



**April 8, 2025  
Work Session  
6:00 PM**

- 
1. **Call to Order**
  2. **Roll Call**
  3. **Meeting Opening**
    1. Prayer
    2. Pledges
  4. **Presentation**
    1. 2025-2026 Budget Update – Michele Trongaard 3
  5. **Discussion**
    1. Board Accountability 38
  6. **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.
  7. **Business Items Requiring Board Action**
    1. Consideration and Approval of First Reading of Policy FDA(LOCAL) 39
  8. **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, including the Superintendent's evaluation and contract; 551.071, consultation with the Board's attorney; and 551.072, real property; and 551.076 to conduct deliberations regarding security devices or security audits.
  9. **Reconvene**
    1. Reconvene to Public
  10. **Adjourn**
    1. Adjourn

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



**Board of School Trustees  
Mansfield Independent School District**

TITLE: Budget Update

DATE: April 8, 2025

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**PRESENTATION**

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**BACKGROUND:**

The purpose of the budget update is to provide a picture of the district's progress and status for the 2025-2026 budget. The presentation includes the latest information as it pertains to funding for public education and impact on the Mansfield ISD 2025-2026 budget.

The presentation will be given by Michele Trongaard, Associate Superintendent of Business and Finance

**CONSIDERATIONS:**

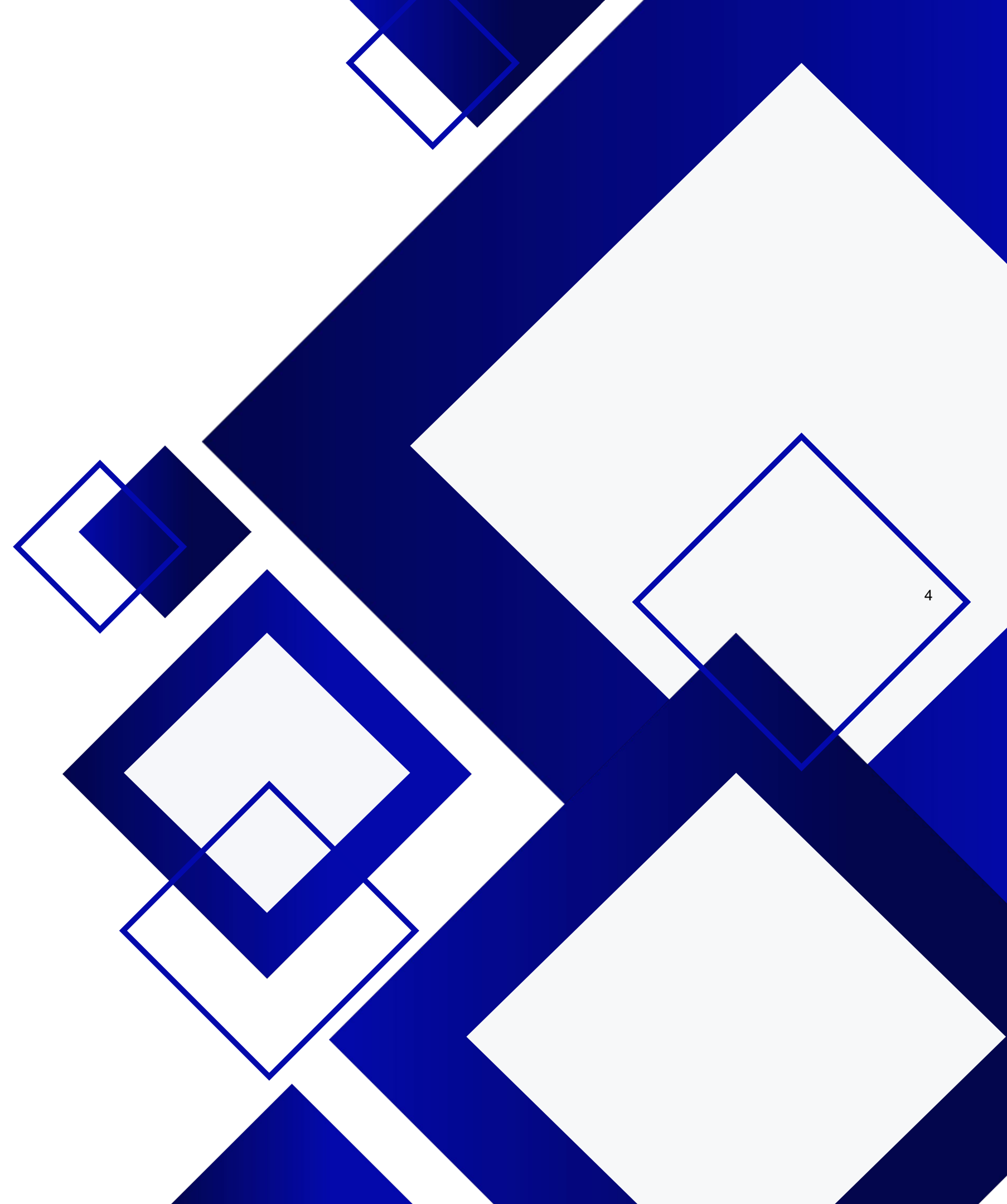
None



APRIL 8, 2025

# BUDGET UPDATE

2025 - 2026





**GFOA**

Certificate of  
Achievement for  
Excellence in  
Financial  
Reporting



**ASBO**

Certificate of  
Excellence in  
Financial  
Reporting



**TCPA**  
Texas

Comptroller of  
Public Accounts  
Awards  
Traditional  
Finances Star



**FIRST**

Financial Integrity  
Rating System  
of Texas  
Superior Rating



**TASBO**

Award of Merit for  
Purchasing Operations

**TASBO**

Award of Excellence in  
Financial Management



# FINANCIAL TRANSPARENCY

# 2025 - 2026 BUDGET CALENDAR

## JANUARY

Budget Calendar

Enrollment Projections

## FEBRUARY

Additional Requests Submitted

Campus and Department Budgets Due

## MARCH

Cabinet Review Budget Requests



# 2025 - 2026 BUDGET CALENDAR

**APRIL**

Certified Estimate of  
Property Values

**MAY**

Budget Workshop

**JUNE**

**Publish "Notice of Public  
Meeting to Discuss Budget  
and Proposed Tax Rate"**

**Public Hearing and  
Adoption of the 2025-2026  
Budget**



# 2025 - 2026 BUDGET CALENDAR

**JULY**

Certified Property Values  
Tarrant County  
Johnson County

**AUGUST**



**AUGUST**

**Adopt Tax Rate**



# VISION

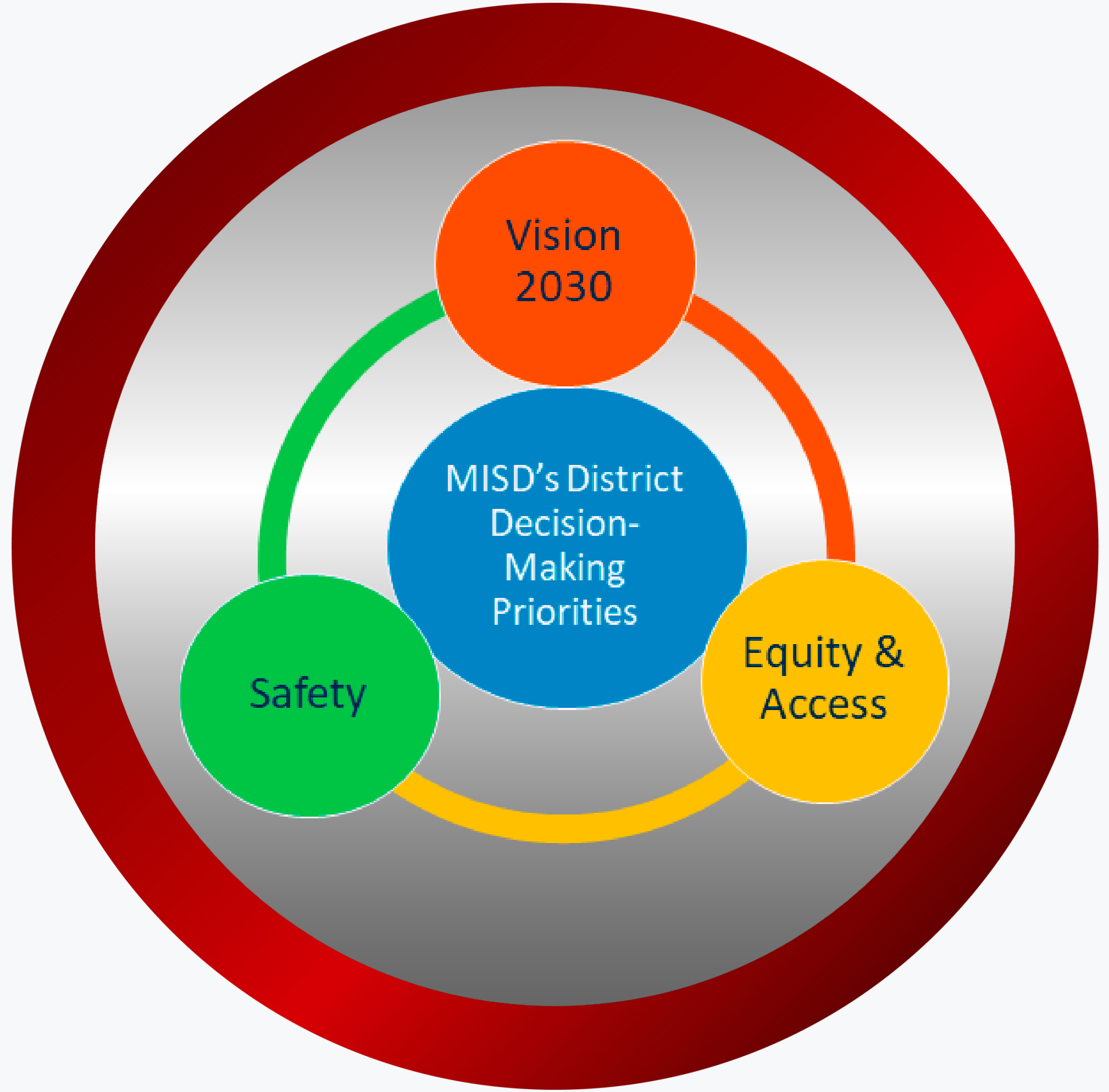
# 2030

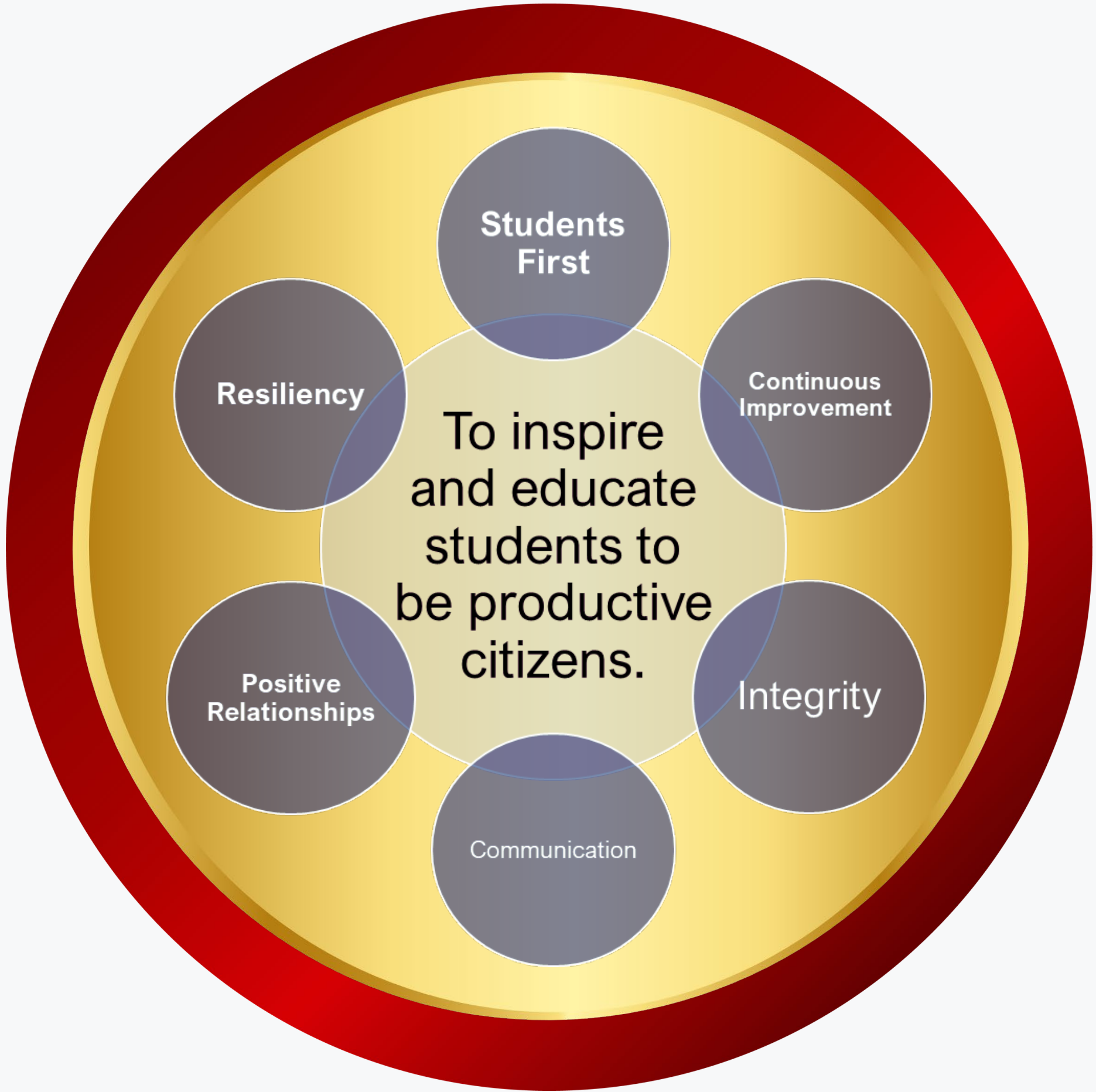
LIFE READY • CAREER READY  
COLLEGE READY





# VISION 2030





# 2025 - 2026 BUDGET GOALS



# BUDGET FRAMEWORK



**Plan and  
Prepare**



**Set  
Instructional  
Priorities**



**Pay for  
Priorities**

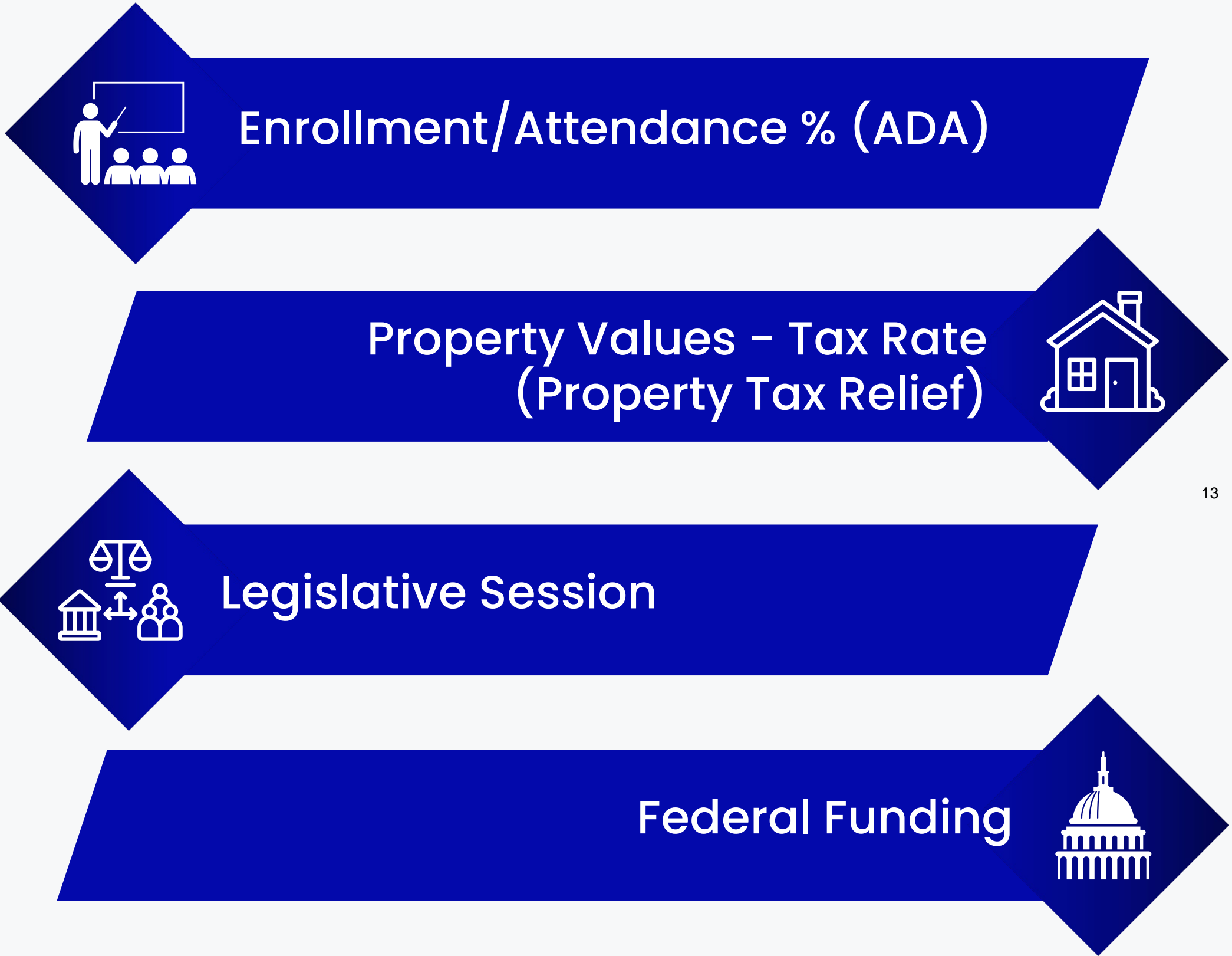


**Implement  
Plan**



**Ensure  
Sustainability**

# BUDGET IMPACT



# HEADLINES

Education  
**Keller ISD grapples with potential \$12.4M deficit as new split details emerge**

KERA | By Matthew Sgroi | Fort Worth Report

FORT WORTH

**Fort Worth ISD considers closing up to 25 schools as the district faces budget shortfall**

Fort Worth ISD will host a virtual community task force meeting on March 3 regarding the possible school closings at 6 p.m.

By Keenan Willard • Published February 11, 2025 • Updated on March 3, 2025 at 5:31 am

**Texas lawmakers propose funding increase for schools, as districts face cuts and closures**

by Abigail Velez

Wed, January 22nd 2025 at 9:08 PM

**CLASS-SIZE AND PROGRAM ADJUSTMENTS IN 2025-2026 TO ADDRESS SCHOOL FUNDING CRISIS**

February 11, 2025



**Houston ISD to consider potential campus closures as 2025-26 budget talks begin**



By Wesley Gardner | 7:31 PM Feb 27, 2025 CST  
Updated 7:31 PM Feb 27, 2025 CST

14

**Austin ISD announces hiring freeze as budget deficit grows to \$110 million**

TUESDAY, FEBRUARY 18, 2025 BY BECKY FOGEL, KUT

Education

**San Antonio ISD makes another round of cuts to central office staff**

Texas Public Radio | By Camille Phillips  
Published March 4, 2025 at 4:26 PM CST



ARTICLE  
**Make or Break: Texas Legislative Session Looms Large for Public Schools**

Tuesday, February 11, 2025

By: Dax Gonzalez



**OTHER TEXAS SCHOOL DISTRICTS IN THE NEWS**

# LEGISLATIVE UPDATE

**CSHB2** – Relating to public education and public school finance. Voted out of committee on 4/3/2025.

- Basic allotment = \$6,555 (up from \$6,160 in 2019)
- Required compensation increases: 40% (up from 30%) of the year-over-year increase in Chapter 48 revenue for compensation increases to Teachers, Nurses, Librarians and Counselors; the bill requires prioritization of teachers with 10+ years experience, then 5+ years experience.

# LEGISLATIVE UPDATE

## CSHB2 Highlights Continued –

- Special Education Allotment Overhaul – weights determined by Commissioner
- Special Education Initial Evaluation Allotment \$1,000 per evaluation
- Special Education of Transportation Allotment Increased to \$1.13 (from \$1.08)
- Increases Bilingual Allotment weights by 0.02
- Comp Ed Allotment weights increased by 0.005
- Early Education Allotment expanded to include PK (from KG-3)

# LEGISLATIVE UPDATE

## CSHB2 Highlights Continued –

- ✓ Teacher Incentive Allotment:
  - Higher ranges for existing designations (except nationally certified)
  - Adds acknowledged designation
  - Creates enhanced teacher incentive allotment district designation
  - Fine Arts Allotment (limited to \$15 million per year statewide)
  - Aid for Districts Assigned State Value under Property Value Study

# LEGISLATIVE UPDATE

## Senate Bill 26: Engrossed

Biennial Cost: \$4.35b

- 5,001 and up:  
\$2,500/teacher for 3 to  
<5 years and \$5,500 per  
teacher for 5 or more  
years
- Increase Teacher  
Incentive Allotment

## House Bill 2 Committee Substitute

Biennial Cost: \$7.7b

# LEGISLATIVE UPDATE

## Salary Decisions for 2025-2026

Legislation could impact salary decisions:

- SB 26: Across the board increase, different increases depending on < 5 years and \$5,500 per teacher for 5 or more years of experience.
- HB 2: 40% of the gain from changes in Chapter 48 to be used on compensation increases

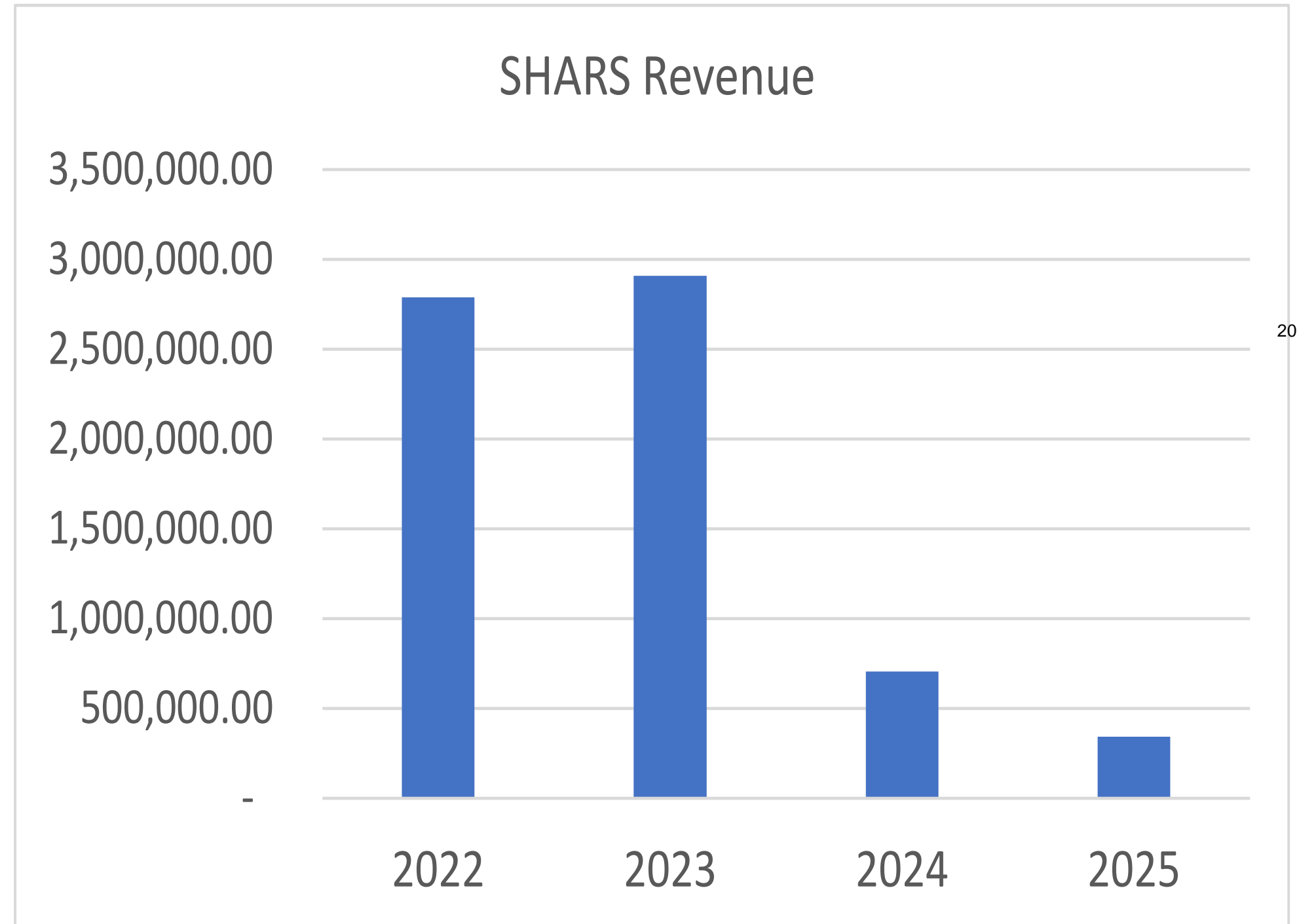
We don't know which approach will prevail if these two bills go to conference committee.

New language could emerge that is not quite either of these.

# LEGISLATIVE UPDATE

## SHARS/Medicaid – Impact to General Fund Revenues

- Supplemental Appropriations: 2024-2025 Biennium
- HB 500 by Bonnen – House Appropriations Committee \$934.5 million to address SHARS losses



# LEGISLATIVE UPDATE

## State Budget 2026-2027 Biennium

- Senate passed its version on Tuesday, March 25, 2025 (SB1)
- House floor consideration set for April 10
- Conference will begin after the House passes its version typically concludes during the last week of the legislative session.

# LEGISLATIVE UPDATE

## Special Education (Senate)

### SB 568 by Bettencourt

1. Moves to an intensity of services-based formula for special education using weights and student groups
2. Requires annual board meetings on performance of students in special education
3. Creates an allotment of \$500 per prior-year initial evaluation
4. Reinstates autism and dyslexia grants
5. Creates a grant to support recruitment of special education staff

# LEGISLATIVE UPDATE

## School Safety Allotment

### SB 260 by Huffman

- Would increase the per campus portion to \$30,000 (from \$15,000) and the per ADA portion to \$28 (from \$10)

### HB124 by Bonnen

- Would increase the per campus portion to \$37,000 (from \$15,000) and the per student portion to \$14 (from \$10)

# LEGISLATIVE UPDATE

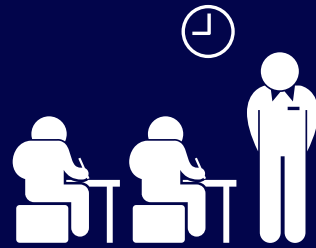
**HB3/SB 2** - Relating to the establishment of an education savings account program

- Reported favorably as substituted, 4/3/2025.

# 2025 - 2026 BUDGET ASSUMPTIONS



Enrollment 35,191 (-146)



Average Daily Attendance 94.5%



Increase in Property Values 3%



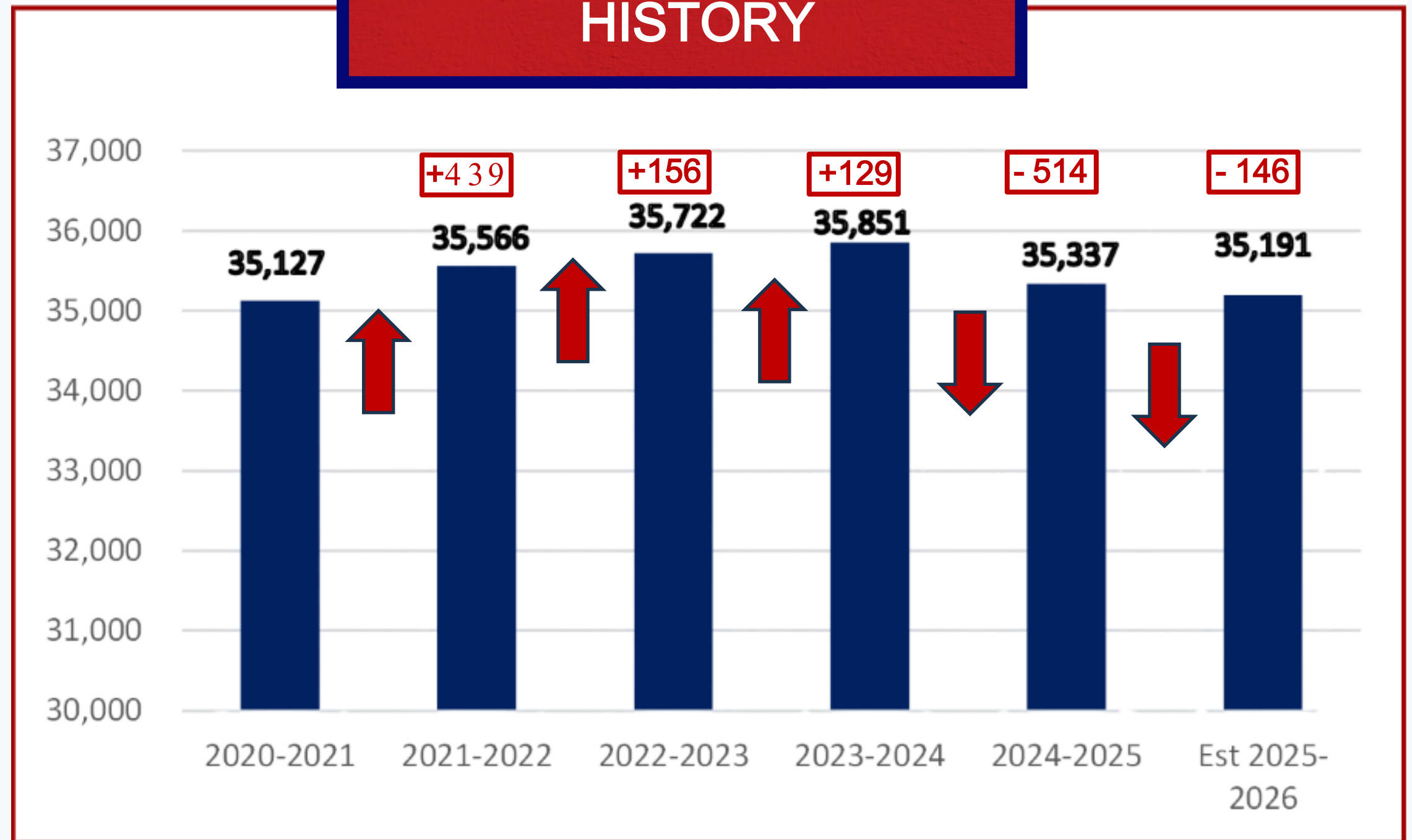
Tax Rate - Pending Property Values



# 2025 - 2026 PROJECTED ENROLLMENT



## ENROLLMENT HISTORY





## Ten Year Forecast by Grade Level

Year (Oct.)	EE	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	Total Growth	Total %
2020/21	176	587	2,029	2,285	2,282	2,423	2,419	2,543	2,710	2,860	2,865	3,165	2,960	3,023	2,800	35,127		
2021/22	157	798	2,149	2,232	2,325	2,371	2,557	2,484	2,633	2,832	2,977	3,391	2,947	2,843	2,819	35,515	388	1.1%
2022/23	139	936	2,084	2,322	2,306	2,444	2,443	2,625	2,577	2,739	2,910	3,467	3,132	2,904	2,638	35,666	151	0.4%
2023/24	195	1,075	2,015	2,279	2,452	2,408	2,564	2,517	2,711	2,690	2,802	3,267	3,218	2,980	2,697	35,870	204	0.6%
2024/25	167	1,130	1,981	2,105	2,301	2,461	2,417	2,540	2,574	2,728	2,726	3,097	3,115	3,089	2,822	35,253	-617	-1.7%
2025/26	167	1,149	2,059	2,160	2,220	2,384	2,562	2,442	2,649	2,645	2,780	3,124	2,936	3,023	2,891	35,191	-62	-0.2%
2026/27	167	1,149	2,124	2,244	2,286	2,311	2,500	2,643	2,532	2,711	2,705	3,162	2,959	2,817	2,824	35,134	-57	-0.2%
2027/28	167	1,149	2,233	2,328	2,366	2,368	2,399	2,581	2,755	2,593	2,777	3,095	2,993	2,855	2,632	35,292	158	0.4%
2028/29	167	1,149	2,272	2,418	2,437	2,440	2,456	2,482	2,708	2,830	2,664	3,169	2,933	2,892	2,670	35,686	394	1.1%
2029/30	167	1,149	2,286	2,443	2,511	2,517	2,523	2,553	2,597	2,782	2,910	3,043	3,003	2,824	2,704	36,011	325	0.9%
2030/31	167	1,149	2,318	2,458	2,508	2,591	2,607	2,626	2,679	2,703	2,856	3,325	2,882	2,896	2,641	36,406	395	1.1%
2031/32	167	1,149	2,327	2,483	2,535	2,572	2,669	2,722	2,752	2,757	2,789	3,256	3,151	2,779	2,710	36,818	411	1.1%
2032/33	167	1,149	2,337	2,491	2,541	2,601	2,645	2,783	2,851	2,834	2,834	3,173	3,086	3,034	2,600	37,126	308	0.8%
2033/34	167	1,149	2,324	2,505	2,550	2,598	2,663	2,756	2,918	2,944	2,914	3,228	3,009	2,975	2,843	37,543	418	1.1%
2034/35	167	1,149	2,325	2,497	2,575	2,609	2,669	2,752	2,890	3,007	3,028	3,298	3,061	2,902	2,785	37,713	170	0.5%

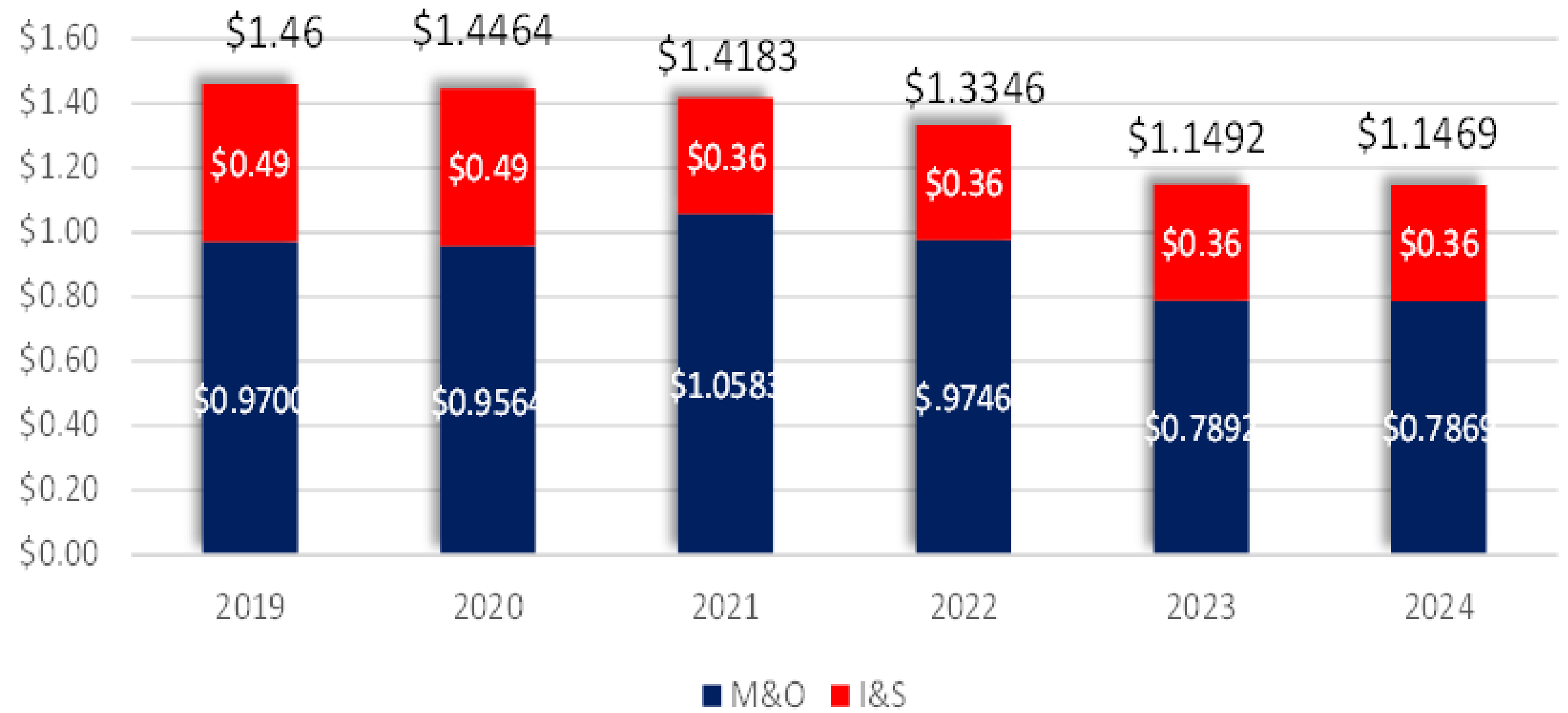
Yellow box = largest grade per year  
Green box = second largest grade per year



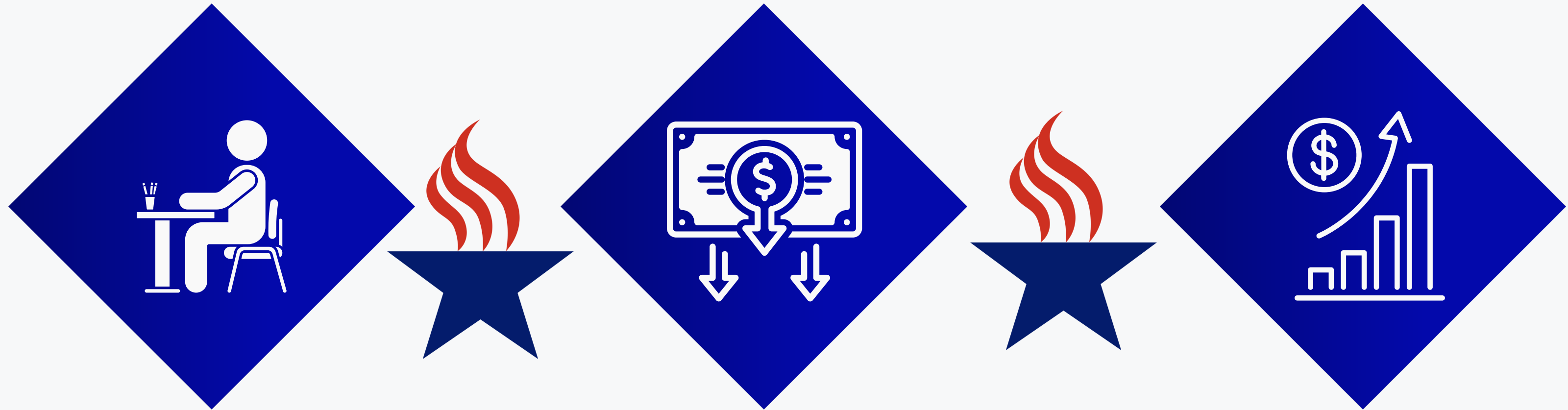
# 2025 - 2026 ESTIMATED TAX RATE



## TAX RATE HISTORY



# FINANCIAL CHALLENGES



## Enrollment Growth

Slower growth due to declining birth rates and other factors

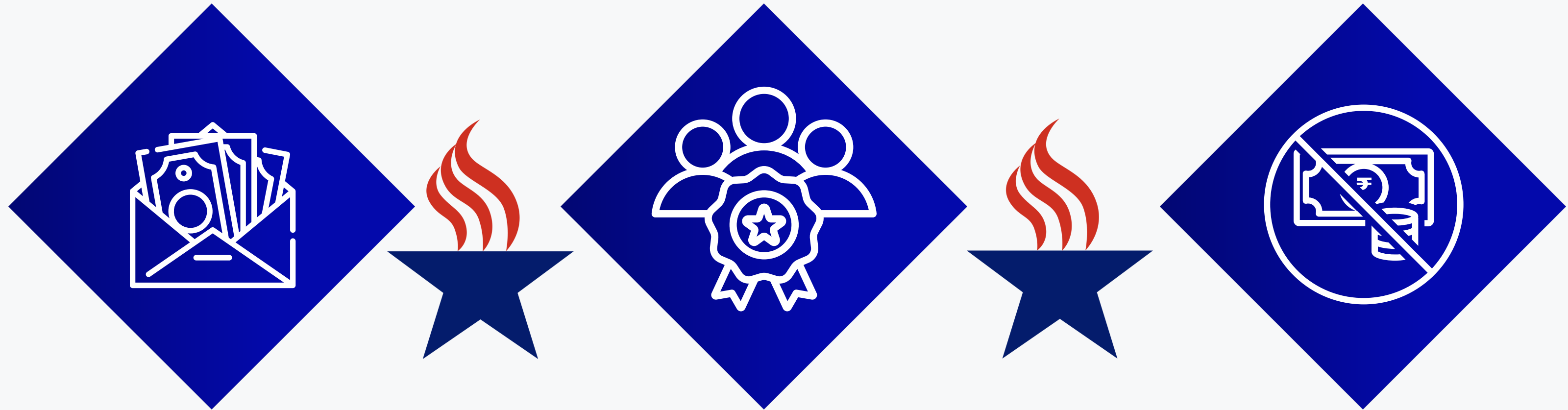
## Lack of Legislative Funding

No increase in the basic allotment since 2019

## Record Inflation

19% increase in Consumer Price Index since March 2020  
27% increase in property insurance from 2022 to 2023

# FINANCIAL CHALLENGES



## Pressure to Increase Wages

Salary increases necessary to remain competitive with local benchmark districts

## Competition for Talented Staff

Teacher Salary Comparison

## Loss of ESSER Funding

**September 30, 2024**

# School Finance 101: Tax Rates & Budgets

Public school taxes are divided into two “buckets.”

## Maintenance & Operations (M&O)

*Day-to-day operations and expenses for:*

- Salaries
- Utilities
- Supplies
- Repairs
- Fuel



## Interest & Sinking (I&S)

*Principal and interest payments on debt issued for:*

- New construction
- Renovations
- HVAC Systems
- Roofing
- Technology
- Buses
- Land



**BOND BUCKET**



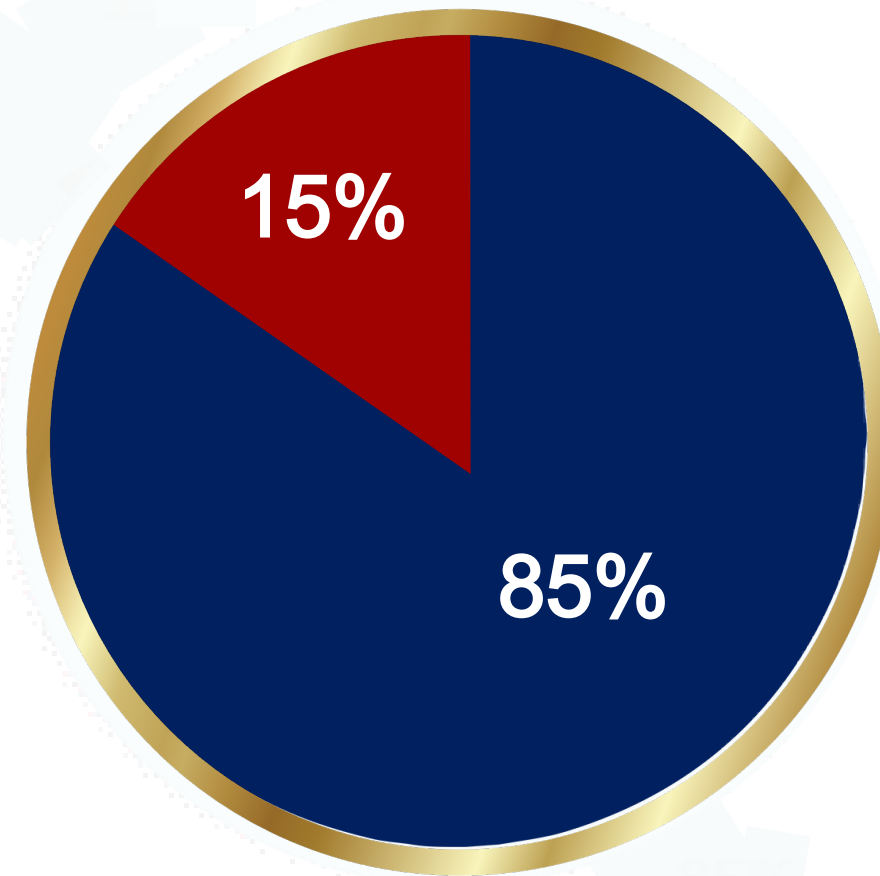
*Thank You*

MANSFIELD ISD

**BOND  2024**

**NO TAX RATE INCREASE**

# GENERAL FUND



# GENERAL FUND BALANCE



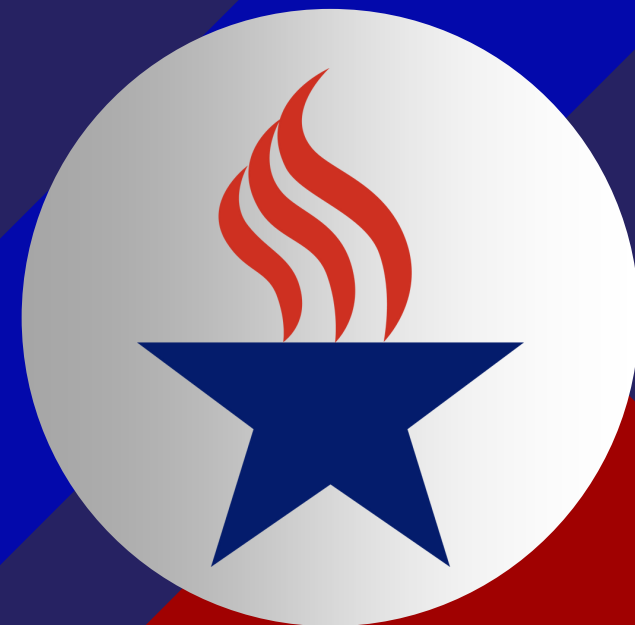
## PERCENTAGE OF EXPENDITURES



	2017	2018	2019	2020	2021	2022	2023	2024
General Fund Balance	\$82,698,652	\$89,055,063	\$94,948,728	\$103,200,817	\$112,635,427	\$116,182,732	\$116,480,532	\$119,238,757
% of Expenditures	29.87%	30.69%	31.84%	32.50%	35.85%	33.30%	33.7%	32%



- ✔ Budget Workshop #2 April 22, 2025 (TBD)
- ✔ Budget Workshop #3 May 13, 2025
- ✔ Adopt Budget June 24, 2025
- ✔ Adopt Tax Rate August 26, 2025



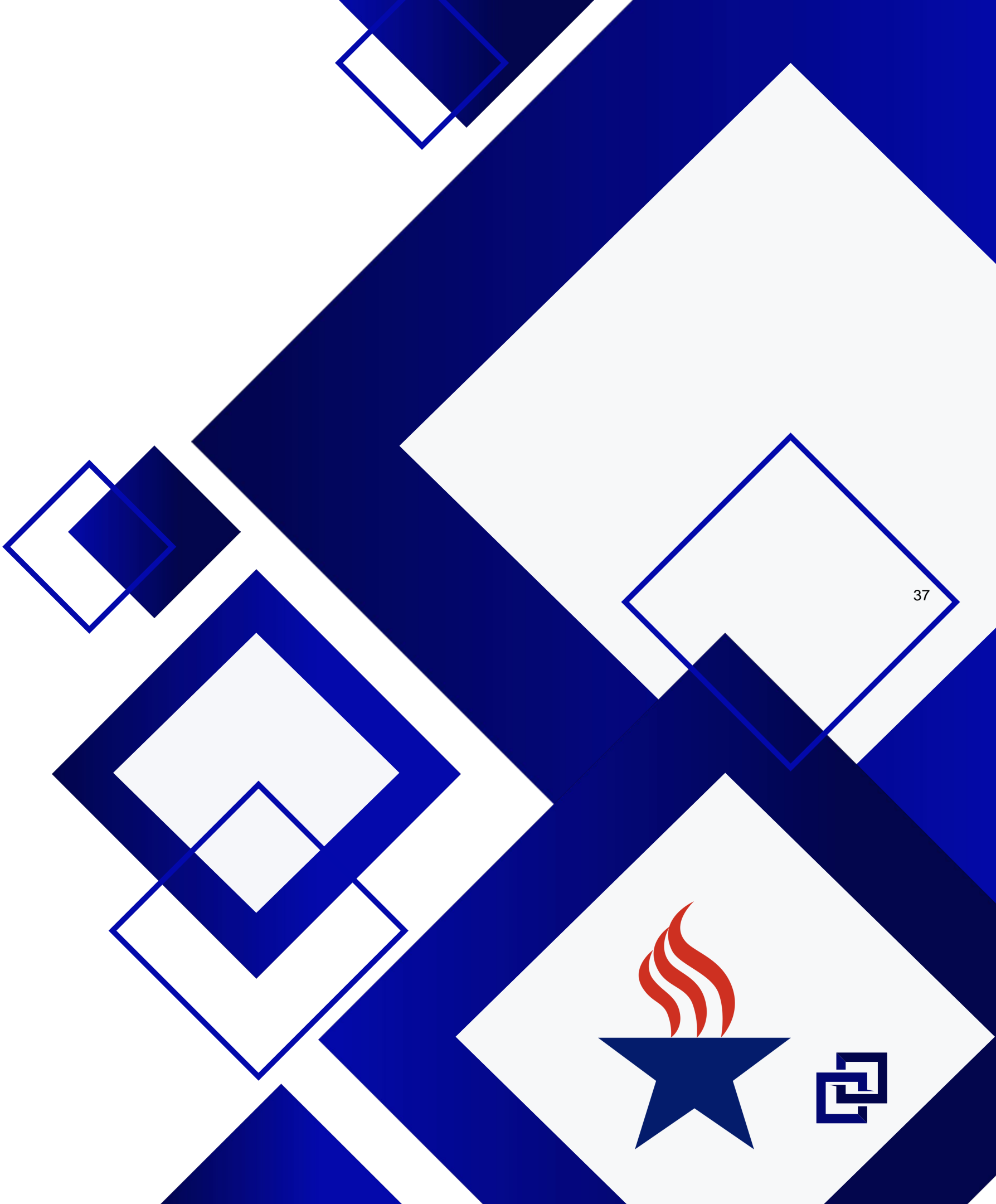
# QUESTIONS





MISD

*Thank you!*





**Board of School Trustees  
Mansfield Independent School District**

TITLE: Board Accountability

DATE: April 8, 2025

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**Discussion**

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**BACKGROUND:**

The Board would like to discuss the Board Accountability Report from the March 25, 2025, Regular Meeting and the reporting schedule.



**Board of School Trustees  
Mansfield Independent School District**

**TITLE:** Consider Approval of First Reading of MISD Policy:  
FDA (LOCAL)

**DATE:** April 8, 2025

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**ACTION**

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**BACKGROUND:**

MISD is a member of the Texas Association of School Boards and as part of our service agreement; we receive their policy recommendations for our Legal and Local policies. The TASB policy service periodically provides updates to these policies, which reflect changes in education law and rule.

**CONSIDERATIONS:**

MISD Update Recommended Policy Changes

FDA (LOCAL)

**RECOMMENDATION:**

The Superintendent recommends approval of the first reading of the policy updates.

**RECOMMENDED MOTION:**

If the Board desires to approve this action item, an appropriate motion would be: *“Move to approve the first reading of the Policy Updates as presented.”*

The Superintendent is authorized to accept or reject any transfer requests, provided that such action is without regard to race, religion, color, sex, disability, national origin, or ancestral language.

### Authority

~~A nonresident student shall not be permitted to attend District schools except as provided below.~~

### Transfer Requests

#### Exceptions

A nonresident student wishing to transfer into the District shall file an application for transfer each school year with the Superintendent. Transfers shall be granted for one regular school year at a time. Applications will be considered only for schools or programs listed for eligibility each January. These students are not eligible to apply for a Specialized Choice Program.

#### Factors

In approving transfers, the Superintendent shall consider the availability of space and the criteria posted for the student's grades, state testing standards, reading levels, disciplinary history, and attendance records, which the parent or guardian must supply in full before transfer consideration.

#### *Resident Becoming a Nonresident*

A resident student who becomes a nonresident during the course of a grading period shall be permitted to continue in attendance for the remainder of the semester grading period.

#### *Resident Senior Becoming a Nonresident*

A resident senior student who becomes a nonresident and has enough credits to graduate by the end of the school year shall be permitted to continue in attendance for the remainder of the school year. Such students who become nonresidents may be charged a daily tuition rate.

### Children of District Employees

A child of a District employee may transfer from outside the District to the attendance zone feeder pattern in which the employee works **but have any rights an intra-district child of district employees who requests a transfer or applies for a program.**

#### Approved Transfers

An approved transfer shall remain in effect for all grade levels at the approved campus **for Children of District Employee**, provided that the parent is a full-time employee, space for additional students is available at the receiving campus, and all information provided at the time of the transfer request remains accurate.

A student under this provision shall be considered a transfer student and shall be subject to revocation for any reason listed in this policy.

#### Eligibility of Children of District Employees

A child of a District employee, who has an option to attend a different high school within the District based upon the employment location (see above), rather than attending the assigned school according to attendance zones, shall be eligible for all levels of UIL

and extracurricular activities at the school approved if he or she transfers at the first opportunity.

If a student subsequently transfers to another school, the student shall not be eligible for UIL and extracurricular activities until he or she has been in and regularly attended that school for at least the previous calendar year.

District Rezoning	When the District implements a school attendance zone change, the students are deemed eligible for UIL participation at the varsity level in the new attendance zone, if the Board allows for a student to attend the new school early. The student must declare and attend at his or her first opportunity.
Deadlines for Transfer Consideration	Transfer requests for the upcoming school year must be received no later than April 1. Transfers shall not be valid between any District campuses. The decision of the Superintendent or designee shall be considered final.

~~Factors~~ ~~In considering transfers, the Superintendent or designee shall consider availability of space and instructional staff and the student's disciplinary, academic, and attendance records. No interdistrict transfer shall be approved that requires a change in classroom space or changes to staff at either school.~~

The Superintendent or designee may assign any student from one school facility or classroom within the District to another facility or classroom within the District.

Transfer Agreements	A transfer student shall be notified in the written transfer agreement that he or she must follow all rules and regulations of the District. Violation of the terms of the agreement may result in a transfer request not being approved the following year.
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<b>Transfer for Students Receiving Special Education Services</b>	A student receiving special education services, not subject to reassignment pursuant to a decision by an admission, review, and dismissal (ARD) committee, shall satisfy the conditions under which transfers may be allowed pursuant to this policy. The individualized education program (IEP) of a student receiving special education services who transfers under this policy shall indicate that a transfer was approved, resulting in the student receiving services in a location other than the home campus.
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<b>Revocation of Transfer</b>	Student transfers may be revoked under the following conditions: <ol style="list-style-type: none"><li>1. The transfer student seeks to return to the out-of-district campus that serves his or her attendance area.</li><li>2. The student is on an employee transfer and the employee does not maintain employment in the District.</li></ol>
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<b>Tuition</b>	If the District charges tuition, the amount shall be set by the Board, within statutory limits.
Waivers	The Board may waive tuition for a student based on financial hardship upon written application by the student, parent, or guardian. [See FP]
Nonpayment	The District may initiate withdrawal of students whose tuition payments are delinquent.

DRAFT