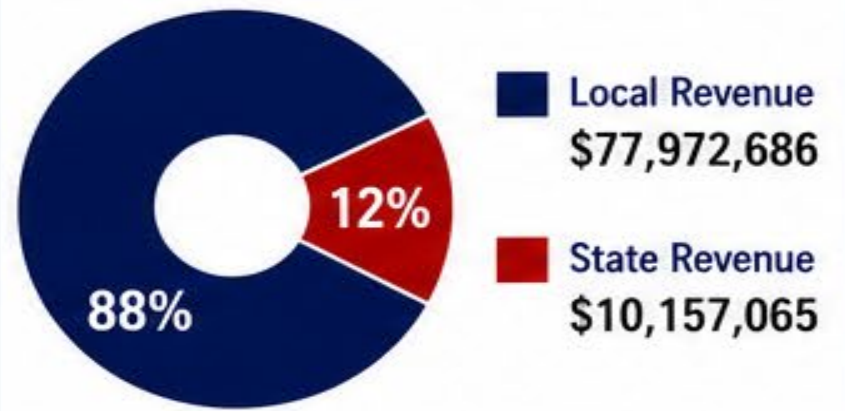
July 1, 2026 through June 30, 2027

DEBT SERVICE FUND



REVENUES

TOTAL REVENUES
\$88,129,751
(Preliminary 2026-27)



Local property taxes generate approximately 88% of Debt Service Fund revenues.

EXPENDITURES

TOTAL EXPENDITURES
\$89,106,127
(Preliminary 2026-27)

- 71 – Principal \$37,455,000 (42%)
- 72 – Interest \$51,611,127 (58%)
- 73 – Fees \$40,000 (<1%)

MISD will retire more than \$37.4 million in principal while meeting all scheduled debt obligations.

	2025-2026 ADOPTED BUDGET	2025-2026 REVISED BUDGET	2026-2027 PRELIMINARY BUDGET
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	2025-2026 ADOPTED BUDGET	2025-2026 REVISED BUDGET	2026-2027 PRELIMINARY BUDGET
REVENUES			
Local	\$ 79,058,861	\$ 74,058,861	\$ 77,972,686
State	7,482,638	14,982,638	10,157,065
Total Revenues	\$ 86,541,499	\$ 89,041,499	\$ 88,129,751
EXPENDITURES			
71 – Principal	\$ 35,730,000	\$ 38,530,000	\$ 37,455,000
72 – Interest	52,483,602	44,983,602	51,611,127
73 – Fees	40,000	150,180	40,000
Total Expenditures	\$ 88,253,602	\$ 83,663,782	\$ 89,106,127
Revenues over Expenditures	(1,712,103)	5,377,717	(976,376)
Estimated Fund Balance –	669,828,286	\$ 69,828,286	\$ 69,828,286
Proposed Tax Rate (per \$100 valuation)		0.36	0.36

AT A GLANCE

- \$88.1M** TOTAL REVENUES (Preliminary 2026-27)
- \$89.1M** TOTAL EXPENDITURES (Preliminary 2026-27)
- \$(976K)** REVENUES OVER EXPENDITURES (Preliminary 2026-27)
- \$69.8M** ESTIMATED FUND BALANCE AS OF 6/30/2026
- \$0.36** DEBT SERVICE TAX RATE (No Change)

DEBT SERVICE FUND HIGHLIGHTS

- Debt Service Tax Rate remains unchanged at \$0.36
- Strong Fund Balance of \$69.8M
- \$37.5M in principal payments
- \$51.6M in interest payments
- Supports repayment of voter-approved bond projects
- Maintains MISD's long-term financial commitments

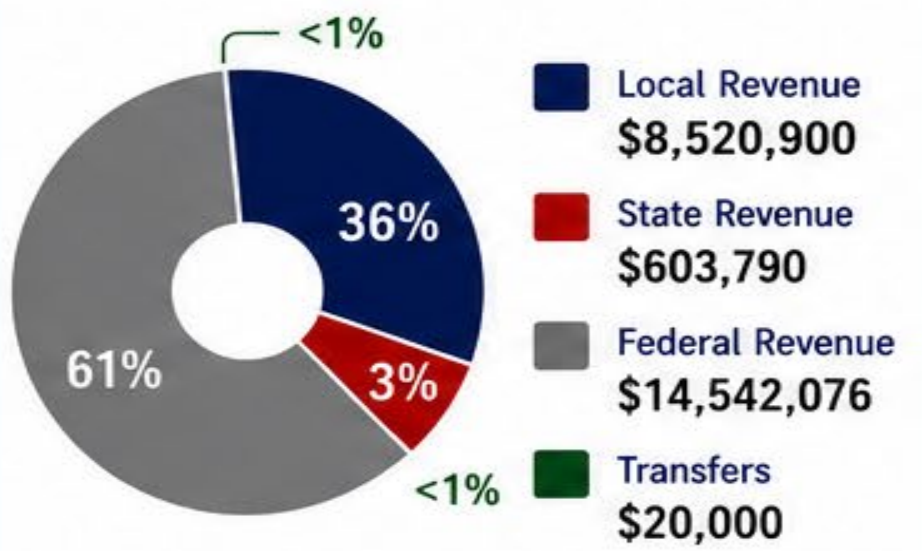
MANSFIELD INDEPENDENT SCHOOL DISTRICT 2026-2027 STUDENT NUTRITION FUND BUDGET PROJECTIONS

July 1, 2026 through June 30, 2027



REVENUES

TOTAL REVENUES
\$23,686,766



Federal funding provides approximately **61%** of Student Nutrition Fund revenues.

EXPENDITURES

TOTAL EXPENDITURES
\$23,667,623

MAJOR EXPENDITURE CATEGORIES

35 – Food Services	\$23,388,022
51 – Plant Maintenance & Operations	\$277,601
52 – Safety & Monitoring Services	\$0
71 – Debt Service/Lease & SBITA's	\$2,000
81 – Facilities Acquisition & Construction	\$0
TOTAL EXPENDITURES	\$23,667,623

Over **98%** of expenditures directly support student meal operations and food service programs.

	2025-2026 ADOPTED BUDGET	2025-2026 REVISED BUDGET	2026-2027 PROPOSED BUDGET
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	2025-2026 ADOPTED BUDGET	2025-2026 REVISED BUDGET	2026-2027 PROPOSED BUDGET
REVENUES			
Local	\$ 8,567,938	\$ 8,567,938	\$ 8,520,900
State	505,000	505,000	603,790
Federal	14,428,270	14,428,270	14,542,076
Transfers	10,000	21,000	20,000
Total Revenues	\$ 23,511,208	\$ 23,522,208	\$ 23,686,766
EXPENDITURES			
35 – Food Services	\$ 23,065,247	\$ 23,026,247	\$ 23,388,022
51 – Plant Maintenance & Operations	271,628	321,628	277,601
52 – Safety & Monitoring Services	—	—	—
71 – Debt Service/Lease & SBITA's	2,000	2,000	2,000
81 – Facilities Acquisition and Construction	—	—	—
Total Expenditures	\$ 23,338,875	\$ 23,349,875	\$ 23,667,623
Revenues over Expenditures	172,333	172,333	19,143
Estimated Fund Balance – June 30	2,963,061	\$ 2,982,204	\$ 3,001,347

AT A GLANCE

- \$23.7M** TOTAL REVENUES
- \$23.7M** TOTAL EXPENDITURES
- \$14.5M** FEDERAL REVENUE
- \$23.4M** FOOD SERVICE OPERATIONS
- \$3.0M** FUND BALANCE
- \$19K** OPERATING SURPLUS

STUDENT NUTRITION FUND HIGHLIGHTS

- \$23.7M** in projected revenues
- \$23.7M** in projected expenditures
- \$19,143** positive operating balance
- \$3.0M** estimated fund balance
- \$14.5M** in federal nutrition support
- Supports healthy meals for Mansfield ISD students every day



MANSFIELD INDEPENDENT SCHOOL DISTRICT






COMBINED BUDGET SUMMARY: 2026-27

 **FISCAL YEAR**
July 1, 2026 through June 30, 2027

 **FUNDS INCLUDED**
General Fund, Debt Service Fund,
& Child Nutrition Funds

CATEGORY	 GENERAL FUND	 DEBT SERVICE	 CHILD NUTRITION	TOTAL
 REVENUES Total Revenues	\$391,659,637	\$88,129,751	\$23,666,766	\$503,456,154
 EXPENDITURES Total Expenditures	\$415,284,177	\$89,106,127	\$23,667,623	\$528,057,927
 EXCESS REVENUES OVER EXPENDITURES Transfers In	\$(23,624,540) \$4,000,000	\$(976,376) —	\$(857) \$20,000	\$(24,601,773) \$4,020,000
 FUND BALANCE – BEGINNING ESTIMATED	\$110,289,742	\$69,828,286	\$2,982,204	\$183,100,232
 FUND BALANCE – ENDING PROJECTED	<u>\$90,665,202</u>	<u>\$68,851,910</u>	<u>\$3,001,347</u>	<u>\$162,518,459</u>
 PROPOSED TAX RATE	\$0.7869	\$0.36	—	\$1.1469

BUDGET HIGHLIGHTS

-  **\$503.5M**
Total Combined Revenues across all funds
-  **\$528.1M**
Total Combined Expenditures across all funds
-  **\$(20.6M)**
Excess Revenues Over Expenditures
-  **\$162.5M**
Total Projected Ending Fund Balance
-  **\$1.1469**
Total Proposed Tax Rate

 TOTAL PROPOSED TAX RATE	 \$0.7869 GENERAL FUND	 \$0.36 DEBT SERVICE	 — CHILD NUTRITION		TOTAL TAX RATE \$1.1469
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Budget Highlights

This budget reflects our ongoing commitment to our employees and the students and families we serve.



1. INVESTING IN OUR EMPLOYEES

5%

MIDPOINT RAISE
for paraprofessionals

2%

MIDPOINT RAISE
for all other staff

These increases recognize the dedication and impact of our team.



2. SUPPORTING EMPLOYEE HEALTH AND WELL-BEING



Additional \$37 per month toward employer medical insurance contributions for employees enrolled in the high-deductible TRS ActiveCare plan.

This increase helps address the recent rise in premium costs.



3. STRENGTHENING STUDENT SERVICES

In support of our students, the district has added:



8

SPECIAL EDUCATION PROFESSIONAL POSITIONS



8

SPECIAL EDUCATION PARAPROFessional POSITIONS

These additions expand support and resources for our students.



Every investment in our employees and student services is an investment in our future.

Thank you for your continued support of Mansfield ISD.



Summary

What is the 2025-2026 estimated projection

What are the challenges in developing the budget

What are we proposing for the upcoming 2026-2027 school year for the General, Debt Service, and Child Nutrition Funds

Why we are proposing 5% increase for paraprofessionals

Tax Rate adoption will be in August after the certified values are received.





QUESTIONS



Budget Hearing

