

Mansfield Township School District: Navigating the Fiscal Tipping Point



A transparent look at our budget realities, the forces driving our costs, and the choices ahead of us.

The Core Dilemma: Operating Below Adequacy

\$12,919,367



State-Calculated
Adequacy Budget

\$10,952,851



Actual Funding
(Local Fair Share + State Aid)

The State calculates the cost of a Thorough and Efficient education.
We are operating \$1.96 million below that mathematical baseline.

The Legislated Cliff: The Reversal of State Aid



The Uncontrollable Weights: Fixed Operational Drivers



What are the Options Available?

Tax levy
increase

Healthcare
adjustment

Banked cap



We cannot **control state funding formulas, demographic shifts, or global healthcare costs**. The only variable within local control is the **Tax Levy**.

The upcoming scenarios are not mandates, but a **menu of choices** that will dictate the future of our district's **programmatic integrity**.

Why the Healthcare Adjustment Exists

Step 1: The External Shock



Healthcare premiums represent an uncontrollable external mandate, spiking significantly outside the district's control (23.5% increase).



Step 2: The Legal Lever



State law explicitly provides the Healthcare Adjustment provision, recognizing that strict caps cannot absorb massive health insurance inflation without destroying classrooms.



Step 3: The Targeted Shield



Deploying the adjustment absorbs the premium shock, insulating the academic budget from the healthcare crisis.

Impact of Tax Levy Options

Option 1: 6% Levy (High Support)



Band and Literacy Resources Maintained

Band program and K-2 literacy pilot are fully funded.

Adequate Special Education Staffing

Minor cuts to support, maintaining effective levels.



Smaller Class Sizes (e.g., 4th Grade: 19 Students)

Ensures class personalized attention.

1st Grade: 18
4th Grade: 19
6th Grade: 17



Funded Maintenance & Reserves

Provides for projects and "rainy day" savings.

Option 2: Middle Levy (Reduced Support)



Band and Literacy Resources at Risk

Band program and K-2 literacy pilot face significant cuts.

Escalating Special Education Cuts

Staffing levels reduced, impacting student support.



Increased Class Sizes

Class size increases in 6th grade only. Class sizes remain in line with other cluster elementary schools.



Limited Maintenance & Reserves

Funding for projects is reduced, savings are impacted.

Option 3: 2% Levy (Low Support)



Band and Literacy Resources Eliminated

Band program and K-2 literacy pilot are completely out.



Skeletal Special Education Support

Staffing drops to critical, "skeletal" levels.



6 Paraprofessionals Cut at Minimum Levy
Highest reduction of essential support staff.



Significant Class Size Increase (e.g., 4th Grade: 25 Students)

31% increase in 4th grade class size.

1st Grade: 23
4th Grade: 25
6th Grade: 23



Zero Funding for Maintenance or Reserves

No funding for projects or "rainy day" savings.



Threat of Future Financial Insolvency

Lower levies today will necessitate significant tax hikes next year to remain solvent.

The Superintendent's Recommendation



The Educational Ideal (6%)

A 6% levy (2% base + 4% health adjustment) is in the absolute best long-term interest of the district. It fully protects vital staff, keeps class sizes small, and buffers against healthcare volatility.



The Viable Compromise (4.8%)

Recognizing the current economic climate and taxpayer burden, a 4.8% levy is a responsible, balanced path forward. It avoids the most catastrophic cuts to programs and teachers while successfully closing the immediate structural deficit.