



Agenda of Special Board Meeting

The Board of Trustees McAllen Independent School District

A Special Board Meeting of the Board of Trustees of the McAllen Independent School District will be held Tuesday, June 18, 2024, beginning at 5:00 PM Dr. Ricardo Chapa Board Room/Administration Building of the McAllen Independent School District, 2000 North 23rd Street, McAllen, TX 78501.

Items listed on this agenda may be taken in an order other than as shown on this agenda. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

At this meeting there may be discussion and action by the Board on the item(s) and subject(s) listed as follows:

1. **CALL MEETING TO ORDER**
2. **PUBLIC COMMENTS**
3. **PUBLIC HEARING:** to Discuss 2024-2025 Budget and Proposed 2024 Tax Rate 4
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Presenter: Dr. René Gutiérrez, Superintendent
4. Discussion and Possible Action of the McAllen Independent School District June Budget Amendment for Fiscal Year Beginning July 1, 2023 and Ending June 30, 2024 18
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Presenter: Dr. René Gutiérrez, Superintendent
5. Discussion and Possible Action on Compensation Plan for School Year 2024-2025 22
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Presenter: Dr. René Gutiérrez, Superintendent
6. Discussion and Possible Action of the Adoption of the McAllen Independent School District Budget for Fiscal Year Beginning July 1, 2024 and Ending June 30, 2025 67
Item Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Presenter: Dr. René Gutiérrez, Superintendent

7. Discussion and Possible Action by the Board of Trustees of the McAllen Independent School District to Delegate the Superintendent Authority to Hire Chapter 21 Employees 302
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Presenter: Dr. René Gutiérrez, Superintendent
8. **Instructional Leadership Item(s)** (Jeanette Nino)
A) Report Regarding 2024-2025 Planning Period and Bell Schedule for Proposal #2 and Proposal #3 311
Item Submitted: Jeanette Nino, Associate Superintendent for Instructional Leadership
Presenter: Dr. René Gutiérrez, Superintendent
9. **Board of Trustees Item(s)**
A) Discussion and Possible Action for Approval of Board of Education Meeting Minutes 333
1. Special Board Meeting - May 29, 2024
2. Special Board Meeting - May 31, 2024
3. Special Board Meeting - June 3, 2024
4. Special Board Meeting - June 4, 2024
5. Regular Board Meeting - June 10, 2024
B) Discussion and Possible Action to Nominate Candidate(s) for Region 1, Position A seat on the Texas Association of School Boards 334
10. **RECESS TO CLOSED SESSION: Board of Trustees may go into Closed Session pursuant to Section(s) 551.071, 551.072, 551.074, 551.076, and 551.089 Texas Government Code, to discuss the following:**
A) Discussion of Human Resources Recommendation(s) for School Year 2024-2025
B) Discussion of Human Resources Employee Resignation(s) and Retirees for School Year 2023-2024
C) Discussion of Recommendation for the Principal at Michael E. Fossum Middle School for 2024-2025
D) Discussion of Recommendation for the Principal at Ben Milam Elementary for 2024-2025
11. **RECONVENE IN OPEN SESSION**
12. **ACTION ON ITEM(S) IN CLOSED SESSION**
A) Discussion and Possible Action of Human Resources Recommendation(s) for School Year 2024-2025 349
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Presenter: Dr. René Gutiérrez, Superintendent
B) Discussion of Human Resources Employee Resignation(s) and Retirees for School Year 2023-2024 350
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Presenter: Dr. René Gutiérrez, Superintendent

- C) Discussion and Possible Action on Recommendation for Principal at Michael E. Fossum Middle School for 2024-2025 351
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Presenter: Dr. René Gutiérrez, Superintendent
- D) Discussion and Possible Action on Recommendation for the Principal at Ben Milam Elementary for 2024-2025 352
Item Submitted: Dr. Albert Canales, Chief Human Resources Officer
Presenter: Dr. René Gutiérrez, Superintendent

13. ADJOURNMENT

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

Pursuant to Texas Government Code 551.127, a member or employee of a governmental body is authorized to participate remotely in a meeting of the governmental body through a videoconference call, as long as a quorum of the governmental body is physically present at the location of the Board Meeting. Any video conference conducted pursuant to this section will comply with the technical requirements of this section.

Pursuant to Texas Government Code 551.129, the Board of Trustees may use a telephone conference call, video conference call, or communications over the internet to conduct a public consultation with its attorney in an open meeting of the governmental body, or, a private consultation with its attorney in closed meeting of the governmental body.

*The notice for this meeting was posted in compliance with the Texas Open Meeting Act on June 13, 2024 at 7:30 P.M.
Natalia Goza
on behalf of the Board of Trustees*



Public Hearing June 18, 2024

2024-2025 Budget and Proposed 2024 Tax Rate

Lorena Garcia

Deputy Superintendent for Business and Operations

Board of Trustees

Lucia Regalado
Vice President



Erica de la Garza- Lopez
Secretary



Debbie Crane Aliseda
Trustee



Sofia M. Peña
President



Elizabeth (Lizzie) Kittleman
Trustee



Aaron D. Rivera
Trustee



Lucia Thompson
Trustee



Administrative Staff



Dr. René Gutiérrez
Superintendent



Lorena Garcia
Deputy Superintendent for Business & Operations



Rosalba De Hoyos, Ed. D.
Associate Superintendent for Instructional Services



Jeanette Nino
Associate Superintendent for Instructional Leadership



Dr. Alberto Canales
Chief Human Resources Officer



Iris Luna, RTSBA
Chief Financial Officer

Vision

The McAllen Independent School District is a multicultural community in which students are enthusiastically and actively engaged in the learning process. Students demonstrate academic excellence in a safe, nurturing and challenging environment enhanced by technology and the contributions of the total community.

Mission

The mission of the McAllen Independent School District is to educate all students to become lifelong learners and productive citizens in a global society through a program of educational excellence utilizing technology and actively involving parents and the community.

Public Notice

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The MCALLEN ISD will hold a public meeting at 5:00 pm, June 18, 2024 in Dr. Ricardo Chapa Board Room/ Administration Building 2000 North 23rd St. McAllen, TX. 78501.

The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.8448/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.1518/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	-4.66 % decrease
Debt Service	112.10 % increase
Total Expenditures	-1.77 % decrease

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$12,706,655,531	\$13,984,902,776
Total appraised value* of new property**	\$134,263,251	\$129,841,534
Total taxable value*** of all property	\$9,006,089,279	\$10,123,860,882
Total taxable value*** of new property**	\$123,428,740	\$121,119,637

* Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$34,705,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.8448	\$0.1563	\$1.0011	\$4,843	\$7,287
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt					
Service	\$0.8082	\$0.0715	\$0.8797	\$4,768	\$6,958
Proposed Rate	\$0.8448	\$0.1518	\$0.9966	\$5,035	\$7,187

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$219,943	\$228,216
Average Taxable Value of Residences	\$119,943	\$128,216
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.0011	\$0.9966
Taxes Due on Average Residence	\$1,200.75	\$1,277.80
Increase (Decrease) in Taxes		\$77.05

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$0.9966. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.9966.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$118,122,996
Interest & Sinking Fund Balance(s)	\$3,318,706

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

McAllen ISD Tax Rate History

Budget Year	Tax Year	Maintenance & Operations	Interest & Sinking	Total Tax Rate
2008-2009	2008	1.0400	0.1050	1.1450
2009-2010	2009	1.0400	0.1250	1.1650
2010-2011	2010	1.0400	0.1250	1.1650
2011-2012	2011	1.1650	0.0000	1.1650
2012-2013	2012	1.0400	0.1250	1.1650
2013-2014	2013	1.0400	0.1250	1.1650
2014-2015	2014	1.0400	0.1250	1.1650
2015-2016	2015	1.0400	0.1150	1.1550
2016-2017	2016	1.1550	0.0000	1.1550
2017-2018	2017	1.1550	0.0000	1.1550
2018-2019	2018	1.1550	0.0000	1.1550
2019-2020	2019	1.0586	0.0942	1.1528
2020-2021	2020	1.0450	0.0936	1.1386
2021-2022	2021	1.0486	0.0884	1.1370
2022-2023	2022	1.0206	0.0758	1.0964
2023-2024	2023	0.8448	0.1563	1.0011
Proposed* 2024-2025	2024	0.8448	0.1518	0.9966

Every penny generates approximately \$880,064

*Proposed 2024 Total Tax Rate decreased by \$0.0045 8

Budget Summary Report for MCALLEN ISD



Budget Summary Report

2023 - 2024 Actual Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$137,718,775	\$6,853
12	Instructional Resources, Media Services	\$3,648,304	\$182
13	Curriculum Development & Staff Development	\$4,367,427	\$217
95	Payment to Juvenile Justice AEP	\$40,000	\$2
	Total:	\$145,774,506	\$7,254
Instructional Support			
21	Instructional Leadership	\$3,430,759	\$171
23	School Leadership	\$13,934,775	\$693
31	Guidance & Counseling, Evaluation	\$10,449,943	\$520
32	Social Work Services	\$2,174,004	\$108
33	Health Services	\$3,006,423	\$150
36	Co-curricular/ Extra-curricular Activities	\$11,952,494	\$595
	Total	\$44,948,398	\$2,237
Central Administration			
41	General Administration	\$8,724,408	\$434
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$28,685	\$1
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$5,300	\$0
	Total:	\$8,758,393	\$436

2024 - 2025 "Proposed" Budget		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$135,311,752	\$6,874
12	Instructional Resources, Media Services	\$3,349,732	\$170
13	Curriculum Development & Staff Development	\$3,862,783	\$196
95	Payment to Juvenile Justice AEP	\$40,000	\$2
	Total:	\$142,564,267	\$7,242
Instructional Support			
21	Instructional Leadership	\$3,460,537	\$176
23	School Leadership	\$13,842,089	\$703
31	Guidance & Counseling, Evaluation	\$10,829,063	\$550
32	Social Work Services	\$1,970,180	\$100
33	Health Services	\$3,026,343	\$154
36	Co-curricular/ Extra-curricular Activities	\$9,896,442	\$503
	Total	\$43,024,654	\$2,186
			\$0
Central Administration			
41	General Administration	\$7,618,193	\$387
41	Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$26,900	\$1
41	Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$5,300	\$0
	Total:	\$7,650,393	\$389

Published on District Website.

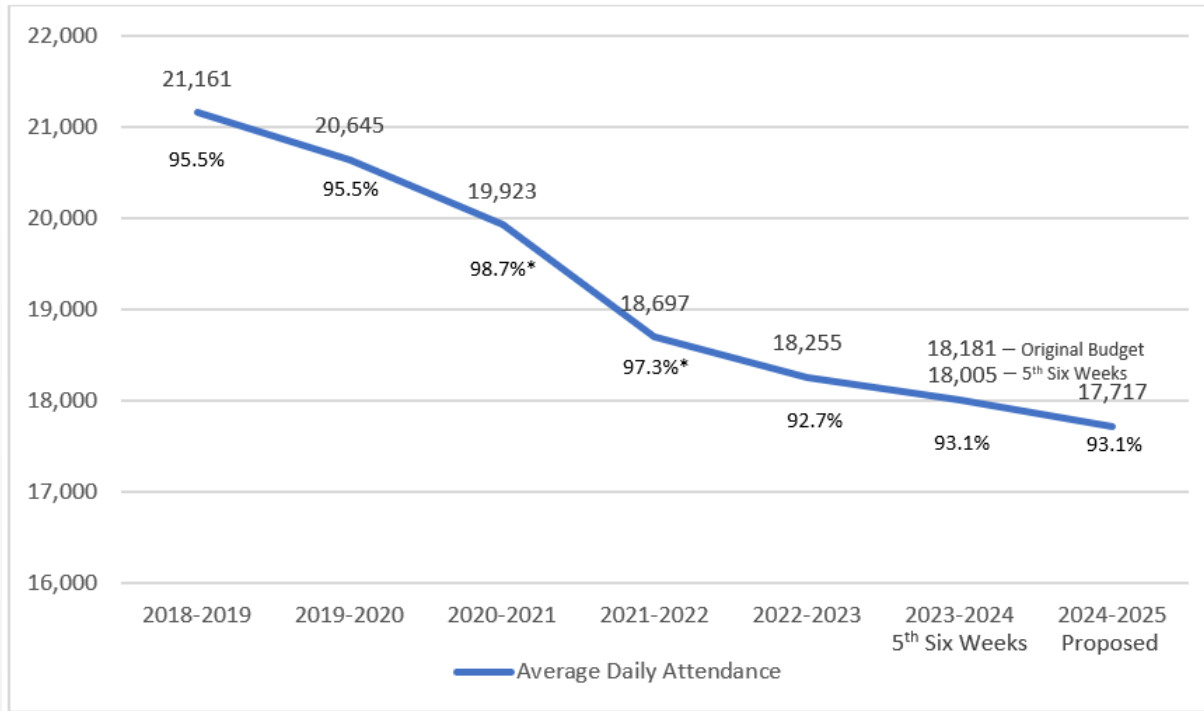
District Operations			
51	Plant Maintenance & Operations	\$24,004,062	\$1,195
52	Security and Monitoring	\$7,895,086	\$393
53	Data Processing	\$6,388,129	\$318
34	Student Transportation	\$5,487,492	\$273
35	Food Services	\$23,419,586	\$1,165
	Total:	\$67,194,355	\$3,344
Debt Service			
71	Debt Service	\$11,918,656	\$593
Other			
61	Community Service	\$99,347	\$5
81	Facilities Acquisition and Construction	\$33,449,095	\$1,665
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$1,048,026	\$52
	Total:	\$34,596,468	\$1,722

District Operations			
51	Plant Maintenance & Operations	\$21,011,630	\$1,067
52	Security and Monitoring	\$5,048,236	\$256
53	Data Processing	\$5,251,154	\$267
34	Student Transportation	\$4,940,668	\$251
35	Food Services	\$21,826,304	\$1,109
	Total:	\$58,077,992	\$2,950
Debt Service			
71	Debt Service	\$18,764,606	\$953
Other			
61	Community Service	\$82,415	\$4
81	Facilities Acquisition and Construction	\$4,648,611	\$236
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$1,072,698	\$54
	Total:	\$5,803,724	\$295

Budget Summary Report – Cont.

Published on District Website.

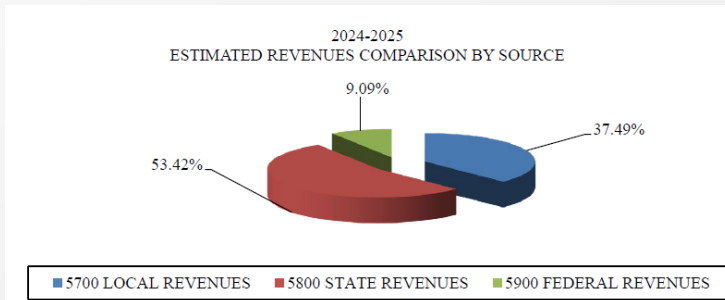
Average Daily Attendance Trend



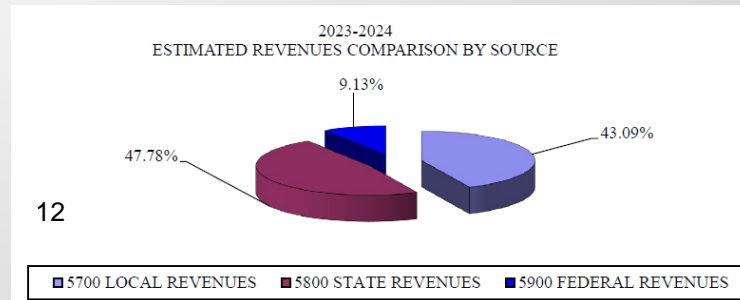
*Percentage includes COVID-19 virtual learning

Two Year Budget Comparison of Revenues by Object Code General, Debt Service and Capital Projects Funds

Revenue Code	Description	Percent of Total	Proposed Budget 2024-2025		Original Budget 2023-2024	
			07/01/2024	Revenues Per ADA	07/01/2023	Revenues Per ADA
5700	LOCAL REVENUES	37.49%	\$ 98,732,235	\$ 5,573	\$ 111,698,623	\$ 6,144
5800	STATE REVENUES	53.42%	140,703,661	7,942	123,867,410	6,813
5900	FEDERAL REVENUES	9.09%	23,947,355	1,352	23,679,760	1,302
	Total	100.00%	\$ 263,383,251	\$ 14,867	\$ 259,245,793	\$ 14,259
7900	OTHER RESOURCES		-	-	-	-
<i>FUND BALANCE CONTRIBUTIONS</i>						
	194 ESSER II - LOCAL		-	-	20,200,958	1,111
	199 GENERAL FUND		4,500,000	254	4,298,502	236
	599 DEBT SERVICE FUND		-	-	-	-
	619 MISD MTN-2020		-	-	-	-
	620 MTN-2020		4,560,231	257	1,242,331	68
	697 UTRGV COLLEGIATE ACADEMY		120,422	7	-	-
	698 MISD CAPITAL PROJECTS		247,001	14	-	-
	Grand Total		\$ 272,810,905	\$ 15,399	\$ 284,987,584	\$ 15,674



2024-2025 ADA 17,717



2023-2024 ADA 18,181

	Proposed Budget 2024-2025 07/01/2024	Original Budget 2023-2024 07/01/2023	Difference
<i>GENERAL FUND</i>			
101 FOOD SERVICE	\$ 21,823,941	\$ 20,248,515	\$ 1,575,426
155 COLLEGE CAREER MILITARY READIN	798,297	872,829	(74,532)
156 EARLY EDUCATION ALLOTMENT	2,953,122	3,473,262	(520,140)
157 DYSLEXIA	1,331,750	1,160,973	170,777
158 SCHOOL SAFETY ALLOTMENT	657,891	186,560	471,331
162 CAREER TECHNICAL ED	8,596,239	8,160,539	435,700
163 ADV LEARNERS/G&T	388,592	405,903	(17,311)
164 BILINGUAL/ESL	2,425,982	2,484,378	(58,396)
173 SPECIAL EDUCATION	23,504,670	19,786,283	3,718,387
183 ATHLETICS	6,260,365	6,575,375	(315,010)
184 FINE ARTS	2,455,120	2,473,740	(18,620)
193 STATE COMPENSATORY	13,210,923	13,448,788	(237,865)
194 ESSER II - LOCAL	-	20,204,662	(20,204,662)
195 ADVERTISING	41,250	47,300	(6,050)
197 MAINTENANCE TAX NOTES	3,915,634	3,919,640	(4,006)
199 GENERAL FUND	<u>165,236,375</u>	<u>162,562,506</u>	<u>2,673,869</u>
	\$ <u>253,600,151</u>	\$ <u>266,011,253</u>	\$ <u>(12,411,102)</u>
<i>DEBT SERVICE FUND</i>			
599 DEBT SERVICE FUND	\$ <u>14,283,100</u>	\$ <u>6,734,000</u>	\$ <u>7,549,100</u>
	\$ <u>14,283,100</u>	\$ <u>6,734,000</u>	\$ <u>7,549,100</u>
<i>CAPITAL PROJECTS FUND</i>			
619 MISD MTN-2020	\$ -	\$ -	\$ -
620 MTN-2020	4,560,231	1,242,331	3,317,900
697 UTRGV COLLEGIATE ACADEMY	120,422	11,000,000	(10,879,578)
698 MISD CAPITAL PROJECTS	<u>247,001</u>	<u>-</u>	<u>247,001</u>
	\$ <u>4,927,654</u>	\$ <u>12,242,331</u>	\$ <u>(7,314,677)</u>
Sub-Total All Funds	\$ 272,810,905	\$ 284,987,584	\$ (12,176,679)
Other Uses \$xxxx	\$ -	-	-
Total All Funds	\$ <u>272,810,905</u>	\$ <u>284,987,584</u>	\$ <u>(12,176,679)</u>

Appropriations – Budget Summary General, Debt Service and Capital Projects Funds

Two Year Budget Comparison of Appropriations by Object Code General, Debt Service and Capital Projects Funds

Object Code	Description	Percent of Total	Proposed Budget 2024-2025 07/01/2024	Percent of Total	Original Budget 2023-2024 07/01/2023
<i>GENERAL FUND</i>					
6100	PAYROLL COSTS	82.26%	\$ 208,609,289	76.29%	\$ 202,930,239
6200	PROF & CONTRACTED SERVICES	5.21%	13,199,314	4.87%	12,950,157
6300	SUPPLIES & MATERIALS	8.05%	20,414,239	7.25%	19,285,772
6400	OTHER OPERATING COSTS	2.70%	6,858,278	2.38%	6,344,495
6500	DEBT SERVICE	1.77%	4,481,506	1.68%	4,477,486
6600	CAPITAL OUTLAY	0.01%	37,525	7.53%	20,023,104
Total		100.00%	\$ 253,600,151	100.00%	\$ 266,011,253
<i>DEBT SERVICE FUND</i>					
599	DEBT SERVICE FUND		14,283,100		6,734,000
<i>CAPITAL PROJECTS FUNDS</i>					
619	MISD MTN-2020		-		-
620	MTN-2020		4,560,231		1,242,331
697	UTRGV COLLEGIATE ACADEMY		120,422		11,000,000
698	MISD CAPITAL PROJECTS		247,001		-
<i>OTHER USES 8xxx</i>					
			-		-
Grand Total			\$ 272,810,905		\$ 284,987,584

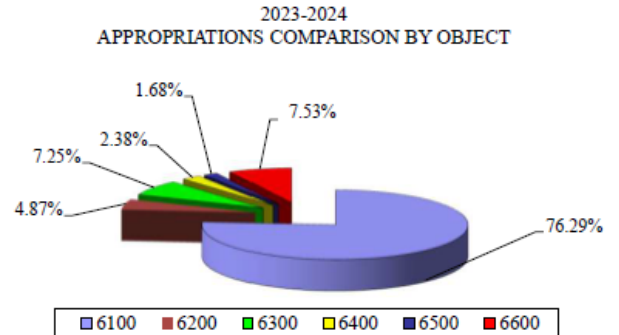
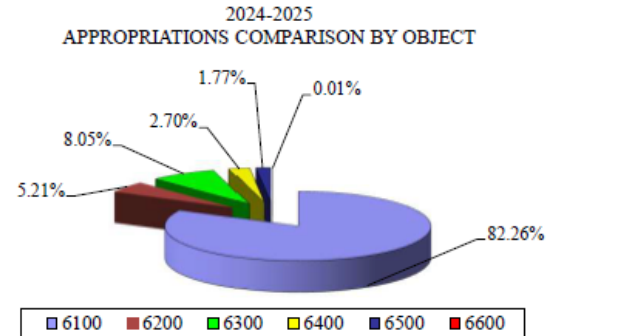
Payroll Costs - Percent of Total less

*Non-Monetary On-Behalf

**Fund ESSER II-LOCAL Fund Balance

81.24%*

80.94%/**



Appropriations by Function

2024-2025 Accelerated Instruction Funds

	State Compensatory Fund
11 - INSTRUCTION	31,202
12 - INSTRUCTIONAL RES & MEDIA SERV	-
13 - CURR DEV & INSTRUCTIONAL DEV	5,400
23 - SCHOOL LEADERSHIP	5,850
31 - COUNSEL AND EVALUATION	-
61 - COMMUNITY SERVICES	-
Total Appropriations	<u>42,452</u>

2024-2025 Budget Summary

General, Debt Service and Capital Projects Funds

	General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
5700 LOCAL REVENUES	\$ 84,449,135	\$ 14,283,100	\$ -	\$ 98,732,235
5800 STATE REVENUES	140,703,661	-	-	140,703,661
5900 FEDERAL REVENUES	23,947,355	-	-	23,947,355
7900 OTHER RESOURCES	-	-	-	-
<i>FUND BALANCE CONTRIBUTIONS:</i>				
199 GENERAL FUND	4,500,000	-	-	4,500,000
194 ESSER II - LOCAL	-	-	-	-
599 DEBT SERVICE FUND	-	-	-	-
619 MISD MTN-2020	-	-	-	-
620 MTN-2020	-	-	4,560,231	4,560,231
697 UTRGV COLLEGIATE ACADEMY	-	-	120,422	120,422
698 MISD CAPITAL PROJECTS	-	-	247,001	247,001
Total Revenues and Fund Balance	<u>\$ 253,600,151</u>	<u>\$ 14,283,100</u>	<u>\$ 4,927,654</u>	<u>\$ 272,810,905</u>

	General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
11 INSTRUCTION	\$ 132,270,921	\$ -	\$ -	\$ 132,270,921
12 INSTRUCTIONAL RES & MEDIA SERV	3,349,732	-	-	3,349,732
13 CURR DEV & INSTRUCTIONAL DEV	3,862,783	-	-	3,862,783
21 INSTRUCTIONAL LEADERSHIP	3,460,537	-	-	3,460,537
23 SCHOOL LEADERSHIP	13,842,089	-	-	13,842,089
31 GUIDANCE COUNSELING AND EVAL	10,829,063	-	-	10,829,063
32 SOCIAL WORK SERVICES	1,970,180	-	-	1,970,180
33 HEALTH SERVICES	3,026,343	-	-	3,026,343
34 STUDENT TRANSPORTATION	4,940,668	-	-	4,940,668
35 FOOD SERVICES	21,826,304	-	-	21,826,304
36 EXTRACURRICULAR ACTIVITIES	9,896,442	-	-	9,896,442
41 GENERAL ADMINISTRATION	7,650,393	-	-	7,650,393
51 FACILITIES MAINT & OPERATIONS	20,698,687	-	279,043	20,977,730
52 SECURITY AND MONITORING SERV	5,048,236	-	-	5,048,236
53 DATA PROCESSING SERVICES	5,251,154	-	-	5,251,154
61 COMMUNITY SERVICES	82,415	-	-	82,415
71 DEBT SERVICE	4,481,506	14,283,100	-	18,764,606
81 FACILITIES ACQ & CONSTRUCTION	-	-	4,648,611	4,648,611
95 PYMTS TO JUVENILE JUSTICE	40,000	-	-	40,000
99 ¹⁶ OTHER INTERGOVT CHARGES	1,072,698	-	-	1,072,698
8900 OTHER USES	-	-	-	-
Total Appropriations	<u>\$ 253,600,151</u>	<u>\$ 14,283,100</u>	<u>\$ 4,927,654</u>	<u>\$ 272,810,905</u>

Public Hearing Comments

McAllen ISD thanks you for your continued support!

**BOARD AGENDA REPORT
McALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: June 18, 2024

**BOARD AGENDA REPORT
McALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: June 18, 2024

Attachment:

SUBMITTED BY: *Maria Luna* **SUPERVISOR:** *Lorena Garcia*

Approved for presentation to the Board of Education:

Rene Gutierrez
RENE GUTIERREZ (Jun 12, 2024 17:29 CDT)

Superintendent of Schools

DEBT SERVICE

Description	A	B	C		D	E
	Original Budget	Revised Budget 04/30/2024	Budget Amendments Under Consideration		Revised Budget 06/12/2024	
			Revisions	Transfers		
Audited Fund Balance	3,766,600	3,766,600				3,766,600
Revenues:						
Local						
Property Taxes	6,418,399	13,932,277	15,000			13,947,277
Interest Income	96,000	344,000				344,000
Other Local Income	81,000	81,000	43,212			124,212
State	138,601	138,601				138,601
Total Revenues	6,734,000	14,495,878	58,212	0		14,554,090
Expenditures:						
71 Debt Service	6,734,000	6,734,000	7,600,000			14,334,000
Total Expenditures	6,734,000	6,734,000	7,600,000	0		14,334,000
Preliminary Ending Fund Balance	3,766,600	11,528,478	(7,541,788)	0		3,986,690

DEBT SERVICE
Revisions

REVENUES:

Local

Property Taxes	- Increase to Tax Collections for Fund 599 Debt Service Fund	<u>\$ 15,000</u>	15,000
Other Local Income	- Increase to Tax Penalties/Interest for Fund 599 Debt Service Fund	\$ 42,453	
	- Increase to Royalties for Fund 599 Debt Service Fund	<u>759</u>	
			43,212
Grand Total		<u><u>\$ 58,212</u></u>	

EXPENDITURES:

Function 71	- Defeasance Payment to Escrow Agent	<u>\$ 7,600,000</u>	7,600,000
Grand Total		<u><u>\$ 7,600,000</u></u>	

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**


MEETING DATE: June 18, 2024

Attachment:

SUBMITTED BY: 
Alberto Canales (Jun 12, 2024 18:07 CDT)

SUPERVISOR: 

Approved for presentation to the Board of Education:


RENE GUTIERREZ (Jun 13, 2024 16:31 CDT)



Department of Human Resources

MC^{A+}ALLEN ISD

Employee Compensation Plan 2024-2025

**Board Approved
June 18, 2024**



Department of Human Resources

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Staffing Guidelines

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ELEMENTARY SCHOOL STAFFING GUIDELINES**

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) Full-Time person	212	199
Assistant Principal	350-800 students = full time person, 801+ students = 2 full time persons	207	199
Counselor	0 - 700 = 1 full time person, 701+ = 2 full time persons	190	199
Librarian	0-400 students = 1/2 (.5) person , 400+ = 1 full time person	197	199
Diagnostician	Situation Dependent	197	173
Nurse	400+ students = One (1) full time person	192	199
Social Worker	Situation Dependent	187	193
TEACHERS			
Kinder CSR	Situation Dependent	187	255
Pre-K-4	One (1) Teacher per 22 students	187	199
5th Grade	One (1) Teacher per 25 students	187	199
Music	Allocations based on enrollment	187	199
PE	0-700 students = One (1) Teacher, 701+ students = Two (2) Teachers	187	199
Special Education - Early Childhood Special Education (ECSE)(3-5 yrs.)	One (1) Teacher per 12 students	187	173
Special Education - Self- Contained	One (1) Teacher per 12 students	187	173
Special Education- Adaptive PE	Situation Dependent	187	173
Special Education - Homebound	Situation Dependent	187	224
Special Language	1/2 (.5) Person per campus (Situation Dependent)	187	263
Dyslexia	1-15 students = 1/2 (.5) Person per campus, 31-35 students = 1 full time person	187	199
Math Interventionist	One (1) full time person	187	193
Language Literacy Interventionist	One (1) full time person	187	211
Lead Innovative Instruction	One (1) full time person district wide	197	211
RDSPD Hearing Impaired - Escandon ES/Roosevelt ES	Situation Dependent	187	435
AEP	One (1) Teacher district wide	187	193
INSTRUCTIONAL PARAPROFESSIONAL			
Inst. Assistant - PE	0 - 500 = One (1) Paraprofessional	187	199
Inst. Assistant - Pre-K	One (1) Paraprofessional per class	187	164/199 193/199
"or Inst. Assistant Early Childhood PK for at-risk"	One (1) Paraprofessional per class	187	193/199
Inst. Assistant - Early Childhood PK	One (1) Paraprofessional per class	187	193/199
Inst. Assistant - Dyslexia	16-30 students = 1/2 (.5) Person per campus, 36+students = 1 full time person	187	199
Inst. Assistant - Science Technology	One (1) per Title I school	187	193
Inst. Assistant - Resource Media	600+ = One (1) Paraprofessional	187	199
Inst. Assistant - Bilingual	One (1) per campus	187	164
Inst. Assistant - Special Ed	Situation Dependent	187	173/224
Inst. Assistant - RDSPD	Situation Dependent	187	435
Inst. Assistant - AEP	One (1) Person district wide	187	193
SECRETARY/CLERICAL PARAPROFESSIONAL		DAYS	FUND
Secretary	One (1) full time person	212	199
Clerk, Data Processing	One (1) full time person	212	199
Clerk, Student Data	One (1) full time person	197	199
Clerk Campus	700+ = 1 full time person	207	199
SUPPLEMENTAL PROFESSIONAL			
Literacy Coach	One (1) per Title I campus	187	193/211
Specialist, Parent and Family Engagement	One (1) per campus (Also assigned other campuses)	187	211
Behavioral Strategist	Three (3) Teachers district wide	187	224
Occupational Therapist	Situation Dependent	197	224
Speech Pathologist	Situation Dependent	192	173/224
SUPPLEMENTAL PARAPROFESSIONAL			
Licensed Vocational Nurse (LVN)	0-400 = 1 full time person (in lieu of RN)	192	199
Health Assistant (CMA,RMA,CNA)	750-1000+ students = One (1) full time person	192	199
CUSTODIAL			
Custodian Head I	One (1) per campus	242	199
Custodian	Custodial allocations are based upon the cleanable Square Footage (SF) of the facility. Cleanable SF is defined as being 90% of the gross SF. Secondary campuses are staffed at one (1) custodian per 19,000 SF of cleanable floor space. This staffing standard does include the Head Custodian.	242	199
CHILD NUTRITION PROGRAM			
Child Nutrition Manager	One (1) per campus	187	101
Child Nutrition Assistant Manager	One (1) per campus	187	101
Child Nutrition Worker	One (1) per 19-25 meals/labor hour. Kitchens are staffed based on labor hours, not the number of people. Labor hours are converted into employee equivalents.	187	101

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
MIDDLE SCHOOLS STAFFING GUIDELINES

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) per campus	217	199
Assistant Principal	One (1) per campus	212	199
Assistant Principal	801+ = 1 Full-time person	207	199
School Improvement Facilitator	One (1) per campus	212	211
Counselor	0-700 = 1 Full-time person, 701+ = 2 Full-time persons	201	199
Librarian	750+ = One (1) per campus	197	199
Nurse	One (1) per campus	192	199
Social Worker	One (1) per campus	187	193
TEACHERS			
English	One (1) per 25 students per six (6) periods	187	199
Mathematics	One (1) per 25 students per three (3) periods	187	199
Science	One (1) per 25 students per six (6) periods	187	199
Social Studies	One (1) per 25 students per six (6) periods	187	199
Art	One (1) per 25 students per six (6) periods	187	199
Theatre Arts	One (1) per 25 students per six (6) periods	187	199
Band Director, Head	One (1) per campus	202	199/184
Band Director, Assistant	One (1) per campus, 300+ students = Two (2) pe campus	202	199/184
Choir Director, Head	One (1) per campus	195	199/184
Choir Director, Assistant	One (1) per 200+ students	195	199/184
Orchestra Director, Head	One (1) per campus	202	199/184
Orchestra Director, Assistant	One (1) per 150+ students	202	199/184
Spanish	One (1) Full-Time Person (De Leon IB MYP, Fossum DL)	187	199
Sci Tech Teacher	One (1) per campus	187	193
Literacy CSR 6th Grade	Situation Dependent, One (1) per 18 students	187	255
Math CSR 6th Grade	Situation Dependent, One (1) per 18 students	187	255
ESL Literacy Extension 6-12	One (1) per campus	187	193
Dyslexia	One (1) per campus	187	199
Instructional Coach	One (1) per campus @ Travis, Brown & DeLeon	192	211
Technology Applications	One (1) per 25 students per six (6) periods	187	199
Technology Education	One (1) per 25 students per six (6) periods	187	199
Physical Education	One (1) per 25 students per six (6) periods	187	199
Special Education - Inclusion	One (1) per 20 students	187	173
Special Education - Visually Impaired	Situation Dependent	187	173
Special Education - Self Contained (5320)	One (1) per 12 students	187	224

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
MIDDLE SCHOOLS STAFFING GUIDELINES

INSTRUCTIONAL PARAPROFESSIONAL		DAYS	FUND
Inst. Assistant - In School Susp.	One (1) per campus	187	199
Inst. Assistant - Resource Media	700+ = One (1) Para, 1000+ = Two (2) Para	187	199
Inst. Assistant - RDSPD (Brown MS)	Situation Dependent	187	435
Inst. Assistant - Special Ed.	Situation Dependent	187	173
SECRETARY/CLERICAL PARAPROFESSIONAL			
Secretary - Principal	One (1) per campus	217	199
Clerk - Campus	One (1) per campus	201	199
Clerk - Counselor	One (1) per campus	201	199
Clerk - Data Processing	One (1) per campus	217	199
SUPPLEMENTAL PROFESSIONAL			
IB Coordinator	One (1) @DeLeon MS	187	199
Content Specialist	One (1) per core subject (Brown, Travis, De Leon)	187	255
RDSPD (5240) (Brown MS)	Situation Dependent	187	435
Diagnostician	One (1) per campus (Also assigned other campuses)	197	173
Speech Pathologist	One (1) per campus (Also assigned other campuses)	192	173
Speech Pathologist Assistant	Situation Dependent	192	173
Speech Pathologist - RDSPD (Brown MS)	Situation Dependent	192	435
Specialist - Parent and Family Engagement (1151)	.5 per campus	187	211
Speech Pathologist Assistant - RDSPD (1181) (Brown MS)	Situation Dependent	192	435
SUPPLEMENTAL PARAPROFESSIONAL			
Inst. Assistant - Parental Involvement (6474)	.5 per campus @Brown MS/Travis MS	187	211
Inst. Assistant - Technology Support	One (1) per campus	187	211
Licensed Vocational Nurse (LVN)	One (1) District Wide	192	199
Health Assistant (CMA,RMA,CNA)	750-1,000+ students = One (1) Rover	192	199/211
CUSTODIAL			
Custodian Head I	One (1) Full-Time person	242	199
Custodian	Custodial allocations are based upon the cleanable Square Footage (SF) of the facility. Cleanable SF is defined as being 90% of the gross SF. Secondary campuses are staffed at one (1) custodian per 23,000 SF of cleanable floor space. This staffing standard does include the Head Custodian.	242	199
CHILD NUTRITION PROGRAM			
Child Nutrition Manager	One (1) per campus	221	101
Child Nutrition Assistant Manager	One (1) per campus	221	101
Child Nutrition Worker	One (1) per 19-25 meals/labor hour. Kitchens are staffed based on labor hours, not the number of people. Labor hours are converted into employee equivalents.	187	101

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
HIGH SCHOOL STAFFING GUIDELINES

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) per campus	226	199
Principal - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Principal - I & G Center	One (1)	212	193
Assistant Principal	One (1) per campus	222	199
Assistant Principal	601-1300 = 1 full time person, 1301-2100 = 2 full time persons, 2101+ = 3 full time persons	212	199
Dean of Instruction	One (1) per campus	222	199
School Improvement Facilitator	One (1) per campus	212	211
Coordinator Athletic Head Coach	One (1) per campus	226	183
Counselor, Lead	One (1) per campus	207	199
Counselor	401-800 = 1 full time person, 801-1,200 = 2 full time persons, 1201-1600 = 3 full time persons, 1600+ = 4 full time persons	203	199
Counselor-Lamar Academy (Options)/Instruction & Guidance Ctr.	(.05) per campus	203/201	193
Counselor - Special Ed.	Situation Dependent	203	173
Counselor - Gear Up	(2) @ McHi	201	274
Librarian	750+ = 1 full time per campus, 1,000+ additional aide	197	199
Librarian - Achieve Early College HS	450+ - One (1) full time per campus		
Librarian - Lamar Academy & Collegiate Academy	1/2 (.5) per campus		
Head Nurse, RN	One (1) per campus	192	199
Social worker	One (1) per campus	187	193
TEACHERS			
English	One (1) Teacher per 25 students x 6 periods	187	199 / 193
Mathematics	One (1) Teacher per 25 students x 6 periods	187	199 / 193
Science	One (1) Teacher per 25 students x 6 periods	187	199 / 193
American Sign Language	One (1) Teacher per 25 students x 6 periods	187	199
Credit Recovery	Situation Dependent	187	193
ESL Literacy Extension 6-12	One (1) per campus	187	193
ELA CSR 9th Grade	One (1) per comprehensive high school	187	255
Economics	One (1) Teacher per 25 students x 6 periods	187	199 / 162
Math CSR 9th Grade	One (1) per comprehensive high school	187	255
ELA Bridging	Situation dependent	187	193
Math Bridging	Situation dependent	187	193
Science Bridging	Situation Dependent	187	211
RDSPD (5240) - Memorial HS	Situation dependent	187	435 / 315
Transition Teacher	Situation Dependent	187	211
Transition Teacher - AECHS/Lamar Academy	One (1) per campus	187	211
Art	One (1) Teacher per 25 students x 6 periods	187	199
AVID	Situation Dependent	187	199
Band Director, Head	One (1) per campus	212	199 / 184
Band Director, Assistant	Three (4) per campus	202	199 / 184
Choir Director, Head	One (1) per campus	200	199 / 184
Choir Director, Assistant	One (1) per campus, 200+ = +1	195	199 / 184
Dance	One (1) per campus	187	199
French	One (1) Teacher per 25 students x 6 periods	187	199
Health	One (1) Teacher per 25 students x 6 periods	187	199
Journalism	One (1) Teacher per 25 students x 6 periods	187	199
Mariachi Director, Head	One (1) per campus	202	199 / 184
Mariachi Director, Assistant	One (1) per campus	202	199 / 184
Orchestra Director, Head	One (1) per campus	202	199 / 184
Orchestra Director, Assistant	One (1) per campus	202	199 / 184
JROTC	Two (2) per campus	216 / 226	199
Sociology	One (1) Teacher per 25 students x 6 periods	187	199
Social Studies	One (1) Teacher per 25 students x 6 periods	187	199 / 193
Spanish	One (1) Teacher per 25 students x 6 periods	187	199
Speech	One (1) Teacher per 25 students x 6 periods	187	199
Theatre Arts, Head	One (1) per campus	202	199
Theatre Arts, Assistant	Two (2) per campus	202	199
General Education Homebound - Lamar Academy	Situation Dependent	187	199
Career Technical Education	Number of CTE students per Teacher depends on the Square Footage of the classroom or the number of computers per classroom. Range of students per Teacher is 16-25.	187 / 226	162
AEP	Two (2) per campus	187	193
Physical Education	One (1) Teacher per 25 students x 6 periods	187	199
PRS Teacher	One (1) Full-time person district wide	187	193
Special Education - Inclusion	One (1) Teacher per 20 students	187	173
Special Education - Visually impaired	Two (2) Teachers District wide	187	173
Special Education - Self Contained (5320)	One (1) per 12 students	187	224
Special Education - Voc. Adj. Coordinator	Situation Dependent	221	173

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
HIGH SCHOOL STAFFING GUIDELINES

INSTRUCTIONAL PARAPROFESSIONAL			
Inst. Assistant - Bilingual	One (1) per campus	187	164
Inst. Assistant - In school suspension	One (1) per campus	187	199
Inst. Assistant - Instruction & Guidance (6384)	One (1) Two (2) per campus	187	193
Inst. Assistant - Resource Media	750+ = One (1) Para, 1,000+ = Two (2) Para	187	199
Inst. Assistant - Resource Media (Lamar & Collegiate Academy)	1/2 (.5) per campus	187	199
Inst. Assistant - Deaf Interpreter - RDSPD (6475)	Situation Dependent	187	435
Inst. Assistant - RDSPD (6383) - Memorial HS	Situation Dependent	187	435
Inst. Assistant - Special Education	Situation Dependent	187	173 / 224
SECRETARY/CLERICAL PARAPROFESSIONAL			
Secretary - Principal	One (1) per campus	226	199
Secretary - Assistant Principal	One (1) per campus	212	199
Secretary - Dean of Instruction	One (1) per campus	222	199
Secretary - Counselor	One (1) per campus	207	199
Secretary - Counselor	One (1) per campus	203	199
Secretary - Counselor (CTE)	One (1) per campus	203	244
Bookkeeper	One (1) per campus	217	199
Clerk - Head Attendance	One (1) per campus	226	199
Clerk - Attendance	One (1) per campus	201	199
Registrar	One (1) per campus	226	199
Assistant Registrar	One (1) per campus	226	199
Clerk - Campus	One (1) per campus	226	199
Clerk - Counselor	One (1) per campus	203	199
Clerk - Data Processing	Two (2) per campus	222	199
Secretary - Principal - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Secretary - Principal - I & G Center	One (1) per campus	212	199
Clerk - Attendance - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Registrar - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Clerk - Data Processing - I & G Center	One (1) per campus	212	199
SUPPLEMENTAL PROFESSIONAL			
Specialist - College Admissions	One (1) per campus	201	155
Specialist - Graduation	One (1) per campus	197	193
Specialist - Graduation AECHS/Lamar Academy	One half (.5) per campus	197	193
Specialist - College and Career Readiness	One (1) per comprehensive campus	201	193
Specialist - Parent and Family Engagement	One half (.5) per campus	187	211
Specialist - Social Emotional Learning	One (1) per vertical team	187	289
Campus Testing Coordinator	Two (2) per campus (comprehensive), One (1) per campus (Lamar Academy)	187	199
IB Coordinator	One (1) @Lamar IB	187	199
Athletic Trainer	Two (2) per campus	205	183
Piano Accompanist	Two (2) per campus	187	199
Diagnostician	Situation Dependent	197	173
Speech Pathologist	Situation Dependent	192	173 / 224
Speech Pathologist Assistant	Situation Dependent	192	173
SUPPLEMENTAL PARAPROFESSIONAL			
Inst. Assistant - Parental Involvement (6474)	One (1) per campus	187	211
Inst. Assistant - Radio & TV prog. - McAllen HS	One (1)	187	199
Inst. Assistant - Technology Support	One (1) per campus	187	211
Licensed Vocational Nurse (LVN)	One (1) per campus (Comprehensive)	192	199
Health Assistant (CMA,RMA,CNA)	One (1) per campus (Comprehensive)	192	199
CUSTODIAL			
Custodian Lead Day	One (1) per campus	242	199
Custodian Head II	One (1) per campus	242	199
Custodian	Custodial allocations are based upon the cleanable Square Footage (SF) of the facility. Cleanable SF is defined as being 90% of the gross SF. Secondary campuses are staffed at one (1) custodian per 23, 000 SF of cleanable floor space. This staffing standard does include the Head Custodian.	242	199
CHILD NUTRITION PROGRAM			
Child Nutrition Manager	One (1) per campus	221	101
Child Nutrition Assistant Manager	One (1) per campus	221	101
Child Nutrition Worker	One (1) per 22-23 meals/labor hour. Kitchens are staffed based on labor hours not the number of people. Labor hours are converted into employee equivalents.	187	101
15:1 ratio for DAEP teacher			



Certified Personnel



**2024 - 2025 Teacher / Librarian
Minimum Hiring Pay Structure**

Pay Grade	Job Title	Work Days	Minimum (0 year)	Maximum (25+ years)	
			Daily	\$288.77	\$362.25
	Teacher	187	187	\$54,000	\$67,741
	Librarian	197	197	\$56,888	\$71,363



**2024 - 2025 Teacher / Librarian
Minimum Hiring Pay Structure**

Pay Grade	Job Title	Work Days	Minimum (0 year)	Maximum (25+ years)
		Daily	\$288.77	\$362.25
	Teacher / Librarian	187	\$54,000	\$67,741
		195	\$56,310	\$70,639
		197	\$56,888	\$71,363
		200	\$57,754	\$72,450
		202	\$58,332	\$73,175
		207	\$59,775	\$74,986
		212	\$61,219	\$76,797
		226	\$65,262	\$81,869

ROTC Instructors

Excerpt from Department of Defense JROTC Instructor Pay

“School districts employing JROTC instructors MUST PAY the Minimum Instructor Pay (MIP), and guarantee a 10, 11, or 12-month contract. The Department of Defense (DOD) reimburses the school one half of the calculated MIP. The total amount paid by the school is taxable income. Changes in active duty and retired pay affect the minimum pay.”

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Daily	\$225.45	\$270.00	\$314.55
	Piano Accompanist	187	187	\$42,159	\$50,490	\$58,821
2			Daily	\$267.16	\$319.95	\$372.74
	Attendance Officer	207	187	\$49,959	\$59,831	\$69,702
	Assistant, Speech Pathology (SpEd & RDSPD)	192	192	\$51,295	\$61,430	\$71,566
	Audiologist Assistant	197	197	\$52,631	\$63,030	\$73,430
	Facilitator, Parent & Family Engagement Prog	226	201	\$53,699	\$64,310	\$74,921
	LSSP Intern - UTRGV	187	207	\$55,302	\$66,230	\$77,157
	Nurse (All Level)	192, 226	226	\$60,378	\$72,309	\$84,239
	Social Worker	187				
	Specialist, Graduation	201				
	Specialist, Parent & Family Engagement	187				
	Specialist, Prevention Intervention	207, 226				
	Specialist, Prevention Intervention - STOP	226				
	Specialist, RDSPD Student Support	207				
	Specialist, STOP Prevention	207				
	Specialist, Student Transfer	226				
3			Daily	\$300.55	\$359.94	\$419.33
	Athletic Trainer	205	190	\$57,105	\$68,389	\$79,673
	Campus Testing Coordinator	201	192	\$57,706	\$69,108	\$80,511
	Coordinator, IB Program	203	201	\$60,411	\$72,348	\$84,285
	Counselor (ES, MS, HS)	190, 201, 203	203	\$61,012	\$73,068	\$85,124
	Evaluator, Federal/Special Funds	226	205	\$61,613	\$73,788	\$85,963
	Gear-Up Facilitator	201, 203	212	\$63,717	\$76,307	\$88,898
	Head Nurse (HS)	201	217	\$65,219	\$78,107	\$90,995
	Instructional Support Facilitator	217	221	\$66,422	\$79,547	\$92,672
	Manager, Family Treatment Program	226	226	\$67,924	\$81,346	\$94,769
	Social Services Case Manager	212				
	Specialist, College Admissions/Scholarships	201				
	Specialist, Instructional Technology	217				
	Strategist, Early Literacy (K-3)	221				
	Strategist, Federal Programs	226				
	Strategist, Professional Learning	221				
	Strategist, RDSPD Instructional	203				
4			Daily	\$317.08	\$379.74	\$442.40
	Assistant Principal, Elementary	207	197	\$62,465	\$74,809	\$87,153
	Counselor, Lead	207	203	\$64,367	\$77,087	\$89,807
	Diagnostician (SpEd & RDSPD)	197	207	\$65,636	\$78,606	\$91,577
	Supervisor, Regional Day School for the Deaf	217				

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
5			Daily	\$334.53	\$400.63	\$466.73
	Assistant Principal, MS	207, 212	192	\$64,230	\$76,921	\$89,612
	Coordinator, Advance Academics	221	197	\$65,902	\$78,924	\$91,946
	Coordinator, Career Technical Education	221	207	\$69,248	\$82,930	\$96,613
	Coordinator, Early Childhood Instruction	221	212	\$70,920	\$84,934	\$98,947
	Coordinator, Fine Arts	221	217	\$72,593	\$86,937	\$101,280
	Coordinator, Language Arts (Sec)	221	221	\$73,931	\$88,539	\$103,147
	Coordinator, Language Arts/Reading (Elem)	221	226	\$75,604	\$90,542	\$105,481
	Coordinator, Mathematics (Elem & Sec)	221				
	Coordinator, Science (Sec)	221				
	Coordinator, Science/Social Studies (Elem)	221				
	Coordinator, Social Studies (Sec)	221				
	Coordinator, Special Education	221				
	Coordinator, Student Assessment (Elem & Sec)	226				
	Occupational Therapist	197				
	Physical Therapist	187				
	School Improvement Facilitator (MS & HS)	212, 217				
	School Psychologist	207				
	Speech Pathologist (SpEd & RDSPD)	192				
6			Daily	\$352.92	\$422.66	\$492.40
	Assistant Director, Student Operations	226	212	\$74,819	\$89,604	\$104,389
	Assistant Principal (I&G, AECHS, Lamar)	212, 222	222	\$78,348	\$93,831	\$109,313
	Assistant Principal, HS	212, 222	226	\$79,760	\$95,521	\$111,282
	Coordinator, Title I Migrant	226				
	Dean of Instruction	222				
	Instructional Support Officer	226				
7			Daily	\$374.10	\$448.02	\$521.94
	Assistant Director, Athletics	226	226	\$84,547	\$101,253	\$117,958
	Coordinator, Athletic Head Coach	226				
8			Daily	\$396.54	\$474.90	\$553.26
	Director, Accountability	226	212	\$84,066	\$100,679	\$117,291
	Director, Bilingual/ESL/Foreign Language	226	226	\$89,618	\$107,327	\$125,037
	Director, Career Technical Education	226				
	Director, College/Career/Counseling	226				
	Director, Digital Learning & Library Services	226				
	Director, Health Services	226				
	Director, Professional Learning & Literacy	226				
	Director, Regional Day School for the Deaf	226				
	Director, Special Ed Teaching & Learning	226				
	Director, Student Assessment	226				
	Principal (Elem & I&G)	212				



**2024 - 2025
Administrative Education Pay Structure**

Pay		Work				
Grade	Job Title	Days	Minimum	Midpoint	Maximum	
9			Daily	\$420.33	\$503.39	\$586.45
	Director, Advanced Academics	226	217	\$91,212	\$109,236	\$127,260
	Director, Athletics	226	226	\$94,995	\$113,766	\$132,538
	Director, Fine Arts	226				
	Director, State-Federal Program	226				
	Dir, UTRGV-McAllen ISD College Academy	226				
	Principal, (AECHS & Lamar)	226				
	Principal, MS	217				
10			Daily	\$449.76	\$538.63	\$627.50
	Chief Human Resources Officer	226	226	\$101,646	\$121,730	\$141,815
	Executive Director, Special Education	226				
	Principal, HS	226				
11			Daily	\$548.70	\$657.13	\$765.56
	Associate Supt, Instruction Services	226	226	\$124,006	\$148,511	\$173,017
	Associate Supt, Instructional Leadership	226				
	Staff Attorney	226				



Management Personnel



2024 - 2025
Administrative Management Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Daily	\$206.66	\$247.50	\$288.34
	Buyer	226	226	\$46,705	\$55,935	\$65,165
	Specialist, Accounting	226				
	Specialist, Budget & Cost	226				
	Specialist, Cybersecurity Project	226				
	Specialist, Student Outreach	226				
2			Daily	\$221.13	\$264.83	\$308.53
	Specialist, Facilities Safety	226	226	\$49,975	\$59,852	\$69,728
	Specialist, Inventory & Receiving (CN)	226				
	Supervisor, Operations (CN)	226				
	Supervisor, Production (CN)	226				
	Specialist, Fixed Assets & Inventory	226				
	Specialist, Sourcing & Cost (CN)	226				
	Specialist, Student Data	226				
	Specialist, Technology Services Project	226				
	Supervisor, Transportation	226				
	Supervisor, Transportation Mechanic Shop	226				
	Supervisor, Warehouse	226				
3			Daily	\$238.83	\$286.02	\$333.21
	Internal Staff Auditor	226	221	\$52,781	\$63,210	\$73,639
	Senior Buyer	226	226	\$53,976	\$64,641	\$75,305
	Specialist, Cybersecurity	226				
	Specialist, Systems & Data	226				
	Specialist, Technology Resources	226				
	Staff Accountant I	226				
	Student Support Officer	221				
4			Daily	\$257.93	\$308.90	\$359.87
	Analyst, Compensation/HR	226	226	\$58,292	\$69,811	\$81,331
	Specialist, Child Nutrition Menu & Production	226				
	Specialist, Child Nutrition Procurement	226				
	Specialist, Computer Network	226				
	Specialist, Finance (CN)	226				
	Specialist, Finance & Operations	226				
	Specialist, Content	226				
	Staff Accountant II	226				
	Systems Analyst, Child Nutrition Program	226				
5			Daily	\$283.72	\$339.79	\$395.86
	Network Analyst	226	226	\$64,121	\$76,793	\$89,464
	Police Captain	226				
	Project Manager, Facilities Construction	226				
	Registered Dietitian	226				
	Systems Analyst	226				



**2024 - 2025
Administrative Management Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
6			Daily	\$314.94	\$377.17	\$439.40
	Coordinator, Accounting	226	226	\$71,176	\$85,240	\$99,304
	Coordinator, Budget	226				
	Coordinator, Child Nutrition Operations	226				
	Coordinator, Cybersecurity & Compliance	226				
	Coordinator, Network	226				
	Coordinator, Payroll	226				
	Coordinator, Purchasing	226				
	Coordinator, Risk Management	226				
	Coordinator, Student Data-PEIMS	226				
	Coordinator, Student Enrollment & Attendance	226				
	Coordinator, Systems & Data	226				
	Coordinator, Technology Service & Support	226				
Systems Administrator	226					
7			Daily	\$349.58	\$418.66	\$487.74
	Assistant Director, Child Nutrition Program	226	226	\$79,005	\$94,617	\$110,229
	Assistant Director, Facilities Operations	226				
	Assistant Director, Marketing & Communications	226				
8			Daily	\$388.03	\$464.71	\$541.39
	Director, Accounting	226	226	\$87,695	\$105,024	\$122,354
	Director, Child Nutrition Program	226				
	Director, Employee Benefits & Safety Risk Mngmt.	226				
	Director, Human Resources	226				
	Director, Marketing & Communications	226				
	Director, Payroll	226				
	Director, Purchasing	226				
	Director, Strategic Partnerships & Student Outreach	226				
	Director, Student Operations	226				
	Director, Technology	226				
	Director, Transportation	226				
Internal Auditor	226					
Police Chief	226					
9			Daily	\$434.60	\$520.48	\$606.36
	Chief Financial Officer	226	226	\$98,220	\$117,628	\$137,037
	Executive Director, Facilities, Maintenance & Ops	226				
10			Daily	\$543.25	\$650.60	\$757.95
For future use		226	\$122,775	\$147,036	\$171,297	
11			Daily	\$665.21	\$796.66	\$928.11
Deputy Superintendent Business & District Operations	226	226	\$150,337	\$180,045	\$209,753	

Classified Personnel



**2024 - 2025
Clerical / Technical Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$13.00	\$15.60	\$18.20
	Clerk, Administration	226	197	\$20,488	\$24,586	\$28,683
	Clerk, Student Assessment	226	201	\$20,904	\$25,085	\$29,266
	Clerk, Attendance (HS)	201	207	\$21,528	\$25,834	\$30,139
	Clerk, Audiologist	197	221	\$22,984	\$27,581	\$32,178
	Clerk, Campus	197, 201, 207, 226	222	\$23,088	\$27,706	\$32,323
	Clerk, Federal Programs	226	226	\$23,504	\$28,205	\$32,906
	Clerk, Parent Involvement	226				
	Clerk, Professional Learning	221				
	Clerk, Special Education Program	197, 226				
	Clerk, Testing	221				
	Receptionist, Campus	222, 226				
2			Hourly	\$14.00	\$16.77	\$19.54
	Assistant Registrar	226	197	\$22,064	\$26,430	\$30,795
	Clerk, Attendance (AECHS & Lamar)	222	201	\$22,512	\$26,966	\$31,420
	Clerk, Counselor	201, 203	203	\$22,736	\$27,234	\$31,733
	Clerk, Family Treatment Program	201	207	\$23,184	\$27,771	\$32,358
	Clerk, Fixed Assets	212, 226	212	\$23,744	\$28,442	\$33,140
	Clerk, Gear-up	203	221	\$24,752	\$29,649	\$34,547
	Clerk, Head Attendance	226	222	\$24,864	\$29,784	\$34,703
	Clerk, Student Data	197, 226	226	\$25,312	\$30,320	\$35,328
	Receptionist/Clerk (Adm)	226				
	Secretary, Assistant Principal	212				
	Secretary, Coordinator	221				
	Secretary, Counselor	203, 207				
	Secretary, Dean of Instruction	222				
	Secretary, Parent & Family Engagement Prog	226				
3			Hourly	\$15.50	\$18.56	\$21.62
	Clerk, Data Processing (Campus/Dept)	212, 217, 222, 226	212	\$26,288	\$31,478	\$36,668
	Specialist, New Generations	226	217	\$26,908	\$32,220	\$37,532
			222	\$27,528	\$32,963	\$38,397
			226	\$28,024	\$33,556	\$39,089
4			Hourly	\$17.05	\$20.42	\$23.79
	Bookkeeper (Campus/Dept)	217, 226	207	\$28,235	\$33,816	\$39,396
	Clerk, Accounts Payable (CN)	226	212	\$28,917	\$34,632	\$40,348
	Clerk, Data Management (Admin)	207, 226	217	\$29,599	\$35,449	\$41,299
	Clerk, Special Ed Medicaid	207	222	\$30,281	\$36,266	\$42,251
	Migrant Student Recruiter	226	226	\$30,826	\$36,919	\$43,012
	Registrar	222, 226				
	Secretary, FM&O	226				
	Secretary, Principal (ES/MS/I&G)	212, 217				



**2024 - 2025
Clerical / Technical Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
5			Hourly	\$18.50	\$22.16	\$25.82
	Clerk, Accounting	226	221	\$32,708	\$39,179	\$45,650
	Clerk, Human Resources	226	226	\$33,448	\$40,065	\$46,683
	Clerk, Payroll	226	242	\$35,816	\$42,902	\$49,988
	Clerk, Purchasing	226				
	Clerk, Warehouse	242				
	Secretary, Director	221, 226				
	Secretary, Principal (HS/AECHS/Lamar)	226				
	Secretary, Student Support Services	226				
	Secretary, Title I Migrant	226				
6			Hourly	\$19.80	\$23.72	\$27.64
	Specialist, Facilities Procurement & Ops	226	226	\$35,798	\$42,886	\$49,973
	Specialist, Internal Audit	226				
	Specialist, STOP Grant	226				
7			Hourly	\$21.19	\$25.38	\$29.57
	Secretary, Human Resources	226	226	\$38,312	\$45,887	\$53,463
	Secretary, Instruction Services	226				
	Secretary, Instructional Leadership	226				
	Secretary, Legal Counsel	226				
	Specialist, District Budget	226				
	Specialist, Employee Benefits Accounting	226				
	Specialist, Employee Leave Benefits	226				
	Specialist, Payroll	226				
	Specialist, PEIMS	226				
	Specialist, Position Control	226				
	Specialist, Workers Compensation	226				
	Student Recruiter	226				
Technician, Technology Support	226					
8			Hourly	\$22.68	\$27.16	\$31.64
	Secretary, Board of Trustees	226	226	\$41,005	\$49,105	\$57,205
	Secretary, Deputy Superintendent	226				
	Specialist, Certification	226				
	Specialist, Classified Personnel	226				
Specialist, Employee Benefits	226					
9			Hourly	\$25.55	\$30.42	\$35.29
	MITV Video/Editor	217	217	\$44,355	\$52,809	\$61,263
	Secretary, Superintendent	226	226	\$46,194	\$54,999	\$63,804



**2024 - 2025
Instructional Support Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$13.00	\$15.60	\$18.20
	Instructional Assistant, AEP	187	187	\$19,448	\$23,338	\$27,227
	Instructional Assistant, At-Risk	187				
	Instructional Assistant, Bilingual (HS/Elem)	187				
	Instructional Assistant, CTE	187				
	Instructional Assistant, Early Childhood PK	187				
	Instructional Assistant, In-School Suspension	187				
	Instructional Assistant, Instruction & Guidance	187				
	Instructional Assistant, Parental Involvement	187				
	Instructional Assistant, Physical Education	187				
	Instructional Assistant, Pre-Kinder	187				
	Instructional Assistant, Sci-Tech Lab	187				
2			Hourly	\$13.85	\$16.59	\$19.33
	Health Assistant (CMA,RMA,CNA)	192	187	\$20,720	\$24,819	\$28,918
	Instructional Assistant, Computer Lab	187	192	\$21,274	\$25,482	\$29,691
	Instructional Assistant, Dyslexia	187				
	Instructional Assistant, Resource Media	187				
	Instructional Assistant, Special Education	187				
	Instructional Assistant, Technology Support	187				
3			Hourly	\$14.85	\$17.78	\$20.71
	Instructional Assistant, RDSPD Oral	187	187	\$22,216	\$26,599	\$30,982
	Instructional Assistant, Radio/TV Prog	187				
	Instructional Assistant, RDSPD	187				
	Instructional Assistant, Visually Impaired	187				
4			Hourly			
	For Future Use					
5			Hourly	\$18.45	\$22.09	\$25.73
	Instructional Assistant, Sign Language Interpreter (Cert)	187	187	\$27,601	\$33,047	\$38,492
	Licensed Vocational Nurse	192	192	\$28,339	\$33,930	\$39,521



**2024 - 2025
Auxiliary Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1						
	Bus Aide	187 (5.5 hrs)	Hourly 187	\$12.00	\$14.50	\$17.00
	Custodian	242	187	\$12,342	\$14,913	\$17,485
	Custodian (Itinerant)	242	242	\$23,232	\$28,072	\$32,912
2						
	Child Nutrition Worker (ES)	187	Hourly 187	\$12.75	\$15.26	\$17.77
	Custodian, Lead (HS)	242	187	\$19,074	\$22,829	\$26,584
	Groundskeeper	242	242	\$24,684	\$29,543	\$34,403
3						
	Child Nutrition Worker (CK/MS/HS)	187	Hourly 187	\$13.50	\$16.16	\$18.82
	Child Nutrition Worker (ES) Self-Prep	187	187	\$20,196	\$24,175	\$28,155
	Custodian, Head I (Elem/MS/Alt)	242	242	\$26,136	\$31,286	\$36,436
	Electrician, Helper	242				
	General Maintenance	242				
	Groundskeeper, HS Athletic Complex	242				
	Plumber, Helper	242				
4						
	AG Facility Assistant	226	Hourly 226	\$14.45	\$17.30	\$20.15
	Campus General Maintenance	242	226	\$26,126	\$31,278	\$36,431
	Custodian, Head II (HS)	242	242	\$27,975	\$33,493	\$39,010
	Warehouse/Delivery Worker	242				
5						
	Asst Manager, Child Nutrition (ES)	187	Hourly 187	\$15.60	\$18.68	\$21.76
	Communication Officer	244	187	\$23,338	\$27,945	\$32,553
	HVAC Duct Cleaner	242	242	\$30,202	\$36,164	\$42,127
	Painter	242	244	\$30,451	\$36,463	\$42,476
	Roofer	242				
	Security Camera Monitor	187				
	Specialist, Irrigation	242				
6						
	Asst Manager, Child Nutrition (ES) Self-Prep	187	Hourly 187	\$17.30	\$20.72	\$24.14
	Asst Manager, Child Nutrition (CK/MS/HS)	221	187	\$25,881	\$30,997	\$36,113
	Carpenter	242	221	\$30,586	\$36,633	\$42,680
	Dispatcher (FMO/Transp)	242	242	\$33,493	\$40,114	\$46,735
	Leader, General Maintenance	242				
	Leader, Painters Crew	242				
	Locksmith	242				
	Technician, Transportation Safety	242				
	Warehouse Leader (Fixed Assets/CN)	242				



**2024 - 2025
Auxiliary Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
7			Hourly	\$18.65	\$22.20	\$25.75
	Electrician, Journeyman	242	187	\$27,900	\$33,211	\$38,522
	Manager, Child Nutrition (ES)	187	242	\$36,106	\$42,979	\$49,852
	Mechanic	242				
	Plumber, Journeyman	242				
	Technician, Equipment (CN)	242				
	Technician, HVAC	242				
	Technician, Transportation Route	242				
8			Hourly	\$20.15	\$23.98	\$27.81
	Electrician, Master	242	187	\$30,144	\$35,874	\$41,604
	Manager, Child Nutrition (ES) Self-Prep	187	221	\$35,625	\$42,397	\$49,168
	Manager, Child Nutrition (HS Specialty/MS)	221	226	\$36,431	\$43,356	\$50,280
	Police Officer I	226	242	\$39,010	\$46,425	\$53,840
9			Hourly	\$21.65	\$25.77	\$29.89
	Manager, Child Nutrition Comprehensive HS/CK	221	221	\$38,277	\$45,561	\$52,846
	Police Investigator	226	226	\$39,143	\$46,592	\$54,041
	Processor, Instructional Materials	226	242	\$41,914	\$49,891	\$57,867
	Specialist, Crime Prevention	226				
	Supervisor, Area Custodial	242				
	Supervisor, Auxiliary Services	242				
	Supervisor, Construction	242				
	Supervisor, Electrical	242				
	Supervisor, Grounds & Athletic Fields	242				
	Supervisor, HVAC	242				
	Supervisor, Plumbing	242				
10			Hourly	\$23.50	\$27.98	\$32.46
	Emergency Management Officer	226	226	\$42,488	\$50,588	\$58,688
11			Hourly	\$26.25	\$31.25	\$36.25
	Police Sergeant	226	226	\$47,460	\$56,500	\$65,540
BD			Hourly	\$17.00	\$20.24	\$23.48
	Bus Drivers	187	187	\$25,432	\$30,279	\$35,126

Substitute Teachers

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
SUBSTITUTE RATES

	Daily Rate	Long Term Substitute Daily Rate (11+ days in the same job)
Full day substitute teacher (non-degreed)	\$90	\$100
Full day substitute teacher (60+ college hours or degreed)	\$110	\$120
Full day substitute teacher (degreed & certified)	\$125	\$135
Full day substitute nurse (RN)	\$200	N/A



Supplemental Pay Stipends

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ADVANCED ACADEMICS**

Position	# of Positions	Stipend per semester
OnRamps Dual Teacher	8	\$150 / section
South Texas College (STC) Dual Teacher	6	\$150 / section
Advanced Placement (AP) + OnRamps Dual Teacher	7	\$200/section
Advanced Placement + South Texas College Dual Teacher	5	\$200/section
<i>Fund 155 Department Supplemental</i>		
Position	# of Positions	Yearly Stipend
Lead Teacher - Advanced Placement Program	7	2,500
<i>Fund 199 Department Supplemental</i>		

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
BILINGUAL PROGRAM**

Position	# of Students	Yearly Stipend
Elementary Early Exit Bilingual Teacher	10+	\$1,200
	5 - 9	\$1,000
	2 - 4	\$800
Elementary and Secondary Dual Language Teacher	N/A	\$1,700
<i>Fund 164 Department Supplemental</i>		
Note:		
1) Staff must meet eligibility criteria and submit complete application to receive stipend.		
2) Schools with 2 - 4 Emergent Bilingual students in a specific grade level must group them in a single classroom.		
Position	# of Positions	Yearly Stipend
Teacher Coach, English Learner	3	\$2,500
<i>Fund 199 HR Entered</i>		
Position	# of Positions	Yearly Stipend
Teacher Coach, Bilingual/English as a Second Language (ESL)	1	\$2,500
<i>Fund 199 HR Entered</i>		
(2023-24 and 2024-25 school year)		
Position	# of Positions	Yearly Stipend
Texas Dual Language Project Teacher	8	\$800
<i>Fund 164 Department Supplemental</i>		
Note:		
Teacher participants must complete summer 2-day training & attend 15-hour instructional coaching per month for the 2024-2025 SY (no partial participation stipends will be awarded; only complete participation will receive stipends)		

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ATHLETIC PROGRAMS**

High School Head Coach Positions	# of Positions	* Extra Days *	Yearly Stipend
Baseball	3	15	\$7,500
Basketball	6	15	\$7,500
Cheer	3	15	\$7,500
Powerlifting	3	15	\$7,500
Soccer	6	15	\$7,500
Softball	3	15	\$7,500
Volleyball	3	15	\$7,500
Wrestling	3	15	\$7,500
Cross Country	6	15	\$7,500
Track	6	15	\$7,500
Year Round Sports			
Golf	3	15	\$8,700
Swim Coordinator / Diving	1	15	\$10,000
Swimming	3	15	\$8,700
Tennis	3	15	\$8,700
High School Asst. Coach Positions	# of Positions	*Extra Days*	Yearly Stipend
Asst. Athletic Coordinator *	3	0	\$7,500
Baseball Asst.	9	15	\$4,000
Basketball Asst.	24	15	\$4,000
Cheer Asst.	3	7	\$4,000
Cross County Asst.	6	15	\$4,000
Football - 9th grade	12	15	\$4,000
Football - Defensive Coordinator	3	20	\$7,500
Football - Offensive Coordinator	3	20	\$7,500
Football - Varsity Asst.	18	15	\$5,500
Powerlifting	3	15	\$4,000
Soccer Asst.	12	15	\$4,000
Softball Asst.	9	15	\$4,000
Strength & Conditioning	3	15	\$4,000
Track Asst.	24	15	\$4,000
Volleyball Asst.	12	15	\$4,000
Wrestling Asst.	3	15	\$4,000
Year Round Sports			
Swimming Asst.	3	15	\$5,500
Tennis Asst.	3	15	\$5,500
Golf Asst.	3	15	\$5,500
Middle School Coach Positions	# of Positions	* Extra Days *	Yearly Stipend
Athletic Coordinator + Coach	6	5 non-football or 10 football	\$6,200
Assistant Athletic Coordinator	6	5	\$2,200
Baseball Coach	12	0	\$2,200
Basketball Coach	48	0	\$2,200
Cross Country Coach	12	0	\$2,200
Football Coach	42	0	\$2,200
Golf Coach	6	0	\$2,200
Soccer Coach	24	0	\$2,200
Softball Coach	12	0	\$2,200
Swimming/ Diving Coach	12	0	\$2,200
Tennis Coach	12	0	\$2,200
Track Coach	48	0	\$2,200
Volleyball Coach	24	0	\$2,200
Cheer Coach	12	5	\$2,200
Other	# of Positions	* Extra Days *	Yearly Stipend
Athletic Trainer - High School	6	205 Calendar	\$6,000
Athletic Trainer - Middle School	1	205 Calendar	\$6,000
Athletic Technology Coordinator	1	0	\$5,000
Asst. Athletic Technology Coordinator	1	0	\$3,600

*Fund 183
HR Entered*

Notes:

- 1) HS Asst. Coach coaching only one (1) sport will receive 7 extra days.
- 2) HS Asst Coach coaching 2 or more sports will receive 15 extra days.
- 3) HS Asst. Athletic Coordinator * must be head coach of a boys or girls sport.
- 4) Extra days - Effective 2024-25 Extra days will be paid at a daily rate of \$300.

(Effective 16-17 returning coaches, extra days were capped based on their 15-16 daily rate. Teachers new to coaching, extra days were paid at \$270 daily rate.)

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
CAREER TECHNICAL EDUCATION PROGRAM**

HIGH SCHOOL		
Position	# of Positions	Yearly Stipend
Future Farmers of America (FFA)	6	\$2,000
Distributive Education Clubs of America (DECA)	6	\$2,000
Family Career and Community Leaders of America (FCCLA)	7	\$2,500
Business Professional of America (BPA)	8	\$2,000
Skills USA	12	\$2,000
Skills USA (Audio Video)	4	\$2,500
Health Occupations Students of America (HOSA)	7	\$2,500
First Tech Challenge (FTC) Robotics	6	\$2,000
MIDDLE SCHOOL		
First Tech Challenge (FTC) or First Lego League (FLL) (Robotics)	6	\$1,200

Note:

Stipends will be pro-rated based on level of competition achieved and Career Technical Student Organization (CTSO) requirements met.

POST-SECONDARY

Position	# of Positions	Stipend per semester
Dual Enrollment	18	\$150

ONE TIME SIGN-ON

Position	Yearly Stipend Total
Health Science Teacher	\$5,000

Note:

1st Year \$3,000 December paycheck and 2nd Year \$2,000 December paycheck

*Fund 162
Department Supplemental*

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
EXTRA DUTY PAY**

I. PRESENTERS (Pre- or post-contract, weekend, after school):

- A. If the presentation is intended for a district-wide audience as a part of the School for
1. Professional development or any campus presentations the District will pay:**

Schedule:	Rate per Presenter (maximum of 3)	Maximum Pay:
Presentation	\$26 per hour / 6 hour maximum	\$156
Preparation	\$18 per hour / 6 hour maximum	\$108
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$308

- B. Presentation rate for a repeat session will be:**

Schedule:	Rate per Presenter (maximum of 3)	Maximum Pay:
Presentation	\$26 per hour / 6 hour maximum	\$156
Preparation	\$18 per hour / 2 hour maximum	\$36
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$236

II. PRESENTERS (During contract):

- A. If the teacher presents during a contracted day, preparation rate for a first-time presentation will be:**

Schedule:	Rate per Presenter	Maximum Pay:
Preparation	\$18 per hour / 6 hour maximum	\$108
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$152

- B. Preparation rate for a repeat session during a contracted day:**

Schedule:	Rate per Presenter	Maximum Pay:
Preparation	\$18 per hour / 2 hour maximum	\$36
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$80

Notes:

- 1) Presentation, preparation, and set-up time is to be determined by Coordinator or Administrator
- 2) McAllen ISD Presenter form must be completed and agreed upon by all parties prior to presentation

III. TEACHER PARTICIPATION IN DISTRICT SPONSORED SATURDAY OR AFTER SCHOOL TRAINING SESSIONS DURING THE SCHOOL YEAR WILL BE:

Number of hours:	Rate:
2 hours	\$50 for completion of a 2 - hour session
4 hours	\$75 for completion of a 4 - hour session
6 hours	\$100 for completion of a 6 - hour session

Note: Courses eligible for stipends and the designated audience will be identified in the ERO

*Fund TBD
Department Supplemental*

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
EXTRA DUTY PAY**

Continued

IV. FOLLOWING HOURLY RATES ARE APPLICABLE FOR DISTRICT STAFF PERFORMING EXTRA DUTIES:

- * Extra duties must be approved in advance by Assistant Superintendent
- * Employee must be qualified to perform extra duties. Some duties require degree and/or certification
- * Examples may include, but are not limited to: Testing proctor; LAS Assessment; LPAC; Tutoring (outside of contract day);
- Credit by Exam: Student registration; Clerical; etc

District Employees	Hourly Rate:
Professional Degreed & Degreed/Certified	\$28 (outside of contract day)
Non-Degreed Employees / Paraprofessional (48 hrs. required)	Min. \$10 (FLSA applies)

V. CURRICULUM DEVELOPMENT (Sequencing, alignment activities, correlations, etc.)

District Employees	Hourly Rate:
Professional Degreed & Certified	\$28

*Fund TBD
Department Supplemental*

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
FINE ARTS PROGRAM

High Schools	# of Positions	Extra Days (Paid at tchr daily rate)	Yearly Stipend (unless noted)
Head Band Director	3	25	\$11,500
Asst. Band Director	12	15	\$8,500
Head Orchestra Director	3	15	\$7,000
Asst. Orchestra Director	3	15	\$4,000
Head Choir Director	3	13	\$8,500
Asst. Choir Director	4	8	\$4,000
Head Theater Arts Director	3	15	\$9,500
Asst. Theatre Arts Director	5	15	\$8,000
Lead Theatre Arts Teacher	1	0	\$2,000
Mariachi Director	3	20	\$9,500
Mariachi Asst. Director	3	15	\$8,500
Assist Mariachi Program	3	0	\$2,000
Dance / Folklorico Director	3	10	\$8,000
Asst. Dance Team Sponsor	3	5	\$3,000
Flag Corp	3	0	\$3,000 (per semester)
Assist HS Fall Marching (Football & Pigskin)	6	0	\$2,000
Lead Art Teacher	1	0	\$2,000
Art teacher (All but I&G)	10	0	\$1,000
Auditorium Manager	3	0	\$2,000

Middle Schools	# of Positions	Extra Days (paid at Tchr daily rate)	Yearly Stipend
Band Director	6	15	\$7,500
Asst. Band Director	6	15	\$5,500
Choir Director	6	8	\$5,000
Asst. Choir Director	5	8	\$4,000
Orchestra Director	6	15	\$5,000
Asst. Orchestra Director (based on enrollment)	2	15	\$4,000
Theatre Arts Director	6	0	\$2,000
Lead Theatre Arts Teacher	1	0	\$2,000
Art Teacher	8	0	\$1,000
Dance (After school)	6	3	\$1,500

Elementary Schools	# of Positions	Extra Days (Paid at tchr daily rate)	Yearly Stipend
Lead Music Teacher	1	0	\$2,000

*Fund 184
HR Entered*

Supplemental Stipend	# of Positions	Extra Days (Paid at tchr daily rate)	Stipend (per event)
Assist HS Fall/Spring Drama Production - (1 per primary HS)			\$1,000
Assist HS Collaborative Broadway Musical - (1 per primary HS)			\$1,500
Piano Accompanist - (only if assists with musical)			\$1,000

*Fund 184
Department Supplemental*

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
GRANT FUNDED**

DYSLEXIA PROGRAM

Position	# of Positions	Yearly Stipend
Certified Academic Language Therapists (CALT)	1	\$3,000
Certified Academic Language Practitioners (CALP)	TBD	\$2,000
<i>Fund 157 HR Entered</i>		
Note:		
1) CALT Candidates who are not certified with a master degree within 5 years of obtaining Academic Language Therapy Association (ALTA) CALT certification will be recognized and certified as a Certified Academic Language Practitioner (CALP) and paid accordingly.		
2) For those CALT Candidates completing the Masters program in the Spring of 2024 will be eligible for stipend in 2024-25 if continues as a dyslexia teacher.		

READING ACADEMY

Position	# of Positions	Yearly Stipend
English Language Arts (or "General Ed.") path	TBD	\$750
Biliteracy path	TBD	\$1,250
<i>Fund 211/164 Department Supplemental</i>		
Note:		
1) TEA mandated the HB3 Reading Academies for teachers in grades Kindergarten through 3rd grade including those who conduct small group interventions. By the end of the 22-23 school year, all current teachers must have fulfilled the Reading Academy requirements. Starting with the 23-24 school year, all new teachers to Kinder-3rd grade must be simultaneously enrolled in the reading academies.		
2) Stipends will be paid to current McAllen ISD teachers who registered and successfully completed Texas Reading Academy coursework (English or Biliteracy Route) on their first attempt. Employees must be employed at McAllen ISD when the stipend is issued.		

STATE & FEDERAL PROGRAMS

Position	# of Positions	Yearly Stipend
Social Worker	12	\$1,000
<i>Fund 193 Department Supplemental</i>		
Title I, Part A		
Position	# of Positions	Yearly Stipend
Title I ELA Coach	1	\$10,000
Title I Math Coach	1	\$10,000
Title I Literacy Coach (Writing 3-8)	1	\$10,000
Instructional Coach - Science Interventionist	1	\$7,000
<i>Fund 211/193 HR Entered</i>		
Title II, Part A		
Position	# of Positions	Yearly Stipend
Content Specialist Teacher (Qualifications listed on job description)	12	\$3,000
Mentors of New Teachers (Years 0-3) **	TBD	\$1,000
University of Texas Rio Grande Valley (UTRGV) Teacher Residency	16	\$12,000
<i>Fund 255 HR Entered ** Department Supplemental</i>		

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
GRANT FUNDED (cont.)

UTRGV - PROJECT MENTAL HEALTH SERVICE ACCESS (MHSA)
Effective 2023-24 through 2027-28 (Five-year grant)

Position	# of Positions	Yearly Stipend
Licensed Specialist School Psychology (LSSP) Intern Supervisor	TBD	\$3,000
Counseling Intern Supervisor	TBD	\$1,000
Social Worker Intern Supervisor	TBD	\$1,000
<p>Notes:</p> <ul style="list-style-type: none"> - Stipends are reimbursable by UTRGV - Supervisors must meet eligibility criteria as set-forth in grant agreement - Stipend will be paid 1/2 in December and 1/2 in May 		

*Fund 199
Department Supplemental*

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF (RDSPD)

TEACHER	# of Positions	Yearly Stipend
Teacher (Incl. Itinerate)* - Auditory Impaired (AI) certified - Traditional route	29	\$1,500 - \$5,500
Teacher (Incl. Itinerate)* - AI certified - Alt. certification route		\$1,500 - \$5,500
Teacher (incl. Itinerate)* - Challenger		\$1,500 - \$5,500
Teacher (incl. Itinerate)* - Experienced		\$1,500 - \$5,500
Teacher (incl. Itinerate)* - Grandfathered		\$5,500
RDSPD Lead Teacher (incl. Itinerant)	5	\$400-\$2,000
RDSPD VAC (Vocational Adjustment Coordinator) Teacher	1	\$1,000
PROFESSIONAL STAFF: Non-Teaching	# of Positions	Yearly Stipend
Director (see 2 components below)	1	\$1,500 - \$5,500
Diagnostician - AI certified	2	\$1,500 - \$5,500
Specialist, RDSPD Student Support	1	\$1,500 - \$5,500
Speech Pathologist	1	\$1,500 - \$5,500
Speech Pathologist Assistant**	1	\$1,500 - \$4,500
Strategist, RDSPD Instruction	1	\$1,500 - \$5,500
Supervisor, RDSPD	1	\$1,500 - \$5,500
Audiology Assistant	1	\$3,000 - \$5,500
PARAPROFESSIONAL STAFF	# of Positions	Yearly Stipend
Certified Interpreter - Level I (Grandfathered)	TBD	\$3,000
Certified Interpreter - Level II (Former Certification or Grandfathered)	TBD	\$3,500
Certified Interpreter - Board of Evaluation of Interpreters (BEI) Basic	TBD	\$4,000
Certified Interpreter - Board of Evaluation of Interpreters (BEI) Advanced	TBD	\$5,000
Certified Interpreter - Board of Evaluation of Interpreters (BEI) Master	TBD	\$6,000

*Fund 435
HR Entered*

NOTES:

- 1) Stipend amount depends on education, certification, examination, and/or specific training requirements.
- 2) Certified Interpreter - Basic level is more rigorous to achieve than Level I. Due to state change in certification system Level I is grandfathered.
- 3) Must be funded by RDSPD to qualify for any of the above RDSPD stipends.

TEACHER COMPONENTS- Payment requirements: (One of the following) (Max: \$5,500/year)*

- 1) Traditional Route – \$1,500 - Graduate from a Deaf Education teacher training program and passes the Deaf and Hard of Hearing Certification Test; \$4,000 - received upon completion of the Texas Assessment of Sign Competency (TASC) exam
- 2) Alternate Certification – \$1,500 - Completed Alternative Certification Program and passes the Deaf and Hard of Hearing Certification Test; \$1,500 - received upon completion of the Texas Assessment of Sign Competency exam; \$2,500 - received upon completion of 12 hours from a Deaf Education teacher training program (Local requirement)
- 3) Challenger - \$1,500 - Certified in another area then challenges and passes the Deaf and Hard of Hearing (DHH) Certification test; \$1,500 - received when completion of the Texas Assessment of Sign Competency exam; \$2,500 - received upon completion of 12 hours from a Deaf Education teacher training program (Local requirement)
- 4) Experienced Teacher – Falls under “Alternative Certification” or “Challenger” category; \$2,500 - received upon completion of 12 hours from a Deaf Education teacher training program (Local requirement)
- 5) Grandfathered – Grandfathered from taking the TASC (2017-18 school year stipend requirements changed)
\$5,500 - Certified in Deaf and Hard of Hearing or Hearing Impaired

PROFESSIONAL NON-TEACHING COMPONENTS-

- 1) \$1,500 - Deaf and Hard of Hearing (DHH) Certification, Hearing Impairment, or Deaf/Hard of Hearing
- 2) \$4,000 - Texas Assessment of Sign Competency (TASC) or Grandfathered from the TASC
- 3) **Speech Path. Asst. - \$1,500 - Pass Deaf or Hard of Hearing Certification Exam; \$3,000 Demonstration of basic proficiency in American Sign Language or Sign System

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
SPECIAL EDUCATION PROGRAM

Position	# of Positions	Yearly Stipend
Special Education Teacher - Self contained	39	\$1,500
Special Education Teacher	97	\$1,200
Special Education Early Childhood	13	\$1,500
Visually Impaired (VI) Teacher	2	\$2,500
Vocational Adjustment Coordinator	3	\$1,000
Social Worker	1	\$1,000
Diagnostician	28	\$1,500
School Psychologist	8	\$1,500
Special Education Counselor	6	\$1,000
Occupational Therapist	4	\$1,000
Speech Pathologist	19	\$1,000
Speech Assistant	7	\$1,000
Behavior Support	3	\$1,200
STRIDES Teachers-Self-contained	8	\$1,500

Fund 173 / 224
Department Supplemental

Notes:

- 1) Staff must be certified in area of assignment to receive stipend.
- 2) Stipend will be pro-rated on number of class periods assigned to SPED and days worked.
- 3) Stipends are paid 1/2 in December and 1/2 in May.

Certification	# of Positions	Yearly stipend
Teacher: Board Certified Behavior Analyst	1	\$2,500
Speech Pathologist (with Masters)	19	\$5,000
Speech Assistant Therapist	7	\$1,800

Fund 173 / 224
Department Supplemental

Lead Positions	# of Positions	Yearly stipend
Lead Department Chair STRIDES	1	\$2,500
Lead Speech Pathologist	1	\$2,500
Lead School Psychologist	1	\$2,500
Lead Behavior Strategist	1	\$2,500
Lead Diagnostician	1	\$2,500

Fund 173 / 224
Department Supplemental

Special Assignment	# of Positions	Yearly stipend
Adapted Physical Education	3	\$1,000
Adapted Physical Education (Special Olympics)	3	\$1,800

Fund 173 / 224
HR Entered

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
SPECIAL DUTY ASSIGNMENTS**

	# of positions	Yearly Stipend	Fund/Entered
Master degree in subject area (effective 12-13) (grandfathered prior to 12-13)+C4:C5	TBD	\$2,000	TBD/ HR
Secondary Science & Engineering Fair Campus Coordinator	11	\$250 – Campus has students participating in one-third (1/3) of the available slots for all categories at the district competition (stipend includes any students participating at regionals). \$350 – Campus has students participating in two-thirds (2/3) of the available slots for all categories at the district competition (stipend includes any students participating at regionals). \$450 – Campus has students participating in 100% (3/3) of the available slots for all categories at the district competition (stipend includes any students participating at regionals). Additional \$200 for any number of students participating at the state and international competitions. * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Secondary Science Olympiad Coach	11	☐\$700 – regional competition Additional \$350 – state competition Additional \$350 – national competition * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Secondary Science Olympiad Assistant Coach	11	☐\$350 – regional competition Additional \$200 – state competition Additional \$200 – national competition * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Teaching Extra Class (if eligible for planning period)		\$5,000 (Other) \$7,000 (Math or Science)	TBD/ HR
Math & Science Teacher (eligibility based on Admin. guidelines)	TBD	\$2,000 (Content Certified)	199/HR Director
Instruction & Guidance Teacher	TBD	\$500	199/Campus Submit
Team Leaders (Middle School)	TBD	\$500	199/Campus Submit
ROTC Senior Instructor	3	\$10,000	199/HR

Assignment (Non-classroom)	# of positions	Yearly Stipend	Fund/Entered
Campus Technology Facilitator (CTF)	44	\$1,000	199/DOT
Media Technology Facilitator (MTF)	31	\$1,000	199/DOT
Lead Librarian (Elementary / Secondary)	2	\$1,500	199/Digital Lrng
District UIL Coordinator	1	\$3,000	199/ Prof Lrng.
District Chess Coordinator	1	\$2,500	199/ Prof Lrng.
Grant Writing	TBD	\$250,000-\$499,999 = \$1,000/Grant(s) \$500,000-\$999,999 = \$2,500/grant(s) \$1,000,000 or more = \$5,000/grant(s)	199/TBD
Administrator - Central Office (Interim / Additional duties) *	N/A	* Up to \$4,000	199/ HR
District Executive Committee (DEC) **	4	** Up to \$1,500	940/Athletics
Notes: * Pro-rate pay based on number of days served unless directed otherwise by Superintendent. Exceptions typically reserved for Senior-level duties and responsibilities. ** Stipend amount is determined and reimbursed as per DEC plan.			

Support Staff	# of positions	Yearly Stipend	Fund/Entered
Child Nutrition Department			
Child Nutrition Team Lead	5	\$1,200	101/ CNP
MISD Police Department			
Corporal	7	\$1,500	199/ HR
Drone Operator	2	\$1,500	199/ HR
Police Instructor	5	\$1,000	158/ HR
K-9 Officer	4	\$1,200	199/ HR
Terminal Agency Coordinator	1	\$500	199/ HR
Transportation			
Bus Driver Trainer	2	\$3,000	199/ Transportation
Certified State Vehicle Inspector Certification	3	\$1,000	199/ Transportation

	# of positions	Daily Rate	Fund/Entered
Paid Leave Upon Retirement (Reference DEC/Local)			
Professional (maximum of 75 Local/State Days)	TBD	\$125	TBD/ Payroll
Support Staff (maximum of 75 Local/State Days)	TBD	\$70	TBD/ Payroll

McALLEN INDEPENDENT SCHOOL DISTRICT

2024 - 2025

DEPARTMENT & GRADE LEVEL CHAIR / UIL / EXTRA CURRICULAR

HIGH SCHOOL		
Department Chair	Yearly Stipend	# positions (1 per HS)
Number of members excludes Chairperson		
Lamar & Early College HS only (\$200 per member)		
2-4	\$200 - \$800	
5-10	\$1,000	TBD
11-15	\$1,500	TBD
16-20	\$2,000	TBD
21+	\$2,500	TBD
Advanced Placement (AP) Coordinator	Based on Membership	5
UIL Sponsorship	Yearly Stipend	# positions (1 per HS)
Coordinator	\$2,500	4
Accounting	\$1,200	4
Calculator	\$1,200	4
Chess (Non-UIL)	\$1,100	4
Computer Application	\$1,200	4
Computer Science	\$1,200	4
Congressional Debate	\$1,200	4
Copy Editing	\$1,200	4
Cross Examination	\$1,200	4
Current Events	\$1,200	4
Editorial Writing	\$1,200	4
Feature Writing	\$1,200	4
Headline Writing	\$1,200	4
Informative Speaking	\$1,200	4
Lincoln Douglas Debate	\$1,200	4
Literary Criticism	\$1,200	4
Math	\$1,200	4
News Writing	\$1,200	4
Number Sense	\$1,200	4
Persuasive Speaking	\$1,200	4
Poetry	\$1,200	4
Prose	\$1,200	4
Ready Writing	\$1,200	4
Robotics	\$1,200	4
Science	\$1,200	4
Social Studies	\$1,200	4
Spelling	\$1,200	4
Theatrical Design	\$1,200	4
Young Filmmakers	\$1,200	4
Extra Curricular Activities	Yearly Stipend	# positions (1 per HS)
American Sign Language Society	600	5
Art Society/ Club	\$600	5
Campus Magazine	\$600	5
Citizen Bee	\$1,000	5
Crime Stoppers	\$1,200	5
French Honor Society	\$600	5
Interact Club	\$600	5
Masterminds/ Quiz Bowl	\$900	5
Mock Trial Coach	\$1,200	5
Motion Picture/TV/AV	\$700	5
National History Day Coach	\$1,200	5
National Honor Society	\$850	5
Newspaper	\$1,000	5
Spanish National Honor Society	\$600	5
Sponsor - Freshman or Sophomore	600 each	5
Sponsor - Junior or Senior	1200 each	5
Student Council	\$1,200	5
Thespian Honor Society	\$600	5
Yearbook	\$1,500	5
JROTC Color Guard	\$600	3
JROTC Drill Team (Armed / Unarmed)	\$600	3
JROTC Honor Guard	\$600	3
JROTC Physical Fitness Team	\$600	3
JROTC Rifle	\$600	3

Fund 199

Notes: HR / Business Budgeted

- 1) With the exception to Elementary UIL, stipends are paid 1/2 in December and other 1/2 in May and are subject to proration based on days worked.
- 2) Elementary UIL Stipends will be from January to May and will be paid in full in May.

MIDDLE SCHOOL		
Department Chair	Yearly Stipend	# positions (1 Per MS)
Number of members excludes Chairperson		
3-5	\$700	TBD
6-9	\$1,000	TBD
10-14	\$1,200	TBD
15+	\$1,500	TBD
UIL Sponsorship	Yearly Stipend	# positions (1 Per MS)
Coordinator	\$1,250	6
Calculator	\$700	6
Chess (Non-UIL)	\$1,100	6
Dictionary Skills	\$700	6
Duet Acting	\$700	6
Impromptu speaking	\$700	6
Listening skills	\$700	6
Maps, Graphs & Charts	\$700	6
Math	\$700	6
Modern oratory	\$700	6
Number Sense	\$700	6
Prose or Poetry	\$700	6
Solo Acting	\$700	6
Ready Writing	\$700	6
Robotics (Non-UIL)	\$1,100	6
Science	\$700	6
Social Studies	\$700	6
Spanish Oral Reading	\$700	6
Spelling	\$700	6
Extra Curricular Activities	Yearly Stipend	# positions (1 Per MS)
Cyber Patriot Club	\$750	6
National History Day Coach	\$1,200	6
National Honor Society	\$700	6
Publication / Yearbook	\$500	6
Spelling Bee	\$600	6
Student Council	\$700	6
Fund 199 HR / Business Budgeted		
ELEMENTARY SCHOOL		
Grade Level Chair	Yearly Stipend	# positions (1 per ES)
Grade Level Chair	\$400	18
UIL Sponsorship	Stipend	(1 per ES)
Art Smart (Grade 5)	\$500	18
Chess (Non-UIL)	\$1,100	18
Creative writing (Grade 2)	\$500	18
Dictionary skills (Grade 5)	\$500	18
Maps, Graphs & Charts (Grade 5)	\$500	18
Math (Grades 3-5)	\$500	18
Number Sense (Grades 4-5)	\$500	18
Oral reading (Grades 3-5)	\$500	18
Ready Writing (Grades 3-5)	\$500	18
Robotics (Non-UIL)	\$1,000	18
Science (Grade 5)	\$500	18
Spanish oral reading (Grades 3-5)	\$500	18
Spelling (Grades 3-5)	\$500	18
Fund 199		
Extra Curricular Activities	Stipend	# positions
High School		
eSports	\$1,200	10
Tech Wars Competition Club *	\$700-\$1,200	32
* Note: \$700 - sponsor one event \$1200 - sponsor 2 or more events		
Middle School		
eSports	\$1,200	6
Elementary		
Little eSports	\$1,000	18
Spelling Bee	\$600	18

Fund 199

Digital Learning
Department Supplemental

Part-Time Rates

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ATHLETIC PROGRAM RATES**

Varsity Football	Hourly Rate
Chain Crew	\$35 (flat rate)
Game Manager	\$13.00
Bookkeeper	\$13.00
Ticket Seller	\$12.50
Usher/Ticket taker	\$9.75
Gate Keeper (East/West)	\$10.25
Spotter	\$9.75
Press Box Supervisor	\$10.75
25 Second Clock	\$12.00
Clock/Scorekeeper	\$12.00
Announcer	\$100 (per game)

Sub-Varsity Football/Soccer	Hourly Rate
Game Manager	\$13.00
Clock	\$12.00
Ticket Seller	\$12.50
Ticket Taker	\$9.75
Gate Keeper	\$10.25

Varsity Basketball & Volleyball	Hourly Rate
Ticket Seller	\$12.50
Gate Keeper	\$10.25

Wrestling	Hourly Rate
Ticket Seller	\$12.50

Baseball & Softball	Hourly Rate
Pitch Counter	\$35 (per game)
Ticket Seller	\$12.50

Other	Hourly Rate
<u>Part Time Coaching:</u>	
- Non-MISD employee (Deg & Cert, w/ 20+ yrs. exp.)	\$23.00
- Non-MISD employee	\$10.25
- MISD employee	\$10.25
Lifeguard (Certified)	\$10.25
Ticket Clerk (during the day)	\$9.25
<u>MS Summer Recreation Program:</u>	
- Teacher Coach	\$23.00
- Instructional Assistant	\$10.25

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
TITLE I, PART A - EVENING STUDY CENTER RATES

	Hourly Rate
Lead Teacher / Program Coordinator	\$29
Teacher (certified)	\$28
PT Teacher - Day/Evening classes (Out of District)	\$28
Social Worker	\$26
Parent and Family Engagement Specialist	\$26
PT Parent Educator (non-degreed) - Day/Evening classes (Out of District)	\$15
Attendance Clerk	\$12
Child Care Aide	\$12
Computer Lab Aide	\$12

2024 - 2025
SAFE AND SECURE CHILD CARE RATES

	Hourly Rate (unless noted)
Director / Facilitator	\$24
Facilitator (non-degreed MISD employed)	Weighted Average
Nurse	\$24
Teacher (certified)	\$23
Tutors (48+ College hours)	\$10
Clerk/Bookkeeper	\$10
Computer Lab Aide	\$10
Child Care Aide	\$10
Student Worker (Coop Students)	\$7.25

McALLEN INDEPENDENT SCHOOL DISTRICT
2024- 2025
PART TIME RATES

	Hourly Rate
Student Worker (Coop. Student)	\$7.25
Part Time (Professional)	Minimum of AE/AM schedule
Part Time Athletic Trainer (MS)	Minimum AE-03
Part Time Child Nutrition Worker	10.00
Part Time Clerk	\$8.00
Part Time Flag Corp	\$10.00
Part Time MITV Videographer/Tech	\$19.00
Part Time Parent Educator (degreed)	\$19.00
Part Time Teacher (Degree & Certified)	\$23.00
Part Time Technology Support Technicians	\$12.00
Part Time Testers	\$12.50
Substitute Custodian	\$10.00
Tutor - out of district (HS or GED)	\$8.00
Tutor - out of district (48+ college hrs. req.)	\$10.00
Tutor - out of district (Degreed)	\$19.00
Tutor - out of district (Degree & Certified)	\$23.00

McALLEN INDEPENDENT SCHOOL DISTRICT

2024 SUMMER SCHOOL RATES

June 3, 2024 through August 1, 2024

Board Approved - February 26, 2024

Summer School Position	Remediation Hourly Pay Rate	Enrichment Hourly Pay Rate
Summer School Director	\$45	-----
Program Lead Teacher	\$41	\$33
Teacher/Coach	\$40	\$32
Instructional Assistant	\$13	\$12
Instructional Assistant for Tech Support	\$13	\$12
Counselor	\$36	-----
Registered Nurse	\$36	-----
Health Assistant/LVN	\$22	-----
Summer School Secretary	\$15	-----
Office Clerk	\$13	-----
Social Worker	\$33	-----
Graduation Specialist	\$33	-----
Parent & Family Engagement Specialist	\$33	-----
STAAR Test Administrator/Proctor	-----	\$40
Parent Educator (degreed & certified) (Parent and Family Engagement Program)	-----	\$32
Parent Educator (non-degreed) (Parent and Family Engagement Program)	-----	\$15
Childcare Aide (Parent and Family Engagement Program)	-----	\$13
Part-Time Clerk (Parent and Family Engagement Program)	-----	\$10
Bus Drivers	current hourly rate	
Bus Aides	\$12	
Child Nutrition Workers	current hourly rate	
Child Nutrition Asst Managers/Managers	current hourly rate	
Teacher/Professional/Paraprofessional Support Staff Staff Development/Workday	6 hours - \$100/day (Under 6 hours - \$16.67 hour)	
Professional/Paraprofessional Summer School Registration	\$14	
Substitute Pay (for degreed and certified)	\$20	
Tutors – Certified Teachers	\$25	
Tutors – Non-certified, bachelor’s degree	\$20	
Tutors- College students	\$12	
Other hourly employees asked to work beyond their work calendar for summer school	current hourly rate	

Appendix

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: June 18, 2024

Attachment:

SUBMITTED BY: *Mrs Luna*

SUPERVISOR: *Lorena Garcia*

Approved for presentation to the Board of Education:

Rene Gutierrez
RENE GUTIERREZ (Jun 12, 2024 17:30 CDT)

MCALLEN INDEPENDENT SCHOOL DISTRICT

Budget Summary

General, Debt Service and Capital Projects Funds

2024-2025

		<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
		<u>Fund</u>	<u>Service</u>	<u>Projects</u>	<u>All</u>
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
5700	LOCAL REVENUES	\$ 84,449,135	\$ 14,283,100	\$ -	\$ 98,732,235
5800	STATE REVENUES	140,703,661	-	-	140,703,661
5900	FEDERAL REVENUES	23,947,355	-	-	23,947,355
7900	OTHER RESOURCES	-	-	-	-

FUND BALANCE CONTRIBUTIONS:

199	GENERAL FUND	4,500,000	-	-	4,500,000
194	ESSER II - LOCAL	-	-	-	-
599	DEBT SERVICE FUND	-	-	-	-
619	MISD MTN-2020	-	-	-	-
620	MTN-2020	-	-	4,560,231	4,560,231
697	UTRGV COLLEGIATE ACADEMY	-	-	120,422	120,422
698	MISD CAPITAL PROJECTS	-	-	247,001	247,001
	Total Revenues and Fund Balance	\$ <u>253,600,151</u>	\$ <u>14,283,100</u>	\$ <u>4,927,654</u>	\$ <u>272,810,905</u>

		<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
		<u>Fund</u>	<u>Service</u>	<u>Projects</u>	<u>All</u>
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
11	INSTRUCTION	\$ 132,270,921	\$ -	\$ -	\$ 132,270,921
12	INSTRUCTIONAL RES & MEDIA SERV	3,349,732	-	-	3,349,732
13	CURR DEV & INSTRUCTIONAL DEV	3,862,783	-	-	3,862,783
21	INSTRUCTIONAL LEADERSHIP	3,460,537	-	-	3,460,537
23	SCHOOL LEADERSHIP	13,842,089	-	-	13,842,089
31	GUIDANCE COUNSELING AND EVAL	10,829,063	-	-	10,829,063
32	SOCIAL WORK SERVICES	1,970,180	-	-	1,970,180
33	HEALTH SERVICES	3,026,343	-	-	3,026,343
34	STUDENT TRANSPORTATION	4,940,668	-	-	4,940,668
35	FOOD SERVICES	21,826,304	-	-	21,826,304
36	EXTRACURRICULAR ACTIVITIES	9,896,442	-	-	9,896,442
41	GENERAL ADMINISTRATION	7,650,393	-	-	7,650,393
51	FACILITIES MAINT & OPERATIONS	20,698,687	-	279,043	20,977,730
52	SECURITY AND MONITORING SERV	5,048,236	-	-	5,048,236
53	DATA PROCESSING SERVICES	5,251,154	-	-	5,251,154
61	COMMUNITY SERVICES	82,415	-	-	82,415
71	DEBT SERVICE	4,481,506	14,283,100	-	18,764,606
81	FACILITIES ACQ & CONSTRUCTION	-	-	4,648,611	4,648,611
95	PYMTS TO JUVENILE JUSTICE	40,000	-	-	40,000
99	OTHER INTERGOVT CHARGES	1,072,698	-	-	1,072,698
8900	OTHER USES	-	-	-	-
	Total Appropriations	\$ <u>253,600,151</u>	\$ <u>14,283,100</u>	\$ <u>4,927,654</u>	\$ <u>272,810,905</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function
Accelerated Instruction Funds
2024-2025

	State Compensatory Fund
11 - INSTRUCTION	31,202
12 - INSTRUCTIONAL RES & MEDIA SERV	-
13 - CURR DEV & INSTRUCTIONAL DEV	5,400
23 - SCHOOL LEADERSHIP	5,850
31 - COUNSEL AND EVALUATION	-
61 - COMMUNITY SERVICES	-
Total Appropriations	<u>42,452</u>



2024-25

ANNUAL BUDGET

JULY 1, 2024 TO JUNE 30, 2025

2000 N. 23RD STREET | M⁷⁰CALLEN, TX 78501 | HIDALGO COUNTY
(956) 618-6000 | M⁷⁰CALLENISD.ORG



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Executive Summary





Principal Officers

<u>Board of Trustees</u>	<u>Length of Service</u>	<u>Term Expires</u>
Ms. Sofia M. Peña, Place 6 President	3 Years	2025
Ms. Lucia Regalado, Place 2 Vice President	1 Year	2027
Mrs. Erica De La Garza- Lopez, Place 4 Secretary	5 Years	2027
Mrs. Debbie Crane Aliseda, Place 3 Trustee	11 Years	2025
Mrs. Elizabeth (Lizzie) Kittleman, Place 1 Trustee	1 Year	2027
Mr. Aaron D. Rivera, Place 5 Trustee	1 Year	2027
Ms. Lucia Thompson, Place 7 Trustee	1 Month	2025

<u>Administrative Officials</u>	<u>Position</u>	<u>Length of Service</u>
Dr. René Gutiérrez	Superintendent of Schools	7 Months
Lorena Garcia	Deputy Superintendent for Business and Operations	23 Years
Rosalba De Hoyos, Ed. D.	Associate Superintendent for Instructional Services	12 Years
Jeanette Nino	Associate Superintendent for Instructional Leadership	10 Years
Dr. Alberto Canales	Chief Human Resources Officer	26 Years
Iris Luna, RTSBA	Chief Financial Officer	10 Years



June 18, 2024

Board of Trustees
McAllen Independent School District
McAllen, Texas

To the Honorable Members of McAllen ISD Board of Trustees:

We are pleased to present the McAllen Independent School District’s (hereinafter referred to as “District”) 2024-2025 Budget Book. The Budget Book and the Annual Comprehensive Financial Report (ACFR) are the primary tools used to present the financial plan and the results of operations of the District. The information included in this budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO). This award represents the highest level of recognition in budgeting for school entities.

The Budget Book has been prepared in accordance with State regulations and local policies covering the required twelve-month period from July 1, 2024 through June 30, 2025. The primary purpose of this budget book is to provide timely and useful information concerning the past, current, and projected financial status of the District, in order to facilitate financial decisions that support the education goals of the District.

In accordance with Texas Education Agency (TEA) budget and accounting procedures guidelines, the District’s official budget is comprised of the General Fund (which includes Food Service) and Debt Service Fund. The District has administratively opted to officially adopt the Capital Projects Fund.

The adoption of the budgets associated with these funds, and subsequent amendments, should be approved by the Board of Trustees. The authority to approve a budget or a budget amendment for a grant program, however, lies with the granting agency and not with the District’s Board. For informational purposes only, budgets for grant programs are included throughout this presentation in order to present a comprehensive overview of District resources.

The District follows Federal, State, and Local guidelines during the budget development process. The two main fund types the District uses are Governmental and Proprietary Funds.

GOVERNMENTAL FUNDS

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized when the related fund liability is incurred. For budgetary purposes, the cash basis of accounting is used. This basis of accounting recognizes revenue when it is received and expenses when they are paid.

Governmental fund types consist of four governmental fund groups. The four fund groups include the General, Special Revenue, Debt Service, and Capital Projects. Although most of the District's basic services are included in governmental funds, the District's General Fund is the chief operating fund.

The General Fund is used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local educational agency. Some of the General Fund's major functions include Instruction and Instructional Related Services, Instructional and School Leadership, Support Services – Student (Pupil), and Support Services – Non-Student Based. The General Fund's major revenue sources are State funding and property taxes.

Included in the General Fund is Food Service. The Food Service Fund is considered a part of the General Fund if no user fees are charged; i.e., students are not charged for meals. The fund balance of the Food Service Fund may not exceed three months of food service operations, and such balances are to be used exclusively for the allowable child nutrition program purposes.

In addition, the District utilizes Special Revenue Funds which are used to account for the proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specific purposes. Some of the District's Special Revenue Funds include Grants and Campus Activity Funds.

Debt Service Funds must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

Capital Projects Funds must be used to account, on a project basis, for projects financed by the proceeds from bond issues and maintenance tax notes, and other sources as identified by the Board of Trustees.

PROPRIETARY FUNDS

Proprietary fund types are used to account for a school district's ongoing organizations and activities where net income and capital maintenance are measured. Generally accepted accounting

principles that apply to similar businesses in the private sector are applicable to proprietary type funds. There are two proprietary fund types, Enterprise Funds and Internal Service Funds.

The District's Enterprise Funds are made up of fees charged to customers to help cover the costs of certain services it provides. The funds are the same as business-type activities. The District currently operates eight (8) after school programs referred to as Project Safe and Secure and a full day tuition based Pre-K program where children have hands-on purposeful opportunities for learning.

Internal Service Funds may be used to account for the financing of goods or services provided by one organizational unit of the school district to other organizational units of the school district on a cost reimbursement basis.

The District's Budget Book will provide a detailed overview of the District's various budgeted funds and will define, and illustrate, each of the major funds. The Budget Book was developed within the guidelines of the Texas Education Agency. The financial goal of the District is to have a sufficient fund balance to be able to maintain fiscal independence in case of a financial need or crisis. With this in mind, the District's purpose in the presentation of the budget data is to improve the quality of information provided to the Board of Trustees and the community.

Respectfully,


RENE GUTIERREZ (Jun 12, 2024 17:30 CDT)

Dr. René Gutiérrez
Superintendent of Schools


Lorena Garcia
Deputy Superintendent for Business and Operations


Iris Luna, RTSBA
Chief Financial Officer



MCALLEN ISD: A 3-TIME STATE 'A' RATED SCHOOL DISTRICT!



**HIGH SCHOOLS RANKED AMONG AMERICA'S BEST
SCHOOLS FOR 9TH YEAR IN A ROW BY US NEWS &
WORLD REPORT!**

MC⁺ALLEN

INDEPENDENT SCHOOL DISTRICT



**EXCELLENT TEACHERS: 21 REGIONAL OR STATE
TEACHERS OF THE YEAR IN THE LAST 33 YEARS!**

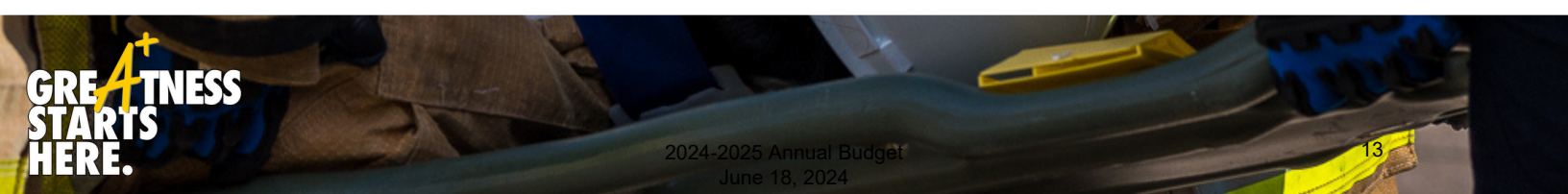
**GRE⁺ATNESS
STARTS
HERE.**

**MICHELLE CAVAZOS, SANCHEZ ELEM.
H-E-B EXCELLENCE IN EDUCATION STATE FINALIST**

2024-2025 Annual Budget
June 18, 2024



OFFERING CHOICE: MCALLEN ISD STUDENTS CAN EARN COLLEGE CREDIT, AN ASSOCIATES DEGREE, & MORE THAN 30 PROFESSIONAL LICENSES AND CERTIFICATIONS!





GOOD STEWARDS OF PUBLIC DOLLARS: SCHOOL FIRST FINANCIAL INTEGRITY AWARD WINNER 20 TIMES IN THE LAST 21 YEARS! PERFECT SCORE IN 2023!



**NATIONAL BEST COMMUNITY FOR MUSIC EDUCATION
WINNER 12 YEARS IN A ROW
(TOP 6% OF DISTRICTS NATIONWIDE)!**



**TEXAS COUNSELING ASSOCIATION CREST AWARDS TO
29 CAMPUSES (MOST OF ANY DISTRICT IN RGV)
IN 2023 & 2024!**

**CELESTE MARTINEZ, CASTANEDA ELEM. & AIMEE NUNEZ, LAMAR ACADEMY
DISTRICT COUNSELORS OF THE YEAR**



**MCALLEN ISD PEOPLE CARE ABOUT THEIR COMMUNITY:
GOLDEN APPLE AWARD WINNER FROM UNITED WAY OF
SOUTH TEXAS 2018-23!**

Budget Introduction

The following document represents the financial plan for McAllen Independent School District for the 2024-2025 fiscal year. This budget provides the financial resources necessary to offer a competitive compensation package to our employees, maintain our existing facilities and provide the funds necessary to support our thirty existing campuses.

This budget document is organized into the following major sections:

- Executive Summary – Introduces the reader to the document as a whole. This section highlights and summarizes important information contained in the budget. Users rely on this section to get an overview of the information found in the remainder of the document.
- Organizational Section – Provides the context and framework within which the budget is developed and managed. This framework includes the District’s mission statement and goals, organizational and financial structure, as well as the financial policies and procedures that regulate the development and administration of the budget.
- Financial Section – Contains the financial schedules that present the adopted budgets for the District and comparisons to the previous year. Also, includes additional explanation and analysis of significant changes from the prior year and trends that affect the adopted budgets.
- Informational Section – Contains additional financial information related to past and future budgets to help put the budget into context.

Our Vision: The McAllen Independent School District is a multicultural community in which students are enthusiastically and actively engaged in the learning process. Students demonstrate academic excellence in a safe, nurturing and challenging environment enhanced by technology and the contributions of the total community.

Our Mission: The mission of the McAllen Independent School District is to educate all students to become lifelong learners and productive citizens in a global society through a program of educational excellence utilizing technology and actively involving parents and the community.



Strategic Plan

The District's strategic plan was created through focus group sessions, surveys, town hall meetings, and a series of full-day workshop meetings, students, parents, and other members of our community joined teachers and other employees in identifying our call to action, establishing our mission, identifying goals, and beginning the process of pinpointing key actions. The goals for the McAllen Independent School District are as follows:

1. Student Achievement/Student Focus
2. People Development
3. Facility Priorities
4. Financial Priorities

Along with the creation of our Districts goals, seven strategies were also created to further define our four goals. The seven strategies are as follows:

1. Branding
2. Attract/Retain High Quality Staff
3. Engaging Learning Environment
4. Rigorous World Class Standards Customized for Every Learner
5. Partnerships with Business/Civic/Education/Organizations
6. Future-Ready Students
7. Financial Priorities

In support of our current strategic plan, our District launched a Champion Project in fiscal year 2020-2021. Through conversation with students, parents, teachers, and other staff, McAllen ISD identified Seven Focus Areas. McAllen ISD then targeted those Focus Areas to develop an interactive collection of material - in digital formats - to spotlight the many programs and services that we provide to our community. Through this virtual Parent Symposium, our community can access information on any of the outstanding programs that make McAllen ISD an A+ District.

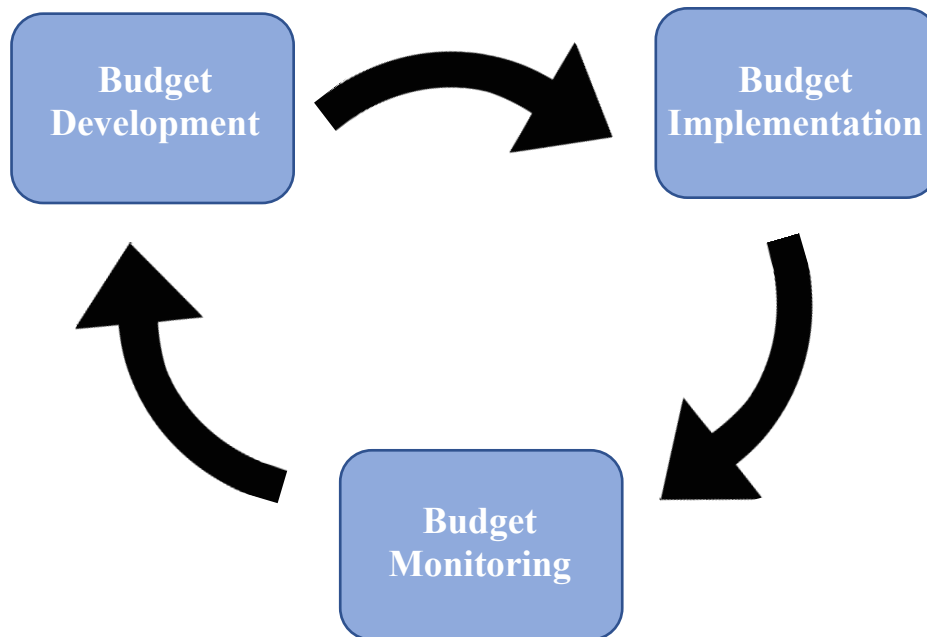


For additional information on our goals and strategies see page 67 in the Organizational Section.

Budget Process

Federal, state and local guidelines set the foundation for the budget development process. The process begins in January of each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine available resources and staffing allocations. The Board of Trustees has the responsibility of adopting the budget no later than June 30.

The budgeting process is composed of three major phases: Development, Implementation and Monitoring. The Budget Development phase aligns the budget plan to assure the optimum fund balance is maintained, the percentage of total payroll cost, net of Texas Retirement System (TRS) on-behalf, is not more than 80%, provide reasonable staff compensation plan, maintain a reasonable tax collection rate, provide for a stable per pupil expenditure and contingency plan. The recommended budget is in line with established assumptions and District priorities based on the District's Vision, Mission, Goals and Strategies in the Budget Implementation phase. In the last phase, the Budget Monitoring phase, monthly financial reports show implementation compared to adopted budget and provide information that includes evidence that the District practices are sound, cost effective and consistent with District policy and law.



Key dates in the budget development process are as follows:

- January 31, 2024 Preliminary State Property Values
- February 12, 2024 Final Calendar for 2024-2025 budget
- February 19, 2024 Discuss Staffing and Salary Projections for 2024-2025
- March 18, 2024 Finalize Staffing
- April 4, 2024 Start Inputting 2024-2025 Budget
- April 4, 2024 Budget Training for Campus and Department Bookkeepers/Secretaries
- April 19, 2024 Federal Program Budgets – Input of budgets completed
- April 19, 2024 Campus, Department and State and Local Budgets – Input of all budgets completed
- April 30, 2024 Preliminary Certified Property Tax Values
- June 18, 2024 Approval of the 2024-2025 District Budget by Board of Trustees
- July 25, 2024 Certified Local Property Tax Values
- August 20, 2024 Approval and Adoption of the Resolution for the 2024 School Tax Rate

Each campus receives an allotment per student enrollment to be used for supplies, materials, equipment, and other appropriate instructional costs. For 2024-2025, the District campus allotments are as follows:

Campus Allotments

	<u>2023-2024</u>	<u>2024-2025</u>
High Schools	\$90	\$90
Alternative Schools	\$140	\$140
Middle Schools	\$75	\$75
Elementary Schools	\$60	\$60



Budget Overview

Revenue Key Factors

1. Enrollment is expected to decrease based on prior year trends.
2. Preliminary Certified Assessed Values increased 4.97% from 2023 to 2024. For future year budgets, an estimated 5% increase per year will be used to remain conservative.
3. House Bill (HB) 3, passed in the 86th Legislature, allows for continued tax compression of the tier one tax rate. For 2024-2025, the Maintenance and Operations (M&O) tax rate will remain at \$0.8448. The Interest and Sinking (I&S) tax rate decreased from \$0.1563 to \$0.1518 for a total tax rate decrease of \$0.0045 from \$1.0011 in 2023-2024 to \$0.9966 for 2024-2025.
4. Decrease in Interest Revenue due to current market conditions with interest rates expected to decrease.
5. Child Nutrition Program revenues are projected to increase due to an increase of six more operating days and the opening of an additional campus, UTRGV Collegiate Academy, which will result in a positive impact on the child nutrition program.
6. Decrease in State Funding due to a decrease in ADA and attendance rate.
7. Decrease in the School Health and Related Services (SHARS) prior year settle-up revenues due to uncertain funding conditions.

Expenditure Key Factors

1. All expenditures that are not essential to the direct instructional process will be analyzed carefully each year.
2. Expenses will be focused on improving the District's academic performance rating.
3. Staffing levels and positions will continuously be monitored and reviewed. The District will strive to continue to make future staff reductions through attrition.
4. Payroll indicates a salary increase for teachers, librarians, non-teaching professionals, paraprofessionals and auxiliary staff. The minimum general salary increase for the teachers and librarians is \$1,240. The compensation plan indicates the entry level annual salary for beginning "zero" year teachers at a minimum of \$54,000 and new to McAllen ISD with "25+" years' experience at a maximum of \$67,740 annual salary. The compensation plan indicates a 2.0% of pay range midpoint increase for non-teaching professionals and an hourly rate increase of \$0.75 for paraprofessionals and auxiliary staff.



Total Revenue and Expenditures by Fund Comparisons

Revenues

General Fund (which includes Food Service), Debt Service Fund, and Capital Projects Fund revenues are budgeted to decrease by \$22,402,135 or 7.84% from 2023-2024 forecasted budget. Revenues include local, state and federal sources. Other Sources which come from transfers and sale of personal/real property are also included. The major difference in revenues from 2023-2024 to 2024-2025 is due to the completion of the UTRGV McAllen ISD Collegiate Academy and decrease in state revenues as a result of declining enrollment. The difference between revenues and expenditures for 2024-2025 is due to carried-forward projects for the Capital Projects Fund and the usage of unassigned fund balance for Fund 199 General Fund.

Total Revenues by Fund Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
General Fund	\$ 260,557,859	\$ 249,100,151	-4.40%
Debt Service Fund	14,495,878	14,283,100	-1.47%
Capital Projects Fund	10,731,649	-	-100.00%
Total	\$ 285,785,386	\$ 263,383,251	-7.84%

Expenditures

General Fund (which includes Food Service), Debt Service Fund, and Capital Projects Fund expenditures are budgeted to decrease by \$42,984,723 or 13.61% from the 2023-2024 forecasted budget. The major difference in expenditures is due to Fund 194 ESSER II Local carry-forward projects from 2023-2024 and Capital Projects Fund UTRGV Collegiate Academy one-time expenditure in 2023-2024. This plan provides the resources necessary for reaching the goals established in the District's Strategic Plan.

Total Expenditures by Fund Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
General Fund	\$ 274,433,788	\$ 253,600,151	-7.59%
Debt Service Fund	14,525,518	14,283,100	-1.67%
Capital Projects Fund	26,836,322	4,927,654	-81.64%
Total	\$ 315,795,628	\$ 272,810,905	-13.61%

General Fund

Revenues

General Fund revenues are budgeted to decrease \$11,457,708 or 4.40% from 2023-2024 forecasted budget. The following table provides a comparison of revenues by source for the 2024-2025 proposed year and the 2023-2024 forecasted budget year. The decrease in revenues is due to decreases in state funding as a result of declining enrollment.

General Fund Revenue Sources Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
Local Sources	\$ 82,964,262	\$ 84,449,135	1.79%
State Sources	147,230,205	140,703,661	-4.43%
Federal Sources	28,239,032	23,947,355	-15.20%
Other Sources	2,124,360	-	-100.00%
Total	\$ 260,557,859	\$ 249,100,151	-4.40%

Expenditures

General Fund expenditures are budgeted to decrease \$20,833,637 or 7.59% from the 2023-2024 forecasted budget. The decrease in Capital Outlay is due to Fund 194 ESSER II Local one-time projects that were completed in 2023-2024 as well as an Operating Transfer Out from Fund 199 General Fund to the Capital Projects Fund for the UTRGV Collegiate Academy.

General Fund Expenditures by Object Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
Payroll Cost	\$ 201,222,449	\$ 208,609,289	3.67%
Professional and Contracted Services	15,246,727	13,199,314	-13.43%
Supplies and Materials	26,098,915	20,414,239	-21.78%
Other Operating Expenses	7,073,155	6,858,278	-3.04%
Debt Service	4,301,009	4,481,506	4.20%
Capital Outlay	19,345,515	37,525	-99.81%
Other Uses	1,146,018	-	-100.00%
Total	\$ 274,433,788	\$ 253,600,151	-7.59%

MCALLEN INDEPENDENT SCHOOL DISTRICT

General Fund Forecast (Funds 1xx)

2020-2021 to 2027-2028

	<u>Audited FY 2021</u>	<u>Audited FY 2022</u>	<u>Audited FY 2023</u>	<u>Estimated Actuals FY 2024</u>	<u>Proposed FY 2025</u>	<u>Projected FY 2026</u>	<u>Projected FY 2027</u>	<u>Projected FY 2028</u>
Beginning Fund Balance	\$ 97,700,231	\$ 107,594,997	\$ 149,933,573	\$ 134,836,211	\$ 155,993,362	\$ 151,493,362	\$ 151,493,362	\$ 151,493,362
Revenues								
5700 Local	83,646,750	96,881,249	97,243,584	82,964,262	84,449,135	85,843,175	89,721,904	93,793,407
5800 State	138,989,204	123,949,691	121,760,994	147,230,205	140,703,661	137,678,792	134,219,572	130,503,013
5900 Federal	22,818,861	27,226,999	30,070,601	28,239,032	23,947,355	23,947,355	23,947,355	23,947,355
7900 Other Sources	6,539,516	457,093	2,126,295	2,124,360	-	-	-	-
Total Revenues	<u>\$ 251,994,331</u>	<u>\$ 248,515,032</u>	<u>\$ 251,201,474</u>	<u>\$ 260,557,859</u>	<u>\$ 249,100,151</u>	<u>\$ 247,469,322</u>	<u>\$ 247,888,831</u>	<u>\$ 248,243,775</u>
Expenditures								
6100 Payroll Cost	179,718,449	141,932,064 *	180,066,186 **	176,195,823	194,825,566	188,732,262	189,151,771	189,506,715
6100 TRS On-Behalf	11,722,594	9,109,723	12,127,660	14,245,613	13,783,723	13,783,723	13,783,723	13,783,723
6200 Prof & Contracted Services	12,537,499	13,712,339	13,968,169	12,473,615	13,199,314	13,199,314	13,199,314	13,199,314
6300 Supplies & Materials	25,899,436	21,137,322	21,159,292	20,495,126	20,414,239	20,414,239	20,414,239	20,414,239
6400 Other Operating Costs	3,507,857	4,904,600	6,513,438	5,432,231	6,858,278	6,858,278	6,858,278	6,858,278
6500 Debt Service	4,996,383	5,558,977	3,472,355	3,512,976	4,481,506	4,481,506	4,481,506	4,481,506
6600 Capital Outlay	2,527,196	8,244,032	17,620,638	7,045,323	37,525	-	-	-
8900 Other Uses	1,190,151	1,577,399	11,371,098	-	-	-	-	-
Total Expenditures	<u>\$ 242,099,565</u>	<u>\$ 206,176,456</u>	<u>\$ 266,298,836</u>	<u>\$ 239,400,707</u>	<u>\$ 253,600,151</u>	<u>\$ 247,469,322</u>	<u>\$ 247,888,831</u>	<u>\$ 248,243,775</u>
Net Income / (Loss)	9,894,766	42,338,576 ***	(15,097,362) ****	21,157,152 *****	(4,500,000)	-	-	-
Ending Fund Balance	<u>\$ 107,594,997</u>	<u>\$ 149,933,573</u>	<u>\$ 134,836,211</u>	<u>\$ 155,993,362</u>	<u>\$ 151,493,362</u>	<u>\$ 151,493,362</u>	<u>\$ 151,493,362</u>	<u>\$ 151,493,362</u>
ADA	19,923	18,697	18,255	17,968	17,717	17,537	17,357	17,177
Decrease in ADA				(287)	(251)	(181)	(180)	(180)
ADM	21,540	20,282	20,343	20,058	19,488	19,290	19,092	18,894
Decrease in ADM				(285)	(570)	(198)	(198)	(198)

*Includes \$40,196,746 one-time payroll expense reclass from Fund 199 General Fund to Fund 281 ESSER II as allowed by the Grant and establishing Fund 194 ESSER II Local projects

**Includes \$18,930,199 one-time payroll expense reclasses from Fund 199 General Fund to Fund 282 ESSER III as allowed by the Grant

***Net Income includes Fund 194 ESSER II Local carry-forward projects of \$36,882,064 as reflected in 2022-2023 Proposed Budget

****Net Loss is due to the completion of ESSER II Local carry-forward projects in 2022-2023 and other fund balance transfers

*****Net Income is due to the transfer of ESSER balances to General Fund unassigned fund balance

Future Year Projections 2025-2026 to 2027-2028:

Revenues include an increase in local tax revenue as a result of an estimated 4.97% increase in property values. State revenue includes decreases in ADA as shown above.

Expenditures are kept constant with the exception of payroll. Decreases in payroll are shown to reflect adjustments made to align with District staffing guidelines as a result from declining enrollment.

Debt Service Fund

Revenues

Debt Service Fund revenue is budgeted to decrease \$212,778 or 1.47% over 2023-2024 forecasted budgeted revenue. The decrease in State Revenues from 2023-2024 to 2024-2025 was due to a decrease in Average Daily Attendance (ADA).

The following table provides a comparison of revenues by source for the 2024-2025 proposed year and the 2023-2024 forecasted budget.

Debt Service Fund Revenue Sources Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
Local Sources	\$ 14,357,277	\$ 14,283,100	-0.52%
State Sources	138,601	-	-100.00%
Total	\$ 14,495,878	\$ 14,283,100	-1.47%

Expenditures

Debt Service Fund expenditures are budgeted to decrease \$242,418 or 1.67% from the 2023-2024 forecasted budget year.

The following table provides a comparison of expenditures by object for the 2024-2025 proposed year and the 2023-2024 forecasted budget.

Debt Service Fund Expenditures by Object Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
Principal	\$ 5,340,000	\$ 5,290,000	-0.94%
Interest and Other Uses/Fees	9,185,518	8,993,100	-2.09%
Total	\$ 14,525,518	\$ 14,283,100	-1.67%

MCALLEN INDEPENDENT SCHOOL DISTRICT

Debt Service Fund Forecast

2020-2021 to 2027-2028

Fiscal Year	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Estimated Actuals 2023-2024	Proposed 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
Debt Service Tax Rate	0.0936	0.0884	0.0758	0.1563	0.1518	0.1518	0.1518	0.1518
Beginning Fund Balance	\$ 2,046,425	\$ 2,639,059	\$ 3,328,221	\$ 3,766,600	\$ 3,766,600	\$ 3,766,600	\$ 3,766,600	\$ 3,766,600
Current Taxes	7,067,470	7,031,077	6,499,155	13,733,612	13,759,163	13,827,959	13,897,099	13,966,584
Delinquent Taxes	164,556	180,366	149,662	203,350	222,937	222,937	222,937	222,937
Sub-Total	<u>7,232,026</u>	<u>7,211,443</u>	<u>6,648,816</u>	<u>13,936,962</u>	<u>13,982,100</u>	<u>14,050,896</u>	<u>14,120,036</u>	<u>14,189,521</u>
State Funding	159,435	153,562	348,852	138,601	-	-	-	-
Hold Harmless	-	-	-	-	-	-	-	-
Prior Year Adjustments	11,644	16,461	7,196	-	-	-	-	-
Operating Transfer In from General Fund	-	-	-	-	-	-	-	-
Sub-Total	<u>171,079</u>	<u>170,023</u>	<u>356,048</u>	<u>138,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Issuance of Bonds (Bond Refunding)	40,875,000	-	-	-	-	-	-	-
Premium/Discount on Issuance of Bonds	5,332,904	-	-	-	-	-	-	-
	<u>46,207,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Penalties & Interest	86,523	100,785	106,344	104,574	100,000	100,000	100,000	100,000
Interest	2,019	7,124	138,517	344,000	200,000	200,000	200,000	200,000
Royalties	2,217	5,183	2,798	1,381	1,000	1,000	1,000	1,000
Revenues	<u>\$ 53,701,768</u>	<u>\$ 7,494,557</u>	<u>\$ 7,252,524</u>	<u>\$ 14,525,518</u>	<u>\$ 14,283,100</u>	<u>\$ 14,351,896</u>	<u>\$ 14,421,036</u>	<u>\$ 14,490,521</u>
Principal	(4,955,000)	(4,935,000)	(5,175,000)	(5,340,000)	(5,290,000)	(5,475,000)	(5,695,000)	(5,885,000)
Interest	(1,946,583)	(1,865,900)	(1,633,200)	(1,389,000)	(1,165,500)	(985,900)	(766,900)	(584,600)
Sub-Total	<u>(6,901,583)</u>	<u>(6,800,900)</u>	<u>(6,808,200)</u>	<u>(6,729,000)</u>	<u>(6,455,500)</u>	<u>(6,460,900)</u>	<u>(6,461,900)</u>	<u>(6,469,600)</u>
Non-Operating Expenses	(45,750,006)	-	-	-	-	-	-	-
Other Fees	(457,545)	(4,495)	(5,945)	(7,796,518)	(7,827,600)	(7,890,996)	(7,959,136)	(8,020,921)
Expenses	<u>\$ (53,109,134)</u>	<u>\$ (6,805,395)</u>	<u>\$ (6,814,145)</u>	<u>\$ (14,525,518)</u>	<u>\$ (14,283,100)</u>	<u>\$ (14,351,896)</u>	<u>\$ (14,421,036)</u>	<u>\$ (14,490,521)</u>
<i>Net Income / (Loss)</i>	592,634	689,162	438,379	-	-	-	-	-
Preliminary Ending Fund Balance	<u>\$ 2,639,059</u>	<u>\$ 3,328,221</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>

For 2024-2025 and future years, the projected Debt Service tax rate remains constant at \$0.1518 due to a steady bond payment and possible defeasance option. At the time of tax rate adoption each September, the tax worksheets prepared in conjunction with the Hidalgo County Tax Office will be considered for any reduction in tax rate.

Capital Projects Fund

Revenues

Capital Projects Fund revenue is budgeted to decrease \$10,731,649 or 100.00% over 2023-2024 forecasted budgeted revenue. The decrease in Local Sources is due to a receivable from the University of Texas Rio Grande Valley for the University of Texas Rio Grande Valley Collegiate Academy. The decrease in Other Resources is due to the one-time Operating Transfer In from Fund 199 General Fund for the University of Texas Rio Grande Valley Collegiate Academy.

The following table provides a comparison of revenues by source for the 2024-2025 proposed year and the 2023-2024 forecasted budget.

Capital Projects Fund Revenue Sources Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
Local Sources	\$ 9,585,631	\$ -	-100.00%
Other Resources	1,146,018	-	-100.00%
Total	\$ 10,731,649	\$ -	-100.00%

Expenditures

Capital Projects Fund expenditures are budgeted to decrease \$21,908,768 or 81.64% from the 2023-2024 forecasted budget year due to the completion of Maintenance Tax Notes Series 2020 and completion of the University of Texas Rio Grande Valley Collegiate Academy. Outstanding projects are expected to be completed in 2024-2025, therefore, future year projections do not show budget amounts as shown on page 29.

Capital Projects Fund Expenditures by Object Comparison

	Forecasted Budget 2023-2024	Proposed Budget 2024-2025	Percentage Change
Professional and Contracted Services	\$ 154,798	\$ -	-100.00%
Supplies and Materials	195,489	70,833	100.00%
Capital Outlay	26,486,035	4,856,821	-81.66%
Total	\$ 26,836,322	\$ 4,927,654	-81.64%

MCALLEN INDEPENDENT SCHOOL DISTRICT
 Capital Projects Fund (Funds 6xx)
 2020-2021 to 2027-2028

	Audited FY 2021	Audited FY 2022	Audited FY 2023	Estimated Actuals FY 2024	Proposed FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Beginning Fund Balance	\$ 30,187,039	\$ 23,254,983	\$ 14,770,086	\$ 16,712,315	\$ 4,927,654	\$ -	\$ -	\$ -
<i>Revenues</i>								
5700 Local	74,342	37,582	4,414,218	7,792,626	-	-	-	-
7900 Other Sources	824,000	1,438,223	11,353,982	1,146,018	-	-	-	-
Total Revenues	\$ 898,342	\$ 1,475,805	\$ 15,768,200	\$ 8,938,644	\$ -	\$ -	\$ -	\$ -
<i>Expenditures</i>								
6200 Prof & Contracted Services	-	-	42,335	152,631	-	-	-	-
6300 Supplies & Materials	-	-	53,918	123,856	70,833	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	7,830,398	9,960,702	13,729,718	20,446,818	4,856,821	-	-	-
8900 Other Uses	-	-	-	-	-	-	-	-
Total Expenditures	\$ 7,830,398	\$ 9,960,702	\$ 13,825,971	\$ 20,723,305	\$ 4,927,654	\$ -	\$ -	\$ -
<i>Net Income / (Loss)</i>	(6,932,056)	(8,484,897)	1,942,229	(11,784,661)	(4,927,654)	-	-	-
Ending Fund Balance	\$ 23,254,983	\$ 14,770,086	\$ 16,712,315	\$ 4,927,654	\$ -	\$ -	\$ -	\$ -

Property Tax Values

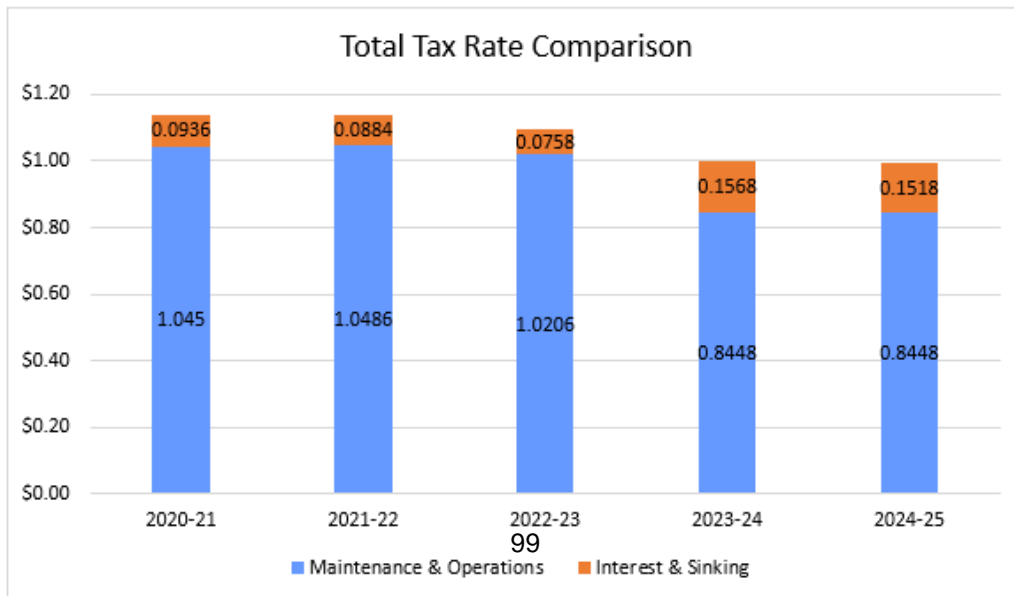
The Hidalgo County Appraisal District (HCAD) submits Preliminary Certified Assessed Values to the District by April 30th. These values are usually a conservative estimate of the certified values that come in July. The preliminary values are good estimates upon which to base the tax levies for the General Fund and Debt Service Fund Budgets. Once the certified values are received by the District, the tax rate adoption and budgeting process can be completed for the new fiscal year. The District is estimating the tax revenue budget based on the HCAD preliminary values which reflect a \$455,836,324 or 4.97% increase in property values.

	FY 2021	FY 2022	FY 2023	FY 2024	Preliminary FY 2025
HCAD Certified Value	\$8,110,766,130	\$8,549,360,079	\$9,180,303,513	\$9,178,256,264	\$ 9,634,092,588
Average HCAD Change From Prior Year		5.41%	7.38%	-0.02%	4.97%
Texas Comptroller Value	\$7,793,865,257	\$8,150,539,649	\$8,830,488,304	\$8,754,816,638	\$ 9,169,841,151

Tax Rate

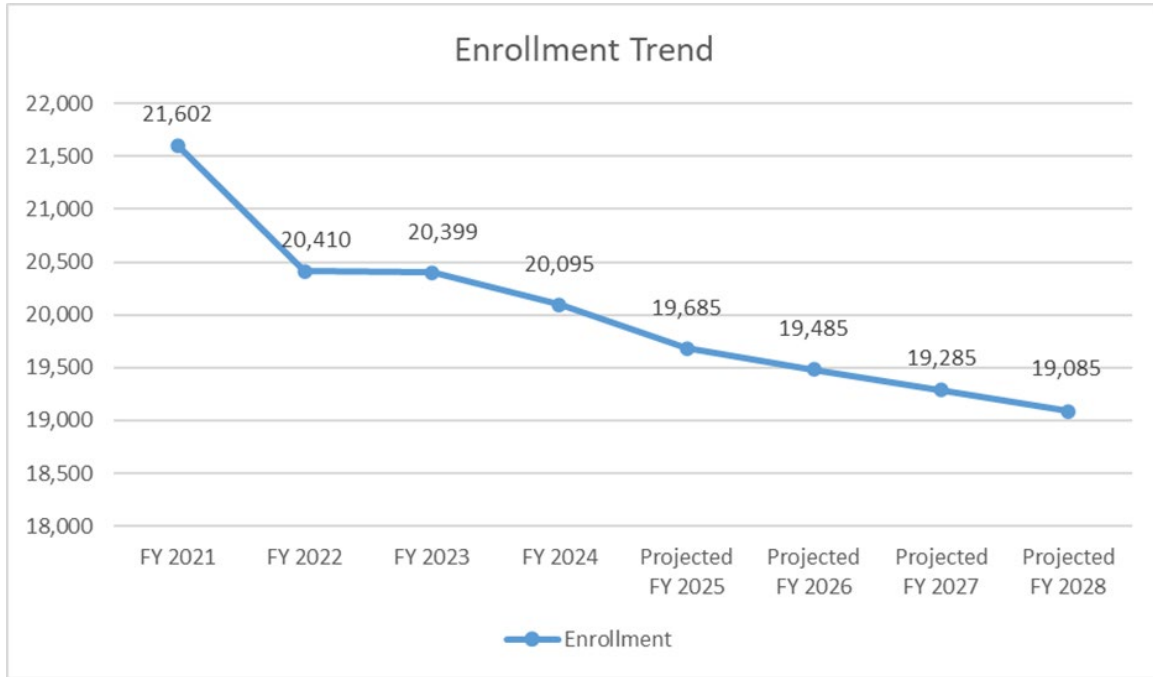
The total tax rate for 2024-2025 will decrease from \$1.0011 to \$0.9966.

House Bill 3 compresses the tier I M&O tax rate based on property values for the tax year. In 2020-2021, the tier I M&O tax rate was compressed to \$0.9164 reducing the M&O tax rate to \$1.0450 and the I&S tax rate decreased to \$0.0936. For 2021-2022, the District elected the Declared Disaster Tax Rate Option allowing the District to increase the M&O tax rate from \$1.0450 to \$1.0486 as the I&S tax rate decreased from \$0.0936 to \$0.0884. For 2022-2023, the District elected the Declared Disaster Tax Rate Option while also decreasing the M&O rate to \$1.0206 and the I&S tax rate to \$0.0758. For 2023-2024, the M&O tax rate decreased to \$0.8448 and the I&S tax rate increased to \$0.1563 as the District elected to exercise the Outstanding Bond Defeasance Option for a total tax rate decrease of \$0.0953 from \$1.0964 to \$1.0011. For 2024-2025, the M&O tax rate will remain the same at \$0.8448 and the I&S tax rate will decrease to \$0.1518 for a total tax rate decrease of \$0.0045 from \$1.0011 to \$0.9966.



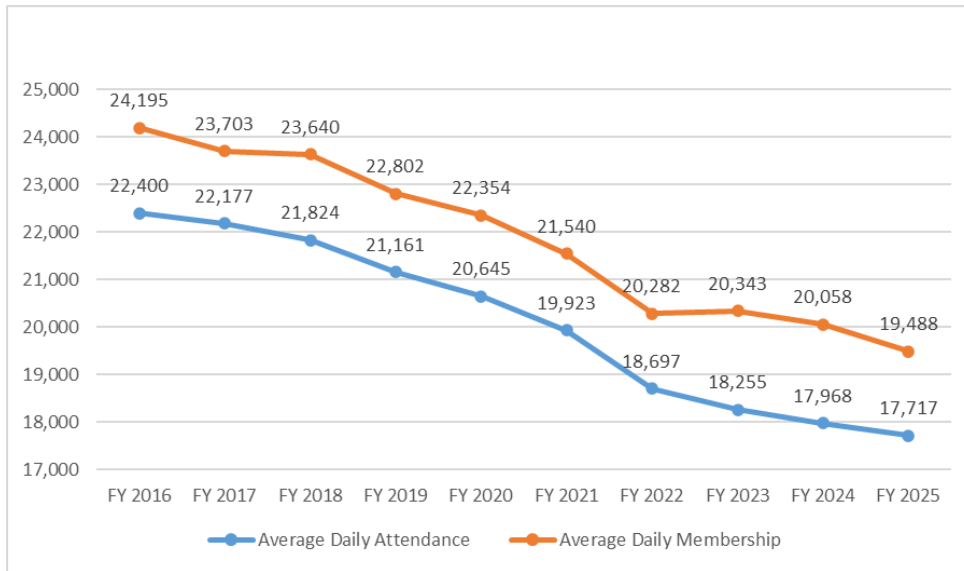
Student Enrollment

Student enrollment trends are reviewed on a six weeks basis. Enrollment projections for fiscal year 2024-2025 were based current trends. These factors were considered when projecting enrollment beyond fiscal year 2024-2025.



Average Daily Attendance (ADA) is used to distribute funding to Texas public school districts. The number of students in ADA can be found by adding the number of students who are in attendance each day of the school year for the entire school year and dividing by the number of days of instruction to compute average daily attendance. Average Daily Membership (ADM) is the total number of public school students who were reported in membership as of the October snapshot date at any grade, from early childhood education through grade 12. Membership is a slightly different number from enrollment because it does not include those students who are served in the District for fewer than 2 hours per day.

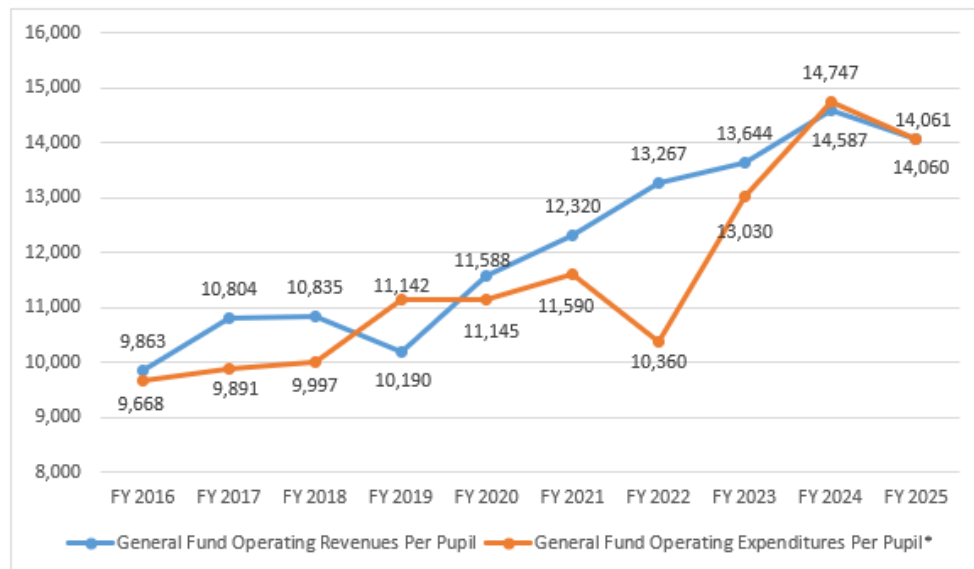
The following graph provides the District's ADA and ADM:



ACFR
Table L-23
6/30/2023

Average Daily Attendance (ADA) is used to calculate the General Fund Operating Revenues Per Pupil and the Operating Cost Per Pupil paid by the General Fund.

The following graph provides the General Fund Operating Revenues and Expenditures per pupil:



ACFR
Table L-24
6/30/2023

*General Fund Operating Expenditures less debt service and capital projects (Function 70 and 80)

Staffing

Budgeted expenditures for salaries are determined in accordance with established staffing guidelines along with Goal 2: People Development, Strategy 2: Attract/Retain High Quality Staff. We will attract, recruit, develop and retain high quality staff. The following chart outlines district-wide staffing by position for the previous six years and changes between fiscal years 2024 and 2025 to comply with our staffing models.

Note: Please see page 218 for detailed full-size chart.

	Staff Count - All Funds					Change from	
	2019-20	2020-21	2021-22	2022-23	2023-24	Proposed 2024-25	Current to Previous Year
Teachers	1,555.30	1,540.41	1,496.21	1,498.69	1,522.90	1,427.00	(95.90)
Substitute Teacher	5.58	-	6.53	6.51	8.50	4.00	(4.50)
Professional Support	372.59	391.24	429.32	444.34	429.80	418.00	(11.80)
Campus Administration (School Leadership)	79.87	77.34	78.98	74.00	72.00	74.00	2.00
Central Administration	34.00	37.00	34.00	36.50	33.00	30.00	(3.00)
Educational Aides	388.50	382.82	408.27	417.72	446.30	392.00	(54.30)
Auxiliary Staff	880.75	898.69	894.64	891.05	913.50	868.00	(45.50)
Total Staff	3,316.59	3,327.50	3,347.95	3,368.81	3,426.00	3,213.00	(213.00)

Changes from 2023-2024 to 2024-2025 are due to reductions in Enrollment which result in adjustments to staffing guidelines.





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL


This Meritorious Budget Award is presented to

MCALLEN INDEPENDENT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.




John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



For the Fiscal Years:

July 1, 2017 - June 30, 2018

July 1, 2018 - June 30, 2019

July 1, 2019 - June 30, 2020

July 1, 2020 - June 30, 2021

July 1, 2021 - June 30, 2022

July 1, 2022 - June 30, 2023

July 1, 2023 - June 30, 2024

Government Finance Officers Association

*Distinguished
Budget
PRESENTATION
Award*

For the Fiscal Years:

July 1, 2015 - June 30, 2016

July 1, 2016 - June 30, 2017



Government Finance Officers Association



**For its
Annual Comprehensive
Financial Report
for the Fiscal Years Ended**

**June 30, 2010
through
June 30, 2023**



2021-2022 Superior
2020-2021 Superior
2019-2020 Superior
2018-2019 Superior
2017-2018 Superior
2016-2017 Superior
2015-2016 Superior
2014-2015 Superior
2013-2014 Passed
2012-2013 Superior Achievement
2011-2012 Superior Achievement
2010-2011 Superior Achievement
2009-2010 Superior Achievement
2008-2009 Above Standard Achievement
2007-2008 Superior Achievement
2006-2007 Superior Achievement
2005-2006 Superior Achievement
2004-2005 Superior Achievement
2003-2004 Superior Achievement
2002-2003 Superior Achievement
2001-2002 Superior Achievement



Transparency Stars

Recognizing Local Transparency Achievements



The Texas Comptroller of Public Accounts awards McAllen ISD the Traditional Finances and Debt Obligations Stars for exemplary efforts in creating financial transparency in these two areas.

The Transparency Stars program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. These efforts provide citizens with clear, consistent information about public spending in user-friendly formats.



THIRD
YEAR
AWARD

Texas Comptroller
Leadership Circle
Platinum Member
2014 AND 2015



Texas Comptroller
Leadership Circle
Gold Member

2013



INDEPENDENT SCHOOL DISTRICT

PURCHASING SERVICES AWARDS





Organizational Section



Where is McAllen, Texas?

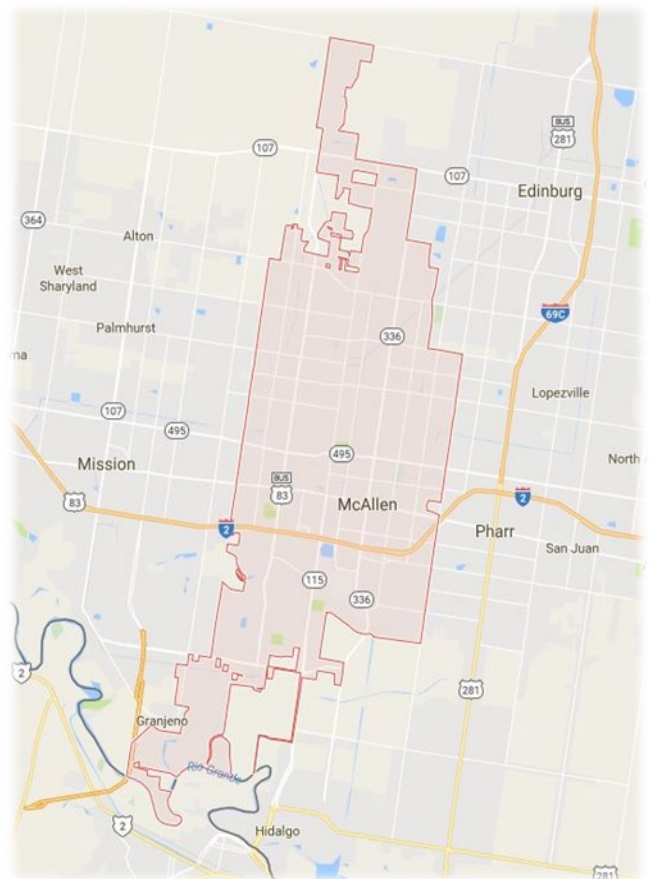


McAllen is located on the southern tip of Texas. In 1904 the Hidalgo and San Miguel Extension (now the Sam Fordyce Branch) of the St. Louis, Brownsville and Mexico Railway reached the Santa Anita Ranch, now known as McAllen. John McAllen and his son James donated land to the railroad to guarantee it would cross their land. On December 5, 1904, the McAllen Townsite Company was formed by Uriah Lott, Leonidas C. Hill, Sr., John McAllen, James Ballí McAllen, and John J. Young. The new community, which was named after John McAllen, had the depot nearest the county seat, Hidalgo, eight miles to the south.

By 1911, 5,000 acres were under cultivation in East McAllen with produce consisting of cotton, alfalfa, broom corn, citrus fruits, grapes, and figs. East McAllen had an estimated population of 1,000 that year, and West McAllen had ceased to exist. In 1911 the town applied for and was issued a charter of incorporation under the name McAllen.

In 1941 a suspension bridge replaced the old bridge to Reynosa Tamaulipas; the new toll bridge was purchased by the city and was officially called the McAllen-Hidalgo-Reynosa International Bridge. Its construction resulted in an increased tourist trade that made McAllen a winter resort and port of entry to Mexico.

Today, McAllen is one of the fastest growing cities in America. It has grown from an agricultural based economy to a strong retail, manufacturing and trade center. According to the 2020 census, McAllen had a population of 142,210. Per the McAllen Chamber of Commerce as of June 30, 2023, McAllen's population has grown to 149,718. As McAllen continues to grow, it has remained affordable. The average cost of a home in McAllen is \$223,992, while a two bedroom, two bath apartment rents for \$1,126. The cost of living in McAllen is 21% percent lower than the national average.



Who is McAllen ISD?

In 1908, one teacher began instruction in a one room frame structure to twenty pupils of all grades. More and more children were enrolling in school that it soon became overcrowded and the common school was then transferred to the Presbyterian Church on the corner of 12th and Austin Street. They were taught the fundamental courses such as reading, writing, arithmetic, grammar and geography.

The question of making McAllen an independent school district arose. On March 22, 1915, the Texas Legislature passed an act allowing McAllen to become an independent school district. The District included the town of McAllen and the lands that were adjacent to it. With the creation of this District a unified effort was made by everyone in McAllen in educating the children.

Today, the McAllen Independent School District consists of eighteen elementary, six middle schools, three high schools, one early college high school, one alternative education campus of choice and one alternative education discipline campus for a total of thirty campuses. The District is now providing educational services to a total of 20,095 students in grade levels beginning from Early Education through 12th grade.

BASIC FACTS

- 20,095 Students
- 30 Campuses
- 3,426 Employees
- 1,531 Teachers

DEMOGRAPHICS

- 94.00% Hispanic
- 57.39% At-Risk
- 73.08% Economically Disadvantaged
- 36.21% Limited English Proficient



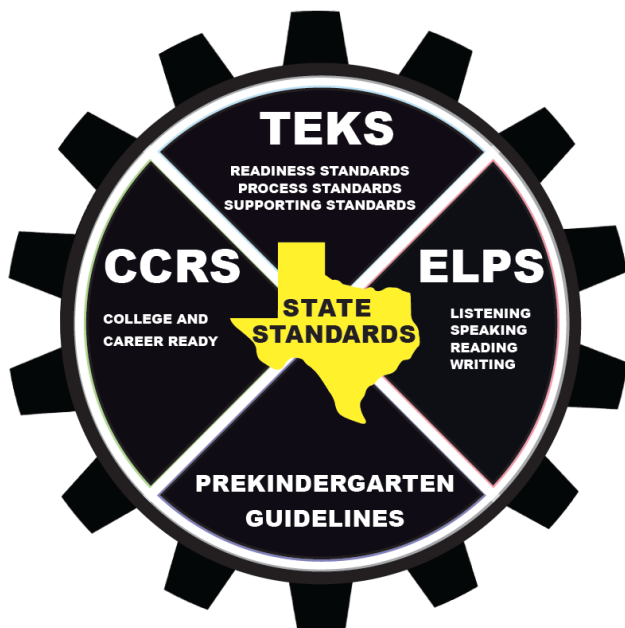
In its continuous effort to bring students the very latest and most progressive education possible, McAllen ISD has created STEAM Plus (Science, Technology, Engineering, Arts and Mathematics; “Plus” refers to developing students’ emotional intelligence.)



STEAM Plus is one of a series of interlocking gears that are all, ultimately, student-focused. At the center are the TEKS, or state standards. Three other gears connect with the TEKS; including STEAM Plus, Emotional Intelligence and targeted competencies for students.

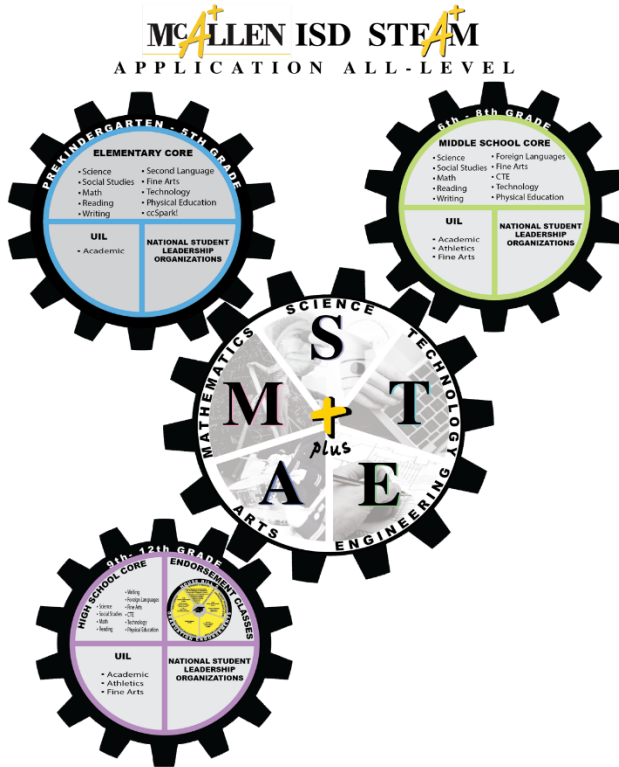
What the State Requires

- Everything revolves around the TEKS (Texas Essential Knowledge and Skills). These are the requirements set by the state and must be followed by every public school district in Texas. The TEKS encompass the following:



- English Language Arts and Reading
- Mathematics
- Science
- Social Studies
- Languages Other than English
- Health Education
- Physical Education
- Fine Arts
- Economics
- Technology Applications
- Career Development
- Spanish Language Arts and Reading
- Career and Technical Education
- English Language Proficiency Standards (ELPS)
- College and Career Readiness Standards (CCRS)
- Prekindergarten Guidelines

STEAM Plus Incorporates Key Subject Areas



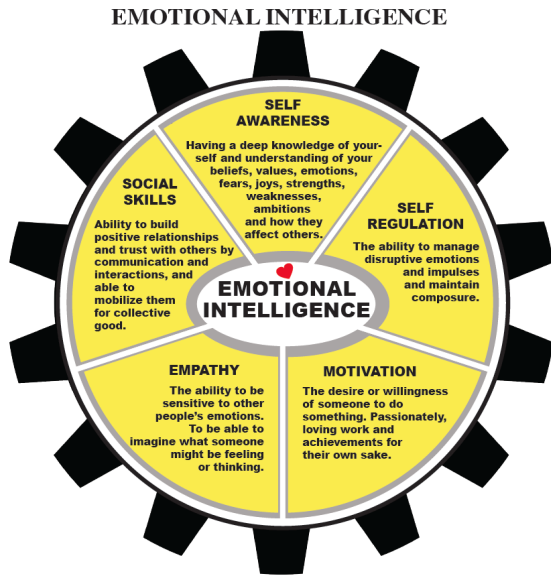
STEAM Plus breaks down into components for elementary, middle school and high school. In addition to subject areas, UIL (University Interscholastic League) competition and national student leadership organizations play a role. The high school gear also includes the five endorsement areas offered by the state. Unlike some school districts, McAllen ISD is able to offer all five.

- Science
- Technology
- Engineering
- Art
- Mathematics

Emotional Intelligence

“Students will be exposed to the importance of being self-aware, self-regulating their emotions, being motivated, having empathy and having social skills that will be common threads all across their educational experience,” Dr. Gonzalez said. “When they walk the stage at their graduation, we believe that their EQ – emotional quotient – will be above average or very high.”

- **Self-awareness:** This consists of having a deep knowledge of yourself and understanding of your beliefs, values, emotions, fears, joys, strengths, weaknesses, ambitions and how they affect others.
- **Self-regulation:** This is the ability to manage disruptive emotions and impulses and maintaining composure.
- **Motivation:** Motivation is the desire or willingness of someone to do something. Passionately loving work and achievements for their own sake.
- **Empathy:** Empathy is the ability to be sensitive to other people’s emotions. To be able to imagine what someone might be feeling or thinking.
- **Social Skills:** This is the ability to build positive relationships and trust with others by communication and interactions and be able to mobilize them for collective good.



“This is just going to align good teaching practices along with our TEKS and getting the emotional intelligence side of identifying what each student needs to be successful,” Lisa Franklin, a teacher at Dr. Rodney D. Cathey Middle School, said.

The Sense of Belonging Perspective deals with culture and climate while the Instructional Core Perspective focuses on High Level Content, Teacher Skill and Student Engagement. The Business Perspective illustrates the different educator meetings which will take place and center on relationships, continuous improvement, systems, processes and leadership.

Seven Competencies

Near the center of the wheel, the terms Literacy and Numeracy circle the word Student.

Student: The student is at the center of all decisions and discussions related to curriculum.

Literacy & Numeracy: Literacy and numeracy are foundational to student learning. Being literate and numerate means going beyond the basic skills of reading, writing and solving simple arithmetic problems to acquiring, creating, connecting and understanding information.

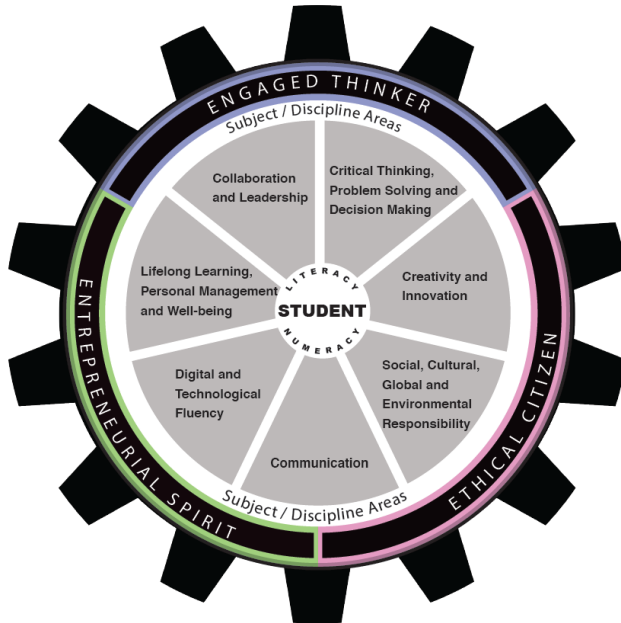
One of the goals are for students to be creative in using different ways of communicating in different situations. In everyday life, mathematical information and ideas can be represented in various ways.

Moving outward from the center of the wheel are the seven competencies all encompassed by the term Subject/Discipline Areas. The Subject and discipline areas are organized bodies of knowledge that have unique ways by which knowledge is created, changed, verified, communicated and generalized. Subject areas provide a context for the development of competencies and opportunities for interdisciplinary learning. The learning outcomes within a subject or discipline help students to develop and gain a deeper understanding and appreciation of competencies.

Competencies: A competency is an interrelated set of attitudes, skills and knowledge that is drawn upon and applied to a particular context for successful learning and living. Competencies are developed over time and through a set of related student outcomes.

The following competency groupings contain descriptions of the attitudes, skills and knowledge that contribute to students becoming engaged thinkers and ethical citizens with an entrepreneurial spirit. Students will use these skills both inside and outside of school.

SEVEN COMPETENCIES



- Critical Thinking, Problem Solving & Decision Making
- Creativity & Innovation
- Social, Cultural, Global & Environmental Responsibility
- Communication
- Digital Technological Fluency
- Lifelong Learning, Personal Management & Well-Being
- Collaboration and Leadership

What it leads to

Engaged Thinker: One who thinks critically and makes discoveries; who uses technology to learn, innovate, communicate and discover; who works with multiple perspectives and disciplines to identify problems and find the best solutions; who communicates these ideas to others; and who, as a lifelong learner, adapts to change with an attitude of optimism and hope for the future.

Ethical Citizen: One who builds relationships based on humility, fairness and open-mindedness; who demonstrates respect, empathy and compassion; and who through teamwork, collaboration and communication contributes fully to the community and the world.

Entrepreneurial Spirit: One who creates opportunities and achieves goals through hard work, perseverance and discipline; who strives for excellence and earns success; who explores ideas and challenges the status quo; who is competitive, adaptable and resilient; and who has the confidence to take risks and make bold decisions in the face of adversity.

STEAM Plus will prepare students to become independent, lifelong learners with competencies that will continue to push McAllen ISD to shift from teacher centered instruction to student centered learning. Students will be the center of decisions related to learning and education.

Teachers will be the architects of student learning as they plan, design and oversee activities. Teachers will consider a student's interests, passions, talents, and curiosities to truly personalize learning for them. This becomes shared ownership in a student's learning.

Research shows that the strategic use of feedback can double the rate of student learning and that students who are self-directed do well in school and life. It also shows that providing students with choice acts as a motivator that increases and deepens their learning. Students who work collaboratively on complex tasks increase and deepen their learning.

As STEAM Plus grows, teams will study programs in higher education to adjust what is being taught in elementary, middle and high school. A team will gather information from an engineering department at universities, for example, the University of Texas at Austin. They inquire what they seek in their students, what skills are needed, what community service they want to see from applicants and so on.

Offering Excellence at Every Level

We offer choice: professional licenses, certifications, and Associate’s Degrees alongside high school degrees, Academies in Medical Science, Computer Science, and Engineering, and the full experience of a comprehensive high school with our International Baccalaureate Programme provides students with a highly rigorous curriculum set to global standards.

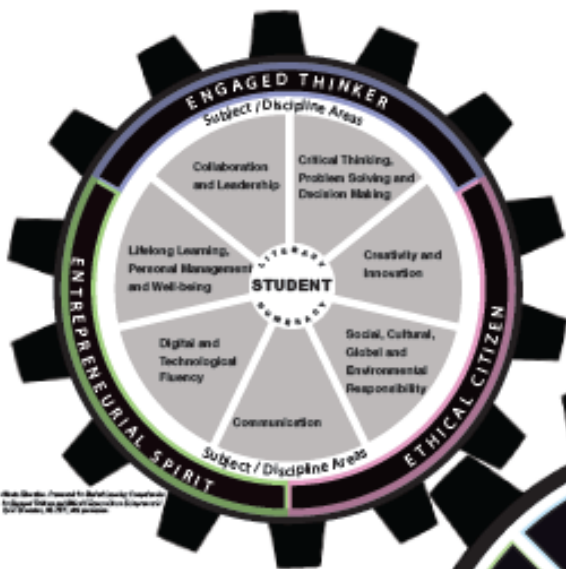
College-Level Instruction

Our comprehensive high schools offer students Advanced Placement college-level instruction in our high school classrooms, a concurrent enrollment program with students attending a local university or college, and a dual enrollment program with students acquiring credit at both levels (high school and university) simultaneously. They offer the full experience of a comprehensive high school with the arts, athleticism, and other extracurricular offerings that enrich a student’s life, while at the same time providing the rich, full-rounded skill sets that universities seek.

Through a special agreement with a local institution of higher learning, our students may also enroll in one of a multitude of specialized academies where students can earn specific Associates Degrees even before they finish high school. Our programs also offer three-year plans for early graduates.

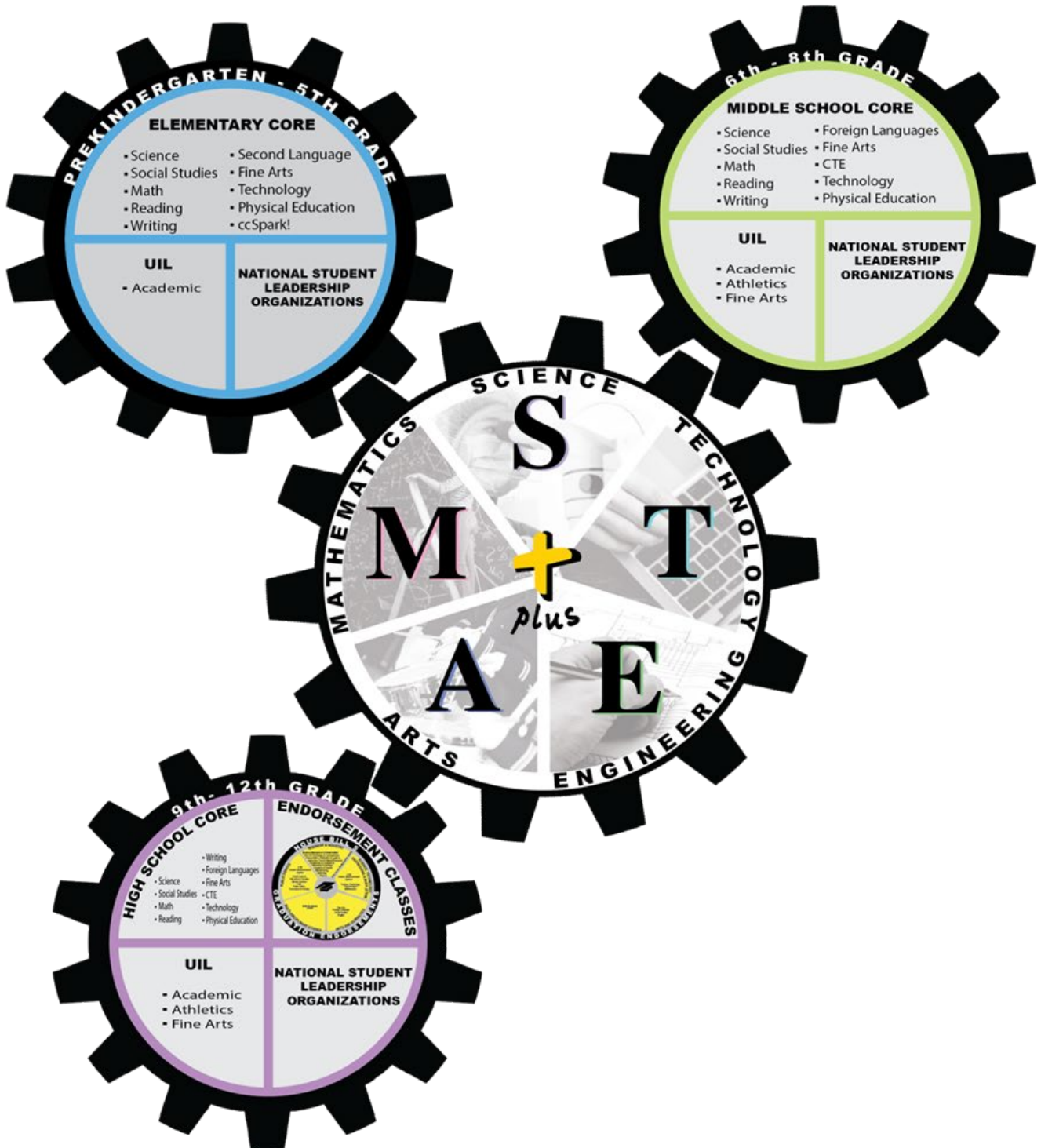


STEAM



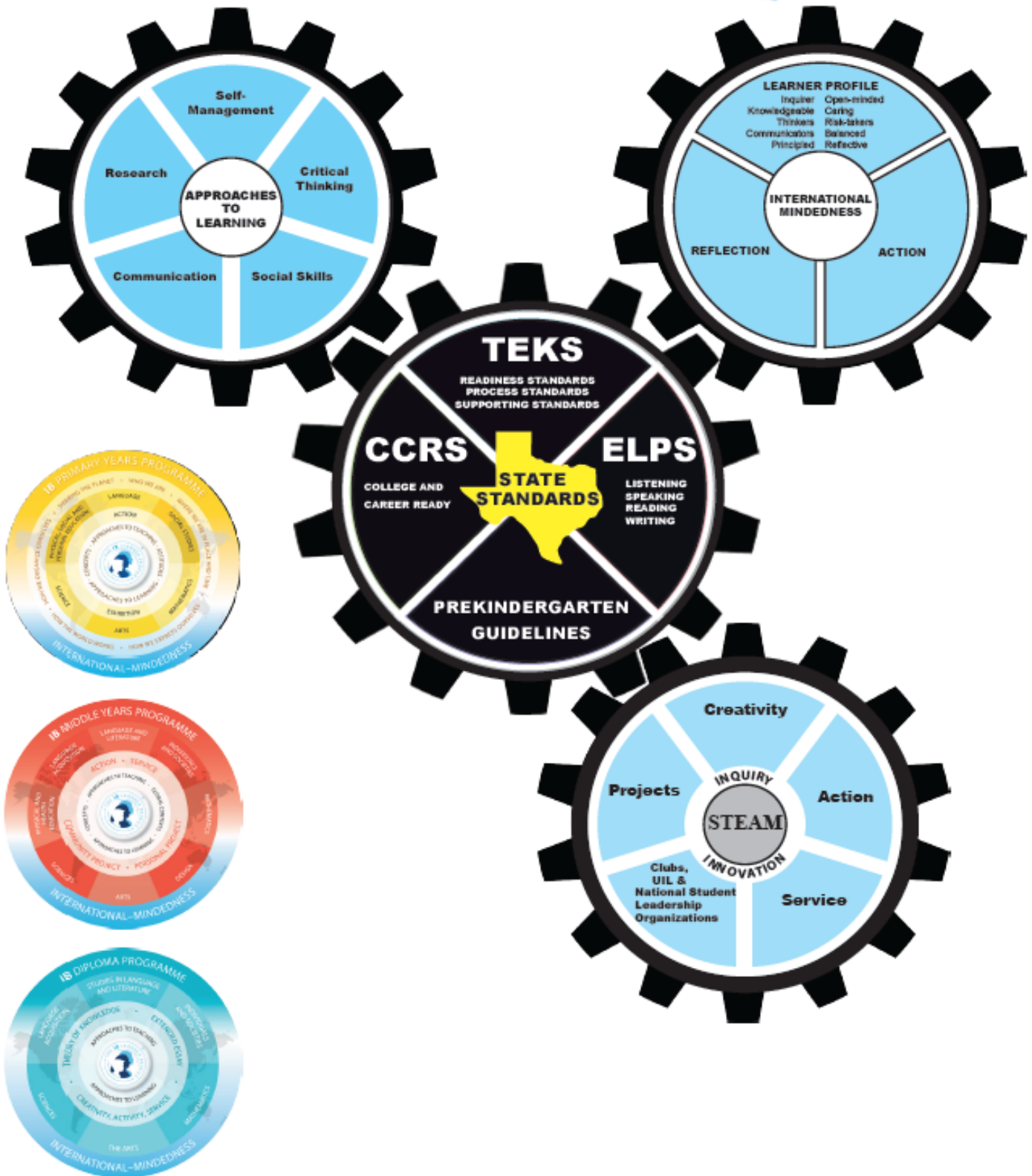
MC^{A+} ALLEN ISD STEAM^{A+}

APPLICATION ALL-LEVEL



FRAMEWORK FOR STUDENT LEARNING

International Baccalaureate



2024



2025

Calendar grid for July 2024

Calendar grid for August 2024

Calendar grid for September 2024

Calendar grid for October 2024

Calendar grid for November 2024

Calendar grid for December 2024

2024 - 2025 McAllen ISD Board Approved ACADEMIC CALENDAR (Approved 2/12/24)

REPORTING PERIODS table with Fall and Spring semesters, instructional days, and school start/end dates.

REPORT CARDS (WEEK OF) table listing specific dates for report card weeks.

PROFESSIONAL LEARNING DAYS table listing dates for teacher learning days.

TEACHER WORKDAYS table listing dates for teacher workdays.

TEACHER PLANNING DAYS (campus-based) table listing dates for teacher planning days.

WEATHER MAKE-UP DAYS table listing dates for weather make-up days.

STUDENT EARLY RELEASE DAYS table listing dates for student early release days.

MCALLEN ISD GRADUATION DATES TBD

LEGEND table defining symbols for Professional Learning Day, Workday, Holiday, State Assessment Day, Weather Day, Student Early Release Day, and various six-week and semester markers.

Calendar grid for January 2025

Calendar grid for February 2025

Calendar grid for March 2025

Calendar grid for April 2025

Calendar grid for May 2025

Calendar grid for June 2025

Official Map

McALLEN

INDEPENDENT SCHOOL DISTRICT

2000 North 23rd Street
 McAllen, Texas 78501-6126
 (956) 618-6000

ELEMENTARY SCHOOLS

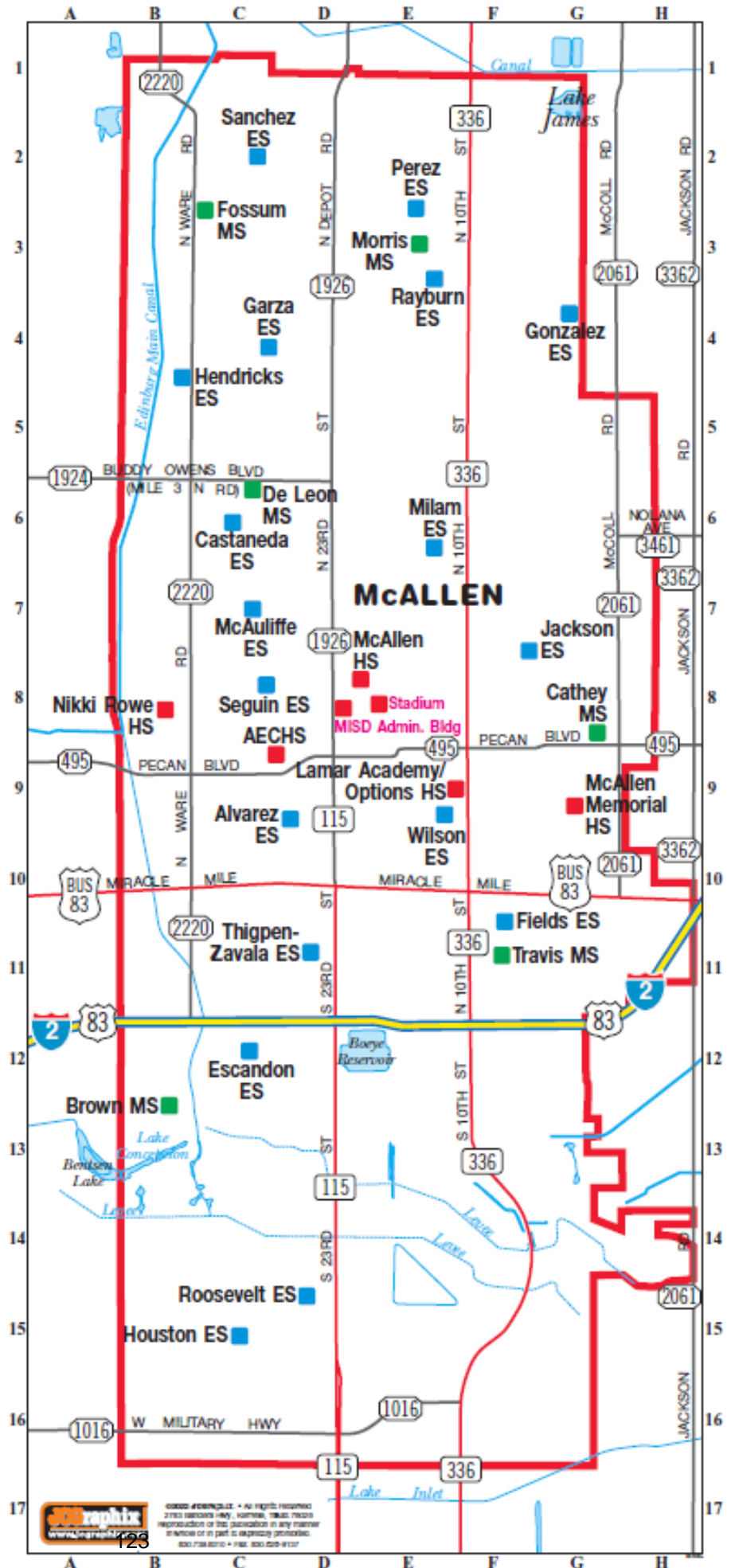
Alvarez	D-9
Escandon	C-12
Castaneda	C-6
Fields	F-11
Garza	C-4
Gonzalez	G-4
Hendricks	B-4
Houston	C-15
Jackson	F-7
McAuliffe	C-7
Milam	E-6
Perez	E-3
Rayburn	E-3
Roosevelt	D-15
Sanchez	C-2
Seguin	C-8
Thigpen-Zavala	D-11
Wilson	E-9

MIDDLE SCHOOLS

Brown	B-13
Cathy	G-8
De Leon	C-6
Fossum	C-3
Morris	E-3
Travis	F-11

HIGH SCHOOLS

Lamar Academy/Options High	F-9
McAllen High	D-8
Memorial High	G-9
Nikki Rowe High	B-8
M.I.S.D. Administration Building	D-8
McAllen Memorial Stadium	E-8
Achieve Early College High School (AECHS)	C-9



High Schools

Campus Listing



McAllen High School
2021 La Vista
Stephanie Friedlein, Principal



Memorial High School
101 East Hackberry
Pedro Alvarez Jr., Principal



James "Nikki" Rowe High School
2101 North Ware Road
Alfredo Gutierrez Jr., Principal



Lamar Academy
1009 North 10th Street
Nora Sanchez, Principal



Achieve Early College High School
1601 North 27th Street
Miguel Carmona, Principal



Instruction & Guidance Center
2604 Galveston Street
Fernando X. Gutierrez, Principal



UTRGV McAllen ISD Collegiate Academy
801 E. Lakeview Drive
Elizabeth Gonzalez, Director

Middle Schools



Dorothea Brown Middle School
2700 South Ware Road
Manuel Garcia, Principal



Dr. Rodney D. Cathey Middle School
1800 North Cynthia Street
Miguel Herrera, Principal



Alonzo De Leon Middle School
4201 North 29th Street
Ignacio Alaniz Jr., Principal



Michael E. Fossum Middle School
7800 North Ware Road
Vacancy, Principal



Homer J. Morris Middle School
1400 Trenton Road
Rebecca O. Bechtold, Principal



William B. Travis Middle School
600 Houston Street
Aaron Garcia, Principal

Elementary Schools



Francisca Alvarez Elementary
2606 Gumwood Street
Melissa Lara, Principal



Dr. Carlos Castañeda Elementary
4100 North 34th Street
Jessica P. Rodriguez, Principal



Jose De Escandon Elementary
2901 Colbath Street
Karla Rodriguez, Principal



Victor Fields Elementary
500 West Dallas Avenue
Teresa Trdla, Principal



Reynaldo G. Garza Elementary
6300 North 29th Street
Nancy Valenzuela, Principal



Leonelo H. Gonzalez Elementary
201 East Martin Street
Christina Hernandez, Principal



Lucile McKee Hendricks Elementary
3900 Goldcrest Street
Monica Garza, Principal



Sam Houston Elementary
3221 Olga Street
Jessica K. Lowe, Principal



Andrew Jackson Elementary
501 Harvey Street
Erika Salinas, Principal



Christa McAuliffe Elementary
3000 West Daffodil Ave
Yvonne Caldwell, Principal



Ben Milam Elementary
3800 North Main Street
Vacancy, Principal



Dr. Pablo Perez Elementary
7801 North Main Street
Veronica Delgado, Principal



Sam Rayburn Elementary
7000 North Main Street
Clarissa Partida, Principal



Theodore Roosevelt Elementary
4801 South 26th Street
Rachel Montgomery, Principal



Blanca E. Sanchez Elementary
2901 Incarnate Word Street
Veronica Rodriguez, Principal



Juan Seguin Elementary
2200 North 29th Street
Juan Nevarez, Principal



Thigpen-Zavala Elementary
2500 Galveston Avenue
Marisela Chapa, Principal



Woodrow Wilson Elementary
1200 Hackberry Street
Erika Garcia, Principal

2024 - 2025 Organizational Chart

Board of Trustees

Dr. René Gutiérrez
Superintendent of Schools

Stephanie Garcia
Internal Auditor

Johnathan Ball
Staff Attorney

Lorena García
Deputy Superintendent for
Business & Operations

Dr. Rosalba De Hoyos
Associate Superintendent

Jeanette C. Nino
Associate Superintendent

Dr. Albert Canales
Chief Human Resources Officer

Secondary Principals

- McAllen High School
Stephanie Friedlein
- Memorial High School
Pedro Alvarez, Jr.
- Rowe High School
Alfredo Gutierrez, Jr.
- Lamar Academy
Nora Sanchez
- Achieve Early College HS
Miguel Carmona
- UTRGV McAllen ISD
Collegiate Academy (Director)
Elizabeth Gonzalez
- Instruction & Guidance Center
Fernando X. Gutierrez
- Brown Middle School
Manuel Garcia
- Cathey Middle School
Miguel Herrera
- De Leon Middle School
Ignacio Alaniz, Jr.
- Fossum Middle School
Vacancy
- Morris Middle School
Rebecca O. Bechtold
- Travis Middle School
Aaron Gracia

- Secondary Coordinators**
- Math (Secondary)
Lynda Farias
 - Social Studies (Secondary)
Clarissa Abbott
 - Science (Secondary)
Celeste Garza
 - ELA (Secondary)
Richard Roberts

Instructional Services

- Special Education Services*
Executive Director
Maribelle Elizondo
- Regional Day School for the Deaf
Director
Liza Lara
- Professional Learning & Literacy
Director
Patricia Pena
- Counseling
Director
Norma Cabrera
- Assessment
Director
Thelma Rosel
- Bilingual/ESL/Foreign Languages
Director
Rocio Nava
- Advanced Academics
Director
Karen Nitsch
- State & Federal Programs
Director
Dr. Cynthia Olivarez
- Career Technical Education
Director
Leo Saenz
- Digital Learning & Library Services
Director
Ann Vega
- Accountability & 504/RTI/Dyslexia
Director
Christian Quintanilla

Elementary Principals

- Alvarez Elementary
Melissa Lara
- Castañeda Elementary
Jessica P. Rodriguez
- Escandon Elementary
Karla Rodriguez
- Fields Elementary
Teresa Trdla
- Garza Elementary
Nancy Valenzuela
- Gonzalez Elementary
Christina Hernandez
- Hendricks Elementary
Monica Garza
- Houston Elementary
Jessica K. Lowe
- Jackson Elementary
Erika Salinas

Elementary Principals

- McAuliffe Elementary
Yvonne Caldwell
- Milam Elementary
Vacancy
- Perez Elementary
Veronica Delgado
- Rayburn Elementary
Clarissa Partida
- Roosevelt Elementary
Rachel Montgomery
- Sanchez Elementary
Veronica Rodriguez
- Seguin Elementary
Juan Nevarez
- Thigpen-Zavala Elementary
Marisela Chapa
- Wilson Elementary
Erika Garcia

Elementary Coordinators

- Ricardo Palomin**
Math (Elementary)
- Sandra Garcia**
ELA (Elementary)
- Erica Canales**
Early Childhood
- Stephanie Beltran**
Science/Soc. Stud. (Elem.)

Chief Financial Officer
Iris Luna

- Payroll Director**
Ashley Jaime
- Accounting Director**
Dyanira Diaz
- Technology Executive Director**
Judith Escamilla
- Technology Director**
Domingo Ramos
- Purchasing Director**
Laura Williams
- Facilities, Maintenance & Operations Executive Director**
Ruben Trevino
- Strategic Partnerships & Student Outreach Director**
Elizabeth Cavazos
- Transportation Director**
Eduardo Barnhart
- Student Operations Director**
Angela Allen
- Health Services Director**
Elizabeth Gutierrez
- Child Nutrition Director**
Sonia Esquivel

- Human Resources Director**
Dr. Consuelo Camacho
- Human Resources Director**
Olga Mendez
- Employee Benefits & Safety Risk Management Director**
Andres Silva
- Marketing & Communications Director**
Mark May
- Fine Arts Director**
Debra Loya
- Athletics Director**
Brian McClenny
- Chief of Police**
Jose Silva

Dr. René Gutiérrez, Superintendent of Schools



Dr. René Gutiérrez is a life-long educator with 37 years devoted to educating students.

A 1983 graduate of McAllen High School, he has earned many accolades in his career in public education.

Dr. Gutiérrez is a two-time Region One Superintendent of the Year. He was selected Superintendent of the Year in 2012 while at Edinburg Consolidated Independent School District (where he served 10 years) and in 2023 at Brownsville Independent School District (where he served four years). He is one of the longest-serving Superintendents in the Rio Grande Valley with 15 years of experience.

While in Edinburg CISD, the School Board became both the Regional Board of the Year and the State Board of the Year through the Texas Association of School Administrators (TASA)

in 2013. Edinburg CISD also earned the Best Large District in Texas award through the H-E-B Excellence in Education Awards in 2014 under his leadership.

He led both Edinburg CISD and Brownsville ISD, two of the largest districts in the Rio Grande Valley, in becoming State “A” Rated districts in the Texas Accountability System in both Academics and School Finance.

He began at McAllen Independent School District in November 2023 and is the first graduate of the district to become the Superintendent of McAllen ISD.

Dr. Gutiérrez’s education includes:

- Doctoral Degree in Educational Leadership from the University of Texas Pan American – 2008
- Masters of Education from UTPA – 1992
- Bachelor in Business Administration from UTPA – 1987
- Associate Degree in Applied Science from Texas Southmost College -- 1985

He began his teaching career in 1987, teaching math at La Joya High School. Later, he served as a Counselor and then a Facilitator at Edinburg North High School.

Other positions he has held include District Migrant Coordinator for Edinburg CISD, Elementary Principal in La Joya ISD, Director of State and Federal Programs for La Joya ISD and Assistant Superintendent for Administration and Finance in La Joya ISD.

In 2009, he became Superintendent for Edinburg CISD and was recognized as one of the top five Superintendents in Texas for 2012. He also received the Educational Leadership Award from the University Council for Educational Administration at UT-Pan American. In 2019, he took the helm as Superintendent of Brownsville ISD

He earned his doctorate in 2008 from the University of Texas Pan American. His doctoral dissertation was called *Factors Contributing To The Academic Achievement of Mexican-Origin Immigrant High School Students*.

He serves in multiple professional organizations. These include the Texas Association of School Administrators (TASA), Commissioner's Cabinet (since 2022), the Executive Committee representing South Texas school districts (since 2009), and the Region XXVIII Executive Committee (since 2021).

He has also served as President of the South Texas Association of Schools (2015-16) and as an Executive Committee Member (2009-19) for Region XV.

Dr. Gutiérrez was born in Bakersfield, California and grew up in Reynosa, Mexico. His family moved to South McAllen when he was 8-years-old and he finished his schooling in McAllen ISD.

He now oversees a district of 30 campuses with more than 20,000 students and 3,400 employees.

Dr. Gutiérrez is married to Edna Gutiérrez, a teacher herself. They have three children – Omar, Edgar and Vanessa.

A Letter from the Superintendent

At McAllen ISD, our mission is to place students in a position so they can accomplish their dreams, whatever that may be.

It begins with meeting the academic, social and emotional needs of students by empowering them with tools, experience and motivation.

We have outstanding, dedicated teachers who nurture and guide children upward on their educational path. Our support staff works hard to provide our schools with the best resources. An expert eye on the community's tax dollars helps make it all happen.

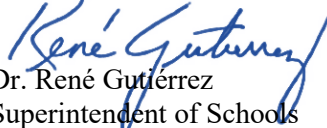
At McAllen ISD, we take pride in giving our students multiple quality choices. As an example, in the fall of 2024 we are excited to open the doors to our new UTRGV McAllen ISD Collegiate Academy. This spacious, state-of-the-art facility will encompass 65,000 square feet. It will have 26 classrooms including four modern science labs. As part of a partnership with the University of Texas Rio Grande Valley, students (as juniors and seniors) will be able to take courses taught by UTRGV professors and choose their choice of career track – medical, engineering, computer science or education. Students will earn dozens of college credit hours (at no cost to them) before they even graduate high school.

Other programs and opportunities include:

- Two educational frameworks - STEAM-Plus and the International Baccalaureate Programme.
- An Advanced Placement program plus a Dual Enrollment program where students can earn college credit.
- A two-time National Blue Ribbon winning Early College High School where students can earn an Associates Degree before they graduate from high school.
- A Career Technical Education program where students can earn a professional license or certification in any of 13 career areas.
- Athletics, fine arts, UIL academic competition, chess, robotics, clubs and organizations.
- Dual-language program schools where children become literate in two languages.

When our students graduate, we want them to be college, career and military ready. McAllen ISD is about more than just learning the state curriculum and passing assessments; it is about being able to perform and produce in the real world. That is why we deliver instruction on a world-class level.

Sincerely,


Dr. René Gutiérrez
Superintendent of Schools
McAllen Independent School District

Administrative Staff



Dr. René Gutiérrez
Superintendent



Lorena Garcia
Deputy Superintendent for Business & Operations



Rosalba De Hoyos, Ed. D.
Associate Superintendent for Instructional Services



Jeanette Nino
Associate Superintendent for Instructional Leadership



Dr. Alberto Canales
Chief Human Resources Officer



Iris Luna, RTSBA
Chief Financial Officer

Board of Trustees



2013 NSBA Magna Award Winner

Texas 2012 Outstanding Board of the Year

2012 Region One School Board of the Year

2020 Region One School Board of the Year

The Board of Trustees are elected by the citizens living in the McAllen Independent School District boundaries to be legally responsible for educating the children in the District. Trustees are elected at-large by position.

Texas law grants the Board of Trustees the power to govern and oversee the management of the District's schools. The Board is the policy-making body within the District and has overall responsibility for curriculum, school taxes, annual budget, employment of the superintendent and other professional staff, facilities and expansions. The Board has complete and final control over school matters within limits established by law and State Board of Education rules.

The McAllen ISD School Board meets in the Dr. Ricardo Chapa Board Room in the Administration Building at 2000 N. 23rd Street in McAllen, Texas.

Pursuant to Texas Statutes § 551.043 and § 551.051, the McAllen Independent School District will post the Official Notice of a Board Meeting on the bulletin board at the main entrance on the west side of the District's Administration Building where it remains for at least 72 hours before the scheduled time of the meeting. Though not required by law, the School District also posts an Unofficial Board Meeting Agenda on the District's internet web site as a service to the community.

All McAllen Independent School District Board of Trustees Meetings are open to the public. Meetings are live streamed on MITV and Youtube, or via one of the other public access channels on the cable system serving the McAllen area. Texas law permits the Board of Trustees to convene in closed session for discussion of property acquisition, personnel issues, security matters or consultation with attorneys.

In pursuant to BED(LOCAL), Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the presiding officer or designee before the meeting begins as specified in the Board's procedures on public comment and shall indicate the agenda item or topic on which they wish to address the Board. Public comment shall occur at the beginning of the meeting. Except when permitted by this policy, and the Board's procedures on public comment, an individual's comments to the Board shall not exceed two minutes per meeting.

If you have any questions, please contact the Board Secretary, Natalie Goza, at (956) 618-6094.



President

Sofia M. Peña

Place 6, 2021-2025
sofia.pena1@mcallenisd.net



Vice President

Lucia Regalado

Place 2, 2023-2027
lucia.regalado@mcallenisd.net



Secretary

Erica de la Garza-Lopez

Place 4, 2023-2027
erica.delagarza@mcallenisd.net



Trustee

Debbie Crane Aliseda

Place 3, 2021-2025
debbie.aliseda@mcallenisd.net



Trustee

Elizabeth (Lizzie) Kittleman

Place 1, 2023-2027
elizabeth.kittleman@mcallenisd.net



Trustee

Aaron D. Rivera

Place 5, 2023-2027
aaron.rivera@mcallenisd.net



Trustee

Lucia Thompson

Place 7, 2024
Lucia.thompson@mcallenisd.net

Our Vision and Our Mission



Vision

The McAllen Independent School District is a multicultural community in which students are enthusiastically and actively engaged in the learning process. Students demonstrate academic excellence in a safe, nurturing and challenging environment enhanced by technology and the contributions of the total community.

Mission

The mission of the McAllen Independent School District is to educate all students to become lifelong learners and productive citizens in a global society through a program of educational excellence utilizing technology and actively involving parents and the community.

Our Goals and Strategies

Goal 1 – Student Achievement/Student Focus

Goal 2 – People Development

Goal 3 – Facility Priorities

Goal 4 – Financial Priorities

Strategy 1 - Branding

We will effectively and continuously communicate and market the district’s mission, strengths, successes and diverse opportunities for every learner.

Strategy 2 – Attract/Retain High Quality Staff

We will attract, recruit, develop and retain high quality staff.

Strategy 3 – Engaging Learning Environment

We will foster secure, supportive, rigorous, and engaging learning environments.

Strategy 4 – Rigorous/World Class Standards Customized for Every Learner

We will utilize national and global standards to customize learning for every learner.

Strategy 5 – Partnerships with Business/Civic Education/Organizations

We will develop and strengthen bonds with the business, education and civic community to provide engaging learning opportunities.

Strategy 6 – Future-Ready Students

We will foster principled students who learn, adapt, and innovate in response to their ever-changing environment.

Strategy 7 – Financial Priorities

We will conduct a budget development, implementation and monitoring process that reflects sound business and fiscal practices that support district goals.





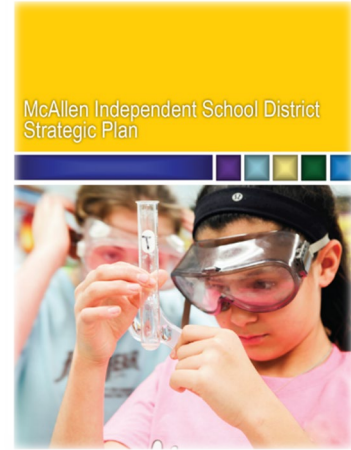
Implementation of District Goals & Objectives 2024-2025	Student Achievement/ Student Focus	People Development District	Facilities Priorities District	Financial Priorities District	Branding	Attract/Retain High Quality Staff	Engaging Learning Environment	Rigorous/ World Class Standards Customized for Each Learner	Partnerships with Business/ Civic Education/ Organizations	Future-Ready Students	Financial Priorities
Organization Number/Name	Goal 1	Goal 2	Goal 3	Goal 4	Strategy 1	Strategy 2	Strategy 3	Strategy 4	Strategy 5	Strategy 6	Strategy 7
701 Superintendent's Office	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
702 Board of Trustees	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
714 Department of Marketing and Communications	✓	✓			✓						
717 Strategic Partnership and Student Outreach	✓	✓		✓	✓				✓		✓
727 Department of Human Resources		✓				✓					
728 Department of Employee Benefits		✓				✓					
729 Department of Purchasing				✓							✓
730 Department of Business Services				✓							✓
732 Department of Internal Audit		✓		✓		✓			✓		✓
734 Department of Accounting				✓							✓
735 Department of Payroll				✓							✓
737 Deputy Superintendent for Business & Operations	✓		✓	✓	✓		✓	✓	✓		✓
738 Department of Legal Counsel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
800 Warehouse/Fixed Assets				✓							✓
801 Police Department	✓	✓	✓	✓	✓	✓	✓		✓		✓
802 Division of Instructional Services	✓						✓	✓		✓	
803 Department of Student Support Services	✓				✓						
804 Department of Athletics	✓	✓	✓	✓	✓	✓			✓		✓
805 Department of Fine Arts	✓					✓	✓	✓		✓	
806 Office of Assessment	✓						✓	✓		✓	
807 Department of Technology	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
808 Facilities Maintenance & Operations			✓								
809 Department of Transportation	✓				✓	✓	✓				✓
810 Department of Food Services	✓			✓					✓		✓
811 Department of Instructional Technology	✓						✓	✓		✓	
812 Department of Media Services	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
813 Department of Library Services	✓						✓	✓	✓	✓	✓
814 Department of Special Education Services	✓	✓				✓	✓	✓	✓	✓	
815 Department of Health Services	✓								✓		
817 Department of Special Services	✓						✓	✓		✓	
819 Department of Research and Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
821 Instructional Leadership	✓						✓	✓		✓	
822 Department of Student Operations	✓	✓		✓							✓
823 Department of Counseling	✓						✓	✓		✓	
824 Department of 504/RTI/Dyslexia	✓						✓	✓		✓	
825 Department of Bilingual	✓						✓	✓		✓	
826 Department of Advanced Academics	✓						✓	✓		✓	
827 Department of Career and Technology	✓						✓	✓		✓	
828 Department of Migrant Programs	✓						✓	✓		✓	
830 Professional Development and Literacy	✓						✓	✓		✓	
831 Department of Accountability	✓						✓	✓		✓	

Long Term Financial Planning and Major Initiatives

The financial goal of the McAllen Independent School District is to have a sufficient fund balance in the general operating fund to be able to maintain fiscal independence in case of a financial need or crisis. The District shall strive to maintain an optimum fund balance of at least two and a half months of general fund operating expenditures.

The School District reached out to the community during the late spring and summer of 2016 for input as we worked to create our Strategic Plan. This comprehensive living document is designed to keep us on the path of continuous improvement.

The District’s strategic plan was created through focus group sessions, surveys, town hall meetings, and a series of full-day workshop meetings. Students, parents, and other members of our community joined teachers and other employees in identifying our call to action, establishing our mission, identifying goals, and beginning the process of pinpointing key actions. We established this framework to work, to refine, and redirect our aim. To create alignment, we merged into this report, the four goals that guide the superintendent’s evaluation. In the interest of transparency and accountability, this framework is available to the public.



This framework of goals ensures all members of our school community are working to improve. It shines light on every facet of the school district, including student-centered and inquiry-based learning in prekindergarten through the 12th grade, support programs, extracurricular activities, finance, maintenance, transportation, marketing, child nutrition, wellness, human resources, safety and security and more. Through this process, the District also lays out the metrics by which we gauge our progress - further spotlighting our determination to be accountable and transparent to our community.

This responsibility requires extensive planning and foresight. It is intensified when it works in sync with a supportive and involved community. For this reason, we will make the greater community aware of this plan through a series of presentations, including town hall meetings, community group sessions and an annual review. In addition, the plan will be posted on our website for full disclosure, and it will be updated yearly. This is the framework that guides our decisions.

In support of our current strategic plan, our District launched a Champion Project in fiscal year 2020-2021. Through conversation with students, parents, teachers, and other staff, McAllen ISD identified Seven Focus Areas. McAllen ISD then targeted those Focus Areas to develop an interactive collection of material - in digital formats - to spotlight the many programs and services that we provide to our community. Through this virtual Parent Symposium, our community can access information on any of the outstanding programs that make McAllen ISD an A+ District.



Facilities Education Master Plan

McAllen ISD has held far-reaching discussions with staff and the community as it developed the District's Strategic Plan. An astounding more than 2,000 people gave input. The District conducted an intense study into its facility needs, working to develop a Facilities Education Master Plan that would be aligned with the Strategic Plan.

This long-range planning document evaluates current facilities, analyzes the school systems' future facility needs, and recommends solutions to address these needs. It is grounded in the context of the educational needs of our students and the McAllen Independent School District's Strategic Plan. In addition, it supports our two Frameworks for Student Learning – STEAM Plus and International Baccalaureate. This document is designed to inform the parents, community leaders, and other members of our community about the long-range improvement plans for our educational facilities. One of the decisions included in this Facilities Education Master Plan approved by the Board of Trustees on April 23, 2018 was to repurpose two of our campuses. In the 2018-2019 school year, Jose Antonio Navarro Elementary became our Early Childhood Center and Abraham Lincoln Middle School now houses our Achieve Early College High School students and our Professional Development Building.

This Facilities Education Master Plan serves as the guide to supporting the aims and objectives of our District's Strategic Plan as we make decisions regarding our facilities. The District identifies the priorities that set our Facility Needs Standards and ensures viable and dynamic planning that ultimately supports quality teaching and learning.

The McAllen Independent School District's Goals and Strategies are vital to understanding the facility needs of our organization. This Plan was produced through a team effort including the personnel who are tasked with maintaining our existing schools and other facilities, school administration and other staff, and professional consultants with disciplines in education, planning, programming, architecture, engineering, construction, facility management, facility operations, and technology.

Most Importantly, six Facility Needs Standards were established to drive our priorities as we developed our short and long range plan.

In fiscal year 2019-2020, a Maintenance Tax Note Series 2020 was issued to address some identified needs in the Facilities Education Master Plan.



Facility Needs Standards

Standard 1: Safety and Security

Facilities that support the safety and security of our students and staff.

Standard 2: Educational Suitability

Facilities that support our educational and instructional programs, ensuring that each space meets the needs of a learning environment, including size, location, and fixed equipment as defined for the instructional program.

Standard 3: Technology Readiness

Facilities with the infrastructure capable of supporting information technology and associated equipment to enhance quality 21st-Century teaching and learning.

Standard 4: Capacity and Utilization

Facilities with specific capacity and utilization standards that target the number of students that can be housed, given the specific educational programs, the class schedules, the student-teacher ratios, and the size of rooms.

Standard 5: Quality Care and Maintenance of Current Facilities

Facilities that are supported by systems aimed at maintaining quality teaching/learning environment by a continued focus on cleanliness, air quality, safety, lighting and exterior of all schools by campus and district staff.

Standard 6: Long Range Facilities Planning

Facilities driven by a system that focuses on replacement schedules, facility priorities, funding sources, and enrollment trends.

Capital Projects Budget Process

The Capital Projects budget is prepared according to the Facilities Education Master Plan and funding availability. For 2024-2025, Capital Outlay is budgeted in the Capital Projects Funds due to the issuance of the Maintenance Tax Notes Series 2020. For a listing of projects please refer to pages 128-130.

Prekindergarten Program

McAllen ISD elementary schools provides a focused, full day, Pre-K program where children have hands-on purposeful opportunities for learning. Student-centered environments in our Pre-K classrooms follow the developmentally appropriate practices taught by The Children's Learning Institute, which is the Texas State Center for Early Childhood. Our Curriculum adheres to the Texas Prekindergarten Curriculum Guidelines and provides an instructional program that is vertically aligned with the Kindergarten Texas Essential Knowledge and Skills.

Universal Full Day Pre-K

Beginning fiscal year 2020-2021, the District phased in a limited seating Pre-K program. This allowed children, who may not have been originally eligible, to enroll for an available seat at designated campuses.

Benefits of these programs include:

- Certified teachers in every classroom specifically trained to work with young children
- Six-hour full-day programming
- Child-centered, hands-on learning
- Focused on developing children academically, physically, and socially
- Healthy breakfast and lunch provided
- Use of a District-issued iPad Air

Registration documents required:

- Official birth certificate
- Photo identification of parent/guardian of the enrolling student
- Child's social security number (optional)
- Current immunization record signed by physician
- Proof of residency

If you have any questions, please contact the Student Support Services at (956) 618-6031.

District Policies

The following policies are posted on the link below:

<http://pol.tasb.org/Home/Index/637>

The highlighted items within the following policies make reference to the budget process.



OFFICERS AND OFFICIALS
DUTIES AND REQUIREMENTS OF BOARD OFFICERS

BDAA
(LEGAL)

Selection of Officers At the first meeting after each election and qualification of trustees, the members shall organize by selecting:

1. A president, who must be a member of the board.
2. A secretary, who may or may not be a member of the board.
3. Other officers and committees the board considers necessary.

Education Code 11.061(c)

Reorganization In addition to the required post-election organization, a board may also organize at other times. *Atty. Gen. Op. MW-531 (1982)*

Duties/Powers of Board President The duties and powers of the president of a board include, but are not limited to, the following:

1. Call a meeting of the board for the purpose of adopting a budget and provide for the publication of notice of the budget and proposed tax rate meeting under Education Code 44.004. [See CE and CCG]
2. Submit the annual financial statement to a newspaper for publication under Local Government Code 140.006. [See CFA]
3. Execute a mineral deed or lease under Education Code 11.153. [See CDB]
4. Execute the deed for the sale of property, other than minerals, held in trust for public school purposes under Education Code 11.154(b). [See CDB]

Qualifications

A person may not be employed as a superintendent unless the person holds an appropriate certificate or permit.

The commissioner may waive the requirement for certification of a superintendent if requested by a district as provided by Education Code 7.056 [see BF]. The commissioner may limit the waiver of certification in any manner the commissioner determines is appropriate.

A person who is not certified as a superintendent may not be employed by a district as the superintendent before the person has received a waiver of certification from the commissioner. A person may be designated to act as a temporary or interim superintendent for a district, but the district may not employ the person under a contract as superintendent unless the person has been certified or a waiver has been granted.

Education Code 21.003

Duties

A superintendent is the educational leader and chief executive officer of a district. *Education Code 11.201(a)*

The duties of a superintendent include:

1. Assuming administrative responsibility and leadership for the planning, organization, operation, supervision, and evaluation of the education programs, services, and facilities of a district and for the annual performance appraisal of the district's staff.
2. Except as provided by Education Code 11.202 (duties of principal) [see DK and DP], assuming administrative authority and responsibility for the assignment, supervision, and evaluation of all personnel of a district other than the superintendent.
3. Overseeing compliance with the standards for school facilities. [See CS]
4. Initiating the termination or suspension of an employee or the nonrenewal of an employee's term contract. [See DF series]
5. Managing the day-to-day operations of a district as its administrative manager, including implementing and monitoring plans, procedures, programs, and systems to achieve clearly defined and desired results in major areas of district operations.
6. Preparing and submitting to a board a proposed budget and administering the budget.
7. Preparing recommendations for policies to be adopted by a board and overseeing the implementation of adopted policies.

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LEGAL)

8. Developing or causing to be developed appropriate administrative regulations to implement policies established by a board.
9. Providing leadership for the attainment and, if necessary, improvement of student performance in a district based on the state's student achievement and quality of learning indicators and other indicators as may be adopted by the commissioner or the board. [See AIA]
10. Organizing a district's central administration.
11. Consulting with the district-level committee. [See BQA]
12. Ensuring:
 - a. Adoption of a Student Code of Conduct [see FO] and enforcement of that Code of Conduct; and
 - b. Adoption and enforcement of other student disciplinary rules and procedures as necessary.
13. Submitting reports as required by state or federal law, rule, or regulation, and ensuring that a copy of any report required by federal law, rule, or regulation is also delivered to TEA.
14. Providing joint leadership with a board to ensure that the responsibilities of the board and superintendent team are carried out; and
15. Performing any other duties assigned by action of a board.

Education Code 11.201(d)

In addition, a superintendent shall, on a day-to-day basis, ensure the implementation of the policies created by the board. *Education Code 11.1512(a)*

**Collaboration with
the Board**

A board and a superintendent shall work together to:

1. Advocate for the high achievement of all district students;
2. Create and support connections with community organizations to provide community-wide support for the high achievement of all district students;
3. Provide educational leadership for a district, including leadership in developing the district vision statement and long-range educational plan [see AE];
4. Establish district-wide policies and annual goals that are tied directly to the district's vision statement and long-range educational plan;

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LEGAL)

5. Support the professional development of principals, teachers, and other staff; and
6. Periodically evaluate board and superintendent leadership, governance, and teamwork.

Education Code 11.1512(b)

**Prohibited
Interference**

A superintendent may not interfere with an appearance or testimony of specified district personnel required by the board. *Education Code 11.1511(d)* [See BAA]

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LOCAL)

Duties

In addition to responsibilities specifically provided by law or in the Superintendent's contract, the Superintendent shall provide educational leadership, demonstrate district management, and maintain positive Board and community relations.

Educational
Leadership

To provide leadership and direction for the development of an educational system that is based on the needs of students, on standards of excellence and equity, and on community goals, the Superintendent shall:

1. Establish effective mechanisms for communication to and from staff in instructional evaluation, planning, and decision making.
2. Oversee annual planning for instructional improvement and monitor for effectiveness.
3. Ensure that goals and objectives form the basis of curricular decision making and instruction and communicate expectations for high achievement.
4. Ensure that appropriate data are used in developing recommendations and making decisions regarding the instructional program and resources.
5. Oversee a system for regular evaluation of instructional programs, including identifying areas for improvement, to attain desired student achievement.
6. Oversee student services, including health and safety services, counseling services, and extracurricular programs, and monitor for effectiveness.
7. Oversee a discipline management program and monitor for equity and effectiveness.
8. Encourage, oversee, and participate in activities for recognition of student efforts and accomplishments.
9. Oversee a program of staff development and monitor staff development for effectiveness in improving district performance.
10. Stay abreast of developments in educational leadership and administration.

District
Management

To demonstrate effective planning and management of District administration, finances, operations, and personnel, the Superintendent shall:

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LOCAL)

1. Implement and oversee a planning process that results in goals, targets, or priorities for all major areas of District operations, including facilities maintenance and operations, transportation, and food services.
2. Monitor effectiveness of District operations against appropriate benchmarks.
3. Oversee procedures to ensure effective and timely compliance with all legal obligations, reporting requirements, and policies.
4. Ensure that key planning activities within the District are coordinated and are consistent with Board policy and applicable law and that goals and results are communicated to staff, students, and the public as appropriate.
5. Oversee a budget development process that results in recommendations based on District priorities, available resources, and anticipated changes to district finances.
6. Oversee budget implementation to ensure appropriate expenditure of budgeted funds, to provide for clear and timely budget reports, and to monitor for effectiveness of the process.
7. Ensure that District investment strategies, risk management activities, and purchasing practices are sound, cost-effective, and consistent with District policy and law.
8. Maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the District.
9. Ensure that the system for recruiting and selection results in personnel recommendations based on defined needs, goals, and priorities.
10. Organize District staff in a manner consistent with District priorities and resources and monitor administrative organization at all levels for effectiveness and efficiency.
11. Oversee a performance appraisal process for all staff that reinforces a standard of excellence and assesses deficiencies; ensure that results are used in planning for improvement.
12. Administer a compensation and benefits plan for employees based on clearly defined goals and priorities.
13. Encourage, oversee, and participate in staff recognition and support activities.

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LOCAL)

14. Oversee a program for staff retention and monitor for effectiveness.

Board and
Community
Relations

To maintain positive and professional working relationships with the Board and the community, the Superintendent shall:

1. Keep the Board informed of significant issues as they arise, using agreed upon criteria and procedures for information dissemination.
2. Respond in a timely and complete manner to Board requests for information that are consistent with Board policy and established procedures.
3. Provide recommendations and appropriate supporting materials to the Board on matters for Board decision.
4. Articulate and support Board policy and decisions to staff and community.
5. Direct a proactive program of internal and external communication at all levels designed to improve staff and community understanding and support of the District.
6. Establish mechanisms for community and business involvement in the schools and encourage participation.
7. Work with other governmental entities and community organizations to meet the needs of students and the community in a coordinated way.

Delegation

To the extent permitted by law, the Superintendent may delegate responsibilities to other employees of the District but shall remain accountable to the Board for the performance of all duties, delegated or otherwise.

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Tax Rate Adoption

Maintenance Taxes

The board may levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools. Taxes may not be levied unless authorized by a majority of the qualified voters of the district, voting at an election called for that purpose. *Education Code 45.002, .003(a)*

*Restriction on
Maintenance Tax
Levy*

A district may not levy the district's maintenance taxes at a rate intended to create a surplus in maintenance tax revenue for the purpose of paying the district's debt service. *Education Code 45.0021(a)* [See Taxpayer Injunction, below]

Note: For information on the consequences of violating this restriction, see Education Code 45.0021(c)-(e). See also Taxpayer Injunction, below.

Exceptions

Education Code 45.0021 does not prohibit a district from:

1. Using a surplus in maintenance tax revenue to pay the district's debt service if the district's interest and sinking fund tax revenue is insufficient to pay the district's debt service due to circumstances beyond the district's control and the use of the surplus maintenance tax revenue to pay the district's debt service is necessary to prevent a default on the district's debt;
2. Paying a portion of the district's maintenance tax revenue into the tax increment fund for a reinvestment zone under Tax Code Chapter 311; or
3. Using money disbursed from the tax increment fund for a reinvestment zone under Tax Code Chapter 311 in accordance with the agreement entered into by the district with the governing body of the municipality or county that designated the zone under Tax Code 311.013(f).

Education Code 45.0021(f)

*Maintenance Tax
Rate
Components*

Tier One

A district's tier one maintenance and operations tax rate is the number of cents levied by the district for maintenance and operations that does not exceed the maximum compressed rate, as determined under Education Code 48.2551. *Education Code 45.0032(a)*

*Maximum
Compressed
Rate*

"MCR" is the district's maximum compressed rate, which is the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment to which the district is entitled under Education Code Chapter 48. The Texas Education Agency (TEA) shall calculate and make available school districts' maximum compressed rates.

Local appraisal districts, school districts, and the comptroller shall provide any information necessary to TEA to implement Education Code 48.2551.

Education Code 48.2551(a)(3), (d), (d-1)

School districts' maximum compressed maintenance and operations tax rates shall be calculated using locally certified property values and adjusted to estimate for exclusions under Government Code 403.302(d).

TEA will open a data collection from 12:01 a.m. on July 18 through 11:59 p.m. on August 1 for districts. Districts must submit the data specified in 19 Administrative Code 61.1000(c). TEA will use any available data to calculate MCR absent data collection submissions from a school district.

19 TAC 61.1000(b), (c), (h)

TEA will calculate and make available preliminary maximum compressed tier one tax rates to each district on or before August 5. If TEA receives an appeal of a preliminary MCR, TEA will issue a final determination to the district no later than August 31. If TEA does not receive an appeal of a preliminary MCR, the preliminary MCR automatically becomes a final MCR ten calendar days following TEA's approval of the district's preliminary MCR. *19 TAC 61.1000(d)-(f)*

A district may appeal its preliminary MCR through the following process:

1. The TEA division responsible for MCRs must receive a written appeal no later than ten calendar days after TEA's approval of the district's preliminary MCR. The appeal must include adequate evidence and additional information that supports the position of the district. Appeals received 11 calendar days or more after TEA approves a district's preliminary MCR will not be considered.
2. TEA will only consider appeals that would result in a change of the preliminary MCR.

19 TAC 61.1000(g); Education Code 48.2551(d-2)

Tier Two

A district's enrichment tax rate consists of:

1. Any cents of additional maintenance and operations tax effort, not to exceed eight cents over the maximum tier one tax rate; and

LOCAL REVENUE SOURCES
AD VALOREM TAXES

CCG
(LEGAL)

2. Any cents of additional maintenance and operations tax effort that exceeds the sum of the maximum tier one tax rate and the maximum number of cents permitted under item 1 above.

Education Code 45.0032(a), (b)

Districts Subject
to Disaster
Exception

For a district to which Tax Code 26.042(e) [see Disaster Exception to Election Requirement, below] applies, the amount by which the district's maintenance tax rate exceeds the district's voter-approval tax rate, excluding the district's current debt rate under Tax Code 26.08(n)(3) for the preceding year is not considered in determining a district's tier one maintenance and operations tax rate or the district's enrichment tax rate for the current tax year. *Education Code 45.0032(d)*

*Maximum Tax
Rate*

For any year, the maintenance tax rate per \$100 of taxable value adopted by the district may not exceed the rate equal to the sum of \$0.17 and the district's maximum compressed rate, as determined under Education Code 48.2551.

A rate that exceeds the maximum rate for the year in which the tax is to be imposed is void. A district with a tax rate that is void under this provision may, subject to requirements imposed by other law, adopt a rate for that year that does not exceed the specified maximum rate for that year.

Education Code 45.003(d), (e)

Districts with
2005 Tax Rate
over \$1.50

Notwithstanding any other law, a district that levied a maintenance tax for the 2005 tax year at a rate greater than \$1.50 per \$100 of taxable value in the district as permitted by special law [Art. 2784g Tex. Rev. Civ. Stat.] may not levy a maintenance tax at a rate that exceeds the rate per \$100 of taxable value that is equal to the sum of \$0.17 and the product of 66.67 percent multiplied by the rate of the maintenance tax levied by the district for the 2005 tax year, minus any amount by which \$1.00 exceeds the product of the state compression percentage, as determined under Education Code 48.255, multiplied by \$1.00. *Education Code 45.003(f)*

For a district described above, any cents of maintenance and operations tax effort that exceeds the maximum rate described at Maximum Tax Rate are not included in the district's tier one maintenance and operations tax rate or the district's enrichment tax rate and the district is not entitled to the guaranteed yield amount of state funds under Education Code 48.202 for those cents of tax effort. *Education Code 45.0032(c)*

Assessor and
Collector

The board may employ a person to assess or collect the district's taxes and may compensate the person as the board considers appropriate. This provision does not prohibit a district from providing

for the assessment or collection of the district's taxes under a method authorized by Tax Code Chapter 6, Subchapter B. *Education Code 45.231*

A district that used a method of selection for the 1994 tax year that was authorized by former Education Code Chapter 23, Subchapter F, may continue to use that method until the district uses another method authorized above. *Education Code 45.232*

The assessor and collector shall assess, collect, or assess and collect taxes, as applicable. *Tax Code 6.23(b)*

Collector's Bond

A district that has its own collector shall require the collector to give bond conditioned on the faithful performance of duties. The bond must be made payable to and be approved by the board in an amount determined by the board. The board may require a new bond at any time, and failure to give new bond within a reasonable time after demand is a ground for removal from office. The board may prescribe additional requirements for the bond.

A district whose taxes are collected by a person other than the district's own collector may require that person to give bond conditioned on the faithful performance of duties. The bond must be payable to, approved by, and paid for by the board in an amount determined by the board. The board may prescribe additional requirements for the bond.

A district shall pay the premium for a required bond from its general fund or as provided by intergovernmental contract.

Tax Code 6.29

Certified Estimate of Values

By April 30, the chief appraiser shall prepare and certify to the district's assessor an estimate of the taxable value of district property. *Tax Code 26.01(e)*

Appraisal Roll

By July 25, the chief appraiser shall prepare and certify to the assessor for the district that part of the appraisal roll that lists the property taxable by the district. The part certified to the assessor is the appraisal roll for the district.

If by July 20 the appraisal review board has not approved the appraisal records as required under Tax Code 41.12, the chief appraiser shall not later than July 25 prepare and certify to the assessor for a school district an estimate of the taxable value of property in the school district.

Tax Code 26.01(a)-(a-1)

By August 1 or as soon thereafter as practicable, the district's assessor shall submit to the board the district's appraisal roll, showing the total appraised, assessed, and taxable values of all property and the total taxable value of new property.

By August 1 or as soon thereafter as practicable, a district's collector shall certify to the board the anticipated collection rate for the current year. If the collector certified an anticipated collection rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year.

Tax Code 26.04(b)

Designated
Employee/Officer to
Calculate Rates

After the district's assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district.

*Required
Calculation
Forms*

The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate.

*Calculation
Forms to County
Tax Assessor-
Collector*

As soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located.

Tax Code 26.04(c), (d-1), (d-3)

[See CE regarding the requirement to attach tax rate calculation forms as an appendix to a district's budget.]

Truth-in-Taxation
Requirements

Note: The *Truth in Taxation* website maintained by the Texas comptroller of public accounts offers [detailed guidance on setting local property tax rates for school districts](#).¹

***Meeting to Adopt
Budget***

When the budget has been prepared under Education Code 44.002, the board president shall call a meeting of the board for the purpose of adopting a budget for the succeeding tax year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(a), (g)* [See CE]

Published Notice The board president shall provide for publication of notice of the budget and proposed tax rate meeting in a daily, weekly, or bi-weekly newspaper published in the district. If no daily, weekly, or biweekly newspaper is published in the district, the president shall provide for publication of notice in at least one newspaper of general circulation in the county in which the district's central administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.

Form and Contents The notice of public meeting to discuss and adopt the budget and the proposed tax rate may not be smaller than one-quarter page of a standard-size or a tabloid-size newspaper, and the headline on the notice must be in 18-point or larger type and contain the information set out in Education Code 44.004(c) and (c-1).

The notice must include a statement that a district may not increase its maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

A notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

Education Code 44.004(b)–(d)

Debt Service Rate Decrease If the published interest and sinking fund (debt service) rate decreases after the publication of the required notice, the president is not required to publish another notice or call another meeting to discuss and adopt the budget and the proposed lower tax rate. *Education Code 44.004(g-1)*

Districts with July 1 Fiscal Year Notwithstanding the provisions above, a district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district.

After receipt of the certified appraisal roll, a district must publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds:

1. The rate proposed in the notice prepared using the estimate;
or

2. The district's voter-approval rate determined under Tax Code 26.08 using the certified appraisal roll.

Education Code 44.004(h), (i)

Tax Rate Adoption
Requirements

Deadline

The board shall adopt a tax rate for the current tax year and shall notify the assessor of the tax rate adopted. [See Adoption of Tax Roll, below] The board must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the district, except that the board must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date that occurs in November of that year. [Note that Election Code 3.005(c) requires that an election to be held on a uniform date be ordered not later than the 78th day before election day; see Time for Election, below.]

The tax rate consists of two components, each of which must be approved separately. The components are:

1. The interest and sinking fund (debt service) rate calculated under Education Code 44.004(c)(5)(A)(ii)(b); and
2. The rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the district for the next year.

Tax Code 26.05(a)

Tax Date for
Certain Districts

A district that before January 1, 1989, has for at least ten years followed a practice of adopting its tax rate at a different date than as provided by Tax Code Chapter 26 and of billing for and collecting its taxes at different dates than as provided by Chapters 31 and 33 may continue to follow that practice. This does not affect the dates provided by the Property Tax Code (Tax Code Title 1) for other purposes, including those relating to the appraisal and taxability of property, the attachment of tax liens and personal liability for taxes, and administrative and judicial review under Chapters 41 and 42.

Tax Code 26.135

Vote

A board may not impose property taxes in any year until it has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. The vote on the ordinance, resolution, or order setting a tax rate that exceeds the sum of the district's no-new-revenue maintenance and operations tax rate and the district's current debt rate must be a record vote, and at least 60 percent of the members of the board must vote in favor of the ordinance, resolution, or order.

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Motion

A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate."

*Language and
Internet Posting*

If the ordinance, resolution, or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the district that exceeds the amount of taxes imposed for that purpose in the preceding year the district must:

1. Include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:
 - a. The following statement: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and
 - b. If the tax rate exceeds the no-new-revenue maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."; and
2. Include on the home page of any internet website operated by the district:
 - a. The following statement: "(Insert name of unit) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and
 - b. If the tax rate exceeds the no-new-revenue maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."

Tax Code 26.05(b)

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- Adoption of Tax Roll** On receipt of notice of the tax rate for the current tax year, the assessor for a district shall calculate the tax imposed on each property included on the appraisal roll for the district. The assessor shall enter the amount of tax in the appraisal roll and submit it to the board for approval. The appraisal roll with amounts of tax entered as approved by the board constitutes the district's tax roll. *Tax Code 26.09(a), (e)*
- Failure to Adopt Tax Rate** If the board does not adopt a tax rate before the date required at Deadline above, the tax rate for the district for that tax year is the lower of the no-new-revenue tax rate calculated for that tax year or the tax rate adopted by the district for the preceding tax year. A tax rate established by this provision is treated as an adopted tax rate. Before the fifth day after the establishment of a tax rate by this provision, the board must ratify the applicable tax rate in the manner set out at Tax Rate Adoption Requirements above. *Tax Code 26.05(c)*
- Taxpayer Injunction** A person who owns taxable property in a district is entitled to an injunction restraining the collection of taxes by the district if the district has not complied with the requirements of Education Code 44.004(b), (c), (c-1), (c-2), and (d), and, if applicable, (i) [see above at Published Notice, including Form and Contents, and Districts with July 1 Fiscal Year, if applicable] and the failure to comply was not in good faith. An action to enjoin the collection of taxes must be filed before the date a district delivers substantially all of its tax bills. *Education Code 44.004(e)*
- A person who owns taxable property is entitled to an injunction prohibiting the district in which the property is taxable from adopting a tax rate if the assessor or designated officer or employee of the district, the chief appraiser of the applicable appraisal district, or the district, as applicable, has not complied with the computation, publication, or posting requirements of Tax Code 26.04 or 26.16, 26.17, or 26.18 [see below at Tax Information to County, Appraisal District Property Tax Database, and Internet Posting of Tax Rate and Budget Information]. It is a defense in an action for an injunction under this provision that the failure to comply was in good faith. *Tax Code 26.04(g)*
- A person who owns taxable property is entitled to an injunction restraining the collection of taxes by a district in which the property is taxable if the district has not complied with the requirements of Tax Code 26.04 and 26.05 [see above at Designated Employee/Officer to Calculate Rates and Tax Rate Adoption Requirements]. It is a defense in an action for an injunction under this provision that the failure to comply was in good faith. An action to enjoin the collection of taxes must be filed not later than the 15th day after the date

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the district adopts a tax rate. A property owner is not required to pay the taxes imposed by a district on the owner's property while an action filed by the property owner to enjoin the collection of taxes imposed by the district on the owner's property is pending. If the property owner pays the taxes and subsequently prevails in the action, the property owner is entitled to a refund of the taxes paid, together with reasonable attorney's fees and court costs. The property owner is not required to apply to the collector for the district to receive the refund. *Tax Code 26.05(e)*

A person who owns taxable property in a district is entitled to an injunction restraining the collection of taxes by the district if the district adopts a maintenance tax in violation of Education Code 45.0021(a) [see above at Restriction on Maintenance Tax Levy]. An action to enjoin the collection of taxes must be filed before the date a district delivers substantially all of its tax bills. *Education Code 45.0021(b)*

Tax Information to
County

A district shall provide to the county assessor-collector for each county in which all or part of district territory is located the district's adopted tax rate, maintenance and operations rate, debt rate, no-new-revenue tax rate, no-new-revenue maintenance and operations rate, and voter-approval tax rate for posting on the county's internet website. The district shall provide the information annually following the adoption of a tax rate by the district for the current tax year. *Tax Code 26.16(a)–(b)*

Appraisal District
Property Tax
Database

The officer or employee designated by the board to calculate the no-new-revenue tax rate and the voter-approval tax rate for the district must electronically incorporate into the database created and maintained by the chief appraiser under Tax Code 26.17 the information required by Tax Code 26.17(e). *Tax Code 26.17(e)*

**Internet Posting of
Tax Rate and Budget
Information**

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of this provision. Each district shall post or cause to be posted on the internet website the information required by Tax Code 26.18 in a format prescribed by the comptroller. *Tax Code 26.18* [See CE for required information]

**Election to Approve
Tax Rate**

If the board adopts a tax rate that exceeds the district's voter-approval tax rate, the registered voters of the district at an election held for that purpose must determine whether to approve the adopted tax rate. *Tax Code 26.08(a), (n)*

[For information on conducting elections, see the BBB series.]

Voter-Approval Tax
Rate

For purposes of Tax Code 26.08, the voter-approval tax rate of a district is the sum of the following:

1. The rate per \$100 of taxable value that is equal to the district's maximum compressed tax rate for the current year;
2. The greater of:
 - a. The district's enrichment tax rate for the preceding tax year, less any amount by which the district is required to reduce the district's enrichment tax rate under Education Code 48.202(f) in the current tax year; or
 - b. The rate of \$0.05 per \$100 of taxable value; and
3. The district's current debt rate.

Tax Code 26.08(n)

Efficiency Audit

"Efficiency audit" means an investigation of the operations of a district to examine fiscal management, efficiency, and utilization of resources.

The board shall conduct an efficiency audit before seeking voter approval to adopt a tax rate for the maintenance and operations of the district at an election held for that purpose and may not hold an election without complying with this requirement.

The board may select the auditor that conducts the district's annual audit under Education Code 44.008 and may include the efficiency audit as part of the district's annual audit. [See CFC] A district must pay for the costs associated with an efficiency audit required under this provision. A district shall provide all documents, records, and personnel requested by the auditor as needed to conduct the audit in an efficient manner.

The board must select an auditor to conduct an efficiency audit not later than four months before the date on which the district proposes to hold an election to adopt a maintenance and operations tax rate. An auditor selected by the board must maintain independence from the district and complete the efficiency audit not later than three months after the date the auditor was selected.

Before an election at which a district seeks voter approval to adopt a tax rate, the board must hold an open meeting to discuss the results of the efficiency audit. Not later than 30 days before the date of the election, the results of an efficiency audit must be posted on the district's internet website.

Education Code 11.184

*Legislative
Budget Board
Guidelines*

The Legislative Budget Board (LBB) shall establish guidelines identifying the scope and areas of investigation of an efficiency audit, including identification of resources being used effectively and

efficiently and identification of cost savings or reallocations. The auditor selected by the board of a district must follow the guidelines established by the LBB under this provision. *Education Code 11.184(f)*

[Efficiency Audit Guidelines](#)² are found on the LBB website.

Disaster Exception
*To Efficiency
Audit
Requirement*

The board of a district all or part of which is located in an area declared a disaster area by the governor may hold an election to seek voter approval to adopt a maintenance and operations tax rate during the two-year period following the date of the declaration without conducting an efficiency audit otherwise required above. *Education Code 11.184(b-1)*

*To Election
Requirement*

When increased expenditure of money by a district is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, that has impacted a district and the governor has requested federal disaster assistance for the area in which the district is located, an election is not required under Tax Code 26.08 to approve the tax rate adopted by the board for the year following the year in which the disaster occurs. A tax rate adopted under this provision applies only in the year for which the rate is adopted. *Tax Code 26.042(e)*

If a district adopts a tax rate under Tax Code 26.042(e) above, the amount by which that rate exceeds the district's voter-approval tax rate for that tax year may not be considered when calculating the district's voter-approval tax rate for the tax year following the year in which the district adopts the rate.

A district that in a tax year elects to adopt a tax rate that exceeds the district's voter-approval tax rate for that tax year without holding an election under Tax Code 26.042(e) above must specify the disaster declaration that provides the basis for authorizing the district to calculate or adopt a tax rate under that provision. A district that in a tax year specifies a disaster declaration as providing the basis for authorizing the district to adopt a tax rate under Tax Code 26.042(e) above may not in a subsequent tax year specify the same disaster declaration as providing the basis for authorizing the district to adopt a tax rate under that provision if in an intervening tax year the taxing unit specifies a different disaster declaration as the basis for authorizing the taxing unit to adopt a tax rate under that provision.

Tax Code 26.042(f)–(g)

Time for Election

The board shall order that the election be held in the district on the next uniform election date prescribed by Election Code 41.001 that

	<p>occurs after the date of the election order and that allows sufficient time to comply with the requirements of other law. <i>Tax Code 26.08(b)</i></p>
<p><i>Uniform Election Date</i></p>	<p>For an election to be held on a uniform election date, the election shall be ordered not later than the 78th day before election day. <i>Election Code 3.005(c)</i> [See BBBA for other election procedures and requirements.]</p>
<p>Proposition</p>	<p>At the election, the ballots shall be prepared to permit voting for or against the proposition: "Ratifying the ad valorem tax rate of _____ (insert adopted tax rate) in (name of school district) for the current year, a rate that will result in an increase of _____ (insert percentage increase in maintenance and operations tax revenue under the adopted tax rate as compared to maintenance and operations tax revenue in the preceding tax year) percent in maintenance and operations tax revenue for the district for the current year as compared to the preceding year, which is an additional \$_____ (insert dollar amount of increase in maintenance and operations tax revenue under the adopted tax rate as compared to maintenance and operations tax revenue in the preceding tax year)". <i>Tax Code 26.08(b)</i></p> <p>In addition to any other requirement imposed by law for a proposition, including a provision prescribing the proposition language, a proposition submitted to the voters for approval of the imposition or increase of a tax shall specifically state the amount of or maximum tax rate of the tax or tax increase for which approval is sought. <i>Election Code 52.072(e)(1)</i></p> <p>Each proposition on the ballot must identify the name of the authority ordering the election on the measure. <i>Election Code 52.095(c)</i></p>
<p>Election Outcome</p>	<p>If a majority of the votes cast in an election favor the proposition, the tax rate for the current year is the rate that was adopted by the board. If the proposition is not approved, a board may not adopt a tax rate for the current year that exceeds the district's voter-approval tax rate. <i>Tax Code 26.08(c)-(d)</i></p>

¹ Truth-in-Taxation: Tax Rate Adoption:

<https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/index.php>

² LBB Efficiency Audit Guidelines: https://www.lbb.state.tx.us/Documents/Publications/Policy_Report/6365_HB3_Efficiency_Audit_Guidelines.pdf

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Authorized Expenditures

A district shall not lend its credit or gratuitously grant public money or things of value in aid of any individual, association, or corporation. *Tex. Const. Art. III, Sec. 52; Brazoria County v. Perry, 537 S.W.2d 89 (Tex. Civ. App.—Houston [1st Dist.] 1976, no writ)*

A district shall not grant any extra compensation, fee, or allowance to a public officer, agent, servant, or contractor after service has been rendered or a contract entered into and performed in whole or in part. Nor shall a district pay or authorize the payment of any claim against the district under any agreement or contract made without authority of law. *Tex. Const. Art. III, Sec. 53; Harlingen Indep. Sch. Dist. v. C.H. Page and Bro., 48 S.W.2d 983 (Comm. App. 1932)*

The public school funds may not be spent except as provided by Education Code 45.105. The state and county available funds may be used only for the payment of teachers' and superintendents' salaries and interest on money borrowed on short time to pay those salaries that become due before school funds for the current year become available. Loans for the purpose of payment of teachers may not be paid out of funds other than those for the current year.

Local funds from district taxes, tuition fees, other local sources, and state funds not designated for a specific purpose may be used for the purposes listed above for state and county available funds and for purchasing appliances and supplies; paying insurance premiums; paying janitors and other employees; buying school sites; buying, building, repairing, and renting school buildings, including acquiring school buildings and sites by leasing through annual payments with an ultimate option to purchase [see CHG]; and, except as provided below, for other purposes necessary in the conduct of the public schools as determined by the board.

Exception

Funds described above may not be used to initiate or maintain any action or proceeding against the state or an agency or officer of the state arising out of a decision, order, or determination that is final and unappealable under a provision of the Education Code, except that funds may be used for an action or proceeding that is specifically authorized by a provision of the Education Code or a rule adopted under the Education Code and that results in a final and unappealable decision, order, or determination.

Education Code 45.105(a)–(c), (c-1)

Fiscal Year

The fiscal year of a district begins on July 1 or September 1 of each year, as determined by the board. *Education Code 44.0011*

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Budget Preparation	On or before the date set by the State Board of Education (SBOE), a superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of a district for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the SBOE, and adopted policies of the board of trustees. <i>Education Code 44.002; 19 TAC 109.1(a), .41, .5001</i>
Funds for Accelerated Instruction	A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBC] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. <i>Education Code 29.081(b-2)</i>
Itemization of Certain Expenditures	<p>The proposed budget of a district must include, in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:</p> <ol style="list-style-type: none">1. Notices required by law to be published in a newspaper by the district or a representative of the district; and2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code 305.002. <p><i>Local Gov't Code 140.0045</i></p>
Public Meeting on Budget and Proposed Tax Rate	<p>When the budget has been prepared, the board president shall call a board meeting for the purpose of adopting a budget for the succeeding fiscal year. Any taxpayer of a district may be present and participate in the meeting. <i>Education Code 44.004(a), (f)</i> [See CCG for provisions governing tax rate adoption.]</p> <p>The meeting must comply with the notice requirements of the Open Meetings Act. <i>Gov't Code 551.041, .043</i> [See BE]</p>
Published Notice	The board president shall provide for publication of notice of the budget and proposed tax rate meeting in accordance with Education Code 44.004. [For specific requirements regarding the form, contents, and publication of the notice, see CCG(LEGAL).]
Publication of Proposed Budget Summary	Concurrently with the publication of notice of the budget under Education Code 44.004, a district shall post a summary of the proposed budget on the school district's internet website or, if the district has no internet website, in the district's central administrative office.

The budget summary must include a comparison to the previous year's actual spending and information relating to per student and aggregate spending on:

1. Instruction;
2. Instructional support;
3. Central administration;
4. District operations;
5. Debt service; and
6. Any other category designated by the commissioner.

Education Code 44.0041

Budget Adoption

The board, at the meeting called for that purpose, shall adopt a budget to cover all expenditures for the succeeding fiscal year. The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins. *Education Code 44.004(f)–(g)*

Appendix for Tax
Rate Calculation
Forms

The board shall include as an appendix to the district's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the district to calculate the no-new-revenue tax rate and the voter-approval tax rate of the district for the tax year in which the fiscal year begins. *Tax Code 26.04(e-5)* [See CCG]

**Districts with July 1
Fiscal Year**

A district with a fiscal year beginning July 1 may use the certified estimate of the taxable value of district property [see CCG] in preparing the required notice if the district does not receive the certified appraisal roll on or before June 7. A district that uses a certified estimate may adopt a budget at the public meeting designated in the published notice prepared using the estimate, but the district may not adopt a tax rate before the district receives the certified appraisal roll for the district. *Education Code 44.004(h)–(i)*

**Budget Adoption
After Tax Rate
Adoption**

Notwithstanding Education Code 44.004(g), (h), and (i), above, a district may adopt a budget after the district adopts a tax rate for the tax year in which the fiscal year covered by the budget begins if the district elects to adopt a tax rate before receiving the certified appraisal roll for the district. If a district elects to adopt a tax rate before adopting a budget, the district must publish notice and hold a meeting for the purpose of discussing the proposed tax rate. Following adoption of the tax rate [see CCG], the district must publish notice and hold another public meeting before the district may adopt a budget. The comptroller shall prescribe the language and format to be used in the notices. The district may use the certified

estimate of taxable value in preparing a notice under this provision.
Education Code 44.004(j)

**Publication of
Adopted Budget**

On final approval of the budget by the board, the district shall post on the district's internet website a copy of the budget adopted by the board. The district's website must prominently display the electronic link to the adopted budget. A district shall maintain the adopted budget on the district's website until the third anniversary of the date the budget was adopted. *Education Code 44.0051*

On or before a date set by the SBOE, the budget must be filed with the Texas Education Agency according to rules established by the SBOE. *Education Code 44.005*

**Internet Posting of
Tax Rate and Budget
Information**

Each district shall maintain an internet website or have access to a generally accessible internet website that may be used for the purposes of these provisions. Each district shall post or cause to be posted on the internet website the following information in a format prescribed by the comptroller:

1. The name of each member of the board;
2. The mailing address, email address, and telephone number of the district;
3. The official contact information for each member of the board, if that information is different from the information described by item 2;
4. The district's budget for the preceding two years;
5. The district's proposed or adopted budget for the current year;
6. The change in the amount of the district's budget from the preceding year to the current year, by dollar amount and percentage;
7. The tax rate for maintenance and operations adopted by the district for the preceding two years;
8. The interest and sinking fund tax rate adopted by the district for the preceding two years;
9. The tax rate for maintenance and operations proposed by the district for the current year;
10. The interest and sinking fund tax rate proposed by the district for the current year; and
11. The most recent financial audit of the district.

Tax Code 26.18

Effect of Adopted Budget and Amendment

Public funds of the district may not be spent in any manner other than as provided for in the budget adopted by the board, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Any amendment or supplementary budget must be prepared and filed in accordance with SBOE rules. *Education Code 44.006*

Spending Violation/Offense

A trustee who votes to approve any expenditure of school funds in violation of a provision of the Education Code, for a purpose for which those funds may not be spent, or in excess of the item or items appropriated in the adopted budget or a supplementary or amended budget commits an offense. *Education Code 44.052(c)*

Certain Donations

A district may donate funds or other property or service to the adjacent general's department, the Texas National Guard, or the Texas State Guard. *Gov't Code 437.111(b), .252, .304(a)*

Commitment of Current Revenue

A contract for the acquisition, including lease, of real or personal property is a commitment of a district's current revenue only, provided the contract contains either or both of the following provisions:

1. Retains to a board the continuing right to terminate the contract at the expiration of each budget period during the term of the contract.
2. Is conditioned on a best-efforts attempt by the board to obtain and appropriate funds for payment of the contract.

Local Gov't Code 271.903

Prohibited Uses of Resources

Improvements to Real Property

Except as provided below or by Education Code 45.109(a-1), (a-2), or (a-3) [see CX], the board may not enter into an agreement authorizing the use of school district employees, property, or resources for the provision of materials or labor for the design, construction, or renovation of improvements to real property not owned or leased by the district.

This provision does not prohibit the board from entering into an agreement for the design, construction, or renovation of improvements to real property not owned or leased by the district if the improvements benefit real property owned or leased by the district. Benefits to real property owned or leased by the district include the design, construction, or renovation of highways, roads, streets, sidewalks, crosswalks, utilities, and drainage improvements that serve or benefit the real property owned or leased by the district.

Education Code 11.168

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Hotels

The board may not impose taxes; issue bonds; use or authorize the use of district employees; use or authorize the use of district property, money, or other resources; or acquire property for the design, construction, renovation, or operation of a hotel. The board may not enter into a lease, contract, or other agreement that obligates the board to engage in an activity prohibited by this provision or obligates the use of district employees or resources in a manner prohibited by this provision.

“Hotel” means a building in which members of the public obtain sleeping accommodations for consideration. The term includes a motel.

Education Code 11.178

Electioneering

For restrictions on using district funds for electioneering, see BBBD.

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(LOCAL)**

- Fiscal Year** The District shall operate on a fiscal year beginning July 1 and ending June 30.
- Budget Planning** Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the District's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the District- and campus-level planning and decision-making committees. Budget planning and evaluation are continuous processes and shall be a part of each month's activities.
- Budget Meeting** The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:
1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
 2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
 3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
 4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.
- Authorized Expenditures** The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
- Budget Amendments** The Board shall amend the budget when a change is made in increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
- Fund Balance** The District shall strive to maintain a balance in the general fund that closely approximates the optimum fund balance amount prescribed by TEA, as reported in the annual financial and compliance report.
- Fund balances shall be comprised of several components, as prescribed by GASB Statement 54:
- Nonspendable fund balance;

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- Restricted fund balance;
- Committed fund balance;
- Assigned fund balance; and
- Unassigned fund balance.

By resolution, the Board may commit a portion of the fund balance for a specific purpose. The committed portion of the fund balance should be spent for the purposes specified; however, the commitment may be amended by the Board at any time.

The Superintendent or designee shall be authorized to assign a portion of the fund balance as may be required to meet the financial needs of the District.

**Capitalization
Threshold**

The capitalization threshold for purposes of classifying individual capital assets shall be \$5,000.

The Superintendent shall determine the capitalization threshold for a group of assets, the individual cost of which does not exceed the capitalization threshold above but for which the cost in the aggregate is significant.

COMPENSATION AND BENEFITS
COMPENSATION PLAN

DEA
(LOCAL)

The Superintendent shall recommend an annual compensation plan for all District employees. The compensation plan may include wage and salary structures, stipends, benefits, and incentives. [See also DEAA] The recommended plan shall support District goals for hiring and retaining highly qualified employees. The Board shall review and approve the compensation plan to be used by the District. The Board shall also determine the total compensation package for the Superintendent. [See BJ series]

Pay Administration

The Superintendent shall implement the compensation plan and establish procedures for plan administration consistent with the budget. The classification of each job title within the compensation plan shall be based on the qualifications, duties, and market value of the position.

Annualized Salary

The District shall pay all salaried employees over 12 months in equal monthly or semi-monthly installments, regardless of the number of months employed during the school year. Salaried employees hired during the school year shall be paid in accordance with administrative regulations.

Pay Increases

The Superintendent shall recommend to the Board an amount for employee pay increases as part of the annual budget. Any pay adjustments for individual employees shall be determined within the approved budget following established procedures.

*Midyear Pay
Increases*

Contract
Employees

A contract employee's pay may be increased after performance on the contract has begun only if authorized by the compensation plan of the District or there is a change in the employee's job assignment or duties during the term of the contract that warrants additional compensation. Any such changes in pay that do not conform with the compensation plan shall require Board approval. [See DEA(LEGAL) for provisions on pay increases and public hearing requirements.]

Noncontract
Employees

The Superintendent may grant a pay increase to a noncontract employee after duties have begun because of a change in the employee's job assignment or to address pay equity. The Superintendent shall report any such pay increases to the Board at the next regular meeting.

Pay During Closing

During an emergency closure, all full-time employees shall continue to be paid for their regular duty schedule unless otherwise provided by Board action. Following an emergency closure, the Board shall adopt a resolution or take other Board action establishing the purpose and parameters for such payments. [See EB for the authority to close schools.]

COMPENSATION AND BENEFITS
COMPENSATION PLAN

DEA
(LOCAL)

Premium Pay
During Disasters

All employees who are required to work to mitigate the reason for an emergency closing shall be paid at the rate of one and one-half times their regular rate of pay for all hours worked up to 40 hours per week. All other employees who are required to work during an emergency closing shall be paid their regular rate of pay.

Overtime for time worked over 40 hours in a week shall be calculated and paid according to law. [See DEAB] The Superintendent shall approve payments and ensure that accurate time records are kept of actual hours worked during emergency closings.

Budget Planning

The policy-making functions of the District lie with a seven-member Board of Trustees (the Board), each of which is elected from an at-large member district for four-year staggered terms. The Board is not included in any other reporting entity as defined by GASB 14. Serving without compensation, Board members establish the policies by which schools operate. In carrying out the task of setting policy, the Board identifies needs and establishes priorities for the school system, allocates financial and human resources, and determines the priority areas.

On an annual basis, the District presents the Board of Trustees with the proposed budgets for the General Operating Fund, which includes the Food Service Fund, and the Debt Service Fund for approval as required by the Texas Education Code and as described in the Texas Education Agency's Financial Accountability Systems Resource Guide. The District has administratively opted to officially adopt the Capital Projects Fund. The proposed budget is presented to the Board summarized at the function level



for each of the funds above. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget no later than June 30. The District's purpose in the presentation of the budget data is to improve the quality of information provided to the Board of Trustees and the community.

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized when the related fund liability is incurred. For budgetary purposes, the cash basis of accounting is used. This basis of accounting recognizes revenue when it is received and expenses when they are paid.

House Bill 5, 83rd Legislative Session, added new TEC §28.0217 to require each school district to provide accelerated instruction in the applicable subject area each time a student fails to perform satisfactory on an end-of-course (EOC) assessment instruction. Accelerated instruction may require participation of the student before or after normal school hours and may include participation at times of the year outside normal school operations.

House Bill 5 amended TEC §29.081 requiring the District to separately budget and prioritize state compensatory education funding and any other funding necessary to sufficiently support the cost of additional accelerated instruction for students who fail to perform satisfactory on an EOC assessment instrument. State compensatory education funds cannot be used for any other purpose until the District has sufficiently funded additional accelerated instruction. Physical adoption of the Accelerated Instruction budget for EOC failed students must precede the budget adoption for state compensatory education funds.



After adoption of the budget, the appropriation amounts are entered into the District's accounting and encumbrance system and monitoring of the expenditures and encumbrances in relation to the approved budget begins.

Budget managers have the authority to approve budget amendments anytime during the year. A budget transfer is the movement of appropriations between budget line items. A budget revision is the addition to revenue and expense budgets or a transfer to/from fund balance. Any budget amendments requested by budget managers require Board approval.

The entire budget is planned and prepared to meet all four goals and seven strategies. Each goal supports the Strategic Plan; therefore budget is not defined or measured by each goal but as a whole unit. In order to achieve these goals, the District must plan, prepare and evaluate the budget process in order to ensure that the appropriate dollar amount is allocated.



Budget Process

Goal 4, Strategy 7: Financial Priorities

The Superintendent manages a budget development, implementation, and monitoring process that reflects sound business and fiscal practices that support District goals.

Budget Development

- Budget Plan aligns with Board Fund Balance and Cash Flow priorities
- Provide for a reasonable staff compensation plan
- Maintain a reasonable tax collection rate
- Provide for stable expenditures per pupil
- Contingency Planning

Budget Implementation

- Recommended budget is in line with established assumptions and District priorities

Budget Monitoring

- Provide monthly financial reports showing implementation compared to adopted budget
- Provide information that includes evidence that District practices are sound, cost effective, and consistent with District policy and law

Sound Business and Fiscal Practices

- End of year results that are generally consistent with adopted budget
- Administrative procedures instituted to increase operational efficiency, customer service, and reduce the risk of fraud
- Provides additional transparency to public education finance and meaningful financial oversight and improvement for school districts

Supports District Goals

- Maintain financial stability in the District to achieve the most effective and efficient use of taxpayer dollars, while maintaining excellent academic, extracurricular programs, technology and facility improvements



**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility																								
	January 15, 2024	Review proposed budget calendar	Executive Leadership Team																								
	January 16, 2024	<p><i>Refer to Budget Development Manual – Section I</i></p> <p>Campus Allocated Budget</p> <ul style="list-style-type: none"> Establish Campus Base allotment: Check One ___ADA <input checked="" type="checkbox"/> Enrollment ___Membership Student allocation for High Schools, Middle Schools and Elementary Schools <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">2023-2024 Allotment</th> <th colspan="2" style="text-align: center;">2024-2025 Allotment</th> </tr> </thead> <tbody> <tr> <td style="border: 1px solid black;">HS - 001/002</td> <td style="border: 1px solid black;">= \$ 90</td> <td style="border: 1px solid black;">HS - 001/002</td> <td style="border: 1px solid black;">= \$ 90</td> </tr> <tr> <td style="border: 1px solid black;">006/007</td> <td style="border: 1px solid black;">= \$ 90</td> <td style="border: 1px solid black;">006/007</td> <td style="border: 1px solid black;">= \$ 90</td> </tr> <tr> <td style="border: 1px solid black;">005/011</td> <td style="border: 1px solid black;">= \$ 140</td> <td style="border: 1px solid black;">005/011</td> <td style="border: 1px solid black;">= \$ 140</td> </tr> <tr> <td style="border: 1px solid black;">MS -</td> <td style="border: 1px solid black;">= \$ 75</td> <td style="border: 1px solid black;">MS -</td> <td style="border: 1px solid black;">= \$ 75</td> </tr> <tr> <td style="border: 1px solid black;">ES -</td> <td style="border: 1px solid black;">= \$ 60</td> <td style="border: 1px solid black;">ES -</td> <td style="border: 1px solid black;">= \$ 60</td> </tr> </tbody> </table>	2023-2024 Allotment		2024-2025 Allotment		HS - 001/002	= \$ 90	HS - 001/002	= \$ 90	006/007	= \$ 90	006/007	= \$ 90	005/011	= \$ 140	005/011	= \$ 140	MS -	= \$ 75	MS -	= \$ 75	ES -	= \$ 60	ES -	= \$ 60	Business Office
2023-2024 Allotment		2024-2025 Allotment																									
HS - 001/002	= \$ 90	HS - 001/002	= \$ 90																								
006/007	= \$ 90	006/007	= \$ 90																								
005/011	= \$ 140	005/011	= \$ 140																								
MS -	= \$ 75	MS -	= \$ 75																								
ES -	= \$ 60	ES -	= \$ 60																								
	January 16, 2024	<p>Upload accounts for Grants 2xx, 3xx, 4xx</p> <ul style="list-style-type: none"> Mass create from existing accounts to check for duplicates 	Business Office																								
	January 17, 2024	<p><i>Refer to Budget Development Manual – Introduction</i></p> <p>Email - Determine the following:</p> <ul style="list-style-type: none"> Identify items Campuses will budget through allocated funds (A-00) Identify items Departments will budget through department budgets <p style="text-align: center;"><i>(Due to Business Office 2/5/24)</i></p>	Business Office																								
	January 19, 2024	<p><i>Refer to Budget Development Manual – Sections IV (Required) and V (Optional) Budget Inclusions</i></p> <p>Memos to Assistant Superintendents to request Budget Inclusions Forms from directors, department heads and coordinators (attach prior year budget inclusion forms)</p> <p style="text-align: center;"><i>(Due to Asst. Superintendents on 2/5/24)</i> <i>(Due to Business Office 2/13/24)</i></p>	Business Office																								
	January 19, 2024	<p><i>Refer to Budget Development Manual – Section I</i></p> <p>Memo – Special Populations Campus Allocations and Purchase Order Processing Instructions (Zero Based Budgeting Referenced)</p> <ul style="list-style-type: none"> 162 – Career & Technology (CTE) 163 – Advanced Academics 173 – Special Education 193 – State Compensatory 211 – Title I 289 – Title IV <p style="text-align: center;"><i>(Due to Business Office 2/5/24)</i></p>	Business Office Respective Directors																								

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	January 22, 2024	Refer to Budget Development Manual – Section III E-mail Accounting to begin District Account Coding updates (Due to Business Office 2/29/24)	Business Office Accounting
	January 23, 2024	District Staffing Data to TASB to prepare the following: <ul style="list-style-type: none"> • Market Value Comparison • Pay Structure Shift • Salary Cost Estimate Business Office to prepare worksheet for staff projections- for budget year 24-25 only, complete 2/17/24 (Due from TASB 4/3/24)	Human Resources Business Office
	January 23, 2024	Replacement Schedule e-mail: Quotes must be submitted <ul style="list-style-type: none"> • Dept of Athletics (183) • Dept of Fine Arts (184) • Dept of FMO (199-P) • Technology • Police Department (Due to Business Office 2/13/24)	Departments
	January 24, 2024	E-mail Department of Technology to create New Year Prior to staff planning- Create Budget Version (Business Office)	Business Office Department of Technology
	January 30, 2024	Route Preliminary Calendar to Accounting, Department of Technology, Employee Benefits, Human Resources, Payroll Department, State Comp and ELT	Business Office
	January 31, 2024	Preliminary State Property Values (1/31/xx)	State Comptroller’s Office
	February 5, 2024	Sent out “Save-the-Date” to register for (4/4/24 – Budget Development Training) TEAMS	Business Office
	February 5, 2024	Refer to Budget Development Manual – Section IV (Required) Refer to Budget Development Manual – Section V (Optional) (Due to Assistant Superintendents) (Due to Business Office 2/13/24)	Deputy Superintendent Business & Operations Assistant Superintendent for Human Resources Associate Superintendents: Instructional Services Instructional Leadership Chief Financial Officer

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 5, 2024	<p><i>Budget Development Manual – Section I</i></p> <p>Special Populations Campus Allocations and Purchase Order Processing Instructions:</p> <ul style="list-style-type: none"> • 162 – Career & Technology (CTE) • 163 – Advanced Academics • 173 – Special Education • 193 – State Compensatory • 211 – Title I • 289 – Title IV <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Respective Directors
	February 5, 2024	<ul style="list-style-type: none"> • Identify items Campuses will budget through allocated funds (A00) • Identify items Departments will budget through department budgets <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Department Directors
	February 5, 2024	Discussion of Early Exit Incentive Program	Human Resources Executive Leadership Team
	February 7, 2024	<p>Send out Calendar invite for 2/22/24 at 10:00 am. (TEAMS)</p> <p>Discussion of Self-Funded Rates:</p> <ul style="list-style-type: none"> • 753 Health • 771 TEC • 772 Worker’s Comp 	Director of Employee Benefits Director of Payroll Department Chief Financial Officer
	February 7, 2024	<p>Discuss Indirect Cost for Food Service-Fund 101</p> <ul style="list-style-type: none"> • 2024-2025 rate stays the same 8.27% 	Chief Financial Officer Director of Food Service
	February 7, 2024	<p><i>Refer to Budget Development Manual – Section II</i></p> <p>E-mail Payroll Department to begin Salary Information updates</p> <p style="text-align: center;"><i>(Due to Business Office 2/29/24)</i></p>	Business Office Payroll Department
	February 8, 2024	<p>Memo - Utility Projections with a due date/meeting (TEAMS) on 4/10/24 at 2:00 p.m. for:</p> <ul style="list-style-type: none"> • Electricity • Water • Natural Gas <p>Memo - Utility Projections with a due date/meeting (TEAMS) on 4/10/24 at 3:00 p.m. for:</p> <ul style="list-style-type: none"> • Telephone • E-rate 	<p>Chief Financial Officer Facilities, Maintenance & Operations</p> <p>Chief Financial Officer Executive Director Department of Technology</p>

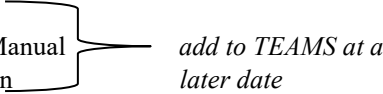
**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 12, 2024	1 st Budget Workshop – <ul style="list-style-type: none"> • 2024-2025 Budget • Student Enrollment • Esser Funds • Human Resources • Tax Rate • Fund Balance 	Deputy Superintendent Business & Operations Assistant Superintendent for Human Resources Chief Financial Officer
	February 12, 2024	Evaluate Grant Funded Positions	Grant Managers Executive Leadership Team
	February 13, 2024	Replacement Schedules with Quotes: <ul style="list-style-type: none"> • Dept of Athletics (183) • Dept of Fine Arts (184) • Dept FMO (199-P) • DOT • Police Department <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Departments
	February 13, 2024	<i>Budget Development Manual – Section IV (Required) Section V (Optional) (6429)</i> <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Deputy Superintendent for Business & Operations Associate Superintendents: Instructional Services Instructional Leadership Assistant Superintendent for Human Resources Chief Financial Officer
	February 13, 2024	Extracurricular Funding Guidelines e-mail: <ul style="list-style-type: none"> • Advanced Academics • Athletics • Bilingual • CTE • Instructional Services • Fine Arts • Secondary Science • Social Studies • UIL Academics <p style="text-align: center;"><i>(Due to Business Office 2/29/24)</i></p>	Respective Directors & Coordinators
	February 16, 2024	Route Calendar to Accounting, Department of Technology, Employee Benefits, Human Resources, Payroll Department, State Comp and ELT	Business Office
	February 19, 2024	Discuss staffing and salary projections for 2024-2025	Human Resources Executive Leadership Team

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 22, 2024	Discussion of Self-Funded Rates meeting (TEAMS) at 10:00 a.m. <ul style="list-style-type: none"> • 753 Health • 771 TEC • 772 Worker’s Comp 	Director of Employee Benefits Director of Payroll Department Chief Financial Officer
	February 23, 2024	<i>Refer to Budget Development Manual – Section I</i> Enrollment based on the PEIMS Fall Re-submission 01/19/xx (based on FY 23-24) vs Campus enrollments counts 2/22/24 <ul style="list-style-type: none"> • Fall Campus Counts PEIMS Re-Submission 01/19/xx(based on FY 23-24) • PDM1-120-009 TSDS PEIMS Disaggregation of PEIMS Student Data • Snapshot Counts and Program Enrollments • Most Current Enrollment Counts Department of Technology 	Business Office
	February 29, 2024	Extracurricular Funding Guidelines <ul style="list-style-type: none"> • Advanced Academics • Athletics • Bilingual • CTE • Instructional Services • Fine Arts • Secondary Science • Social Studies • UIL Academics <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Respective Directors & Coordinators
	February 29, 2024	<i>Budget Development Manual – Section II</i> Salary Information completed Copy of PR Fringe Benefit Required Inclusion Sheet to Department of Technology, Human Resources and Employee Benefits <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Payroll Department
	February 29, 2024	<i>Budget Development Manual – Section III</i> District Account Coding completed <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Accounting Department
	March 04, 2024	2 nd Budget Workshop – <ul style="list-style-type: none"> • Staffing Guidelines • Compensation Plan • Budget Preparation & Reduction • Student Enrollment/Projections/Attendance • Fund Balance Report 	Deputy Superintendent Business & Operations

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	March 5, 2024	Staff Study Review by Program Directors – Finalize	Human Resources
	March 18, 2024	Finalize Staffing	Human Resources Executive Leadership Team
	March 20, 2024	Budget training for Principals at Professional Learning Community Meeting PowerPoint Presentation (15 minutes)	Chief Financial Officer PLC Meeting Deputy Superintendent Business & Operations
	March 25, 2024	Send Calendar Reminder to staff for 4/4/24 – Budget Development Training on TEAMS <ul style="list-style-type: none"> • Training Memo • Budget Development Manual • PowerPoint Presentation 	Business Office
	March 25, 2024	3 rd Budget Workshop – <ul style="list-style-type: none"> • Review Employee Benefits (tentative) • Review Staff Study with Principals and Central Administrators 	Deputy Superintendent Business & Operations
	March 28, 2024	Post Budget Development Manual, PowerPoint and Fringe Benefits Template to Business Services website	Business Office
	March 28, 2024	Email Memo – Department Benchmarks <i>(Due to Business Office 4/19/24)</i>	Business Office
	March 28, 2024	Email Memo – State and Local Program Benchmarks for the following funds: <ul style="list-style-type: none"> • 1xx – Special Populations with a 2.5% P/R Increase • 713 – RD/GS • 101 – Indirect Cost Notation <i>(Due to Business Office 4/19/24)</i>	Business Office
	March 28, 2024	Review of I&S Tax Rate	Chief Financial Officer Deputy Superintendent Business & Operations
	March 28, 2024	Position Budgeting: <ul style="list-style-type: none"> • 0 % roll • With current table rates (Funds 753,771,772) 	Human Resources Department of Technology Employee Benefits Payroll Department

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	April 1, 2024	Review Organization 701 Review Position Budget 611* Salaries Review Position Budget 614* Fringe Benefits	Employee Benefits Human Resources Payroll Department
	April 3, 2024	Position Budgeting: <ul style="list-style-type: none"> • With revised tables rates (Funds 753,771,772) • Addition/deletion of staff positions • Pay raise scenarios 	Human Resources Department of Technology Payroll Department
	April 3, 2024	Staff Study Report from TASB <ul style="list-style-type: none"> • Market Value Comparison • Pay Structure Shift • Salary Cost Estimate 	Human Resources
	April 4, 2024	Budget Training – Virtual One General Session Secondary = HS & MS 1:30 p.m. to 3:00 p.m. Elementary/Safe & Secure 2xx to 4xx Grants 101-195 7xx/8xx Departments	Business Office
	April 4, 2024	Start inputting 2024-2025 budget <i>(Due to Business Office 4/19/24)</i>	District-Wide
	April 4, 2024	<u>Board Agenda Titles for May:</u> “Approval of Setting Public Meeting Date for Budget and Vote on Proposed Tax Rate” Vote on Public Meeting Date for Budget Vote on Proposed Tax Rate that will be published in the newspaper as “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” <i>(Notice must be published no later than 10 days or earlier than 30 days before the public meeting)</i>	Chief Financial Officer
	April 8, 2024	Executive Leadership Team discuss and approve the Budget Benchmark increases and the One Time Projects (1P)	Executive Leadership Team
	April 10, 2024	Meeting with Facilities Maintenance and Operations at 2:00 p.m. to 3:00 p.m. on TEAMS regarding: <ul style="list-style-type: none"> • Electricity • Water • Natural Gas 	Chief Financial Officer Executive Director Facilities, Maintenance & Operations

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	April 10, 2024	Meeting with Department of Technology at 3:00 p.m. to 4:00 p.m. on TEAMS regarding: <ul style="list-style-type: none"> • Telephone • E-Rate 	Chief Financial Officer Executive Director Department of Technology
	April 10, 2024	Review Proposed Budget Reports and Pie	Business Office Department of Technology
	April 10, 2024	Setup conference call for 4/25/24 with the Hidalgo County Appraisal District to review preliminary property values, if necessary	Chief Financial Officer
	April 10, 2024	Submission of new revenue and expense keys and access requests	Budget Managers
	April 10, 2024	Update One Time Projects (1P) and Budget Benchmark worksheets	Business Office
	April 12, 2024	Updated Budget Benchmark memos for those with benchmark increases and One Time Projects (1P) <i>(Due to Business Office 4/25/24)</i>	Business Office
	April 15, 2024	4 th Budget Workshop – <ul style="list-style-type: none"> • 2023-2024 Budget updates • 2024-2025 Budget • Budget Reductions • School Health and Related Service update, • Optional Flexible School Day Program Update 	Deputy Superintendent Business & Operations
	April 19, 2024	Input of all budgets completed (Funds 1xx/7xx): <ul style="list-style-type: none"> • Campus Budgets • Department Budgets • State and Local Program Budgets <i>(Due to Business Office)</i>	District-Wide
	April 19, 2024	Input of budgets completed Federal Program Budgets (Funds 2xx, 3xx, 4xx) with a 2.5% P/R Increase <i>(Due to Business Office)</i>	Business Office
	April 19, 2024	State Compensatory Education: <ul style="list-style-type: none"> • Definition of SCE • Accelerated Instruction Budget – Sub-Object (A*) • Explanation of how funds will be expended <i>(Due to Business Office 4/29/24)</i>	Director of Federal Programs

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	April 19, 2024 Through April 26, 2024	Budget Submission and Account Number reviews: <ul style="list-style-type: none"> • Funds 101-197, 599 = GS/JB • Fund 199 – Revenues = JB/GS • Fund 199-Axx, 7xx = RD • Fund 199 Dept, 6xx = JB • Funds 2xx, 3xx, 4xx = JB Review Fringe Benefits: 614x	Business Office
	April 25, 2024	Deadline to enter budgets for those with updated Budget Benchmark Memos <i>(Due to Business Office)</i>	Business Office
	April 25, 2024	Conference call with the Hidalgo County Appraisal District to review preliminary property values	Hidalgo County Appraisal District Chief Financial Officer Deputy Superintendent Business & Operations
	April 26, 2024	Final input of all budgets Roll End User Entry into Preliminary Budget Begin Executive Summary	District-Wide Department of Technology Business Office
	April 26, 2024	Organizational Section of Annual Budget Book reviewed and finalized	Business Office
	April 26, 2024	Roll Position Budgeting into Preliminary Budget	Human Resources Department of Technology Business Office
	April 29, 2024	State Compensatory Education: <ul style="list-style-type: none"> • Definition of SCE • Accelerated Instruction Budget – Sub-Object (A*) • Explanation of how funds will be expended <i>(Due to Business Office)</i>	Director of Federal Programs
	April 30, 2024	Preliminary Certified Property Tax Values Report (CCG Legal) Date Set by Law <ul style="list-style-type: none"> • Board Presentation May 6, 2024 	Hidalgo County Appraisal District
	May 3, 2024	Tax estimate for revenue projections	Chief Financial Officer
	May 3, 2024	Remove budget access – Except Business Office Staff	Business Office
	May 3, 2024	Planning Calendar to the Hidalgo County Tax Office	Chief Financial Officer
	May 6, 2024	All funds balanced 186	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	May 6, 2024	Schedules to Hidalgo County Tax Office based on Preliminary Certified Property Values and internal analysis. <ul style="list-style-type: none"> • Debt Schedule • Effective Tax Rate (need to maintain) • Public Notice 	Chief Financial Officer
	May 6, 2024	5 th Budget Workshop – <ul style="list-style-type: none"> • Property Values Update Hidalgo County Appraisal District • 2024-2025 Projected Budget • Employee Benefits Update 	Deputy Superintendent Business & Operations
	May 9, 2024	<u>Board Agenda Items for May:</u> Approval of Setting Public Meeting Date on Budget and Vote on Proposed Tax Rate <ul style="list-style-type: none"> • Vote on public meeting date for budget • Vote on proposed tax rate that will be published in the newspaper as “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” 	Board of Trustees Chief Financial Officer
	May 13, 2024	Human Resources Documents for insertion in Budget Book <i>(Due to Business Office)</i>	Human Resources
	May 23, 2024	<u>Board Agenda Titles for June:</u> “Approval of the McAllen Independent School District Budget for Fiscal Year Beginning July 1, 2024, and Ending June 30, 2025” A. Approval of Accelerated Instruction Funds Budget Approval of the District Budgets	Chief Financial Officer
	May 29, 2024	Business Office/County Tax Office submits notice to The Monitor for: “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” <i>Notice to be published by Wednesday June 5, 2024 (no later than 06/08/2024)</i> <i>(Notice must be published no later than 10 days or earlier than 30 days before the public meeting) – 6/18/24 (no later than 6/08/24)</i> <i>MISD Web Posting on Home Page:</i> <ul style="list-style-type: none"> • Proposed Budget Summary Report for McAllen ISD • Do not include Special Tax Verbiage 	Hidalgo County Tax Office Chief Financial Officer

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	May 29, 2024	6 th Budget Workshop – <ul style="list-style-type: none"> • Human Resource Update • Department Budgets • Budget updates • Annual Budget Book 	Deputy Superintendent Business & Operations
	May 31, 2024	Last Day of Regular Legislative Session – Date Set By Law	State Legislature-In odd years
	May 31, 2024	<p><u>Board Agenda Items for June:</u></p> <p>A. Public Meeting to Discuss 2024-2025 Budget and Proposed Tax Rate</p> <ul style="list-style-type: none"> • Prepare PowerPoint Presentation • No Board Agenda Cover Sheet is prepared <p>B. Approval and Adoption of the 2024-2025 Proposed Budget:</p> <ul style="list-style-type: none"> • CE Legal/SB622 compare notices required by law (6491) <p>Board Meeting Items must appear in the order indicated as follows:</p> <ol style="list-style-type: none"> 1. Approval of Accelerated Instruction Budget 2024-2025 2. Approval of the District Budget 2024-2025 <p>Must be by Record Vote (Verbal Individual Vote @ 60% or 5 “Ayes”)</p> <p>(Budget must be approved by Law No Later than 6/30/xx)</p>	Board of Trustees Chief Financial Officer
	June 5, 2024	Prepare Region 12 Template of Proposed Budget	Business Office
	June 5, 2024	Get copy of “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” from local newspaper	Business Office
	June 12, 2024	Begin PowerPoints for Public Meeting – 12 Copies <ul style="list-style-type: none"> • 2024-2025 Budget • 2024 Proposed Tax Rate 	Business Office
	June 13, 2024	Final budget must be prepared by June 13, 20xx	Chief Financial Officer
	June 18, 2024	Board Meeting- Approval of 2024-2025 Budget	Business Office
	June 19, 2024	Change PDF file: Title page and footnotes to “Annual Budget” and change charts from “Proposed Budget” to “Adopted Budget”	Business Office
	June 19, 2024	Prepare Region 12 Template of Adopted Budget	Business Office
	June 19, 2024	Post Region 12 Template of Adopted Budget	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	June 19, 2024	User defaults to the new fiscal year on July 1 by Department of Technology . Submit work order to Department of Technology	Department of Technology
	June 19 2024	<ul style="list-style-type: none"> • Preliminary Budget rolled to Original Budget/GL • Confirm General Ledger Budget 	Department of Technology Business Office
	June 19, 2024	Annual Budget Book posted on Financial Transparency Link and Business Services	Business Office
		CONTINUED INTO NEW YEAR	
	July 17, 2024	Submit Annual Budget Book to Association of School Business Officials International (ASBO)	Business Office
	July 18, 2024	Affidavit & Invoice from The Monitor for Public Meeting Notice for 2024-2025 Budget (requisition)	Business Office
	July 18, 2024	Forward project listing of 1P's and 66xx to Purchasing for next year planning purposes	Business Office
	July 25, 2024	Planning Calendar to the Hidalgo County Tax Office <ul style="list-style-type: none"> • Approval of 2024 School Tax rate on August 19, 2024 	Chief Financial Officer
	July 25, 2024	Certified Local Property Tax Values - Date Set by Law	Hidalgo County Appraisal District
	July 25, 2024	Certified State Property Values – Date Set by Law	State Comptroller's Office
	July 29, 2024	<p><u>Board Agenda Title for August:</u> “Approval and Adoption of the Resolution for the 2024 School Tax Rate”</p> <hr/> <p><u>Possible:</u> Public Meeting: “Approval of Setting Public Meeting Date and Vote on Proposed 2024 School Tax Rate” (10-30 days)</p>	Hidalgo County Appraisal District Board of Trustees Chief Financial Officer
	August 5, 2024	Schedules to Hidalgo County Tax Office based on Certified Property Values <ul style="list-style-type: none"> • Debt Schedule • Effective Tax Rate (need to maintain) • Public Notice 	Chief Financial Officer

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2024-2025 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	August 5, 2024	<p><u>Possible:</u> 2nd notice based on Certified Property Values to The Monitor for: If tax rate higher than what was published in May.</p> <p style="padding-left: 40px;">“Notice of Public Meeting to discuss Proposed 2024 School Tax Rate” (10-30 days)</p>	Hidalgo County Tax Office
	August 19, 2024	<p>Approval and Adoption of the Resolution for the 2024 School Tax Rate:</p> <ul style="list-style-type: none"> • Include special tax verbiage in Larger Typeset and Sample Home Value, if applicable, on Resolution • Tax Rate must be adopted by September 29 or 60 days after Certified Roll, whichever date is later • Approve separately not as part of Consent Agenda <p>Must be by Record Vote (Verbal Individual Vote @ 60% or 5 “Ayes”)</p>	Chief Financial Officer
		<p><u>Possible:</u> Public Hearing for Proposed 2024 School Tax Rate</p>	
	August 20, 2024	<ul style="list-style-type: none"> • McAllen ISD Web Posting of Adopted Budget - Updated for Tax Rate Verbiage (Post for three (3) years) • Tax Rate Resolution - Send Resolution to Hidalgo County Tax Office, Hidalgo County Appraisal District, and Delinquent Tax Attorney/PVS • Tax Rate History (Post on Web Site) 	<p>Business Office Office of Marketing & Communications</p> <p>Business Office</p> <p>Business Office</p>

Fund

A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund. School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund's financial resources for a distinct purpose. The fund's purpose can be established by the state or federal government as well as the school district. The applicable fund types and titles can be found on page 127.

Function

A mandatory 2 digit code applied to expenditures/expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area. A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function.

Object Code

A mandatory 4 digit code that identifies the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Revenue object codes are four digit object codes, and are the sixth through ninth digits in the code structure. These codes are distinguished from other types of object codes as they always begin with the digit "5." There are three major sources: local sources, state sources and federal sources. School districts must account for a variety of revenues, including property taxes, foundation fund entitlements, user charges and grants. Governmental Accounting Standards Board (GASB) Codification 1600.106 states that revenues and other governmental fund financial resource increments are recognized when they are susceptible to accrual, which means they must be both measurable and available. Revenues are measurable when the amount of the revenues is subject to reasonable estimation. To be available, revenues must be subject to collection within the current period, or after the end of the period but in time to pay liabilities outstanding at the end of the current period.

Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. These codes are distinguished from other types of object codes as they always begin with the digit "6." An expenditure/expense account identifies the nature and object of an account, or a transaction. The major object codes used in this document are: Payroll Costs, Professional and Contracted Services, Supplies and Materials, Other Operating Costs, Debt Service and Capital Outlay. The school district's accounting records are to reflect expenditures/expenses at the most detail level, as depicted in the chart of accounts (4 digits) for accounting and Public Education Information Management System (PEIMS) reporting (actual data) purposes. For PEIMS budget reporting purposes, expenditures/expenses are reported to the second digit of detail (6100, 6200, etc.) If a school district needs to use codes in addition to the mandatory codes for managerial purposes, the optional codes provided for local use in the code structure should be used.

FUND CODES

CODE	FUND DESCRIPTION	CODE	FUND DESCRIPTION
GENERAL FUND		289	289(I)-UTRGV MENTAL HEALTH ACCESS GRANT
101	FOOD SERVICE		289(Z)-EMERGENCY CONNECTIVITY FUND
103	FOOD SERVICE FFV		SPECIAL REVENUE FUNDS
123	PAYROLL CLEARING		(FEDERALLY FUNDED SSA) 290-379
124	ACCOUNTS PAYABLE CLEARING	315	SSA-IDEA-PART B, DISCRETIONARY (DEAF)
125	CREDIT CARD CLEARING	340	SSA-IDEA, PART C, EARLY INTERVENTION (DEAF)
126	CASH MANAGEMENT CLEARING		SPECIAL REVENUE FUNDS
153	HIGH SCHOOL ALLOTMENT (FOUNDATION SCHOOL FUND)		(STATE PROGRAMS) 380-429
155	COLLEGE CAREER MILITARY READINESS	397	ADVANCED PLACEMENT/INTERNATIONAL BACCALAUREATE INCENTIVE PROGRAM
156	EARLY EDUCATION ALLOTMENT	410	INSTRUCTIONAL MATERIALS FUND
157	DYSLEXIA	428	STATE FUNDED SPECIAL REVENUE FUNDS
158	SCHOOL SAFETY ALLOTMENT		428(O)-ACHIEVEMENT ACADEMY TEACHER STIPENDS
162	CAREER AND TECHNICAL EDUCATION (FOUNDATION SCHOOL FUND)		428(F)- SPECIAL EDUCATION FISCAL SUPPORT ROUND 2
163	ADVANCED LEARNERS / G&T (FOUNDATION SCHOOL FUND)	429	STATE FUNDED SPECIAL REVENUE FUNDS
164	BILINGUAL / ESL (FOUNDATION SCHOOL FUND)		429(801-0)-LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION
173	SPECIAL EDUCATION (FOUNDATION SCHOOL FUND)		429(1XX-0)-READY TO READ
183	ATHLETICS		429(I)-LASO GRANT
184	FINE ARTS		429(J)-DYSLEXIA GRANT
193	STATE COMPENSATORY (FOUNDATION SCHOOL FUND)		429(M)-TEACHER TRAINING REIMBURSEMENT
194	CORONAVIRUS RELIEF FUND- CARES ACT		429(P)-SCHOOL SAFETY STANDARDS
195	ADVERTISING		429(R)-RIFLE RESISTANT BODY ARMOR GRANT
197	MAINTENANCE TAX NOTES		429(S)-TEXAS STRATEGIC STAFFING
199	GENERAL FUND		429(T)- BULLET RISTANT SHIELDS
SPECIAL REVENUE FUNDS			429(V)- BULLETPROOF VESTS
(FEDERAL PROGRAMS) 200-289			429(Z)-SPAT-SILENT PANIC ALERT
211	ESEA TITLE I, PART A-IMPROVING BASIC PROGRAMS		SHARED SERVICE ARRANGEMENTS
212	ESEA TITLE I, PART C-EDUCATION OF MIGRATORY CHILDREN	435	REGIONAL DAY SCHOOL FOR THE DEAF
224	IDEA-PART B, FORMULA		SPECIAL REVENUE FUNDS
225	IDEA-PART B, PRESCHOOL		(LOCAL PROGRAMS) 461-499
244	CAREER AND TECHNICAL - BASIC GRANT	498	LOCALLY FUNDED SPECIAL REVENUE
255	ESEA TITLE II, PART A-TEACHER AND PRINCIPAL TRAINING AND RECRUITING		498(I)-TPS SAFETY GRANT PROGRAM
266	CARES ESSER		498(Z)- NO KID HUNGRY GRANT
263	TITLE III, PART A-ENGLISH LANGUAGE ACQUISITION & LANGUAGE ENHANCEMENT		DEBT SERVICE FUND
263	TITLE III, PART A-IMMIGRANT	599	DEBT SERVICE FUND
272	MEDICAID ADM CLAIMING PROGRAM		CAPITAL PROJECT FUNDS
274	GEAR UP	619	MISD-MTN 2020
279	TCLAS-ESSER III	620	MTN 2020
280	ARP HOMELESS II	697	UTRGV COLLEGIATE ACADEMY
281	CRRSA ESSER II	698	CAPITAL PROJECTS FUND
282	ESSER III		ENTERPRISE FUNDS (PROPRIETARY)
287	FEDERALLY FUNDED SPECIAL REVENUE FUNDS	713	PROJECT SAFE AND SECURE
	287(Z)-DEPARTMENT OF JUSTICE EQUITABLE SHARING FUNDS	716	PRE-K
288	FEDERALLY FUNDED SPECIAL REVENUE FUNDS		INTERNAL SERVICE FUNDS
	288(O)-LEP SUMMER SCHOOL	753	HEALTH INSURANCE
	288(M)-SCHOOL VIOLENCE PREVENTION PROGRAM-SVPP	771	TEXAS EMPLOYMENT COMMISSION
	288(Z)-PREVENTING SCHOOL VIOLENCE PROGRAM-FAMILY TREATMENT	772	WORKER'S COMPENSATION
289	FEDERALLY FUNDED SPECIAL REVENUE FUNDS		PRIVATE PURPOSE TRUST FUNDS
	289(O/A)-TITLE IV, PART A, SUB PART 1	829	SCHOLARSHIPS- PRIVATE PUROSE
	289 (H)-COVID-19 PUBLIC HEALTH (NURSE'S GRANT)		PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS
		859	457 ACCOUNTS PENSION / OTHER EMPLOYEE BENEFIT TRUST

R=Revised

Financial Section



Introduction

The Financial Section provides specific fiscal information regarding the various funds of the District. By law, the Board of Trustees must approve annual budgets for the *General Fund* (which includes Food Service Fund) and *Debt Service Fund*. The General Fund and Debt Service Fund are included in this section. The District has administratively opted to officially adopt the *Capital Projects Fund*. *Special Revenue Funds* and *Proprietary Funds* are also included for informational purposes only.

The Financial Section begins with the Two-Year Revenue Comparison by Object Code - General, Debt Service and Capital Projects Funds financial schedule. A summary of major funds are provided in the form of charts and graphs comparing the 2024-2025 Proposed Budget to the 2023-2024 Original Budget. An 8-year data summary is included for the Summary All Funds Forecast, which include the General Fund, Debt Service Fund and Capital Projects Fund. The General Fund, Debt Service Fund and Capital Projects Fund also have individual 8-year data summaries. The remaining Financial Section provides the reader with specific information for all District funds.

Special Revenue Funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds utilize the modified accrual basis of accounting.

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized when the related fund liability is incurred. For budgetary purposes, the cash basis of accounting is used. This basis of accounting recognizes revenue when it is received and expenses when they are paid.



Revenue and Expenditure Assumptions and Trends

The budget data provided in the McAllen ISD Annual Budget Book for 2024-2025 reflects the allocation of revenues, fund balance and appropriations to support the educational programs and services defined by the District's mission, vision, goals and strategic intent. The following presentation of budget data represents key priorities and decisions used to improve the quality of information provided about the District's financial plan.

The 2024-2025 proposed budget revenue and fund balance contribution decreased by \$12,176,679 compared to the 2023-2024 original budget.

- 5700 - Local Program Revenues are lower compared to last year due to the completion of the interlocal agreement with the University of Texas – Rio Grande Valley for the UTRGV Collegiate Academy received in 2023-2024 and a decrease in property tax collections as the result of Proposition 4 approved by Texas voters in November 2023 which provided homeowners additional tax rate compression as well as increasing the homestead exemption from \$40,000 to \$100,000. The Hidalgo County Appraisal District reviews and assesses property values based on the local real estate market within the District's geographical taxing jurisdiction. Preliminary property values increased 4.97%. The M&O tax rate will remain the same at \$0.8448 and the I&S tax rate will decrease from \$0.1563 to \$0.1518 for a total tax rate decrease of \$0.0045. The tax collections are based on 96% of the estimated tax levy calculated on historical trend analysis. Interest revenues are higher due to current market conditions.
- 5800 - State Program Revenues for the General Fund are higher compared to last year due to an increase in State Funding that was provided by the state to offset the decrease in tax collections. State funding was calculated with a decrease in ADA based on trend analysis. The Basic Allotment weight will remain the same at \$6,160 and the Guaranteed Yield will increase from \$126.21 in 2023-2024 to \$129.52 in 2024-2025. The Per Capita rate will decrease from 414.884 to 400.00.
- 5900 – Federal Program Revenues are higher compared to last year due to an increase of six more operating days and the opening of an additional campus in the District which will result in a positive impact on the child nutrition program revenue projections. This net increase includes a decrease in the School Health and Related Services (SHARS) prior year settle-up revenues due to uncertain funding conditions.
- 7900 – Other Resources are not budget for in the 2024-2025 fiscal year.
- Fund Balance – Capital Projects Funds will budget through fund balance as one-time projects are being carried-forward from 2023-2024. Fund 199 General Fund is budgeted to use fund balance to cover 2024-2025 budgetary needs. The District will continue to implement cost saving strategies to reduce the amount of fund balance that will be utilized as expenditures are being evaluated by the cost savings committee throughout the school year.

The 2024-2025 proposed budget appropriations decreased by \$9,101,948 compared to the 2023-2024 original budget.

- 6100 - Payroll indicates a salary increase for teachers, librarians, non-teaching professionals, paraprofessionals and auxiliary staff. The minimum general salary increase for the teachers and librarians is \$1,240. The compensation plan indicates the entry level annual salary for beginning “zero” year teachers at a minimum of \$54,000 and new to McAllen ISD with “25+” years’ experience at a maximum of \$67,740 annual salary. The compensation plan indicates a 2% of pay range midpoint increase for non-teaching professionals and an hourly rate increase of \$0.75 for paraprofessionals and auxiliary staff.

The Health Fund, Workers Compensation Fund and Unemployment Fund are self-funded funds. The employer health contribution rate will remain at \$5,828.40 for 2024-2025. The employer contribution of Workers Compensation for 2024-2025 will remain the same at 0.000771 with the exception for Food Service, Maintenance, Police and Transportation which remained the same at 0.006763. For the fourth year, the District has elected to fund the employer contribution of unemployment compensation for 2024-2025 at a rate of \$2.60 per employee per month.

Post employment benefits, including retiree health insurance, dental, vision, etc., are available to employees on a voluntary basis but are paid entirely by the employee for the durations allowed by law or policy. The District has no accrued obligation for post-employment benefits.

- 6200 - Professional and Contracted Services increased due to an increase in utilities which include electricity, telephone and water.
- 6300 - Supplies and Materials expenses are higher within the Food Service fund due to nationwide labor costs, supply and inflation which results in increased food cost and is offset with a decrease in general supplies due to the District taking a conservative spending approach resulting from decrease in revenues.
- 6400 - Other Operating Costs increased due to an increase in District insurance rates for 2024-2025 fiscal year which is offset by a decrease in general miscellaneous operating cost due to the District taking a conservative spending approach resulting from decrease in revenues.
- 6500 - Debt Services increased due to a small increase in interest on capital leases.
- 6600 - Capital Outlay is based on funding availability. For 2024-2025, capital outlay is budgeted for in Career Technical Education, Fine Arts as one-time carry-forward projects and in the Capital Projects Funds due to the issuance of the Maintenance Tax Notes Series 2020 to address our Facilities Education Master Plan (FEMP) and the UTRGV Collegiate Academy. Capital outlay projects include outstanding projects from 2023-2024 and are expected to be completed in 2024-2025. Outstanding projects for Career Technical Education consist of an engineering program, Fine Arts consists of music curriculum software; Outstanding projects for the Capital Projects Fund include paving at Wilson Elementary and Transportation Department; drainage projects at Milam Elementary, Seguin Elementary and Garza Elementary; intercom replacement at Travis Middle School; HVAC systems improvements district-wide; exterior door access controls for all campuses; Roof replacement at Navarro Administration; AG Farm

Improvements and for the McAllen Memorial Veterans Stadium Press Box. Other projects include the UTRGV Collegiate Academy. For listing of projects please refer to page 130.

- 8900 – There are no other uses budgeted for in the 2024-2025 fiscal year.



**2024-2025
CAPITAL OUTLAY PROJECTS**

Projects for 2024-2025	Original Budget	Fund Code	Fund Source	Life Span	Replacement Schedule/ FEMP	Additional Cost on an Annual Basis	Cost Savings on an Annual Basis
<u>Career & Technical Ed</u>							
1 High School - Sniddle CNC Router Engineering Program	13,000	162	General	5	5	N/A	N/A
<u>Instructional Services</u>							
UTRGV Collegiate Academy- Furniture and Equipment	120,422	697	UTRGV Collegiate Academy	N/A	N/A	N/A	N/A
<u>Fine Arts Department</u>							
Quaver Music Curriculum Software-18 Elementaries	24,525	184	General	N/A	N/A	N/A	N/A
<u>Facilities Maintenance & Operations (FMO)</u>							
3 Elementary Schools - Drainage (D2)	122,028	620	MTN-2020	N/A	FEMP	N/A	N/A
1 Middle School - Fire Alarms (P2)	41,621	620	MTN-2020	15	FEMP	N/A	N/A
1 Middle School - Intercom Replacement (P4)	208,210	620	MTN-2020	15	FEMP	N/A	N/A
1 Elementary School - Paving (P6)	84,467	620	MTN-2020	20	FEMP	N/A	N/A
Transportation Department - Paving (P6)	457,117	620	MTN-2020	20	FEMP	N/A	N/A
5 Elementary Schools - HVAC System (P8)	1,278,465	620	MTN-2020	15	FEMP	N/A	N/A
3 Middle Schools - HVAC System (P8)	926,647	620	MTN-2020	15	FEMP	N/A	N/A
Administration Annex-HVAC System (P8)	22,600	620	MTN-2020	15	FEMP	N/A	N/A
Elementary & Middle Schools – Gates for Play Area	21,229	620	MTN-2020	N/A	N/A	N/A	N/A
Exterior Door Access for ES, MS, & HS	277,679	620	MTN-2020	N/A	N/A	N/A	N/A
2 Administration Annex - Roof Replacements (PM)	1,049,335	620	MTN-2020	20	FEMP	N/A	N/A
AG Farm - Improvements (AG)	208,529	698	MISD-CAPITAL PROJECTS	40	N/A	N/A	N/A
McAllen Memorial Veterans Stadium - Press Box (PB)	38,472	698	MISD-CAPITAL PROJECTS	N/A	FEMP	N/A	N/A
Grand Total	\$ 4,894,346						

FEMP - Facilities Education Master Plan

MTN - Maintenance Tax Notes

MCALLEN INDEPENDENT SCHOOL DISTRICT

Summary All Funds Forecast

General, Debt Service and Capital Projects Funds

2020-2021 to 2027-2028

	Audited FY 2021	Audited FY 2022	Audited FY 2023	Estimated Actuals FY 2024	Proposed FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Beginning Fund Balance	\$ 129,933,681	\$ 133,489,026	\$ 168,031,868	\$ 155,315,114	\$ 164,687,605	\$ 155,259,951	\$ 155,259,951	\$ 155,259,951
<i>Revenues</i>								
5700 Local	91,043,877	104,243,366	108,554,277	105,143,805	98,732,235	100,195,071	104,142,940	108,283,928
5800 State	139,160,283	124,119,714	122,117,042	147,368,806	140,703,661	137,678,792	134,219,572	130,503,013
5900 Federal	22,818,861	27,226,999	30,070,601	28,239,032	23,947,355	23,947,355	23,947,355	23,947,355
7900 Other Sources	53,571,420	1,895,316	13,480,277	3,270,378				
Total Revenues	\$ 306,594,441	\$ 257,485,394	\$ 274,222,198	\$ 284,022,021	\$ 263,383,251	\$ 261,821,218	\$ 262,309,867	\$ 262,734,296
<i>Expenditures</i>								
6100 Payroll Cost	191,441,043	151,041,787	192,193,846	190,441,436	208,609,289	202,515,985	202,935,494	203,290,438
6200 Prof & Contracted Services	12,537,499	13,712,339	14,010,504	12,626,246	13,199,314	13,199,314	13,199,314	13,199,314
6300 Supplies & Materials	25,899,436	21,137,322	21,213,210	20,618,982	20,485,072	20,414,239	20,414,239	20,414,239
6400 Other Operating Costs	3,507,857	4,904,600	6,513,438	5,432,231	6,858,278	6,858,278	6,858,278	6,858,278
6500 Debt Service	12,355,511	12,364,372	10,286,500	18,038,494	18,764,606	18,833,402	18,902,542	18,972,027
6600 Capital Outlay	10,357,594	18,204,734	31,350,356	27,492,141	4,894,346	-	-	-
8900 Other Uses	46,940,157	1,577,399	11,371,098	-	-	-	-	-
Total Expenditures	\$ 303,039,097	\$ 222,942,553	\$ 286,938,952	\$ 274,649,530	\$ 272,810,905	\$ 261,821,218	\$ 262,309,867	\$ 262,734,296
<i>Net Income / (Loss)</i>	3,555,345	34,542,841	(12,716,754)	9,372,491	(9,427,654)	-	-	-
Ending Fund Balance	\$ 133,489,026	\$ 168,031,868	\$ 155,315,114	\$ 164,687,605	\$ 155,259,951	\$ 155,259,951	\$ 155,259,951	\$ 155,259,951

MCALLEN INDEPENDENT SCHOOL DISTRICT
Two Year Budget Comparison of General, Debt Service and Capital Projects Funds

		REVENUES		
		Proposed Budget 2024-2025 07/01/2024	Original Budget 2023-2024 07/01/2023	Difference
<i>LOCAL PROGRAM REVENUES</i>				
5711	TAXES-CURRENT YEAR LEVY	90,407,977	91,768,419	(1,360,442)
5712	TAXES-PRIOR YEARS	2,786,716	2,483,317	303,399
5700	OTHER	5,537,542	17,446,887	(11,909,345)
		<u>\$ 98,732,235</u>	<u>\$ 111,698,623</u>	<u>\$ (12,966,388)</u>
<i>STATE PROGRAM REVENUES</i>				
5800	STATE PROGRAM REVENUES	140,703,661	123,867,410	16,836,251
<i>FEDERAL PROGRAM REVENUES</i>				
5900	FEDERAL PROGRAM REVENUES	23,947,355	23,679,760	267,595
<i>OTHER RESOURCES</i>				
7900	OTHER RESOURCES	-	-	-
	Sub-Total Revenue and Other Sources	<u>\$ 263,383,251</u>	<u>\$ 259,245,793</u>	<u>\$ 4,137,458</u>
<i>FUND BALANCE CONTRIBUTIONS</i>				
194	ESSER II - LOCAL	-	20,200,958	(20,200,958)
199	GENERAL FUND	4,500,000	4,298,502	201,498
599	DEBT SERVICE FUND	-	-	-
619	MISD MTN-2020	-	-	-
620	MTN-2020	4,560,231	1,242,331	3,317,900
697	UTRGV COLLEGIATE ACADEMY	120,422	-	120,422
698	MISD CAPITAL PROJECTS	247,001	-	247,001
	Sub-Total Contributions	<u>9,427,654</u>	<u>25,741,791</u>	<u>(16,314,137)</u>
	Grand Total	<u><u>\$ 272,810,905</u></u>	<u><u>\$ 284,987,584</u></u>	<u><u>\$ (12,176,679)</u></u>
APPROPRIATIONS				
		Proposed Budget 2024-2025 07/01/2024	Original Budget 2023-2024 07/01/2023	Difference
6100	PAYROLL COSTS	208,609,289	202,930,239	5,679,050
6200	PROFESSIONAL & CONTRACTED	13,199,314	12,950,157	249,157
6300	SUPPLIES & MATERIALS	20,485,072	19,285,772	1,199,300
6400	OTHER OPERATING COSTS	6,858,278	6,344,495	513,783
6500	DEBT SERVICE	18,764,606	11,211,486	7,553,120
6600	CAPITAL OUTLAY	4,894,346	32,265,435	(27,371,089)
	Total Expenditures	<u>272,810,905</u>	<u>284,987,584</u>	<u>(12,176,679)</u>
8900	OTHER USES	-	-	-
	Grand Total	<u><u>\$ 272,810,905</u></u>	<u><u>\$ 284,987,584</u></u>	<u><u>\$ (12,176,679)</u></u>
Excess/(Deficiency)		\$ -	\$ -	\$ -

MCALLEN INDEPENDENT SCHOOL DISTRICT

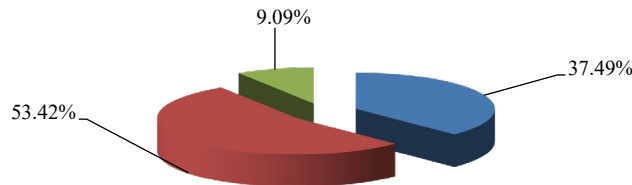
Two Year Budget Comparison of Revenues by Object Code

General, Debt Service and Capital Projects Funds

2024-2025 ADA - 17,717.00 2023-2024 ADA 18,181.00

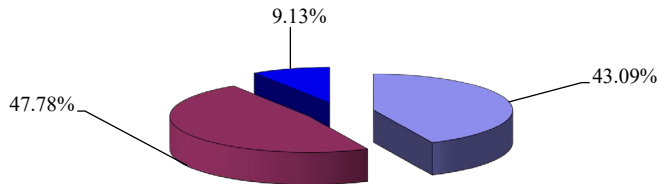
Revenue Code	Description	Percent of Total	Proposed Budget 2024-2025		Percent of Total	Original Budget 2023-2024	
			07/01/2024	Revenues Per ADA		07/01/2023	Revenues Per ADA
5700	LOCAL REVENUES	37.49%	\$ 98,732,235	\$ 5,573	43.09%	\$ 111,698,623	\$ 6,144
5800	STATE REVENUES	53.42%	140,703,661	7,942	47.78%	123,867,410	6,813
5900	FEDERAL REVENUES	9.09%	23,947,355	1,352	9.13%	23,679,760	1,302
	Total	100.00%	\$ 263,383,251	\$ 14,867	100.00%	\$ 259,245,793	\$ 14,259
7900	OTHER RESOURCES		-	-		-	-
<i>FUND BALANCE CONTRIBUTIONS</i>							
	194 ESSER II - LOCAL		-	-		20,200,958	1,111
	199 GENERAL FUND		4,500,000	254		4,298,502	236
	599 DEBT SERVICE FUND		-	-		-	-
	619 MISD MTN-2020		-	-		-	-
	620 MTN-2020		4,560,231	257		1,242,331	68
	697 UTRGV COLLEGIATE ACADEMY		120,422	7		-	-
	698 MISD CAPITAL PROJECTS		247,001	14		-	-
	Grand Total		<u>\$ 272,810,905</u>	<u>\$ 15,399</u>		<u>\$ 284,987,584</u>	<u>\$ 15,674</u>

2024-2025
ESTIMATED REVENUES COMPARISON BY SOURCE



■ 5700 LOCAL REVENUES ■ 5800 STATE REVENUES ■ 5900 FEDERAL REVENUES

2023-2024
ESTIMATED REVENUES COMPARISON BY SOURCE



■ 5700 LOCAL REVENUES ■ 5800 STATE REVENUES ■ 5900 FEDERAL REVENUES

MCALLEN INDEPENDENT SCHOOL DISTRICT
Appropriations
Budget Summary-General, Debt Service, and Capital Projects Funds

		Proposed Budget 2024-2025 07/01/2024	Original Budget 2023-2024 07/01/2023	Difference
<i>GENERAL FUND</i>				
101	FOOD SERVICE	\$ 21,823,941	\$ 20,248,515	\$ 1,575,426
155	COLLEGE CAREER MILITARY READIN	798,297	872,829	(74,532)
156	EARLY EDUCATION ALLOTMENT	2,953,122	3,473,262	(520,140)
157	DYSLEXIA	1,331,750	1,160,973	170,777
158	SCHOOL SAFETY ALLOTMENT	657,891	186,560	471,331
162	CAREER TECHNICAL ED	8,596,239	8,160,539	435,700
163	ADV LEARNERS/G&T	388,592	405,903	(17,311)
164	BILINGUAL/ESL	2,425,982	2,484,378	(58,396)
173	SPECIAL EDUCATION	23,504,670	19,786,283	3,718,387
183	ATHLETICS	6,260,365	6,575,375	(315,010)
184	FINE ARTS	2,455,120	2,473,740	(18,620)
193	STATE COMPENSATORY	13,210,923	13,448,788	(237,865)
194	ESSER II - LOCAL	-	20,204,662	(20,204,662)
195	ADVERTISING	41,250	47,300	(6,050)
197	MAINTENANCE TAX NOTES	3,915,634	3,919,640	(4,006)
199	GENERAL FUND	<u>165,236,375</u>	<u>162,562,506</u>	<u>2,673,869</u>
		<u>\$ 253,600,151</u>	<u>\$ 266,011,253</u>	<u>\$ (12,411,102)</u>
<i>DEBT SERVICE FUND</i>				
599	DEBT SERVICE FUND	<u>\$ 14,283,100</u>	<u>\$ 6,734,000</u>	<u>\$ 7,549,100</u>
		<u>\$ 14,283,100</u>	<u>\$ 6,734,000</u>	<u>\$ 7,549,100</u>
<i>CAPITAL PROJECTS FUND</i>				
619	MISD MTN-2020	\$ -	\$ -	\$ -
620	MTN-2020	4,560,231	1,242,331	3,317,900
697	UTRGV COLLEGIATE ACADEMY	120,422	11,000,000	(10,879,578)
698	MISD CAPITAL PROJECTS	<u>247,001</u>	<u>-</u>	<u>247,001</u>
		<u>\$ 4,927,654</u>	<u>\$ 12,242,331</u>	<u>\$ (7,314,677)</u>
	Sub-Total All Funds	\$ 272,810,905	\$ 284,987,584	\$ (12,176,679)
	Other Uses 8xxx	<u>\$ -</u>	<u>-</u>	<u>-</u>
	Total All Funds	<u>\$ 272,810,905</u>	<u>\$ 284,987,584</u>	<u>\$ (12,176,679)</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT
 Two Year Budget Comparison of Appropriations by Object Code
 General, Debt Service and Capital Projects Funds

<u>Object Code</u>	<u>Description</u>	<u>Percent of Total</u>	<u>Proposed Budget 2024-2025 07/01/2024</u>	<u>Percent of Total</u>	<u>Original Budget 2023-2024 07/01/2023</u>
<i>GENERAL FUND</i>					
6100	PAYROLL COSTS	82.26%	\$ 208,609,289	76.29%	\$ 202,930,239
6200	PROF & CONTRACTED SERVICES	5.21%	13,199,314	4.87%	12,950,157
6300	SUPPLIES & MATERIALS	8.05%	20,414,239	7.25%	19,285,772
6400	OTHER OPERATING COSTS	2.70%	6,858,278	2.38%	6,344,495
6500	DEBT SERVICE	1.77%	4,481,506	1.68%	4,477,486
6600	CAPITAL OUTLAY	0.01%	37,525	7.53%	20,023,104
	Total	100.00%	\$ 253,600,151	100.00%	\$ 266,011,253
<i>DEBT SERVICE FUND</i>					
599	DEBT SERVICE FUND		14,283,100		6,734,000
<i>CAPITAL PROJECTS FUNDS</i>					
619	MISD MTN-2020		-		-
620	MTN-2020		4,560,231		1,242,331
697	UTRGV COLLEGIATE ACADEMY		120,422		11,000,000
698	MISD CAPITAL PROJECTS		247,001		-
<i>OTHER USES 8xxx</i>					
			-		-
	Grand Total		\$ 272,810,905		\$ 284,987,584

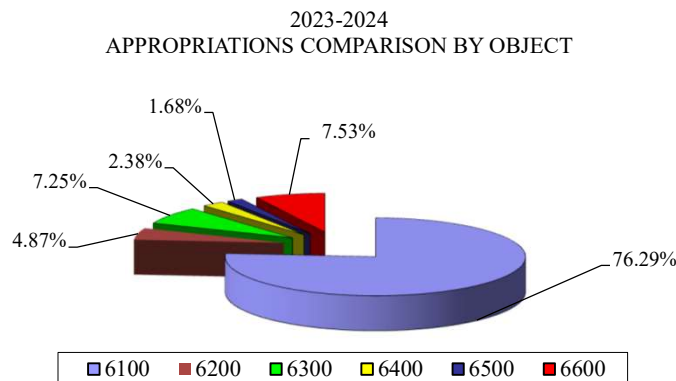
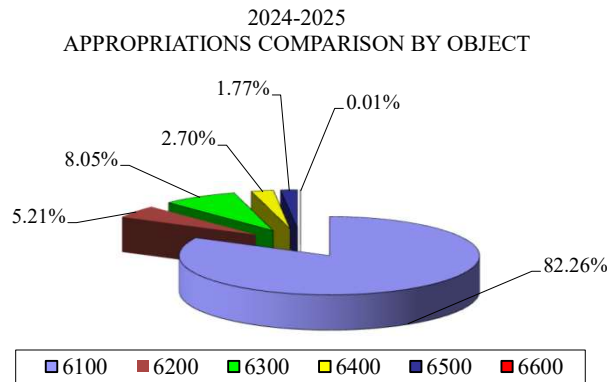
Payroll Costs - Percent of Total less

*Non-Monetary On-Behalf

81.24%*

80.97%*/**

**Fund ESSER II-LOCAL Fund Balance

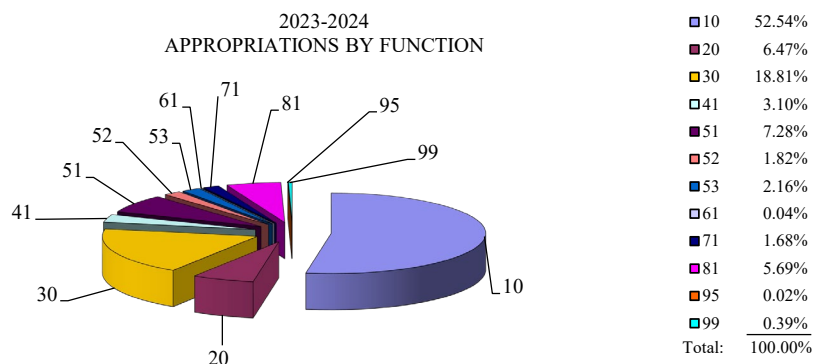
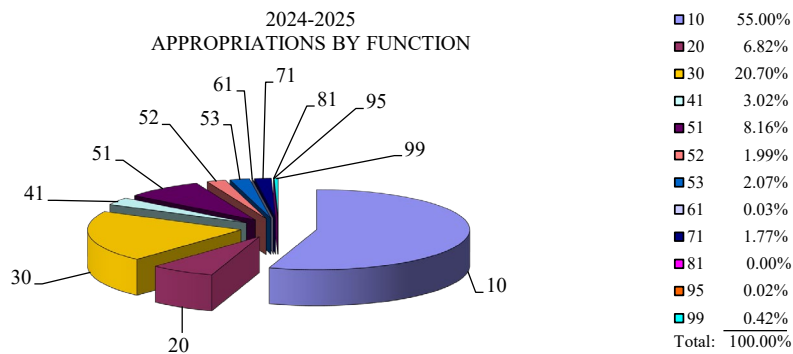


MCALLEN INDEPENDENT SCHOOL DISTRICT

Two Year Budget Comparison of Appropriations by Function

General, Debt Service and Capital Projects Funds

Function Code	Description	Percent of Total	Proposed Budget 2024-2025 07/01/2024	Percent of Total	Original Budget 2023-2024 7/1/2023
<i>GENERAL FUND</i>					
10	INSTRUCTIONAL & INSTRUCTIONAL RELATED SERVICES	55.00%	\$ 139,483,436	52.54%	\$ 139,759,279
20	INSTRUCTIONAL & SCHOOL LEADERSHIP	6.82%	17,302,626	6.47%	17,205,626
30	SUPPORT SERVICES-STUDENT (PUPIL)	20.70%	52,489,000	18.81%	50,027,383
41	ADMINISTRATIVE SUPPORT SERVICES	3.02%	7,650,393	3.10%	8,239,431
51	PLANT MAINTENANCE & OPERATIONS	8.16%	20,698,687	7.28%	19,371,239
52	SECURITY & MONITORING SERVICES	1.99%	5,048,236	1.82%	4,848,855
53	DATA PROCESSING SERVICES	2.07%	5,251,154	2.16%	5,738,354
61	COMMUNITY SERVICES	0.03%	82,415	0.04%	112,825
71	DEBT SERVICE	1.77%	4,481,506	1.68%	4,477,486
81	FAC ACQ AND CONSTRUCTION	0.00%	-	5.69%	15,142,749
95	PAYMENT TO JUVENILE JUSTICE	0.02%	40,000	0.02%	40,000
99	OTHER INTERGOV. CHARGES	0.42%	1,072,698	0.39%	1,048,026
Total		100.00%	\$ 253,600,151	100.00%	\$ 266,011,253
<i>DEBT SERVICES</i>					
599 DEBT SERVICE FUND			14,283,100		6,734,000
<i>CAPITAL PROJECTS</i>					
619 MISD MTN-2020			4,560,231		-
620 MTN-2020			120,422		1,242,331
697 UTRGV COLLEGIATE ACADEMY			247,001		11,000,000
698 MISD CAPITAL PROJECTS			-		-
<i>OTHER USES &xxx</i>					
			-		-
Grand Total			\$ 272,810,905		\$ 284,987,584



MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function
Two Year Budget Comparison of General, Debt Service and Capital Projects Funds

	Proposed Budget 2024-2025 07/01/2024	Original Budget 2023-2024 07/01/2023	Difference	2024-2025 % of Total Appropriations
11 INSTRUCTION	\$ 132,270,921	\$ 131,841,014	\$ 429,907	48.49%
12 INSTRUCTIONAL RES & MEDIA SERV	3,349,732	3,542,411	(192,679)	1.23%
13 CURR DEV & INSTRUCTIONAL DEV	3,862,783	4,375,854	(513,071)	1.42%
21 INSTRUCTIONAL LEADERSHIP	3,460,537	3,680,515	(219,978)	1.28%
23 SCHOOL LEADERSHIP	13,842,089	13,525,111	316,978	5.07%
31 COUNSEL AND EVALUATION	10,829,063	10,227,481	601,582	3.97%
32 SOCIAL WORK SERVICES	1,970,180	2,243,964	(273,784)	0.72%
33 HEALTH SERVICES	3,026,343	2,996,732	29,611	1.11%
34 STUDENT TRANSPORTATION	4,940,668	4,230,015	710,653	1.81%
35 FOOD SERVICES	21,826,304	20,250,856	1,575,448	8.00%
36 EXTRACURRICULAR ACTIVITIES	9,896,442	10,078,335	(181,893)	3.63%
41 GENERAL ADMINISTRATION	7,650,393	8,239,431	(589,038)	2.80%
51 FACILITIES MAINT & OPERATIONS	20,977,730	19,618,702	1,359,028	7.69%
52 SECURITY AND MONITORING SERV	5,048,236	4,848,855	199,381	1.85%
53 DATA PROCESSING SERVICES	5,251,154	5,738,354	(487,200)	1.92%
61 COMMUNITY SERVICES	82,415	112,825	(30,410)	0.03%
71 DEBT SERVICE	18,764,606	11,211,486	7,553,120	6.88%
81 FACILITIES ACQ & CONSTRUCTION	4,648,611	27,137,617	(22,489,006)	1.70%
95 PYMTS TO JUVENILE JUSTICE	40,000	40,000	-	0.01%
99 OTHER INTERGOVT CHARGES	1,072,698	1,048,026	24,672	0.39%
Sub-Total	\$ 272,810,905	\$ 284,987,584	\$ (12,176,679)	100.00%
Other Uses 8	-	-	-	0.00%
Total Appropriations	\$ 272,810,905	\$ 284,987,584	\$ (\$12,176,679)	100.00%

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function

General Fund, Debt Service and Capital Projects Funds
2024-2025

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<i>INSTRUCTION</i>		<i>11</i>			
6100	PAYROLL COSTS	\$ 125,023,571	\$ -	\$ -	\$ 125,023,571
6200	PROFESSIONAL & CONTRACTED SERV	2,084,468	-	-	2,084,468
6300	SUPPLIES & MATERIALS	4,786,621	-	-	4,786,621
6400	OTHER OPERATING COSTS	363,261	-	-	363,261
6600	CAPITAL OUTLAY	13,000	-	-	13,000
		<hr/>	<hr/>	<hr/>	<hr/>
		132,270,921	-	-	132,270,921
<i>INSTRUCTIONAL RES & MEDIA SERV</i>		<i>12</i>			
6100	PAYROLL COSTS	2,963,908	-	-	2,963,908
6200	PROFESSIONAL & CONTRACTED SERV	78,926	-	-	78,926
6300	SUPPLIES & MATERIALS	298,248	-	-	298,248
6400	OTHER OPERATING COSTS	8,650	-	-	8,650
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		3,349,732	-	-	3,349,732
<i>CURR DEV & INSTRUCTIONAL DEV</i>		<i>13</i>			
6100	PAYROLL COSTS	3,011,042	-	-	3,011,042
6200	PROFESSIONAL & CONTRACTED SERV	409,471	-	-	409,471
6300	SUPPLIES & MATERIALS	158,023	-	-	158,023
6400	OTHER OPERATING COSTS	284,247	-	-	284,247
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		3,862,783	-	-	3,862,783
<i>INSTRUCTIONAL LEADERSHIP</i>		<i>21</i>			
6100	PAYROLL COSTS	2,592,072	-	-	2,592,072
6200	PROFESSIONAL & CONTRACTED SERV	110,257	-	-	110,257
6300	SUPPLIES & MATERIALS	709,408	-	-	709,408
6400	OTHER OPERATING COSTS	48,800	-	-	48,800
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		3,460,537	-	-	3,460,537
<i>SCHOOL LEADERSHIP</i>		<i>23</i>			
6100	PAYROLL COSTS	13,274,154	-	-	13,274,154
6200	PROFESSIONAL & CONTRACTED SERV	108,791	-	-	108,791
6300	SUPPLIES & MATERIALS	238,535	-	-	238,535
6400	OTHER OPERATING COSTS	220,609	-	-	220,609
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		13,842,089	-	-	13,842,089
<i>COUNSEL AND EVALUATION</i>		<i>31</i>			
6100	PAYROLL COSTS	10,452,411	-	-	10,452,411
6200	PROFESSIONAL & CONTRACTED SERV	54,331	-	-	54,331
6300	SUPPLIES & MATERIALS	265,309	-	-	265,309
6400	OTHER OPERATING COSTS	57,012	-	-	57,012
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		10,829,063	-	-	10,829,063
<i>SOCIAL WORK SERVICES</i>		<i>32</i>			
6100	PAYROLL COSTS	1,906,884	-	-	1,906,884
6200	PROFESSIONAL & CONTRACTED SERV	38,276	-	-	38,276
6300	SUPPLIES & MATERIALS	15,296	-	-	15,296
6400	OTHER OPERATING COSTS	9,724	-	-	9,724
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		1,970,180	-	-	1,970,180

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function

General Fund, Debt Service and Capital Projects Funds

2024-2025

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<i>HEALTH SERVICES</i>		33			
6100	PAYROLL COSTS	2,973,470	-	-	2,973,470
6200	PROFESSIONAL & CONTRACTED SERV	11,769	-	-	11,769
6300	SUPPLIES & MATERIALS	39,204	-	-	39,204
6400	OTHER OPERATING COSTS	1,900	-	-	1,900
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>			
		3,026,343	-	-	3,026,343
<i>STUDENT TRANSPORTATION</i>		34			
6100	PAYROLL COSTS	4,639,206	-	-	4,639,206
6200	PROFESSIONAL & CONTRACTED SERV	99,332	-	-	99,332
6300	SUPPLIES & MATERIALS	503,621	-	-	503,621
6400	OTHER OPERATING COSTS	(301,491)	-	-	(301,491)
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>			
		4,940,668	-	-	4,940,668
<i>FOOD SERVICES</i>		35			
6100	PAYROLL COSTS	10,751,500	-	-	10,751,500
6200	PROFESSIONAL & CONTRACTED SERV	329,318	-	-	329,318
6300	SUPPLIES & MATERIALS	10,612,943	-	-	10,612,943
6400	OTHER OPERATING COSTS	132,543	-	-	132,543
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>			
		21,826,304	-	-	21,826,304
<i>EXTRACURRICULAR ACTIVITIES</i>		36			
6100	PAYROLL COSTS	6,294,500	-	-	6,294,500
6200	PROFESSIONAL & CONTRACTED SERV	522,637	-	-	522,637
6300	SUPPLIES & MATERIALS	208,786	-	-	208,786
6400	OTHER OPERATING COSTS	2,845,994	-	-	2,845,994
6600	CAPITAL OUTLAY	24,525	-	-	24,525
		<hr/>			
		9,896,442	-	-	9,896,442
<i>GENERAL ADMINISTRATION</i>		41			
6100	PAYROLL COSTS	6,024,685	-	-	6,024,685
6200	PROFESSIONAL & CONTRACTED SERV	779,420	-	-	779,420
6300	SUPPLIES & MATERIALS	203,460	-	-	203,460
6400	OTHER OPERATING COSTS	642,828	-	-	642,828
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>			
		7,650,393	-	-	7,650,393
<i>FACILITIES MAINT & OPERATIONS</i>		51			
6100	PAYROLL COSTS	10,837,177	-	-	10,837,177
6200	PROFESSIONAL & CONTRACTED SERV	6,272,668	-	-	6,272,668
6300	SUPPLIES & MATERIALS	1,223,030	-	70,833	1,293,863
6400	OTHER OPERATING COSTS	2,365,812	-	-	2,365,812
6600	CAPITAL OUTLAY	-	-	208,210	208,210
		<hr/>			
		20,698,687	-	279,043	20,977,730
<i>SECURITY AND MONITORING SERV</i>		52			
6100	PAYROLL COSTS	4,410,523	-	-	4,410,523
6200	PROFESSIONAL & CONTRACTED SERV	224,989	-	-	224,989
6300	SUPPLIES & MATERIALS	363,529	-	-	363,529
6400	OTHER OPERATING COSTS	49,195	-	-	49,195
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>			
		5,048,236	-	-	5,048,236

MCALLEN INDEPENDENT SCHOOL DISTRICT
Appropriations by Function
General Fund, Debt Service and Capital Projects Funds
2024-2025

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<i>DATA PROCESSING SERVICES</i>	<i>53</i>				
6100 PAYROLL COSTS		3,376,380	-	-	3,376,380
6200 PROFESSIONAL & CONTRACTED SERV		960,463	-	-	960,463
6300 SUPPLIES & MATERIALS		787,876	-	-	787,876
6400 OTHER OPERATING COSTS		126,435	-	-	126,435
6600 CAPITAL OUTLAY		-	-	-	-
		5,251,154	-	-	5,251,154
<i>COMMUNITY SERVICES</i>	<i>61</i>				
6100 PAYROLL COSTS		77,806	-	-	77,806
6200 PROFESSIONAL & CONTRACTED SERV		1,500	-	-	1,500
6300 SUPPLIES & MATERIALS		350	-	-	350
6400 OTHER OPERATING COSTS		2,759	-	-	2,759
		82,415	-	-	82,415
<i>DEBT SERVICE</i>	<i>71</i>				
6500 DEBT SERVICE		4,481,506	14,283,100	-	18,764,606
		4,481,506	14,283,100	-	18,764,606
<i>FACILITIES ACQ & CONSTRUCTION</i>	<i>81</i>				
6200 PROFESSIONAL & CONTRACTED SERV		-	-	-	-
6300 SUPPLIES & MATERIALS		-	-	-	-
6400 OTHER OPERATING COSTS		-	-	-	-
6600 CAPITAL OUTLAY		-	-	4,648,611	4,648,611
		-	-	4,648,611	4,648,611
<i>PYMTS TO JUVENILE JUSTICE</i>	<i>95</i>				
6200 PROFESSIONAL & CONTRACTED SERV		40,000	-	-	40,000
		40,000	-	-	40,000
<i>OTHER INTERGOVT CHARGES</i>	<i>99</i>				
6200 PROFESSIONAL & CONTRACTED SERV		1,072,698	-	-	1,072,698
6400 OTHER OPERATING COSTS		-	-	-	-
		1,072,698	-	-	1,072,698
Total Estimated Appropriations		\$ 253,600,151	\$ 14,283,100	\$ 4,927,654	\$ 272,810,905
Total Other Uses		-	-	-	-
Total Appropriations & Other Uses		\$ 253,600,151	\$ 14,283,100	\$ 4,927,654	\$ 272,810,905

MCALLEN INDEPENDENT SCHOOL DISTRICT

Budget Summary

General, Debt Service and Capital Projects Funds

2024-2025

		<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
		<u>Fund</u>	<u>Service</u>	<u>Projects</u>	<u>All</u>
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
5700	LOCAL REVENUES	\$ 84,449,135	\$ 14,283,100	\$ -	\$ 98,732,235
5800	STATE REVENUES	140,703,661	-	-	140,703,661
5900	FEDERAL REVENUES	23,947,355	-	-	23,947,355
7900	OTHER RESOURCES	-	-	-	-

FUND BALANCE CONTRIBUTIONS:

199	GENERAL FUND	4,500,000	-	-	4,500,000
194	ESSER II - LOCAL	-	-	-	-
599	DEBT SERVICE FUND	-	-	-	-
619	MISD MTN-2020	-	-	-	-
620	MTN-2020	-	-	4,560,231	4,560,231
697	UTRGV COLLEGIATE ACADEMY	-	-	120,422	120,422
698	MISD CAPITAL PROJECTS	-	-	247,001	247,001
	Total Revenues and Fund Balance	\$ <u>253,600,151</u>	\$ <u>14,283,100</u>	\$ <u>4,927,654</u>	\$ <u>272,810,905</u>

		<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Total</u>
		<u>Fund</u>	<u>Service</u>	<u>Projects</u>	<u>All</u>
		<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
11	INSTRUCTION	\$ 132,270,921	\$ -	\$ -	\$ 132,270,921
12	INSTRUCTIONAL RES & MEDIA SERV	3,349,732	-	-	3,349,732
13	CURR DEV & INSTRUCTIONAL DEV	3,862,783	-	-	3,862,783
21	INSTRUCTIONAL LEADERSHIP	3,460,537	-	-	3,460,537
23	SCHOOL LEADERSHIP	13,842,089	-	-	13,842,089
31	GUIDANCE COUNSELING AND EVAL	10,829,063	-	-	10,829,063
32	SOCIAL WORK SERVICES	1,970,180	-	-	1,970,180
33	HEALTH SERVICES	3,026,343	-	-	3,026,343
34	STUDENT TRANSPORTATION	4,940,668	-	-	4,940,668
35	FOOD SERVICES	21,826,304	-	-	21,826,304
36	EXTRACURRICULAR ACTIVITIES	9,896,442	-	-	9,896,442
41	GENERAL ADMINISTRATION	7,650,393	-	-	7,650,393
51	FACILITIES MAINT & OPERATIONS	20,698,687	-	279,043	20,977,730
52	SECURITY AND MONITORING SERV	5,048,236	-	-	5,048,236
53	DATA PROCESSING SERVICES	5,251,154	-	-	5,251,154
61	COMMUNITY SERVICES	82,415	-	-	82,415
71	DEBT SERVICE	4,481,506	14,283,100	-	18,764,606
81	FACILITIES ACQ & CONSTRUCTION	-	-	4,648,611	4,648,611
95	PYMTS TO JUVENILE JUSTICE	40,000	-	-	40,000
99	OTHER INTERGOVT CHARGES	1,072,698	-	-	1,072,698
8900	OTHER USES	-	-	-	-
	Total Appropriations	\$ <u>253,600,151</u>	\$ <u>14,283,100</u>	\$ <u>4,927,654</u>	\$ <u>272,810,905</u>

210

State Compensatory Education Program

The goal of the State Compensatory Education Program (SCE) is to provide funding to reduce disparity in performance on assessment instruments or disparity in the rates of high school completion between at-risk and economically disadvantaged students in comparison to all other students. The purpose of the SCE program is to increase academic achievement and reduce the dropout rate for these students by providing supplemental programs and services. Under Section 29.081 of the Texas Education Code (TEC), compensatory education is defined in law as programs and/or services designed to supplement the regular education program for students identified as at risk of dropping out of school.

The following is a list of instructional programs and services that are in place and have been designed to close the achievement gap of at-risk and economically disadvantaged students and reduce the drop-out rate.

- At-Risk Assistants at Elementary, Middle School, and High School level to support students in the content areas
- Sci-Tech Lab Assistants to support science curriculum (Elementary);
- Sci-Tech Teachers to support science curriculum (Middle Schools);
- Graduation Specialists (Grades 6-12) to reduce the drop-out rate and increase the graduation rate for economically disadvantaged and at-risk students;
- Credit Recovery Programs in place at five high schools: McAllen HS, Memorial H.S., Rowe H.S., Lamar Academy, and Achieve Early College HS to provide students with the opportunity to regain credits and graduate with their cohort (in four-year span);
- Extended Day/Week Instruction provided to students (after school, Saturdays, Summer Programs)
- Lamar Academy (Dropout Recovery School staff)
- Lamar Academy Evening Study Center provides students opportunities to attend class in the evening to acquire/regain credit towards graduation around a non-traditional schedule;
- Accelerated Instruction is provided to at-risk and economically disadvantaged students during the Summer School program to close achievement gaps;
- Math and Literacy Interventionists from K-5 provide small group instruction to at-risk and economically disadvantaged students who are not performing at grade-level
- Classroom Size Reduction (CSR) teachers are also provided at the secondary level to support the at-risk and economically disadvantaged student
- Social Work Program is in place to support PK3-12 students with their educational and social-emotional needs.

The District funds many other supplemental programs through the State Compensatory Program to support in closing the achievement gap and drop-out rate.

MCALLEN INDEPENDENT SCHOOL DISTRICT

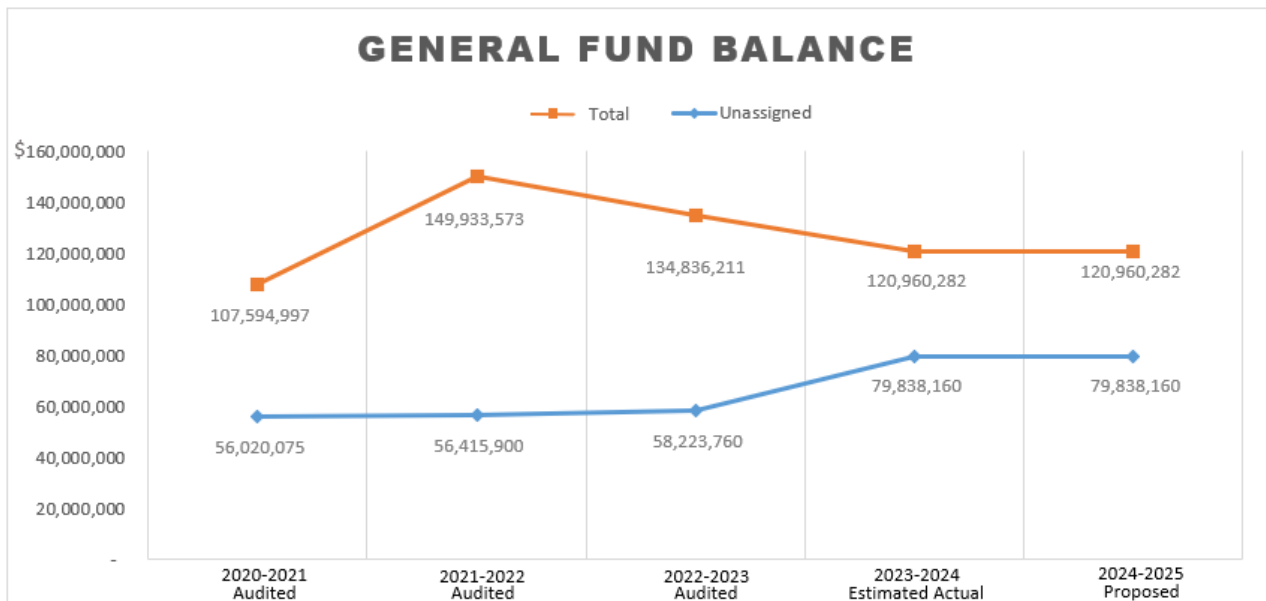
Appropriations by Function
Accelerated Instruction Funds
2024-2025

	State Compensatory Fund
11 - INSTRUCTION	31,202
12 - INSTRUCTIONAL RES & MEDIA SERV	-
13 - CURR DEV & INSTRUCTIONAL DEV	5,400
23 - SCHOOL LEADERSHIP	5,850
31 - COUNSEL AND EVALUATION	-
61 - COMMUNITY SERVICES	-
Total Appropriations	<u>42,452</u>

General Fund Balance

The financial goal of the McAllen Independent School District is to have a sufficient fund balance in the general operating fund to be able to maintain fiscal independence in case of a financial need or crisis. The District shall strive to maintain an optimum fund balance of at least two and a half months of general fund operating expenditures. Fund balance is the difference between assets and liabilities at a given point in time. The change in fund balance is the difference between revenues and expenditures. Governmental Fund financial statements breaks down the fund balance into 5 categories:

- **Non-Spendable** – the portion of the gross fund balance that is not expendable (such as inventories, pre-paid items) or is legally earmarked for a specific use (such as the self-funded reserves program).
- **Restricted** – amounts constrained to a specific purpose by the provider, such as special populations programs and grants.
- **Committed** – the portion of the fund balance that is constrained to a specific purpose by the Board.
- **Assigned** – the portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Superintendent or designee.
- **Unassigned**- includes amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures. The unassigned fund balance shall be the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance.



MCALLEN INDEPENDENT SCHOOL DISTRICT

General Fund Forecast (Funds 1xx)

2020-2021 to 2027-2028

	<u>Audited FY 2021</u>	<u>Audited FY 2022</u>	<u>Audited FY 2023</u>	<u>Estimated Actuals FY 2024</u>	<u>Proposed FY 2025</u>	<u>Projected FY 2026</u>	<u>Projected FY 2027</u>	<u>Projected FY 2028</u>
Beginning Fund Balance	\$ 97,700,231	\$ 107,594,997	\$ 149,933,573	\$ 134,836,211	\$ 155,993,362	\$ 151,493,362	\$ 151,493,362	\$ 151,493,362
Revenues								
5700 Local	83,646,750	96,881,249	97,243,584	82,964,262	84,449,135	85,843,175	89,721,904	93,793,407
5800 State	138,989,204	123,949,691	121,760,994	147,230,205	140,703,661	137,678,792	134,219,572	130,503,013
5900 Federal	22,818,861	27,226,999	30,070,601	28,239,032	23,947,355	23,947,355	23,947,355	23,947,355
7900 Other Sources	6,539,516	457,093	2,126,295	2,124,360	-	-	-	-
Total Revenues	<u>\$ 251,994,331</u>	<u>\$ 248,515,032</u>	<u>\$ 251,201,474</u>	<u>\$ 260,557,859</u>	<u>\$ 249,100,151</u>	<u>\$ 247,469,322</u>	<u>\$ 247,888,831</u>	<u>\$ 248,243,775</u>
Expenditures								
6100 Payroll Cost	179,718,449	141,932,064 *	180,066,186 **	176,195,823	194,825,566	188,732,262	189,151,771	189,506,715
6100 TRS On-Behalf	11,722,594	9,109,723	12,127,660	14,245,613	13,783,723	13,783,723	13,783,723	13,783,723
6200 Prof & Contracted Services	12,537,499	13,712,339	13,968,169	12,473,615	13,199,314	13,199,314	13,199,314	13,199,314
6300 Supplies & Materials	25,899,436	21,137,322	21,159,292	20,495,126	20,414,239	20,414,239	20,414,239	20,414,239
6400 Other Operating Costs	3,507,857	4,904,600	6,513,438	5,432,231	6,858,278	6,858,278	6,858,278	6,858,278
6500 Debt Service	4,996,383	5,558,977	3,472,355	3,512,976	4,481,506	4,481,506	4,481,506	4,481,506
6600 Capital Outlay	2,527,196	8,244,032	17,620,638	7,045,323	37,525	-	-	-
8900 Other Uses	1,190,151	1,577,399	11,371,098	-	-	-	-	-
Total Expenditures	<u>\$ 242,099,565</u>	<u>\$ 206,176,456</u>	<u>\$ 266,298,836</u>	<u>\$ 239,400,707</u>	<u>\$ 253,600,151</u>	<u>\$ 247,469,322</u>	<u>\$ 247,888,831</u>	<u>\$ 248,243,775</u>
Net Income / (Loss)	9,894,766	42,338,576 ***	(15,097,362) ****	21,157,152 *****	(4,500,000)	-	-	-
Ending Fund Balance	<u>\$ 107,594,997</u>	<u>\$ 149,933,573</u>	<u>\$ 134,836,211</u>	<u>\$ 155,993,362</u>	<u>\$ 151,493,362</u>	<u>\$ 151,493,362</u>	<u>\$ 151,493,362</u>	<u>\$ 151,493,362</u>
ADA	19,923	18,697	18,255	17,968	17,717	17,537	17,357	17,177
Decrease in ADA				(287)	(251)	(181)	(180)	(180)
ADM	21,540	20,282	20,343	20,058	19,488	19,290	19,092	18,894
Decrease in ADM				(285)	(570)	(198)	(198)	(198)

*Includes \$40,196,746 one-time payroll expense reclass from Fund 199 General Fund to Fund 281 ESSER II as allowed by the Grant and establishing Fund 194 ESSER II Local projects

**Includes \$18,930,199 one-time payroll expense reclasses from Fund 199 General Fund to Fund 282 ESSER III as allowed by the Grant

***Net Income includes Fund 194 ESSER II Local carry-forward projects of \$36,882,064 as reflected in 2022-2023 Proposed Budget

****Net Loss is due to the completion of ESSER II Local carry-forward projects in 2022-2023 and other fund balance transfers

*****Net Income is due to the transfer of ESSER balances to General Fund unassigned fund balance

Future Year Projections 2025-2026 to 2027-2028:

Revenues include an increase in local tax revenue as a result of an estimated 4.97% increase in property values. State revenue includes decreases in ADA as shown above.

Expenditures are kept constant with the exception of payroll. Decreases in payroll are shown to reflect adjustments made to align with District staffing guidelines as a result from declining enrollment.

MCALLEN INDEPENDENT SCHOOL DISTRICT

Revenues - General Fund

2024-2025

Object	199 General Fund	101 Food Service	155 CCMR	156 Early Ed. Allotment	157 Dyslexia	158 Safety Allotment	162 Career Technical	163 Advanced Learners	164 Bilingual	173 Special Education	183 Athletics	184 Fine Arts	193 State Comp.	194 Esser II Local	195 Advert.	197 Maint. Tax Notes	Total 2024-2025 Budget
5711 TAXES-CURRENT YEAR LEVY	65,332,638	-	-	-	-	-	-	-	-	-	5,766,119	2,365,374	-	-	-	3,184,683	76,648,814
5712 TAXES-PRIOR YEARS	2,563,779	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,563,779
5719 PENALTIES/INT & OTHER TAXES	1,100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100,000
5722 SSA-LOCAL REV FM MEMBER DIST	461,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	461,369
5729 LOCAL REV FROM OTHER DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5739 TUITION AND FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5742 INTEREST	3,000,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,060,000
5743 RENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5744 GIFTS AND BEQUESTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5745 INSURANCE RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5748 MARKET VALUE GAIN/LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5749 OTHER REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5751 FOOD SERVICE	-	269,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,173
5752 ATHLETIC ACTIVITIES	-	-	-	-	-	-	-	-	-	-	260,000	-	-	-	-	-	260,000
5754 INTERFUND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5755 ENTERPRISING SERVICES	-	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000
5759 OTHER EXTRA/CO-CURRICULAR	33,750	-	-	-	-	-	-	-	-	-	-	-	-	-	41,250	-	75,000
5769 MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 PER CAPITA APPORTIONMENT	7,187,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,187,200
5812 FOUNDATION ENTITLEMENTS	68,765,427	-	771,100	2,780,870	1,244,212	629,680	8,200,498	380,315	2,335,078	22,097,419	-	-	12,484,063	-	-	-	119,688,662
5819 OTHER FOUNDATION REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5829 REV BY TEXAS EDUCATION AGENCY	-	44,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,076
5831 TEACHER RETIREMENT/TRS CARE	9,834,464	681,036	27,197	172,252	87,538	28,211	395,741	8,277	90,904	1,407,251	234,246	89,746	726,860	-	-	-	13,783,723
5919 REVENUE FM OTHER GOVERNMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5921 SCHOOL BREAKFAST PROGRAM	-	7,217,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,217,231
5922 NATIONAL SCHOOL LUNCH PROGRAM	577,870	10,597,291	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,175,161
5923 USDA COMMODITIES	-	1,217,445	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,217,445
5929 FEDERAL REVENUE THROUGH TEA	581,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	581,878
5931 SCHOOL HEALTH & RELATED SERV	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000
5939 FEDERAL REVENUE THROUGH STATE	-	1,726,689	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,726,689
5949 FED REV THROUGH FEDERAL GOVT	298,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	730,951	1,028,951
TOTAL REVENUES	160,736,375	21,823,941	798,297	2,953,122	1,331,750	657,891	8,596,239	388,592	2,425,982	23,504,670	6,260,365	2,455,120	13,210,923	-	41,250	3,915,634	249,100,151
Other Resources																	
TOTAL OTHER RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL REVENUES & OTH SOURCES	160,736,375	21,823,941	798,297	2,953,122	1,331,750	657,891	8,596,239	388,592	2,425,982	23,504,670	6,260,365	2,455,120	13,210,923	-	41,250	3,915,634	249,100,151

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund

2024-2025

Object	199 General Fund	101 Food Service	155 CCMR	156 Early Ed. Allotment	157 Dyslexia	158 Safety Allotment	162 Career Technical	163 Advanced Learners	164 Bilingual	173 Special Education	183 Athletics	184 Fine Arts	193 State Comp.	194 Esser II Local	195 Advert.	197 Maint. Tax Notes	Total 2024-2025 Budget	
11 - INSTRUCTION																		
6100 - PAYROLL COSTS	84,798,525	-	131,658	2,488,530	1,070,346	-	5,761,205	13,880	1,610,174	18,823,566	119,514	5,043	10,201,130	-	-	-	-	125,023,571
6200 - PROFESSIONAL & CONTRACTED SERV	1,350,386	-	208,400	-	-	-	303,801	12,180	67,800	56,000	-	59,100	26,801	-	-	-	-	2,084,468
6300 - SUPPLIES & MATERIALS	1,058,079	-	109,083	208,389	-	-	1,023,500	29,000	147,628	85,000	429,560	250,814	1,445,568	-	-	-	-	4,786,621
6400 - OTHER OPERATING COSTS	308,621	-	-	-	-	-	21,440	1,000	1,000	30,900	-	-	300	-	-	-	-	363,261
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	13,000	-	-	-	-	-	-	-	-	-	-	13,000
TOTAL	87,515,611	-	449,141	2,696,919	1,070,346	-	7,122,946	56,060	1,826,602	18,995,466	549,074	314,957	11,673,799	-	-	-	-	132,270,921
12 - INSTRUCTIONAL RES & MEDIA SERV																		
6100 - PAYROLL COSTS	2,946,967	-	-	-	-	-	-	-	-	-	-	-	16,941	-	-	-	-	2,963,908
6200 - PROFESSIONAL & CONTRACTED SERV	78,926	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,926
6300 - SUPPLIES & MATERIALS	298,248	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	298,248
6400 - OTHER OPERATING COSTS	8,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,650
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,332,791	-	-	-	-	-	-	-	-	-	-	-	16,941	-	-	-	-	3,349,732
13 - CURR DEV & INSTRUCTIONAL DEV																		
6100 - PAYROLL COSTS	2,242,637	-	-	222,903	-	-	204,107	14,860	314,610	-	-	3,000	8,925	-	-	-	-	3,011,042
6200 - PROFESSIONAL & CONTRACTED SERV	299,631	-	-	23,300	-	-	1,300	30,140	29,000	-	-	8,950	17,150	-	-	-	-	409,471
6300 - SUPPLIES & MATERIALS	150,973	-	-	3,700	-	-	1,500	750	-	-	-	-	1,100	-	-	-	-	158,023
6400 - OTHER OPERATING COSTS	119,538	-	-	6,300	-	-	51,595	49,314	50,000	2,500	-	5,000	-	-	-	-	-	284,247
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,812,779	-	-	256,203	-	-	258,502	95,064	393,610	2,500	-	16,950	27,175	-	-	-	-	3,862,783
21 - INSTRUCTIONAL LEADERSHIP																		
6100 - PAYROLL COSTS	1,887,378	-	-	-	-	-	85,235	49,007	36,849	495,292	-	-	38,311	-	-	-	-	2,592,072
6200 - PROFESSIONAL & CONTRACTED SERV	103,582	-	-	-	-	-	3,500	475	2,700	-	-	-	-	-	-	-	-	110,257
6300 - SUPPLIES & MATERIALS	92,331	-	-	-	-	-	484,219	12,253	40,605	80,000	-	-	-	-	-	-	-	709,408
6400 - OTHER OPERATING COSTS	39,000	-	-	-	-	-	2,300	2,500	1,000	4,000	-	-	-	-	-	-	-	48,800
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,122,291	-	-	-	-	-	575,254	64,235	81,154	579,292	-	-	38,311	-	-	-	-	3,460,537
23 - SCHOOL LEADERSHIP																		
6100 - PAYROLL COSTS	13,267,401	-	-	-	-	-	-	-	1,048	-	-	-	5,705	-	-	-	-	13,274,154
6200 - PROFESSIONAL & CONTRACTED SERV	108,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,791
6300 - SUPPLIES & MATERIALS	237,435	-	-	-	-	-	-	-	-	-	-	-	1,100	-	-	-	-	238,535
6400 - OTHER OPERATING COSTS	220,609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	220,609
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	13,834,236	-	-	-	-	-	-	-	1,048	-	-	-	6,805	-	-	-	-	13,842,089
31 - COUNSEL AND EVALUATION																		
6100 - PAYROLL COSTS	6,341,910	-	349,156	-	261,404	-	175,878	108,109	51,636	2,554,819	-	-	609,499	-	-	-	-	10,452,411
6200 - PROFESSIONAL & CONTRACTED SERV	19,379	-	-	-	-	-	-	-	-	29,452	-	-	5,500	-	-	-	-	54,331
6300 - SUPPLIES & MATERIALS	84,880	-	-	-	-	-	9,000	58,297	71,932	40,000	-	-	1,200	-	-	-	-	265,309
6400 - OTHER OPERATING COSTS	50,112	-	-	-	-	-	2,116	2,000	-	-	-	-	400	-	-	-	-	57,012
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund

2024-2025

Object	199 General Fund	101 Food Service	155 CCMR	156 Early Ed. Allotment	157 Dyslexia	158 Safety Allotment	162 Career Technical	163 Advanced Learners	164 Bilingual	173 Special Education	183 Athletics	184 Fine Arts	193 State Comp.	194 Esser II Local	195 Advert.	197 Maint. Tax Notes	Total 2024-2025 Budget
31 - COUNSEL AND EVALUATION																	
TOTAL	6,496,281	-	349,156	-	261,404	-	189,378	168,406	123,568	2,624,271	-	-	616,599	-	-	-	10,829,063
32 - SOCIAL WORK SERVICES																	
6100 - PAYROLL COSTS	1,114,595	-	-	-	-	-	-	-	-	-	-	-	792,289	-	-	-	1,906,884
6200 - PROFESSIONAL & CONTRACTED SERV	37,994	-	-	-	-	-	-	-	-	-	-	-	282	-	-	-	38,276
6300 - SUPPLIES & MATERIALS	15,296	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,296
6400 - OTHER OPERATING COSTS	9,724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,724
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,177,609	-	-	-	-	-	-	-	-	-	-	-	792,571	-	-	-	1,970,180
33 - HEALTH SERVICES																	
6100 - PAYROLL COSTS	2,970,970	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-	2,973,470
6200 - PROFESSIONAL & CONTRACTED SERV	11,769	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,769
6300 - SUPPLIES & MATERIALS	39,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,204
6400 - OTHER OPERATING COSTS	1,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,900
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,023,843	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-	3,026,343
34 - STUDENT TRANSPORTATION																	
6100 - PAYROLL COSTS	3,513,584	-	-	-	-	-	-	-	-	1,119,622	-	6,000	-	-	-	-	4,639,206
6200 - PROFESSIONAL & CONTRACTED SERV	74,332	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	99,332
6300 - SUPPLIES & MATERIALS	376,567	-	-	-	-	-	-	-	-	127,054	-	-	-	-	-	-	503,621
6400 - OTHER OPERATING COSTS	(-324,224)	-	-	-	-	-	-	-	-	22,733	-	-	-	-	-	-	(-301,491)
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,640,259	-	-	-	-	-	-	-	-	1,294,409	-	6,000	-	-	-	-	4,940,668
35 - FOOD SERVICES																	
6100 - PAYROLL COSTS	100	10,751,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,751,500
6200 - PROFESSIONAL & CONTRACTED SERV	2,263	327,055	-	-	-	-	-	-	-	-	-	-	-	-	-	-	329,318
6300 - SUPPLIES & MATERIALS	-	10,612,943	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,612,943
6400 - OTHER OPERATING COSTS	-	132,543	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132,543
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,363	21,823,941	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,826,304
36 - EXTRACURRICULAR ACTIVITIES																	
6100 - PAYROLL COSTS	555,642	-	-	-	-	-	69,218	3,407	-	8,732	4,146,512	1,510,989	-	-	-	-	6,294,500
6200 - PROFESSIONAL & CONTRACTED SERV	30,887	-	-	-	-	-	-	-	-	-	369,700	122,050	-	-	-	-	522,637
6300 - SUPPLIES & MATERIALS	101,186	-	-	-	-	-	16,000	-	-	-	10,000	81,600	-	-	-	-	208,786
6400 - OTHER OPERATING COSTS	1,019,909	-	-	-	-	-	312,389	1,420	-	1,153,217	359,059	-	-	-	-	-	2,845,994
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	24,525	-	-	-	-	24,525
TOTAL	1,707,624	-	-	-	-	-	397,607	4,827	-	8,732	5,679,429	2,098,223	-	-	-	-	9,896,442
41 - GENERAL ADMINISTRATION																	
6100 - PAYROLL COSTS	6,024,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,024,685
6200 - PROFESSIONAL & CONTRACTED SERV	779,420	-	-	-	-	-	-	217	-	-	-	-	-	-	-	-	779,420

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund

2024-2025

Object	199 General Fund	101 Food Service	155 CCMR	156 Early Ed. Allotment	157 Dyslexia	158 Safety Allotment	162 Career Technical	163 Advanced Learners	164 Bilingual	173 Special Education	183 Athletics	184 Fine Arts	193 State Comp.	194 Esser II Local	195 Advert.	197 Maint. Tax Notes	Total 2024-2025 Budget
41 - GENERAL ADMINISTRATION																	
6300 - SUPPLIES & MATERIALS	203,460	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	203,460
6400 - OTHER OPERATING COSTS	601,578	-	-	-	-	-	-	-	-	-	-	-	-	-	41,250	-	642,828
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	7,609,143	-	-	-	-	-	-	-	-	-	-	-	-	-	41,250	-	7,650,393

51 - FACILITIES MAINT & OPERATIONS																	
6100 - PAYROLL COSTS	10,790,885	-	-	-	-	-	40,052	-	-	-	-	6,240	-	-	-	-	10,837,177
6200 - PROFESSIONAL & CONTRACTED SERV	6,250,636	-	-	-	-	20,832	1,000	-	-	-	200	-	-	-	-	-	6,272,668
6300 - SUPPLIES & MATERIALS	1,179,868	-	-	-	-	-	11,500	-	-	-	31,662	-	-	-	-	-	1,223,030
6400 - OTHER OPERATING COSTS	2,365,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,365,812
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	20,587,201	-	-	-	-	20,832	52,552	-	-	-	31,862	6,240	-	-	-	-	20,698,687

52 - SECURITY AND MONITORING SERV																	
6100 - PAYROLL COSTS	4,030,138	-	-	-	-	370,135	-	-	-	-	-	10,250	-	-	-	-	4,410,523
6200 - PROFESSIONAL & CONTRACTED SERV	224,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	224,989
6300 - SUPPLIES & MATERIALS	96,605	-	-	-	-	266,924	-	-	-	-	-	-	-	-	-	-	363,529
6400 - OTHER OPERATING COSTS	49,195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,195
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,400,927	-	-	-	-	637,059	-	-	-	-	-	10,250	-	-	-	-	5,048,236

53 - DATA PROCESSING SERVICES																	
6100 - PAYROLL COSTS	3,376,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,376,380
6200 - PROFESSIONAL & CONTRACTED SERV	960,463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	960,463
6300 - SUPPLIES & MATERIALS	787,876	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	787,876
6400 - OTHER OPERATING COSTS	126,435	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,435
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	5,251,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,251,154

61 - COMMUNITY SERVICES																	
6100 - PAYROLL COSTS	39,584	-	-	-	-	-	-	-	-	-	-	-	38,222	-	-	-	77,806
6200 - PROFESSIONAL & CONTRACTED SERV	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500
6300 - SUPPLIES & MATERIALS	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350
6400 - OTHER OPERATING COSTS	2,259	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	2,759
TOTAL	43,693	-	-	-	-	-	-	-	-	-	-	-	38,722	-	-	-	82,415

71 - DEBT SERVICE																	
6500 - DEBT SERVICE	565,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,915,634	4,481,506
TOTAL	565,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,915,634	4,481,506

81 - FACILITIES ACQ & CONSTRUCTION																	
6200 - PROFESSIONAL & CONTRACTED SERV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6300 - SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund

2024-2025

Object	199 General Fund	101 Food Service	155 CCMR	156 Early Ed. Allotment	157 Dyslexia	158 Safety Allotment	162 Career Technical	163 Advanced Learners	164 Bilingual	173 Special Education	183 Athletics	184 Fine Arts	193 State Comp.	194 Esser II Local	195 Advert.	197 Maint. Tax Notes	Total 2024-2025 Budget
95 - PYMTS TO JUVENILE JUSTICE																	
6200 - PROFESSIONAL & CONTRACTED SERV	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
TOTAL	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
99 - OTHER INTERGOVT CHARGES																	
6200 - PROFESSIONAL & CONTRACTED SERV	1,072,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,072,698
6400 - OTHER OPERATING COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,072,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,072,698
TOTAL APPROPRIATIONS	165,236,375	21,823,941	798,297	2,953,122	1,331,750	657,891	8,596,239	388,592	2,425,982	23,504,670	6,260,365	2,455,120	13,210,923	-	41,250	3,915,634	253,600,151
8900 - Other Uses																	
8900 - Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL APPROPRIATIONS & OTH USES	165,236,375	21,823,941	798,297	2,953,122	1,331,750	657,891	8,596,239	388,592	2,425,982	23,504,670	6,260,365	2,455,120	13,210,923	-	41,250	3,915,634	253,600,151
PROJECTED FUND BALANCE	(4,500,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,500,000)

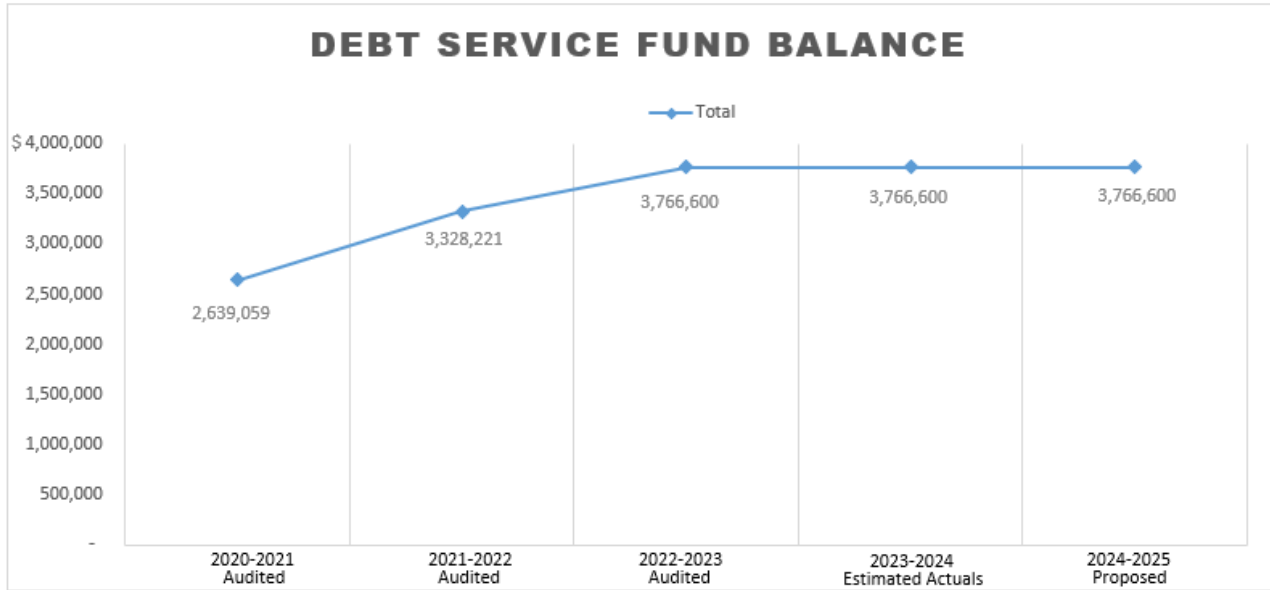
MCALLEN INDEPENDENT SCHOOL DISTRICT

Budget Summary- General Fund
2024-2025

		<u>Revenues</u>	<u>Appropriations</u>	<u>Fund Balance</u>
<i>GENERAL FUND</i>				
101	FOOD SERVICE	\$ 21,823,941	\$ 21,823,941	\$ -
155	COLLEGE CAREER MILITARY READIN	798,297	798,297	-
156	EARLY EDUCATION ALLOTMENT	2,953,122	2,953,122	-
157	DYSLEXIA	1,331,750	1,331,750	-
158	SCHOOL SAFETY ALLOTMENT	657,891	657,891	-
162	CAREER TECHNICAL ED	8,596,239	8,596,239	-
163	ADV LEARNERS/G&T	388,592	388,592	-
164	BILINGUAL/ESL	2,425,982	2,425,982	-
173	SPECIAL EDUCATION	23,504,670	23,504,670	-
183	ATHLETICS	6,260,365	6,260,365	-
184	FINE ARTS	2,455,120	2,455,120	-
193	STATE COMPENSATORY	13,210,923	13,210,923	-
194	ESSER II - LOCAL	-	-	-
195	ADVERTISING	41,250	41,250	-
197	MAINTENANCE TAX NOTES	3,915,634	3,915,634	-
199	GENERAL FUND	<u>160,736,375</u>	<u>165,236,375</u>	<u>(4,500,000)</u>
		\$ <u>249,100,151</u>	\$ <u>253,600,151</u>	\$ <u>(4,500,000)</u>

Debt Service Fund Balance

Fund balance is the difference between assets and liabilities at a given point in time. The change in fund balance is the difference between revenues and expenditures. The Debt Service Fund is a governmental fund that accounts for expenditures for the retirement of bonded debt and interest on bonded debt.



The following is the Computation of Legal Debt Margin that the 2024-2025 budget and future years is based on:

Computation of Legal Debt Margin (Per \$100 of Assessed Valuation)

Debt Limit	\$0.5000
Interest & Sinking Rate	<u>0.1518</u>
Balance	\$0.3482

MCALLEN INDEPENDENT SCHOOL DISTRICT

Debt Service Fund Forecast

2020-2021 to 2027-2028

Fiscal Year	Audited 2020-2021	Audited 2021-2022	Audited 2022-2023	Estimated Actuals 2023-2024	Proposed 2024-2025	Projected 2025-2026	Projected 2026-2027	Projected 2027-2028
Debt Service Tax Rate	0.0936	0.0884	0.0758	0.1563	0.1518	0.1518	0.1518	0.1518
Beginning Fund Balance	\$ 2,046,425	\$ 2,639,059	\$ 3,328,221	\$ 3,766,600	\$ 3,766,600	\$ 3,766,600	\$ 3,766,600	\$ 3,766,600
Current Taxes	7,067,470	7,031,077	6,499,155	13,733,612	13,759,163	13,827,959	13,897,099	13,966,584
Delinquent Taxes	164,556	180,366	149,662	203,350	222,937	222,937	222,937	222,937
Sub-Total	<u>7,232,026</u>	<u>7,211,443</u>	<u>6,648,816</u>	<u>13,936,962</u>	<u>13,982,100</u>	<u>14,050,896</u>	<u>14,120,036</u>	<u>14,189,521</u>
State Funding	159,435	153,562	348,852	138,601	-	-	-	-
Hold Harmless	-	-	-	-	-	-	-	-
Prior Year Adjustments	11,644	16,461	7,196	-	-	-	-	-
Operating Transfer In from General Fund	-	-	-	-	-	-	-	-
Sub-Total	<u>171,079</u>	<u>170,023</u>	<u>356,048</u>	<u>138,601</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Issuance of Bonds (Bond Refunding)	40,875,000	-	-	-	-	-	-	-
Premium/Discount on Issuance of Bonds	5,332,904	-	-	-	-	-	-	-
	<u>46,207,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Penalties & Interest	86,523	100,785	106,344	104,574	100,000	100,000	100,000	100,000
Interest	2,019	7,124	138,517	344,000	200,000	200,000	200,000	200,000
Royalties	2,217	5,183	2,798	1,381	1,000	1,000	1,000	1,000
Revenues	<u>\$ 53,701,768</u>	<u>\$ 7,494,557</u>	<u>\$ 7,252,524</u>	<u>\$ 14,525,518</u>	<u>\$ 14,283,100</u>	<u>\$ 14,351,896</u>	<u>\$ 14,421,036</u>	<u>\$ 14,490,521</u>
Principal	(4,955,000)	(4,935,000)	(5,175,000)	(5,340,000)	(5,290,000)	(5,475,000)	(5,695,000)	(5,885,000)
Interest	(1,946,583)	(1,865,900)	(1,633,200)	(1,389,000)	(1,165,500)	(985,900)	(766,900)	(584,600)
Sub-Total	<u>(6,901,583)</u>	<u>(6,800,900)</u>	<u>(6,808,200)</u>	<u>(6,729,000)</u>	<u>(6,455,500)</u>	<u>(6,460,900)</u>	<u>(6,461,900)</u>	<u>(6,469,600)</u>
Non-Operating Expenses	(45,750,006)	-	-	-	-	-	-	-
Other Fees	(457,545)	(4,495)	(5,945)	(7,796,518)	(7,827,600)	(7,890,996)	(7,959,136)	(8,020,921)
Expenses	<u>\$ (53,109,134)</u>	<u>\$ (6,805,395)</u>	<u>\$ (6,814,145)</u>	<u>\$ (14,525,518)</u>	<u>\$ (14,283,100)</u>	<u>\$ (14,351,896)</u>	<u>\$ (14,421,036)</u>	<u>\$ (14,490,521)</u>
<i>Net Income / (Loss)</i>	592,634	689,162	438,379	-	-	-	-	-
Preliminary Ending Fund Balance	<u>\$ 2,639,059</u>	<u>\$ 3,328,221</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>	<u>\$ 3,766,600</u>

For 2024-2025 and future years, the projected Debt Service tax rate remains constant at \$0.1518 due to a steady bond payment and possible defeasance option. At the time of tax rate adoption each September, the tax worksheets prepared in conjunction with the Hidalgo County Tax Office will be considered for any reduction in tax rate.

Capital Projects Fund

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

In Fiscal Year 2019-2020, the District issued Maintenance Tax Notes in connection to environmental cleanup, maintenance, repair, rehabilitation, replacement of heating, air conditioning, roofing, electric, or other facility needs of existing school properties. In addition, other sources as identified by the Board of Trustees, have been assigned for special capital projects.



MCALLEN INDEPENDENT SCHOOL DISTRICT
 Capital Projects Fund (Funds 6xx)
 2020-2021 to 2027-2028

	Audited FY 2021	Audited FY 2022	Audited FY 2023	Estimated Actuals FY 2024	Proposed FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Beginning Fund Balance	\$ 30,187,039	\$ 23,254,983	\$ 14,770,086	\$ 16,712,315	\$ 4,927,654	\$ -	\$ -	\$ -
<i>Revenues</i>								
5700 Local	74,342	37,582	4,414,218	7,792,626	-	-	-	-
7900 Other Sources	824,000	1,438,223	11,353,982	1,146,018	-	-	-	-
Total Revenues	\$ 898,342	\$ 1,475,805	\$ 15,768,200	\$ 8,938,644	\$ -	\$ -	\$ -	\$ -
<i>Expenditures</i>								
6200 Prof & Contracted Services	-	-	42,335	152,631	-	-	-	-
6300 Supplies & Materials	-	-	53,918	123,856	70,833	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-	-
6500 Debt Service	-	-	-	-	-	-	-	-
6600 Capital Outlay	7,830,398	9,960,702	13,729,718	20,446,818	4,856,821	-	-	-
8900 Other Uses	-	-	-	-	-	-	-	-
Total Expenditures	\$ 7,830,398	\$ 9,960,702	\$ 13,825,971	\$ 20,723,305	\$ 4,927,654	\$ -	\$ -	\$ -
<i>Net Income / (Loss)</i>	(6,932,056)	(8,484,897)	1,942,229	(11,784,661)	(4,927,654)	-	-	-
Ending Fund Balance	\$ 23,254,983	\$ 14,770,086	\$ 16,712,315	\$ 4,927,654	\$ -	\$ -	\$ -	\$ -

MCALLEN INDEPENDENT SCHOOL DISTRICT

Revenues - Debt Service and Capital Projects Funds

2024-2025

Object	599 Debt Service	619 MISD MTN-2020	620 MTN-2020	697 UTRGV Collegiate Academy	698 MISD Capital Projects	Total 2024-2025 Budget
5711 TAXES-CURRENT YEAR LEVY	13,759,163	-	-	-	-	13,759,163
5712 TAXES-PRIOR YEARS	222,937	-	-	-	-	222,937
5719 PENALTIES/INT & OTHER TAXES	100,000	-	-	-	-	100,000
5742 INTEREST	200,000	-	-	-	-	200,000
5748 MARKET VALUE GAIN/LOSS	-	-	-	-	-	-
5749 OTHER REVENUES	1,000	-	-	-	-	1,000
5769 MISCELLANEOUS REVENUES	-	-	-	-	-	-
5812 FOUNDATION ENTITLEMENTS	-	-	-	-	-	-
5829 REV BY TEXAS EDUCATION AGENCY	-	-	-	-	-	-
TOTAL REVENUES	14,283,100	-	-	-	-	14,283,100
Other Resources						
TOTAL OTHER RESOURCES	-	-	-	-	-	-
TTL REVENUES & OTH SOURCES	14,283,100	-	-	-	-	14,283,100

Appropriations - Debt Service and Capital Project Funds

2024-2025

Object	599 Debt Service	619 MISD MTN-2020	620 MTN-2020	697 UTRGV Collegiate Academy	698 MISD Capital Projects	Total 2024-2025 Budget
11 - INSTRUCTION						
6300 - SUPPLIES & MATERIALS	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
36 - EXTRACURRICULAR ACTIVITIES						
6300 - SUPPLIES & MATERIALS	-	-	-	-	-	-
6600 - CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
41 - GENERAL ADMINISTRATION						
6600 - CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
51 - FACILITIES MAINT & OPERATIONS						
6200 - PROFESSIONAL & CONTRACTED SERV	-	-	-	-	-	-
6300 - SUPPLIES & MATERIALS	-	-	70,833	-	-	70,833
6600 - CAPITAL OUTLAY	-	-	208,210	-	-	208,210
TOTAL	-	-	279,043	-	-	279,043
52 - SECURITY AND MONITORING SERV						
6600 - CAPITAL OUTLAY	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
71 - DEBT SERVICE						
6500 - DEBT SERVICE	14,283,100	-	-	-	-	14,283,100
TOTAL	14,283,100	-	-	-	-	14,283,100
81 - FACILITIES ACO & CONSTRUCTION						
6400 - OTHER OPERATING COSTS	-	-	-	-	-	-
6600 - CAPITAL OUTLAY	-	-	4,281,188	120,422	247,001	4,648,611
TOTAL	-	-	4,281,188	120,422	247,001	4,648,611
TOTAL APPROPRIATIONS	14,283,100	-	4,560,231	120,422	247,001	19,210,754
8900 - Other Uses	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TTL APPROPRIATIONS & OTH USES	14,283,100	-	4,560,231	120,422	247,001	19,210,754
PROJECTED FUND BALANCE	-	-	(4,560,231)	(120,422)	(247,001)	(4,927,654)

Special Revenue Funds

Special Revenue Funds are used to account for resources restricted to specific purposes by a grantor or for purposes committed by the Board of Trustees. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue funds, unused balances are recorded as unearned revenue and carried forward to the succeeding fiscal year, provided the amount carried forward is within the limits established by the grantor. In some cases, the unused balances are returned to the grantor at the close of specified project periods. The District budgets for Special Revenue Funds as grants are awarded by the various grantors. The District uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting. Included in the District's Special Revenue Funds are:

211 ESEA, Title I, Part A, Improving Basic Programs - This code is used to account for funds to help LEAs improve teaching and learning in high-poverty schools in particular for children failing, or most at-risk of failing, to meet challenging State academic standards. (To provide opportunities for children to acquire the knowledge and skills to meet the state's student performance standards.

212 ESEA, Title I, Part C, Education of Migratory Children - This code is used to account for funds granted for programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen.

224 IDEA - Part B, Formula - This code is used to account for funds granted to operate educational programs for children with disabilities. This code includes capacity building and improvement (sliver) subgrants.

225 IDEA - Part B, Preschool - This code is used to account for funds granted for preschool children with disabilities.

244 Carl D. Perkins – Basic Formula Grant - This code is used to account for funds granted to provide career and technical education (CTE) and to develop new and/or improve existing CTE programs for paid and unpaid employment. Full participation in the basic grant is from members of special populations:

- at a limited number of campuses (sites) or
- in a limited number of program areas

255 ESEA, Title II, Part A, Teacher and Principal Training and Recruiting- This code is used to account for funds used:

- to improve student academic achievement by:
 - improving teacher and principal quality and
 - increasing the number of highly qualified teachers, principals, and assistant principals in schools, and
- to hold districts accountable for improving student academic achievement

263 Title III, Part A, English Language Acquisition and Language Enhancement LEP - This code is used to account for funds granted to improve the education of children with limited English proficiency by helping the children learn English and meet challenging academic achievement standards.

272 Medicaid Administrative Claiming Program – MAC - This code is used to account for funds allocated to districts to reimburse eligible administrative costs for activities that implement the Medicaid state plan. Expenditures attributed to the required matching amount are recorded in the general fund and accounted for using a local option account code, as needed, for local monitoring of compliance with federal matching requirements.

274 GEAR UP - This code is used to account for funds granted through Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP). The funds are used to provide services and support to school districts with a high percentage of low-income minority students to ensure that students:

- are academically prepared for higher education,
- graduate from high school, and
- have access to higher education opportunities

279 Texas COVID Learning Acceleration Supports (TCLAS) – State Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan (ARP) Act of 2021 - This code is used to account for funds granted for targeted supports to assist LEAs to accelerate student learning due to learning loss caused by the COVID-19 pandemic. Examples of how the funds may be used to assist LEAs in learning acceleration and support areas are:

- strategic planning and performance management
- instructional materials that are rigorous and high-quality that make up ground and master grade level Texas Essential Knowledge and Skills (TEKS)
- teacher pipelines that support teachers to deliver excellence in the classroom
- expanded instructional time for students in most need, including expanding instructional time in the summer and with targeted tutoring
- innovative school models to incorporate all of the learning acceleration framework

280 American Rescue Plan Elementary and Secondary Emergency Relief Fund Homeless Children and Youth (ARP-HCY)- This code is used to account for federal stimulus funds granted to LEAs through the ARP Act to identify and provide homeless children and youth with services in light of the challenges of COVID-19, and to enable homeless children and youth to attend school and participate fully in school activities

282 Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021 - This code is used to account for federal stimulus ESSER III funds granted to LEAs through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups, identify and provide homeless children and youth with services in light of challenges of the coronavirus, and enable homeless children and youth to attend school and participate fully in school activities.

289 Federally Funded Special Revenue Funds – This code is used to account for federally funded special revenue funds that have not been specified above. Any locally defined codes that are used at the local option are converted to code 289 for PEIMS reporting.

- 288-0 – Summer School LEP Students in K1
- 288-Z – STOP School Violence-Family Treatment Program
- 289 – Title IV, Part A – Sub Part 1

315 Shared Services Arrangements – IDEA – Part B, Discretionary – The fiscal agent of a shared services arrangement uses this code to account for funds used to support a regional education service center basic special education component and also:

- targeted support to LEAs
- regional day school programs for the deaf
- private residential placements
- priority projects
- other emerging needs

340 Shared Services Arrangements – IDEA, Part C, Early Intervention (Deaf) – The fiscal agent of a shared services arrangement uses this code to account for funds granted for programs in local regional day schools for the deaf and the Texas School for the Deaf. The programs use certified and trained teachers to provide direct services to hearing impaired infants and toddlers, ages birth through two years.

397 Advanced Placement Incentives – This code is used to account for funds awarded to your district under the Texas Advanced Placement Incentive Program.

410 State Instructional Materials Fund - This code is used to account for funds awarded to your district under the instructional materials allotment. Instructional materials include textbooks, software, supplemental materials, DVDs and CD-ROMs, online services, open-source materials, and other means of conveying information electronically.

429 State Funded Special Revenue Funds – This code is used to account for state-funded special revenue funds not listed above. Any locally defined codes that are used at the local option must be converted to code 429 for PEIMS reporting.

- 427-M – Texas A&M University Center on Disability and Development
- 429-M – CTE Certification Exam Reimbursements
- 429-P – School Safety Standards Formula Grant
- 429-R – Rifle-Resistant Body Armor Grant Program
- 429-S – Texas Strategic Staffing Grant
- 429-W – Safety and Facilities Enhancement (SAFE)

435 Shared Services Arrangements – Regional Day School for the Deaf – This code is used by the fiscal agent of a shared services arrangement to account for funds allocated for the staff and activities of the regional day school program for the Deaf (RDSPD). These funds must not be used to pay salaries of teachers who have a teaching assignment other than deaf students in the RDSPD or teach American Sign Language as a foreign language at the junior high or high school level, as this is a course for regular education credit.

461 Campus Activity Funds – This code is used to account for transactions related to a principal’s activity fund if the moneys generated are not subject to recall into the general fund by the school district’s board of trustees. Gross revenues from sales are recorded in revenue object code 5755. The cost of goods sold is recorded in function code 36, using the appropriate expenditure object code.

Enterprise Funds

Enterprise Fund classification is used, at the option of the school district, to account for enterprise funds not defined elsewhere.

713 Safe and Secure Fund - The following campuses currently operate a Safe & Secure Program:

- 111 - Milam Elementary School
- 120 - Rayburn Elementary School
- 122 - Garza Elementary School
- 124 - Gonzalez Elementary School
- 126 - Castaneda Elementary School
- 127 - Sanchez Elementary School
- 128 - Perez Elementary School
- 129 - Hendricks Elementary School

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one organizational unit of the District to other organizational units of the District on a cost reimbursement basis. Internal service funds, also, are used to account for the operations of self-funded health insurance, unemployment claims and worker's compensation. Internal Service Funds maintained by the District are as follows:

753 Health Insurance Fund

771 Unemployment Compensation Fund

772 Worker's Compensation Fund

MCALLEN INDEPENDENT SCHOOL DISTRICT

Budget Summary - Special and Proprietary Funds

2024-2025

		<u>Revenues</u>	<u>Appropriation</u>	<u>Fund Balance</u>
<i>SPECIAL REVENUES</i>				
211	TTL I PRT A IMPROV BASIC PGMS	\$ 11,048,237	\$ 11,048,237	\$ -
212	TTL I PART C-MIGRANT	480,358	480,358	-
224	IDEA-PART B FORMULA	4,091,098	4,091,098	-
225	IDEA-PART B PRESCHOOL	74,876	74,876	-
244	VOCATIONAL ED BASIC GRANT	356,662	356,662	-
255	TTL II PART A SUPPORT EFF INST	1,550,277	1,550,277	-
263	TTL III PART A ELA	820,862	820,862	-
272	MEDICAID ADM CLAIMING PROGRAM	50,000	50,000	-
274	GEAR UP PROJECT	348,216	348,216	-
279	TCLAS-ESSER III	175,961	175,961	-
280	ARP HOMELESS II	8,000	8,000	-
282	ESSER III-ARP	4,503,061	4,503,061	-
288	FEDERALLY FUNDED SPECIAL REVENUE	578,264	578,264	-
289	TITLE IV, PART A-SUBPART I	1,094,868	1,094,868	-
315	SSA DISCRETIONARY	203,031	203,031	-
340	SSA EARLY INTERVENTION DEAF	1,306	1,306	-
397	AP/BACCALAUREATE INCENTIVES	39,773	39,773	-
410	INST MATERIAL ALLOTMENT	1,463,475	1,463,475	-
427	STATE FUNDED	9,020	9,020	-
429	ST FUNDED SPECIAL REVENUE	3,877,517	3,877,517	-
435	REG DAY SCHOOL FOR THE DEAF	4,305,304	4,305,304	-
461	CAMPUS ACTIVITY FUNDS	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>
	Sub-Total Special Revenue Funds	\$ <u>36,380,166</u>	\$ <u>36,380,166</u>	\$ <u>-</u>
 <i>PROPRIETARY FUNDS</i>				
713	PROJECT SAFE AND SECURE	<u>328,500</u>	<u>328,500</u>	<u>-</u>
	Sub-Total Proprietary Funds	\$ <u>328,500</u>	\$ <u>328,500</u>	\$ <u>-</u>
	Grand Total	\$ <u><u>36,708,666</u></u>	\$ <u><u>36,708,666</u></u>	\$ <u><u>-</u></u>

Informational Section



Assessed Values

Appraisal districts follow the provisions of the Texas Property Tax Code. The Tax Code requires that, unless otherwise provided, that all taxable property be appraised at its market value as of January 1st of that tax year. Pursuant to Section 23.06(e) of the Texas Property Code (PTC), the Hidalgo County Appraisal District (HCAD) provides the District with Preliminary Certified Assessed Values on April 30th and pursuant to Section 26.01(a) of the PTC Certified Assessed Values on July 25th of the same year. The 2024 HCAD Preliminary Certified Assessed Values were used to calculate and project 2024-2025 tax collections. For fiscal year 2025-2026 and beyond, the District estimated those values at a 5% increase.

The Texas Comptroller releases Preliminary Values in January and Final Values in July which are used to calculate state funding. For fiscal year 2025-2026 and beyond, a 5% increase was included to be in line with the HCAD forecasted values.

	FY 2021	FY 2022	FY 2023	FY 2024	Preliminary FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
HCAD Certified Value	\$8,110,766,130	\$8,549,360,079	\$9,180,303,513	\$9,178,256,264	\$9,634,092,588	\$10,115,797,217	\$10,621,587,078	\$11,152,666,432
Average HCAD Change From Prior Year		5.41%	7.38%	-0.02%	4.97%	5.00%	5.00%	5.00%
Texas Comptroller Value	\$7,793,865,257	\$8,150,539,649	\$8,830,488,304	\$8,754,816,638	\$9,169,841,151	\$9,628,333,209	\$10,109,749,869	\$10,615,237,362

Property Tax Rates and Collections

The Maintenance and Operation Tax Rate provides the revenues needed to cover day-to-day operations such as salaries and utilities. The Interest and Sinking Tax Rate provides the revenues that are used to pay the principal and interest of bonded debt. The Total Tax Rate is the sum of both maintenance and operations and interest and sinking tax rates.

	FY 2021	Audited FY 2022	FY 2023	Current Budget FY 2024	Proposed Budget FY 2025
Levy	\$ 88,388,374.05	\$ 90,489,805.41	\$ 96,621,135.70	\$ 86,308,387.07	\$ 90,407,977.00
Tax Rate:					
Maintenance & Operations	1.0450	1.0486	1.0206	0.8448	0.8448
Interest & Sinking	0.0936	0.0884	0.0758	0.1563	0.1518
Total Tax Rate	1.1386	1.1370	1.0964	1.0011	0.9966
Current Collections:					
Maintenance & Operations	78,904,975.00	83,402,538.00	87,507,087.00	70,264,383.00	76,648,814.00
Interest & Sinking	7,067,470.00	7,031,075.00	6,499,155.00	13,733,612.00	13,759,163.00
Total Tax Collections	\$ 85,972,445.00	\$ 90,433,613.00	\$ 94,006,242.00	\$ 83,997,995.00	\$ 90,407,977.00

Maintenance & Operations Tax Limitation

In 2019-2020, State Legislation compressed the tier I M&O tax rate to \$0.93 (previously \$1.00). For the 2023-2024 fiscal year, the M&O tax rate was compressed to \$0.8034. In November of 2023, the District conducted a favorable Voter Approval Tax Rate Election to increase the M&O tax rate by \$0.0414 for a total M&O Tax Rate of \$0.8448. The I&S tax rate increased from \$0.0758 to \$0.1563 due to the District electing to exercise the Outstanding Bond Defeasance Option for a total tax rate of \$1.0011. For the 2024-2025 fiscal year, the District's M&O tax rate will remain at \$0.8448 while the I&S tax rate decreased from \$0.1563 to \$0.1518 for a total tax rate decrease of \$0.0045 from \$1.0011 to \$0.9966.

Computation of Legal M&O Margin (Per \$100 of Assessed Valuation)

M&O Limit	\$0.8555
Maintenance & Operations Rate	<u>0.8448</u>
Balance	\$0.0107

Tax Supported Debt Limitation

Sec. 45.0031. LIMITATION ON ISSUANCE OF TAX-SUPPORTED BONDS. (a) Before issuing bonds described by Section 45.001, a school district must demonstrate to the attorney general under Subsection (b) or (c) that, with respect to the proposed issuance, the district has a projected ability to pay the principal of and interest on the proposed bonds and all previously issued bonds other than bonds authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992, from a tax at a rate not to exceed \$0.50 per \$100 of valuation.

Computation of Legal Debt Margin (Per \$100 of Assessed Valuation)

Debt Limit	\$0.5000
Interest & Sinking Rate	<u>0.1518</u>
Balance	\$0.3482

Tax Rate History

The following is the Total Tax Rate History for the District:

Budget Year	Tax Year	Maintenance & Operations	Interest & Sinking	Total Tax Rate
2008-2009	2008	1.0400	0.1050	1.1450
2009-2010	2009	1.0400	0.1250	1.1650
2010-2011	2010	1.0400	0.1250	1.1650
2011-2012	2011	1.1650	0.0000	1.1650
2012-2013	2012	1.0400	0.1250	1.1650
2013-2014	2013	1.0400	0.1250	1.1650
2014-2015	2014	1.0400	0.1250	1.1650
2015-2016	2015	1.0400	0.1150	1.1550
2016-2017	2016	1.1550	0.0000	1.1550
2017-2018	2017	1.1550	0.0000	1.1550
2018-2019	2018	1.1550	0.0000	1.1550
2019-2020	2019	1.0586	0.0942	1.1528
2020-2021	2020	1.0450	0.0936	1.1386
2021-2022	2021	1.0486	0.0884	1.1370
2022-2023	2022	1.0206	0.0758	1.0964
2023-2024	2023	0.8448	0.1563	1.0011
Proposed* 2024-2025	2024	0.8448	0.1518	0.9966

**Every penny generates approximately \$880,064*

Effect of Tax Levy on Single Family Residence

Tax Code Section 11.13(b) requires school districts to offer a \$25,000 exemption on residence homesteads to reduce the property’s appraised value. For persons age 65 or older or disabled, Tax Code Section 11.13(c) requires school districts to offer an additional \$10,000 residence homestead exemption. On May 7, 2022, Texas voters passed Proposition 2 which increased the residence homestead exemption from \$25,000 to \$40,000 beginning with the 2022 tax year, 2022-2023 fiscal year. On November 7, 2023, Texas voters passed Proposition 4 which increased the residence homestead exemption from \$40,000 to \$100,000 beginning with the 2023 tax year, 2023-2024 fiscal year. The example below shows the tax rate’s effect on the average taxpayer per \$100,000 residence value:

	Actuals			Current Budget FY 2024	Proposed Budget FY 2025
	FY 2021	FY 2022	FY 2023		
Residence Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Less: Homestead Exemption	\$ (25,000)	\$ (25,000)	\$ (40,000)	\$ (100,000)	\$ (100,000)
Adjusted Taxable Value	\$ 75,000	\$ 75,000	\$ 60,000	\$ -	\$ -
Rate Per \$100 Value	\$ 1.1528	\$ 1.1386	\$ 1.0964	\$ 1.0011	\$ 0.9966
Taxes Due on \$100,000 Value	\$ 864.60	\$ 254 854.95	\$ 657.84	\$ -	\$ -

Principal Property Taxpayers

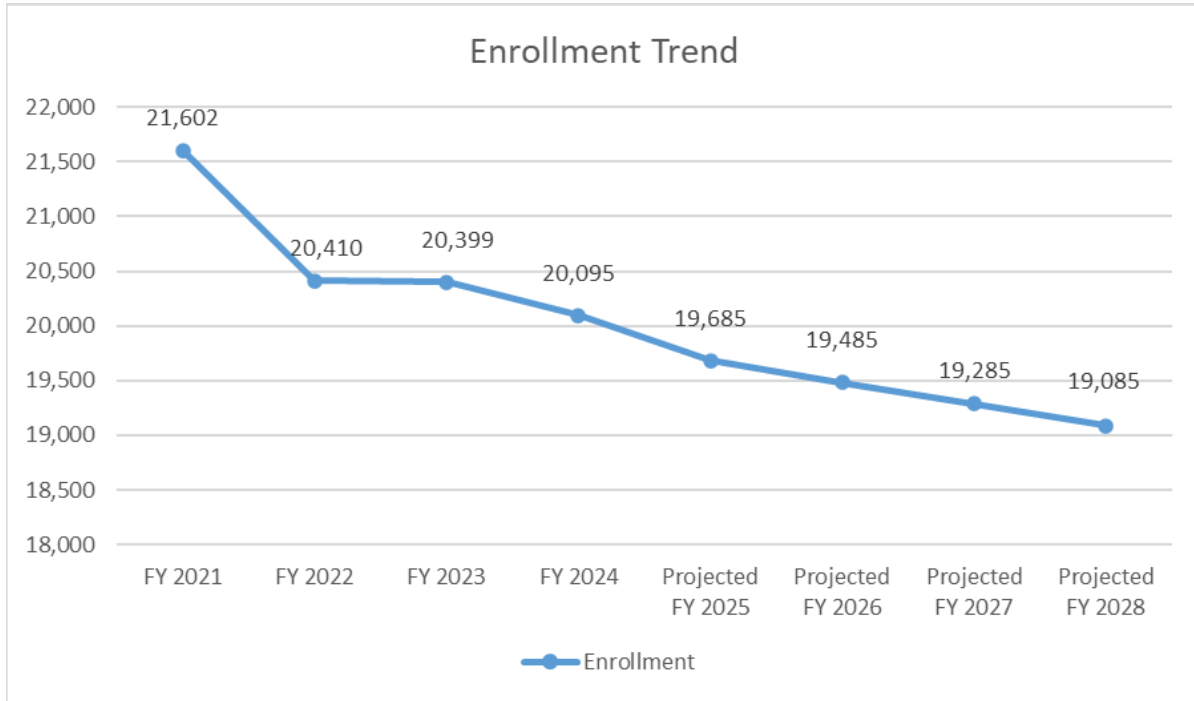
Taxpayer	Tax Year 2022 Assessed Valuation	Percentage Total Assessed Valuation
1 Simon Property Group-McAllen NO 2	\$ 156,416,994	1.91%
2 AEP Texas Inc-27th	70,458,840	0.86%
3 La Plaza Mall LLC	52,000,000	0.63%
4 Rio Grande Regional Hospital	49,777,852	0.61%
5 Universal Health Services	47,743,201	0.58%
6 Palm Crossing Town Center LLC	34,734,157	0.42%
7 Shops at 29 LTD	31,892,792	0.39%
8 S P Plaza L C	29,276,312	0.36%
9 McAllen Medical Center	26,413,357	0.32%
10 Calmac Suites LTD	25,300,000	0.31%
	\$ 524,013,505	6.39%

Source:
 Certified Totals from Hidalgo County Appraisal District
 Top Taxpayer 2022 (only provided top 10) & 2013

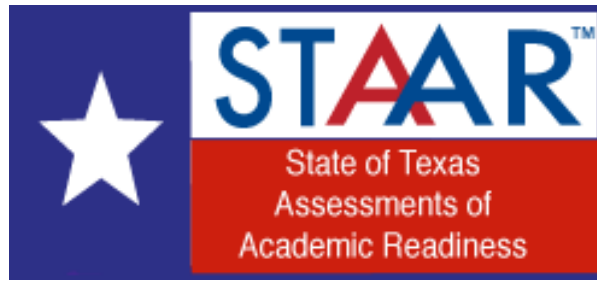
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 Table L-13
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Student Enrollment

Student enrollment trends are reviewed on a six weeks basis. Enrollment projections for fiscal year 2024-2025 were based on current trends. These factors were considered when projecting enrollment beyond fiscal year 2024-2025.



Performance Measures

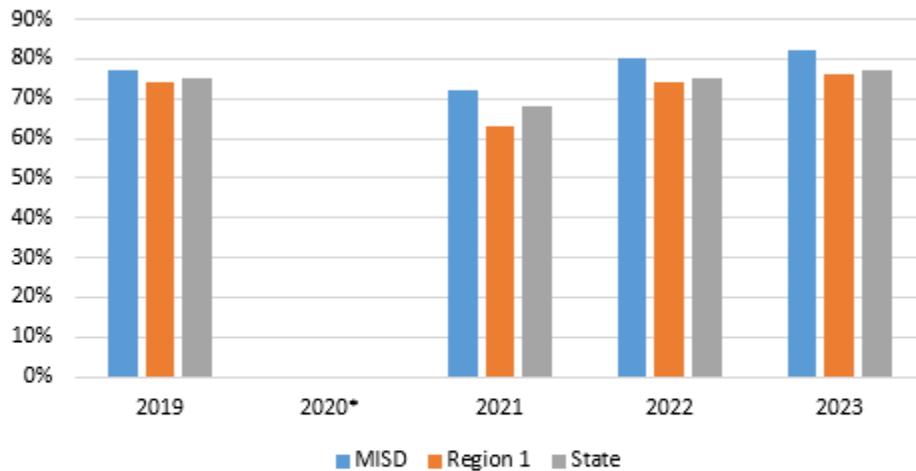


In the 2011-2012 school year, State of Texas Assessments of Academic Readiness (STAAR) replaced Texas Assessment of Knowledge and Skills (TAKS) as the new assessment program of Texas. The Texas Education Agency (TEA) publishes the Texas Academic Performance Report (TAPR) in December for prior year assessments. These reports compare District averages with those of the Region and State. Below are graphs comparing the results of the five subjects tested:

*For the 2019-2020 school year, the STAAR test was cancelled due to the COVID-19 Pandemic.

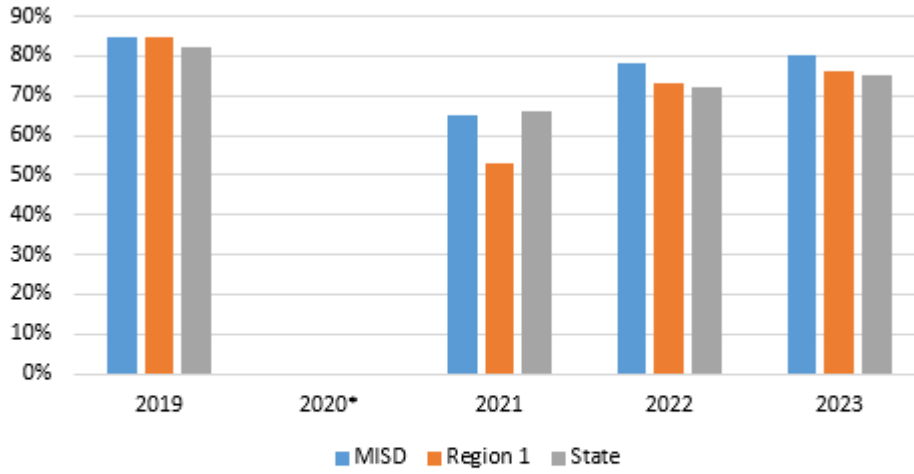
**Starting in 2021-2022, The Writing STAAR test has been embedded in the Reading STAAR test and is no longer tested separately.

STAAR - Reading (All Grades)



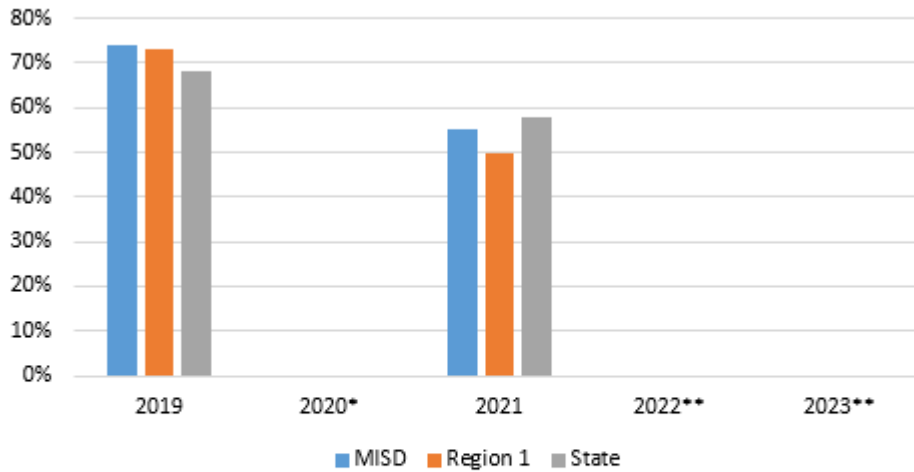
	2019	2020*	2021	2022	2023
MISD	77%	N/A	72%	80%	82%
Region 1	74%	N/A	63%	74%	76%
State	75%	N/A	68%	75%	77%

STAAR - Math (All Grades)



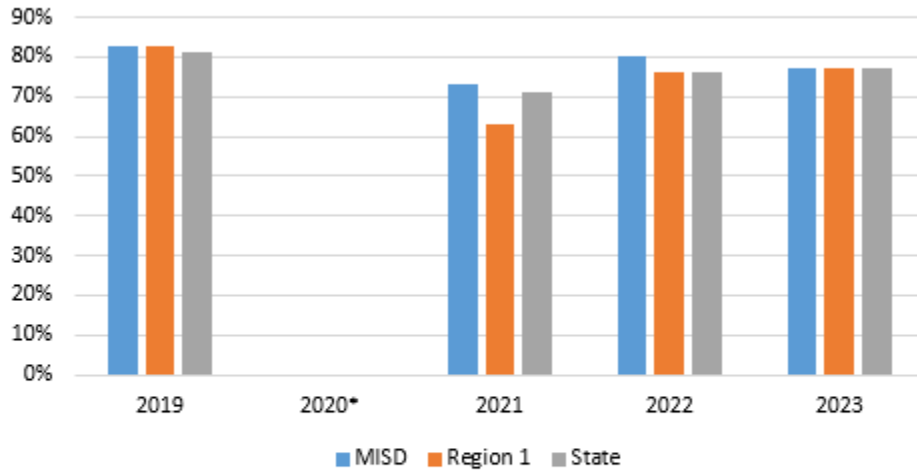
	2019	2020*	2021	2022	2023
MISD	85%	N/A	65%	78%	80%
Region 1	85%	N/A	53%	73%	76%
State	82%	N/A	66%	72%	75%

STAAR - Writing (All Grades)



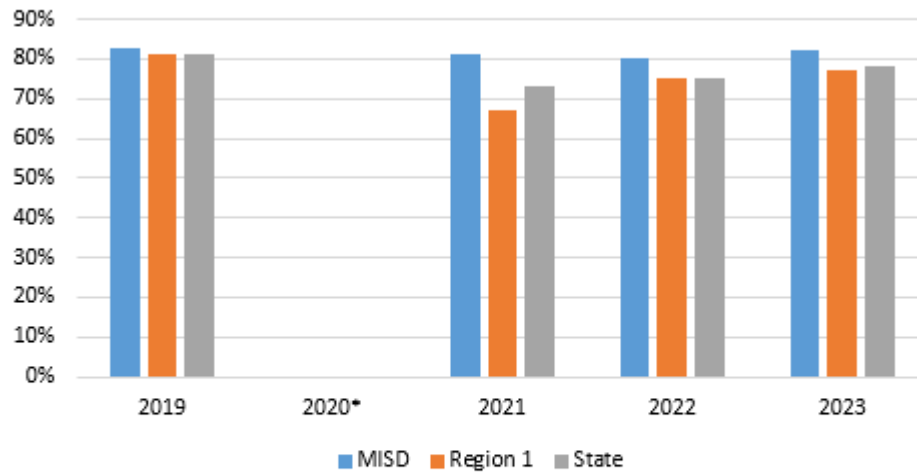
	2019	2020*	2021	2022**	2023**
MISD	74%	N/A	55%	N/A	N/A
Region 1	73%	N/A	50%	N/A	N/A
State	68%	N/A	58%	N/A	N/A

STAAR - Science (All Grades)



	2019	2020*	2021	2022	2023
MISD	83%	N/A	73%	80%	77%
Region 1	83%	N/A	63%	76%	77%
State	81%	N/A	71%	76%	77%

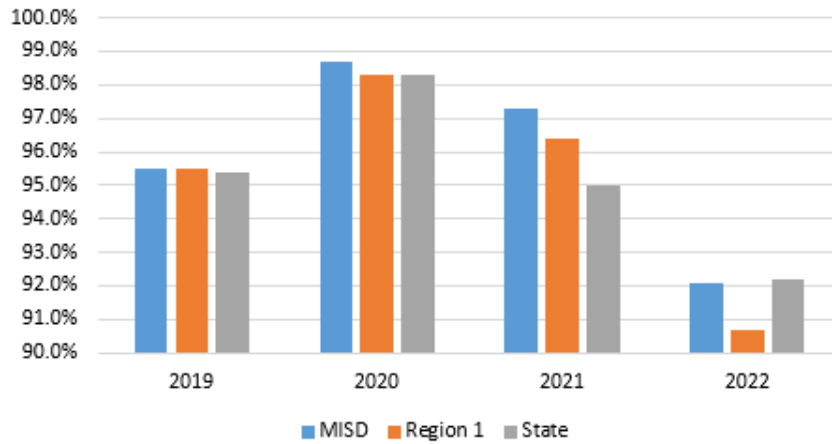
STAAR - Social Studies (All Grades)



	2019	2020*	2021	2022	2023
MISD	83%	N/A	81%	80%	82%
Region 1	81%	N/A	67%	75%	77%
State	81%	N/A	73%	75%	78%

The following rates are District indicators and their alignment to the Goals and Objectives implemented by the District:

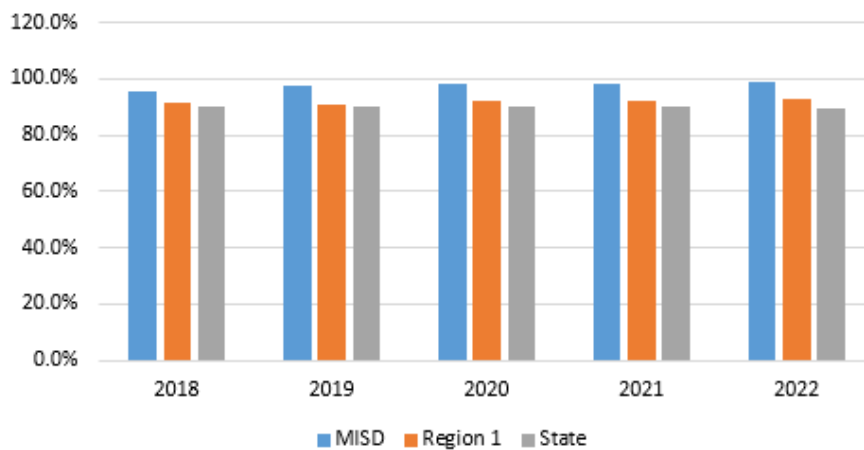
Attendance Rates



	2019	2020	2021	2022	2023*	2024**
MISD	95.5%	98.7%	97.3%	92.1%	92.7%	93.1%
Region 1	95.5%	98.3%	96.4%	90.7%	TBA	TBA
State	95.4%	98.3%	95.0%	92.2%	TBA	TBA

*2022-23 Texas Academic Performance Report (TAPR) will be published in December 2024
 **2023-24 MISD Rate is based on 4th Six Weeks Average, Texas Academic Performance Report (TAPR) will be published in December 2025

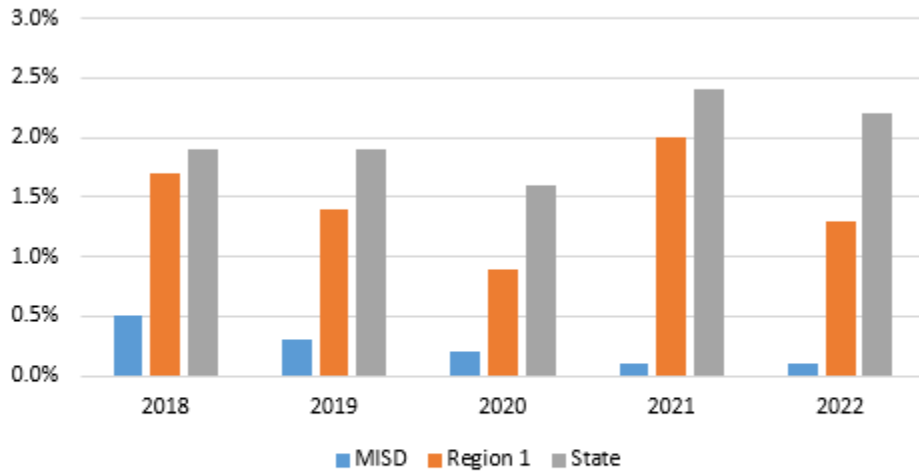
Graduation Rates (4 - Year)



	2018	2019	2020	2021	2022
MISD	95.4%	97.3%	98.1%	98.4%	99.1%
Region 1	91.2%	90.7%	92.1%	92.1%	92.9%
State	90.0%	90.0%	90.3%	90.0%	89.7%

2022-23 Graduation Rates will be published in the Texas Academic Performance Report (TAPR) in December 2024

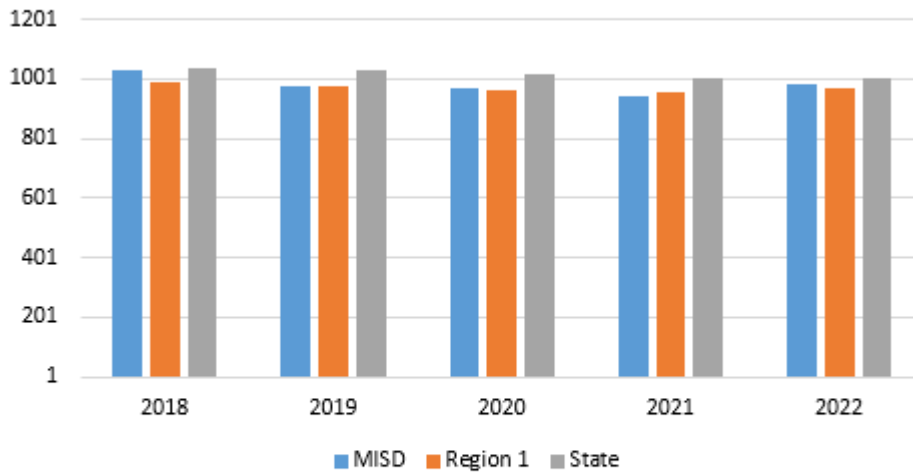
Dropout Rates (Gr 9-12)



	2018	2019	2020	2021	2022
MISD	0.5%	0.3%	0.2%	0.1%	0.1%
Region 1	1.7%	1.4%	0.9%	2.0%	1.3%
State	1.9%	1.9%	1.6%	2.4%	2.2%

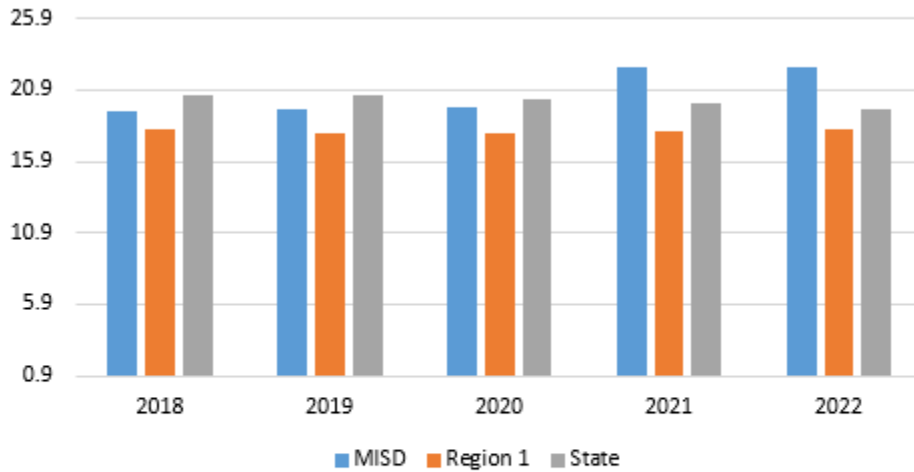
2022-23 Dropout Rates will be published in the Texas Academic Performance Report (TAPR) in December 2024

Average SAT Scores



	2018	2019	2020	2021	2022
MISD	1028	975	968	942	983
Region 1	987	979	964	953	969
State	1036	1027	1019	1002	1001

Average ACT Scores



	2018	2019	2020	2021	2022
MISD	19.4	19.6	19.7	22.5	22.5
Region 1	18.1	17.9	17.9	18.0	18.2
State	20.6	20.6	20.2	20.0	19.5

Percentage of free or reduced-price meals

The Food Service Department participates in the Community Eligibility Provision 4 (CEP) which increases the monthly free meal reimbursements from the Texas Department of Agriculture due to a rise in meal participation.

Section 104(a) of the Healthy, Hunger-Free Kids Act of 2010 (Act) amended section 11(a)(1) of the Richard B. Russell National School Lunch Act to provide an alternative that eliminates the need for household applications for free and reduced-price meals in high-poverty Local Education Agencies (LEA) and schools. This alternative, which is now part of the National School Lunch Program (NSLP) and School Breakfast Program (SBP), is referred to as the Community Eligibility Provision (CEP).

	CEP FY 2020	CEP FY 2021	CEP FY 2022	CEP FY 2023	CEP FY 2024
Free	87.12%	89.10%	90.48%	91.22%	90.32%
Reduced	-	-	-	-	-
Paid	12.88%	10.90%	9.52%	8.78%	9.68%

Debt Service Bond Amortization Schedule

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Sub-Total</u>	<u>Other Fees</u>	<u>Total Payment</u>
2024-2025	5,290,000	928,350	6,218,350	5,000	6,223,350
2025-2026	5,475,000	748,750	6,223,750	5,000	6,228,750
2026-2027	5,695,000	529,750	6,224,750	5,000	6,229,750
2027-2028	5,885,000	347,450	6,232,450	5,000	6,237,450
2028-2029	3,165,000	159,000	3,324,000	5,000	3,329,000
2029-2030	1,290,000	51,600	1,341,600	5,000	1,346,600
Total Debt	<u>\$26,800,000</u>	<u>\$2,764,900</u>	<u>\$29,564,900</u>	<u>\$30,000</u>	<u>\$29,594,900</u>

The Debt Service Bond Amortization Schedule above includes the Unlimited Tax Refunding Bonds Series 2020A and 2020B issued on October 15, 2020 in fiscal year 2020-2021.

Bond Ratings

During fiscal year 2023-2024, the District’s bond ratings remained the same for Standard & Poor’s and Moody’s Investors Service.

BOND RATING

Standard & Poor’s Rating “AA-”

Moody’s Rating “Aa2”

***BY VIRTUE OF THE PERMANENT
SCHOOL FUNDS OF TEXAS:***

**The District’s Unlimited Tax Refunding Bonds
Series 2020A and 2020B Series**

“Aaa” Rating

**The District’s Unlimited Tax Refunding Bond
Series 2013A and Taxable Series 2013B**

“Aaa” and “AAA” Rating

**MCALLEN INDEPENDENT SCHOOL DISTRICT
ISSUE BY ISSUE OUTSTANDING DEBT OBLIGATIONS**

Debt Obligations	Funding Source	Original Date of Issue	Maturity Date	Interest Rate Payable	Purpose	Principal Amount of Original Issue	Outstanding Balance as of 06/30/2023	*Outstanding Total Debt Per Capita	Spent
Series 2020A Unlimited Tax Refunding Bonds	Interest and Sinking	10/30/2020	2/15/2030	2.00% - 5.00%	Bond Refunding	\$ 8,075,000	\$ 8,005,000	\$ 53.47	X
Series 2020B Unlimited Tax Refunding Bonds	Interest and Sinking	10/30/2020	2/15/2030	3.00% - 4.00%	Bond Refunding	\$ 32,800,000	\$ 32,040,000	\$ 214.00	X
Subtotal For Interest and Sinking						\$ 40,875,000	\$ 40,045,000		
Series 2011 Maintenance Tax Qualified School Construction Notes	Maintenance and Operations	12/20/2011	2/15/2026	4.66%	Energy Conservation Projects	\$ 16,485,000	\$ 16,485,000 <small>Funds required by ordinance to be set aside as a restricted asset for maturity in 2026</small>	\$ 110.11	X
Series 2012 Maintenance Tax Qualified School Construction Notes	Maintenance and Operations	6/15/2012	8/15/2026	4.24%	Roof Replacement at Alvarez Elementary	\$ 901,000	\$ 261,000	\$ 1.74	X
Series 2020 Maintenance Tax Qualified School Construction Notes	Maintenance and Operations	2/11/2020	2/15/2039	4.00% - 5.00%	Facilities Maintenance	\$ 24,010,000	\$ 21,505,000	\$ 143.64	X
Subtotal For Maintenance and Operations						\$ 41,396,000	\$ 38,251,000		
Grand Total						\$ 82,271,000	\$ 78,296,000	\$ 522.96	

*Outstanding Total Debt Per Capita calculated as follows:
Outstanding Balance divided by Population 149,718
8,005,000 / 149,718 = 53.47

Definition of Overlapping Debt

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and the businesses of the District. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Political Subdivision	*Gross Debt Amounts	As of	Applicable to MISD	Overlapping Debt
DIRECT DEBT				
McAllen ISD - Bonds	\$ 45,137,833	6/30/2023	100.00%	\$ 45,137,833
McAllen ISD - Leases	1,475,460	6/30/2023	100.00%	1,475,460
Subscription Based Information Technology Arrangement	314,658	7/1/2023	100.00%	314,658
McAllen ISD - Maintenance Tax Notes	42,701,853	6/30/2023	100.00%	42,701,853
				<u>\$ 89,629,804</u>
OVERLAPPING DEBT				
Edinburg, City Of	\$ 103,775,000	6/30/2023	0.50%	\$ 518,875
Hidalgo Co.	367,135,000	6/30/2023	19.08%	70,049,358
Hidalgo Co DD #1	240,946,000	6/30/2023	19.67%	47,394,078
McAllen, City Of	91,080,000	6/30/2023	77.24%	70,350,192
Pharr, City of	116,002,635	6/30/2023	0.02%	23,201
South Texas College	112,069,693	6/30/2023	17.69%	19,825,129
Total Net Overlapping Debt				<u>208,160,832</u>
Total Direct and Overlapping Debt				<u>\$ 297,790,636</u>

* Gross Debt Amounts include related premium.

** Overlapping percentage is calculated as follows:
Shared market value between entities from the Appraisal
District divided by the total market value of each entity.

*** The overlapping debt is calculated as follows:
The gross debt multiplied by the overlapping percentage = overlapping debt

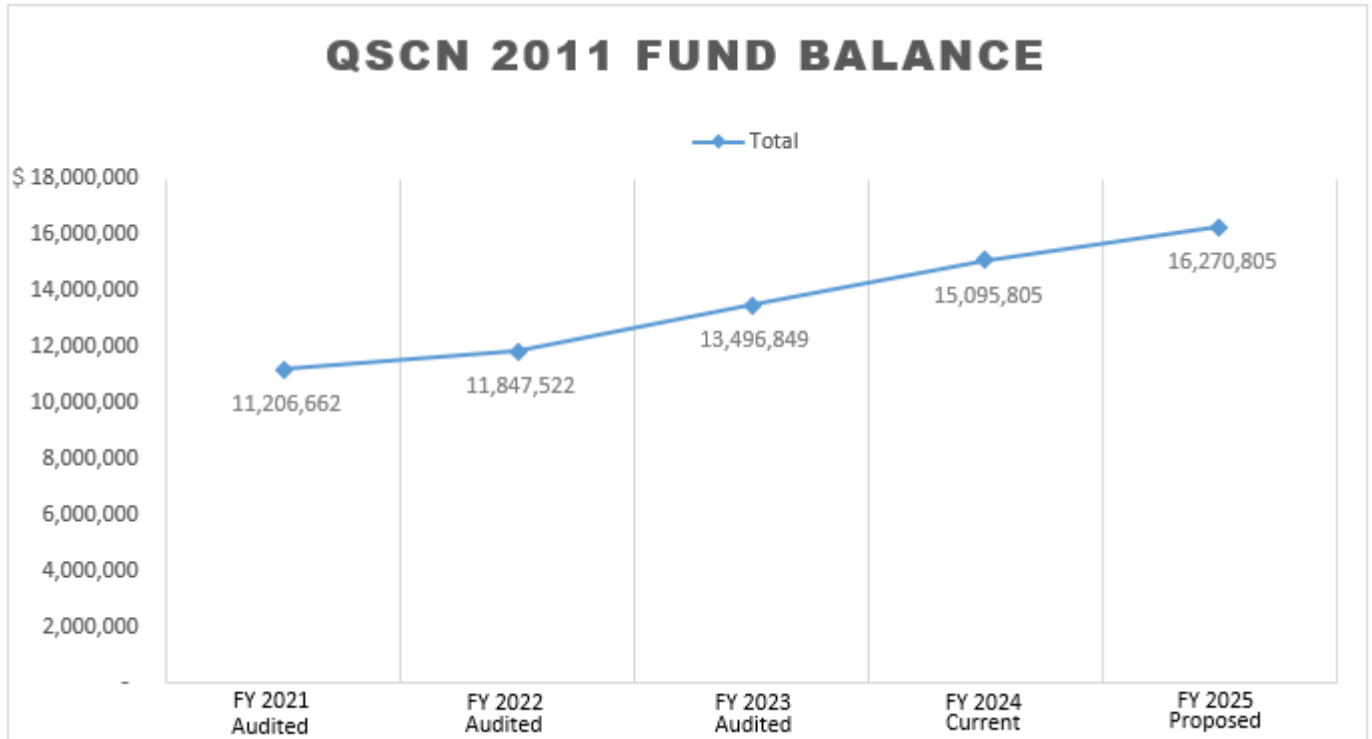
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and the businesses of the District. This process recognizes that, when considering the district's ability to issue and repay long term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

*Effective 2023, the District implemented GASB Statement 96, Subscription-Based Information Technology Arrangements (SBITA)
Source: Municipal Advisory Council of Texas

ACFR
Table L-15
6/30/23

Maintenance Tax Notes Fund Balance

This account is recorded as Other Restrictions of Fund Balance in the General Fund. These funds are required by ordinance to be set aside to pay the maintenance tax notes debt due 2026. Proceeds from the sale of the notes were used for the purpose of energy efficiency projects district wide. These funds are managed by Bank of New York Mellon serving as Trustee of the District.



	<u>Audited</u>			<u>Current</u>	<u>Proposed</u>
	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Total Revenues	\$ 3,986,372	\$ 3,384,972	\$ 4,387,257	\$ 4,335,920	\$ 3,915,634
Total Expenditures	2,741,564	2,744,111	2,737,930	2,736,964	2,740,634
Excess (Deficiency of Revenues Over (Under) Expenditures	1,244,808	640,860	1,649,327	1,598,956	1,175,000
Total Other Financing Sources and (Uses)	-	-	-	-	-
Net Change in Fund Balances	1,244,808	640,860	1,649,327	1,598,956	1,175,000
Fund Balances - Beginning	9,961,854	11,206,662	11,847,522	13,496,849	15,095,805
Fund Balances - Ending	\$ 11,206,662	\$ 11,847,522	\$ 13,496,849	\$ 15,095,805	\$ 16,270,805

Maintenance Tax Notes Amortization Schedule

QSCN-2011 Fund 197	QSCN-2012 Fund 197	MTN-2020 Fund 197	Annual Debt Requirements	Pmt. Date Fiscal Yr.	Principal/ Interest
	65,000.00		65,000.00	08-15	P
384,100.50	4,155.20	457,900.00	846,155.70	08-15	I
1,180,000.00		970,000.00	2,150,000.00	02-15	P
384,100.50	2,777.20	457,900.00	844,777.70	02-15	I
			2,215,000.00		P TOTAL
			1,690,933.40		I TOTAL
			3,905,933.40	2024-25	P&I TOTAL
	65,000.00		65,000.00	08-15	P
384,100.50	2,777.20	433,650.00	820,527.70	08-15	I
1,180,000.00		1,020,000.00	2,200,000.00	02-15	P
384,100.50	1,399.20	433,650.00	819,149.70	02-15	I
			2,265,000.00		P TOTAL
			1,639,677.40		I TOTAL
			3,904,677.40	2025-26	P&I TOTAL
	66,000.00		66,000.00	08-15	P
	1,399.20	408,150.00	409,549.20	08-15	I
		1,070,000.00	1,070,000.00	02-15	P
		408,150.00	408,150.00	02-15	I
			1,136,000.00		P TOTAL
			817,699.20		I TOTAL
			1,953,699.20	2026-27	P&I TOTAL
			0.00	08-15	P
		381,400.00	381,400.00	08-15	I
		1,120,000.00	1,120,000.00	02-15	P
		381,400.00	381,400.00	02-15	I
			1,120,000.00		P TOTAL
			762,800.00		I TOTAL
			1,882,800.00	2027-28	P&I TOTAL
			0.00	08-15	P
		353,400.00	353,400.00	08-15	I
		1,180,000.00	1,180,000.00	02-15	P
		353,400.00	353,400.00	02-15	I
			1,180,000.00		P TOTAL
			706,800.00		I TOTAL
			1,886,800.00	2028-29	P&I TOTAL
			0.00	08-15	P
		323,900.00	323,900.00	08-15	I
		1,235,000.00	1,235,000.00	02-15	P
		323,900.00	323,900.00	02-15	I
			1,235,000.00		P TOTAL
			647,800.00		I TOTAL
			1,882,800.00	2029-30	P&I TOTAL
			0.00	08-15	P
		293,025.00	293,025.00	08-15	I
		1,300,000.00	1,300,000.00	02-15	P
		293,025.00	293,025.00	02-15	I
			1,300,000.00		P TOTAL
			586,050.00		I TOTAL
			1,886,050.00	2030-31	P&I TOTAL

			0.00	08-15	P
		260,525.00	260,525.00	08-15	I
		1,365,000.00	1,365,000.00	02-15	P
		260,525.00	260,525.00	02-15	I
			1,365,000.00		P TOTAL
			521,050.00		I TOTAL
			1,886,050.00	2031-32	P&I TOTAL
			0.00	08-15	P
		226,400.00	226,400.00	08-15	I
		1,435,000.00	1,435,000.00	02-15	P
		226,400.00	226,400.00	02-15	I
			1,435,000.00		P TOTAL
			452,800.00		I TOTAL
			1,887,800.00	2032-33	P&I TOTAL
			0.00	08-15	P
		197,700.00	197,700.00	08-15	I
		1,490,000.00	1,490,000.00	02-15	P
		197,700.00	197,700.00	02-15	I
			1,490,000.00		P TOTAL
			395,400.00		I TOTAL
			1,885,400.00	2033-34	P&I TOTAL
			0.00	08-15	P
		167,900.00	167,900.00	08-15	I
		1,550,000.00	1,550,000.00	02-15	P
		167,900.00	167,900.00	02-15	I
			1,550,000.00		P TOTAL
			335,800.00		I TOTAL
			1,885,800.00	2034-35	P&I TOTAL
			0.00	08-15	P
		136,900.00	136,900.00	08-15	I
		1,610,000.00	1,610,000.00	02-15	P
		136,900.00	136,900.00	02-15	I
			1,610,000.00		P TOTAL
			273,800.00		I TOTAL
			1,883,800.00	2035-36	P&I TOTAL
			0.00	08-15	P
		104,700.00	104,700.00	08-15	I
		1,675,000.00	1,675,000.00	02-15	P
		104,700.00	104,700.00	02-15	I
			1,675,000.00		P TOTAL
			209,400.00		I TOTAL
			1,884,400.00	2036-37	P&I TOTAL
			0.00	08-15	P
		71,200.00	71,200.00	08-15	I
		1,745,000.00	1,745,000.00	02-15	P
		71,200.00	71,200.00	02-15	I
			1,745,000.00		P TOTAL
			142,400.00		I TOTAL
			1,887,400.00	2037-38	P&I TOTAL

			0.00	08-15	P
		36,300.00	36,300.00	08-15	I
		1,815,000.00	1,815,000.00	02-15	P
		36,300.00	36,300.00	02-15	I
			1,815,000.00		P TOTAL
			72,600.00		I TOTAL
			1,887,600.00	2038-39	P&I TOTAL
TOTAL OUTSTANDING					
2,360,000.00	196,000.00	20,580,000.00	23,136,000.00		P TOTAL
1,536,402.00	12,508.00	7,706,100.00	9,255,010.00		I TOTAL
			(1,548,909.00)		INTEREST SUBSIDY AVAILABLE
3,896,402.00	208,508.00	28,286,100.00	30,842,101.00		P&I TOTAL

Tax Rate Worksheets

2024 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

MCALLEN | S D

School District's Name

Phone (area code and number)

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 9,081,765,538
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 582,908,158
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,498,857,380
4.	Prior year total adopted tax rate.	\$ 1.0011 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.	
	A. Original prior year ARB values: \$ 0	
	B. Prior year values resulting from final court decisions: - \$ 0	
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 0	
	B. Prior year disputed value: - \$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 8,498,857,380
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

⁵ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ <u>3,940,086</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: . . . + \$ <u>96,934,792</u></p> <p>C. Value loss. Add A and B. ⁶</p>	<p>\$ <u>100,874,878</u></p>
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ <u>0</u></p> <p>B. Current year productivity or special appraised value:..... - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A.</p>	<p>\$ <u>0</u></p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	<p>\$ <u>100,874,878</u></p>
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	<p>\$ <u>8,397,982,502</u></p>
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	<p>\$ <u>84,072,202</u></p>
15.	Taxes refunded for years preceding tax year prior year. Enter the amount of taxes refunded by the district for tax years preceding tax year the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	<p>\$ <u>356,204</u></p>
16.	<p>Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.</p>	<p>\$ <u>84,428,406</u></p>
17.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values.¹¹ \$ <u>6,937,454,271</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u></p> <p>C. Total current year value. Subtract B from A.</p>	<p>\$ <u>6,937,454,271</u></p>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>3,186,406,611</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ <u>3,186,406,611</u></p>

⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.012(13)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §§26.012 and 26.04(c-2)
¹¹ Tex. Tax Code §26.012(6)
¹² Tex. Tax Code §26.01(c) and (d)
¹³ Tex. Tax Code §26.01(c)
¹⁴ Tex. Tax Code §26.01(d)
¹⁵ Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	714,860,649 \$ _____
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	9,409,000,233 \$ _____
21.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	0 \$ _____
22.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	121,119,637 \$ _____
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	121,119,637 \$ _____
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	9,287,880,596 \$ _____
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	0.9090 \$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁵	0.6748 \$ _____/\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	0.1700 \$ _____/\$100
	A. Enter the district’s prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	0.1700 \$ _____/\$100
	B. \$0.05 per \$100 of taxable value	0.0500 \$ _____/\$100

¹⁶ [Reserved for expansion]
¹⁷ [Reserved for expansion]
¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.8448 /\$100
29.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: <ol style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> Enter debt amount: \$ 14,283,100 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 14,283,100
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ 14,283,100
32.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰ <ol style="list-style-type: none"> A. Enter the current year anticipated collection rate certified by the collector.³¹ 100.00 % B. Enter the 2023 actual collection rate 98.41 % C. Enter the 2022 actual collection rate 100.28 % D. Enter the 2021 actual collection rate 101.65 % 	100.00 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 14,283,100
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,409,000,233
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.1518 /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ 0.9966 /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)
³³ Tex. Tax Code §26.045(d)
³⁴ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,409,000,233
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.9966 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.0011 /\$100
42.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.9966 /\$100

SECTION 5: Total Tax Rate


Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.9090 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 0.9966 /\$100
 As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

print here  _____
 Printed Name of School District Representative

sign here  _____ Date _____

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)
³⁶ Tex. Tax Code §26.04(c)

Pay Information



**2024 - 2025 Teacher / Librarian
Minimum Hiring Pay Structure**

Pay Grade	Job Title	Work Days	Minimum (0 year)	Maximum (25+ years)
		Daily	\$288.77	\$362.25
	Teacher / Librarian	187	\$54,000	\$67,741
		195	\$56,310	\$70,639
		197	\$56,888	\$71,363
		200	\$57,754	\$72,450
		202	\$58,332	\$73,175
		207	\$59,775	\$74,986
		212	\$61,219	\$76,797
		226	\$65,262	\$81,869

ROTC Instructors

Excerpt from Department of Defense JROTC Instructor Pay

“School districts employing JROTC instructors MUST PAY the Minimum Instructor Pay (MIP), and guarantee a 10, 11, or 12-month contract. The Department of Defense (DOD) reimburses the school one half of the calculated MIP. The total amount paid by the school is taxable income. Changes in active duty and retired pay affect the minimum pay.”

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1						
	Piano Accompanist	187	Daily 187	\$225.45 \$42,159	\$270.00 \$50,490	\$314.55 \$58,821
2						
	Attendance Officer	207	Daily 187	\$267.16 \$49,959	\$319.95 \$59,831	\$372.74 \$69,702
	Assistant, Speech Pathology (SpEd & RDSPD)	192	192	\$51,295	\$61,430	\$71,566
	Audiologist Assistant	197	197	\$52,631	\$63,030	\$73,430
	Facilitator, Parent & Family Engagement Prog	226	201	\$53,699	\$64,310	\$74,921
	LSSP Intern - UTRGV	187	207	\$55,302	\$66,230	\$77,157
	Nurse (All Level)	192, 226	226	\$60,378	\$72,309	\$84,239
	Social Worker	187				
	Specialist, Graduation	201				
	Specialist, Parent & Family Engagement	187				
	Specialist, Prevention Intervention	207, 226				
	Specialist, Prevention Intervention - STOP	226				
	Specialist, RDSPD Student Support	207				
	Specialist, STOP Prevention	207				
	Specialist, Student Transfer	226				
3						
	Athletic Trainer	205	Daily 190	\$300.55 \$57,105	\$359.94 \$68,389	\$419.33 \$79,673
	Campus Testing Coordinator	201	192	\$57,706	\$69,108	\$80,511
	Coordinator, IB Program	203	201	\$60,411	\$72,348	\$84,285
	Counselor (ES, MS, HS)	190, 201, 203	203	\$61,012	\$73,068	\$85,124
	Evaluator, Federal/Special Funds	226	205	\$61,613	\$73,788	\$85,963
	Gear-Up Facilitator	201, 203	212	\$63,717	\$76,307	\$88,898
	Head Nurse (HS)	201	217	\$65,219	\$78,107	\$90,995
	Instructional Support Facilitator	217	221	\$66,422	\$79,547	\$92,672
	Manager, Family Treatment Program	226	226	\$67,924	\$81,346	\$94,769
	Social Services Case Manager	212				
	Specialist, College Admissions/Scholarships	201				
	Specialist, Instructional Technology	217				
	Strategist, Early Literacy (K-3)	221				
	Strategist, Federal Programs	226				
	Strategist, Professional Learning	221				
	Strategist, RDSPD Instructional	203				
4						
	Assistant Principal, Elementary	207	Daily 197	\$317.08 \$62,465	\$379.74 \$74,809	\$442.40 \$87,153
	Counselor, Lead	207	203	\$64,367	\$77,087	\$89,807
	Diagnostician (SpEd & RDSPD)	197	207	\$65,636	\$78,606	\$91,577
	Supervisor, Regional Day School for the Deaf	217				



**2024 - 2025
Administrative Education Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
5			Daily	\$334.53	\$400.63	\$466.73
	Assistant Principal, MS	207, 212	192	\$64,230	\$76,921	\$89,612
	Coordinator, Advance Academics	221	197	\$65,902	\$78,924	\$91,946
	Coordinator, Career Technical Education	221	207	\$69,248	\$82,930	\$96,613
	Coordinator, Early Childhood Instruction	221	212	\$70,920	\$84,934	\$98,947
	Coordinator, Fine Arts	221	217	\$72,593	\$86,937	\$101,280
	Coordinator, Language Arts (Sec)	221	221	\$73,931	\$88,539	\$103,147
	Coordinator, Language Arts/Reading (Elem)	221	226	\$75,604	\$90,542	\$105,481
	Coordinator, Mathematics (Elem & Sec)	221				
	Coordinator, Science (Sec)	221				
	Coordinator, Science/Social Studies (Elem)	221				
	Coordinator, Social Studies (Sec)	221				
	Coordinator, Special Education	221				
	Coordinator, Student Assessment (Elem & Sec)	226				
	Occupational Therapist	197				
	Physical Therapist	187				
	School Improvement Facilitator (MS & HS)	212, 217				
	School Psychologist	207				
	Speech Pathologist (SpEd & RDSPD)	192				
6			Daily	\$352.92	\$422.66	\$492.40
	Assistant Director, Student Operations	226	212	\$74,819	\$89,604	\$104,389
	Assistant Principal (I&G, AECHS, Lamar)	212, 222	222	\$78,348	\$93,831	\$109,313
	Assistant Principal, HS	212, 222	226	\$79,760	\$95,521	\$111,282
	Coordinator, Title I Migrant	226				
	Dean of Instruction	222				
	Instructional Support Officer	226				
7			Daily	\$374.10	\$448.02	\$521.94
	Assistant Director, Athletics	226	226	\$84,547	\$101,253	\$117,958
	Coordinator, Athletic Head Coach	226				
8			Daily	\$396.54	\$474.90	\$553.26
	Director, Accountability	226	212	\$84,066	\$100,679	\$117,291
	Director, Bilingual/ESL/Foreign Language	226	226	\$89,618	\$107,327	\$125,037
	Director, Career Technical Education	226				
	Director, College/Career/Counseling	226				
	Director, Digital Learning & Library Services	226				
	Director, Health Services	226				
	Director, Professional Learning & Literacy	226				
	Director, Regional Day School for the Deaf	226				
	Director, Special Ed Teaching & Learning	226				
	Director, Student Assessment	226				
	Principal (Elem & I&G)	212				



**2024 - 2025
Administrative Education Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
9			Daily	\$420.33	\$503.39	\$586.45
	Director, Advanced Academics	226	217	\$91,212	\$109,236	\$127,260
	Director, Athletics	226	226	\$94,995	\$113,766	\$132,538
	Director, Fine Arts	226				
	Director, State-Federal Program	226				
	Dir, UTRGV-McAllen ISD College Academy	226				
	Principal, (AECHS & Lamar)	226				
Principal, MS	217					
10			Daily	\$449.76	\$538.63	\$627.50
	Chief Human Resources Officer	226	226	\$101,646	\$121,730	\$141,815
	Executive Director, Special Education	226				
Principal, HS	226					
11			Daily	\$548.70	\$657.13	\$765.56
	Associate Supt, Instruction Services	226	226	\$124,006	\$148,511	\$173,017
	Associate Supt, Instructional Leadership	226				
Staff Attorney	226					



2024 - 2025
Administrative Management Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Daily	\$206.66	\$247.50	\$288.34
	Buyer	226	226	\$46,705	\$55,935	\$65,165
	Specialist, Accounting	226				
	Specialist, Budget & Cost	226				
	Specialist, Cybersecurity Project	226				
	Specialist, Student Outreach	226				
2			Daily	\$221.13	\$264.83	\$308.53
	Specialist, Facilities Safety	226	226	\$49,975	\$59,852	\$69,728
	Specialist, Inventory & Receiving (CN)	226				
	Supervisor, Operations (CN)	226				
	Supervisor, Production (CN)	226				
	Specialist, Fixed Assets & Inventory	226				
	Specialist, Sourcing & Cost (CN)	226				
	Specialist, Student Data	226				
	Specialist, Technology Services Project	226				
	Supervisor, Transportation	226				
	Supervisor, Transportation Mechanic Shop	226				
	Supervisor, Warehouse	226				
3			Daily	\$238.83	\$286.02	\$333.21
	Internal Staff Auditor	226	221	\$52,781	\$63,210	\$73,639
	Senior Buyer	226	226	\$53,976	\$64,641	\$75,305
	Specialist, Cybersecurity	226				
	Specialist, Systems & Data	226				
	Specialist, Technology Resources	226				
	Staff Accountant I	226				
	Student Support Officer	221				
4			Daily	\$257.93	\$308.90	\$359.87
	Analyst, Compensation/HR	226	226	\$58,292	\$69,811	\$81,331
	Specialist, Child Nutrition Menu & Production	226				
	Specialist, Child Nutrition Procurement	226				
	Specialist, Computer Network	226				
	Specialist, Finance (CN)	226				
	Specialist, Finance & Operations	226				
	Specialist, Content	226				
	Staff Accountant II	226				
	Systems Analyst, Child Nutrition Program	226				
5			Daily	\$283.72	\$339.79	\$395.86
	Network Analyst	226	226	\$64,121	\$76,793	\$89,464
	Police Captain	226				
	Project Manager, Facilities Construction	226				
	Registered Dietitian	226				
	Systems Analyst	226				



**2024 - 2025
Administrative Management Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
6			Daily	\$314.94	\$377.17	\$439.40
	Coordinator, Accounting	226	226	\$71,176	\$85,240	\$99,304
	Coordinator, Budget	226				
	Coordinator, Child Nutrition Operations	226				
	Coordinator, Cybersecurity & Compliance	226				
	Coordinator, Network	226				
	Coordinator, Payroll	226				
	Coordinator, Purchasing	226				
	Coordinator, Risk Management	226				
	Coordinator, Student Data-PEIMS	226				
	Coordinator, Student Enrollment & Attendance	226				
	Coordinator, Systems & Data	226				
	Coordinator, Technology Service & Support	226				
Systems Administrator	226					
7			Daily	\$349.58	\$418.66	\$487.74
	Assistant Director, Child Nutrition Program	226	226	\$79,005	\$94,617	\$110,229
	Assistant Director, Facilities Operations	226				
	Assistant Director, Marketing & Communications	226				
8			Daily	\$388.03	\$464.71	\$541.39
	Director, Accounting	226	226	\$87,695	\$105,024	\$122,354
	Director, Child Nutrition Program	226				
	Director, Employee Benefits & Safety Risk Mngmt.	226				
	Director, Human Resources	226				
	Director, Marketing & Communications	226				
	Director, Payroll	226				
	Director, Purchasing	226				
	Director, Strategic Partnerships & Student Outreach	226				
	Director, Student Operations	226				
	Director, Technology	226				
	Director, Transportation	226				
Internal Auditor	226					
Police Chief	226					
9			Daily	\$434.60	\$520.48	\$606.36
	Chief Financial Officer	226	226	\$98,220	\$117,628	\$137,037
	Executive Director, Facilities, Maintenance & Ops	226				
10			Daily	\$543.25	\$650.60	\$757.95
For future use		226	\$122,775	\$147,036	\$171,297	
11			Daily	\$665.21	\$796.66	\$928.11
Deputy Superintendent Business & District Operations	226	226	\$150,337	\$180,045	\$209,753	



**2024 - 2025
Clerical / Technical Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$13.00	\$15.60	\$18.20
	Clerk, Administration	226	197	\$20,488	\$24,586	\$28,683
	Clerk, Student Assessment	226	201	\$20,904	\$25,085	\$29,266
	Clerk, Attendance (HS)	201	207	\$21,528	\$25,834	\$30,139
	Clerk, Audiologist	197	221	\$22,984	\$27,581	\$32,178
	Clerk, Campus	197, 201, 207, 226	222	\$23,088	\$27,706	\$32,323
	Clerk, Federal Programs	226	226	\$23,504	\$28,205	\$32,906
	Clerk, Parent Involvement	226				
	Clerk, Professional Learning	221				
	Clerk, Special Education Program	197, 226				
	Clerk, Testing	221				
	Receptionist, Campus	222, 226				
2			Hourly	\$14.00	\$16.77	\$19.54
	Assistant Registrar	226	197	\$22,064	\$26,430	\$30,795
	Clerk, Attendance (AECHS & Lamar)	222	201	\$22,512	\$26,966	\$31,420
	Clerk, Counselor	201, 203	203	\$22,736	\$27,234	\$31,733
	Clerk, Family Treatment Program	201	207	\$23,184	\$27,771	\$32,358
	Clerk, Fixed Assets	212, 226	212	\$23,744	\$28,442	\$33,140
	Clerk, Gear-up	203	221	\$24,752	\$29,649	\$34,547
	Clerk, Head Attendance	226	222	\$24,864	\$29,784	\$34,703
	Clerk, Student Data	197, 226	226	\$25,312	\$30,320	\$35,328
	Receptionist/Clerk (Adm)	226				
	Secretary, Assistant Principal	212				
	Secretary, Coordinator	221				
	Secretary, Counselor	203, 207				
	Secretary, Dean of Instruction	222				
	Secretary, Parent & Family Engagement Prog	226				
3			Hourly	\$15.50	\$18.56	\$21.62
	Clerk, Data Processing (Campus/Dept)	212, 217, 222, 226	212	\$26,288	\$31,478	\$36,668
	Specialist, New Generations	226	217	\$26,908	\$32,220	\$37,532
			222	\$27,528	\$32,963	\$38,397
			226	\$28,024	\$33,556	\$39,089
4			Hourly	\$17.05	\$20.42	\$23.79
	Bookkeeper (Campus/Dept)	217, 226	207	\$28,235	\$33,816	\$39,396
	Clerk, Accounts Payable (CN)	226	212	\$28,917	\$34,632	\$40,348
	Clerk, Data Management (Admin)	207, 226	217	\$29,599	\$35,449	\$41,299
	Clerk, Special Ed Medicaid	207	222	\$30,281	\$36,266	\$42,251
	Migrant Student Recruiter	226	226	\$30,826	\$36,919	\$43,012
	Registrar	222, 226				
	Secretary, FM&O	226				
	Secretary, Principal (ES/MS/I&G)	212, 217				



**2024 - 2025
Clerical / Technical Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
5			Hourly	\$18.50	\$22.16	\$25.82
	Clerk, Accounting	226	221	\$32,708	\$39,179	\$45,650
	Clerk, Human Resources	226	226	\$33,448	\$40,065	\$46,683
	Clerk, Payroll	226	242	\$35,816	\$42,902	\$49,988
	Clerk, Purchasing	226				
	Clerk, Warehouse	242				
	Secretary, Director	221, 226				
	Secretary, Principal (HS/AECHS/Lamar)	226				
	Secretary, Student Support Services	226				
	Secretary, Title I Migrant	226				
6			Hourly	\$19.80	\$23.72	\$27.64
	Specialist, Facilities Procurement & Ops	226	226	\$35,798	\$42,886	\$49,973
	Specialist, Internal Audit	226				
	Specialist, STOP Grant	226				
7			Hourly	\$21.19	\$25.38	\$29.57
	Secretary, Human Resources	226	226	\$38,312	\$45,887	\$53,463
	Secretary, Instruction Services	226				
	Secretary, Instructional Leadership	226				
	Secretary, Legal Counsel	226				
	Specialist, District Budget	226				
	Specialist, Employee Benefits Accounting	226				
	Specialist, Employee Leave Benefits	226				
	Specialist, Payroll	226				
	Specialist, PEIMS	226				
	Specialist, Position Control	226				
	Specialist, Workers Compensation	226				
	Student Recruiter	226				
Technician, Technology Support	226					
8			Hourly	\$22.68	\$27.16	\$31.64
	Secretary, Board of Trustees	226	226	\$41,005	\$49,105	\$57,205
	Secretary, Deputy Superintendent	226				
	Specialist, Certification	226				
	Specialist, Classified Personnel	226				
Specialist, Employee Benefits	226					
9			Hourly	\$25.55	\$30.42	\$35.29
	MITV Video/Editor	217	217	\$44,355	\$52,809	\$61,263
	Secretary, Superintendent	226	226	\$46,194	\$54,999	\$63,804



**2024 - 2025
Instructional Support Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$13.00	\$15.60	\$18.20
	Instructional Assistant, AEP	187	187	\$19,448	\$23,338	\$27,227
	Instructional Assistant, At-Risk	187				
	Instructional Assistant, Bilingual (HS/Elem)	187				
	Instructional Assistant, CTE	187				
	Instructional Assistant, Early Childhood PK	187				
	Instructional Assistant, In-School Suspension	187				
	Instructional Assistant, Instruction & Guidance	187				
	Instructional Assistant, Parental Involvement	187				
	Instructional Assistant, Physical Education	187				
	Instructional Assistant, Pre-Kinder	187				
	Instructional Assistant, Sci-Tech Lab	187				
2			Hourly	\$13.85	\$16.59	\$19.33
	Health Assistant (CMA,RMA,CNA)	192	187	\$20,720	\$24,819	\$28,918
	Instructional Assistant, Computer Lab	187	192	\$21,274	\$25,482	\$29,691
	Instructional Assistant, Dyslexia	187				
	Instructional Assistant, Resource Media	187				
	Instructional Assistant, Special Education	187				
	Instructional Assistant, Technology Support	187				
3			Hourly	\$14.85	\$17.78	\$20.71
	Instructional Assistant, RDSPD Oral	187	187	\$22,216	\$26,599	\$30,982
	Instructional Assistant, Radio/TV Prog	187				
	Instructional Assistant, RDSPD	187				
	Instructional Assistant, Visually Impaired	187				
4			Hourly			
	For Future Use					
5			Hourly	\$18.45	\$22.09	\$25.73
	Instructional Assistant, Sign Language Interpreter (Cert)	187	187	\$27,601	\$33,047	\$38,492
	Licensed Vocational Nurse	192	192	\$28,339	\$33,930	\$39,521



**2024 - 2025
Auxiliary Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1						
	Bus Aide	187 (5.5 hrs)	Hourly 187	\$12.00	\$14.50	\$17.00
	Custodian	242	242	\$23,232	\$28,072	\$32,912
	Custodian (Itinerant)	242				
2						
	Child Nutrition Worker (ES)	187	Hourly 187	\$12.75	\$15.26	\$17.77
	Custodian, Lead (HS)	242	242	\$24,684	\$29,543	\$34,403
	Groundskeeper	242				
3						
	Child Nutrition Worker (CK/MS/HS)	187	Hourly 187	\$13.50	\$16.16	\$18.82
	Child Nutrition Worker (ES) Self-Prep	187	242	\$20,196	\$24,175	\$28,155
	Custodian, Head I (Elem/MS/Alt)	242				
	Electrician, Helper	242				
	General Maintenance	242				
	Groundskeeper, HS Athletic Complex	242				
	Plumber, Helper	242				
4						
	AG Facility Assistant	226	Hourly 226	\$14.45	\$17.30	\$20.15
	Campus General Maintenance	242	242	\$26,126	\$31,278	\$36,431
	Custodian, Head II (HS)	242				
	Warehouse/Delivery Worker	242				
5						
	Asst Manager, Child Nutrition (ES)	187	Hourly 187	\$15.60	\$18.68	\$21.76
	Communication Officer	244	242	\$23,338	\$27,945	\$32,553
	HVAC Duct Cleaner	242	244	\$30,202	\$36,164	\$42,127
	Painter	242				
	Roofer	242				
	Security Camera Monitor	187				
	Specialist, Irrigation	242				
6						
	Asst Manager, Child Nutrition (ES) Self-Prep	187	Hourly 187	\$17.30	\$20.72	\$24.14
	Asst Manager, Child Nutrition (CK/MS/HS)	221	221	\$25,881	\$30,997	\$36,113
	Carpenter	242	242	\$30,586	\$36,633	\$42,680
	Dispatcher (FMO/Transp)	242				
	Leader, General Maintenance	242				
	Leader, Painters Crew	242				
	Locksmith	242				
	Technician, Transportation Safety	242				
	Warehouse Leader (Fixed Assets/CN)	242				



**2024 - 2025
Auxiliary Pay Structure**

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
7			Hourly	\$18.65	\$22.20	\$25.75
	Electrician, Journeyman	242	187	\$27,900	\$33,211	\$38,522
	Manager, Child Nutrition (ES)	187	242	\$36,106	\$42,979	\$49,852
	Mechanic	242				
	Plumber, Journeyman	242				
	Technician, Equipment (CN)	242				
	Technician, HVAC	242				
	Technician, Transportation Route	242				
8			Hourly	\$20.15	\$23.98	\$27.81
	Electrician, Master	242	187	\$30,144	\$35,874	\$41,604
	Manager, Child Nutrition (ES) Self-Prep	187	221	\$35,625	\$42,397	\$49,168
	Manager, Child Nutrition (HS Specialty/MS)	221	226	\$36,431	\$43,356	\$50,280
	Police Officer I	226	242	\$39,010	\$46,425	\$53,840
9			Hourly	\$21.65	\$25.77	\$29.89
	Manager, Child Nutrition Comprehensive HS/CK	221	221	\$38,277	\$45,561	\$52,846
	Police Investigator	226	226	\$39,143	\$46,592	\$54,041
	Processor, Instructional Materials	226	242	\$41,914	\$49,891	\$57,867
	Specialist, Crime Prevention	226				
	Supervisor, Area Custodial	242				
	Supervisor, Auxiliary Services	242				
	Supervisor, Construction	242				
	Supervisor, Electrical	242				
	Supervisor, Grounds & Athletic Fields	242				
	Supervisor, HVAC	242				
	Supervisor, Plumbing	242				
10			Hourly	\$23.50	\$27.98	\$32.46
	Emergency Management Officer	226	226	\$42,488	\$50,588	\$58,688
11			Hourly	\$26.25	\$31.25	\$36.25
	Police Sergeant	226	226	\$47,460	\$56,500	\$65,540
BD			Hourly	\$17.00	\$20.24	\$23.48
	Bus Drivers	187	187	\$25,432	\$30,279	\$35,126

McALLEN INDEPENDENT SCHOOL DISTRICT
2024- 2025
PART TIME RATES

	Hourly Rate
Student Worker (Coop. Student)	\$7.25
Part Time (Professional)	Minimum of AE/AM schedule
Part Time Athletic Trainer (MS)	Minimum AE-03
Part Time Child Nutrition Worker	10.00
Part Time Clerk	\$8.00
Part Time Flag Corp	\$10.00
Part Time MITV Videographer/Tech	\$19.00
Part Time Parent Educator (degreed)	\$19.00
Part Time Teacher (Degree & Certified)	\$23.00
Part Time Technology Support Technicians	\$12.00
Part Time Testers	\$12.50
Substitute Custodian	\$10.00
Tutor - out of district (HS or GED)	\$8.00
Tutor - out of district (48+ college hrs. req.)	\$10.00
Tutor - out of district (Degreed)	\$19.00
Tutor - out of district (Degree & Certified)	\$23.00

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ATHLETIC PROGRAM RATES**

Varsity Football	Hourly Rate
Chain Crew	\$35 (flat rate)
Game Manager	\$13.00
Bookkeeper	\$13.00
Ticket Seller	\$12.50
Usher/Ticket taker	\$9.75
Gate Keeper (East/West)	\$10.25
Spotter	\$9.75
Press Box Supervisor	\$10.75
25 Second Clock	\$12.00
Clock/Scorekeeper	\$12.00
Announcer	\$100 (per game)

Sub-Varsity Football/Soccer	Hourly Rate
Game Manager	\$13.00
Clock	\$12.00
Ticket Seller	\$12.50
Ticket Taker	\$9.75
Gate Keeper	\$10.25

Varsity Basketball & Volleyball	Hourly Rate
Ticket Seller	\$12.50
Gate Keeper	\$10.25

Wrestling	Hourly Rate
Ticket Seller	\$12.50

Baseball & Softball	Hourly Rate
Pitch Counter	\$35 (per game)
Ticket Seller	\$12.50

Other	Hourly Rate
<u>Part Time Coaching:</u>	
- Non-MISD employee (Deg & Cert, w/ 20+ yrs. exp.)	\$23.00
- Non-MISD employee	\$10.25
- MISD employee	\$10.25
Lifeguard (Certified)	\$10.25
Ticket Clerk (during the day)	\$9.25
<u>MS Summer Recreation Program:</u>	
- Teacher Coach	\$23.00
- Instructional Assistant	\$10.25

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
SUBSTITUTE RATES**

	Daily Rate	Long Term Substitute Daily Rate (11+ days in the same job)
Full day substitute teacher (non-degreed)	\$90	\$100
Full day substitute teacher (60+ college hours or degreed)	\$110	\$120
Full day substitute teacher (degreed & certified)	\$125	\$135
Full day substitute nurse (RN)	\$200	N/A

McALLEN INDEPENDENT SCHOOL DISTRICT

2024 SUMMER SCHOOL RATES

June 3, 2024 through August 1, 2024

Board Approved - February 26, 2024

Summer School Position	Remediation Hourly Pay Rate	Enrichment Hourly Pay Rate
Summer School Director	\$45	-----
Program Lead Teacher	\$41	\$33
Teacher/Coach	\$40	\$32
Instructional Assistant	\$13	\$12
Instructional Assistant for Tech Support	\$13	\$12
Counselor	\$36	-----
Registered Nurse	\$36	-----
Health Assistant/LVN	\$22	-----
Summer School Secretary	\$15	-----
Office Clerk	\$13	-----
Social Worker	\$33	-----
Graduation Specialist	\$33	-----
Parent & Family Engagement Specialist	\$33	-----
STAAR Test Administrator/Proctor	-----	\$40
Parent Educator (degreed & certified) (Parent and Family Engagement Program)	-----	\$32
Parent Educator (non-degreed) (Parent and Family Engagement Program)	-----	\$15
Childcare Aide (Parent and Family Engagement Program)	-----	\$13
Part-Time Clerk (Parent and Family Engagement Program)	-----	\$10
Bus Drivers	current hourly rate	
Bus Aides	\$12	
Child Nutrition Workers	current hourly rate	
Child Nutrition Asst Managers/Managers	current hourly rate	
Teacher/Professional/Paraprofessional Support Staff Staff Development/Workday	6 hours - \$100/day (Under 6 hours - \$16.67 hour)	
Professional/Paraprofessional Summer School Registration	\$14	
Substitute Pay (for degreed and certified)	\$20	
Tutors – Certified Teachers	\$25	
Tutors – Non-certified, bachelor’s degree	\$20	
Tutors- College students	\$12	
Other hourly employees asked to work beyond their work calendar for summer school	current hourly rate	

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
TITLE I, PART A - EVENING STUDY CENTER RATES

	Hourly Rate
Lead Teacher / Program Coordinator	\$29
Teacher (certified)	\$28
PT Teacher - Day/Evening classes (Out of District)	\$28
Social Worker	\$26
Parent and Family Engagement Specialist	\$26
PT Parent Educator (non-degreed) - Day/Evening classes (Out of District)	\$15
Attendance Clerk	\$12
Child Care Aide	\$12
Computer Lab Aide	\$12

2024 - 2025
SAFE AND SECURE CHILD CARE RATES

	Hourly Rate (unless noted)
Director / Facilitator	\$24
Facilitator (non-degreed MISD employed)	Weighted Average
Nurse	\$24
Teacher (certified)	\$23
Tutors (48+ College hours)	\$10
Clerk/Bookkeeper	\$10
Computer Lab Aide	\$10
Child Care Aide	\$10
Student Worker (Coop Students)	\$7.25

Stipends

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ATHLETIC PROGRAMS

High School Head Coach Positions	# of Positions	* Extra Days *	Yearly Stipend
Baseball	3	15	\$7,500
Basketball	6	15	\$7,500
Cheer	3	15	\$7,500
Powerlifting	3	15	\$7,500
Soccer	6	15	\$7,500
Softball	3	15	\$7,500
Volleyball	3	15	\$7,500
Wrestling	3	15	\$7,500
Cross Country	6	15	\$7,500
Track	6	15	\$7,500
Year Round Sports			
Golf	3	15	\$8,700
Swim Coordinator / Diving	1	15	\$10,000
Swimming	3	15	\$8,700
Tennis	3	15	\$8,700
High School Asst. Coach Positions	# of Positions	*Extra Days*	Yearly Stipend
Asst. Athletic Coordinator *	3	0	\$7,500
Baseball Asst.	9	15	\$4,000
Basketball Asst.	24	15	\$4,000
Cheer Asst.	3	7	\$4,000
Cross County Asst.	6	15	\$4,000
Football - 9th grade	12	15	\$4,000
Football - Defensive Coordinator	3	20	\$7,500
Football - Offensive Coordinator	3	20	\$7,500
Football - Varsity Asst.	18	15	\$5,500
Powerlifting	3	15	\$4,000
Soccer Asst.	12	15	\$4,000
Softball Asst.	9	15	\$4,000
Strength & Conditioning	3	15	\$4,000
Track Asst.	24	15	\$4,000
Volleyball Asst.	12	15	\$4,000
Wrestling Asst.	3	15	\$4,000
Year Round Sports			
Swimming Asst.	3	15	\$5,500
Tennis Asst.	3	15	\$5,500
Golf Asst.	3	15	\$5,500
Middle School Coach Positions	# of Positions	* Extra Days *	Yearly Stipend
Athletic Coordinator + Coach	6	5 non-football or 10 football	\$6,200
Assistant Athletic Coordinator	6	5	\$2,200
Baseball Coach	12	0	\$2,200
Basketball Coach	48	0	\$2,200
Cross Country Coach	12	0	\$2,200
Football Coach	42	0	\$2,200
Golf Coach	6	0	\$2,200
Soccer Coach	24	0	\$2,200
Softball Coach	12	0	\$2,200
Swimming/ Diving Coach	12	0	\$2,200
Tennis Coach	12	0	\$2,200
Track Coach	48	0	\$2,200
Volleyball Coach	24	0	\$2,200
Cheer Coach	12	5	\$2,200
Other	# of Positions	* Extra Days *	Yearly Stipend
Athletic Trainer - High School	6	205 Calendar	\$6,000
Athletic Trainer - Middle School	1	205 Calendar	\$6,000
Athletic Technology Coordinator	1	0	\$5,000
Asst. Athletic Technology Coordinator	1	0	\$3,600

*Fund 183
HR Entered*

Notes:

- 1) HS Asst. Coach coaching only one (1) sport will receive 7 extra days.
- 2) HS Asst Coach coaching 2 or more sports will receive 15 extra days.
- 3) HS Asst. Athletic Coordinator * must be head coach of a boys or girls sport.
- 4) Extra days - Effective 2024-25 Extra days will be paid at a daily rate of \$300.

(Effective 16-17 returning coaches, extra days were capped based on their 15-16 daily rate. Teachers new to coaching, extra days were paid at \$270 daily rate.)

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ADVANCED ACADEMICS**

Position	# of Positions	Stipend per semester
OnRamps Dual Teacher	8	\$150 / section
South Texas College (STC) Dual Teacher	6	\$150 / section
Advanced Placement (AP) + OnRamps Dual Teacher	7	\$200/section
Advanced Placement + South Texas College Dual Teacher	5	\$200/section
<i>Fund 155 Department Supplemental</i>		
Position	# of Positions	Yearly Stipend
Lead Teacher - Advanced Placement Program	7	2,500
<i>Fund 199 Department Supplemental</i>		

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
BILINGUAL PROGRAM**

Position	# of Students	Yearly Stipend
Elementary Early Exit Bilingual Teacher	10+	\$1,200
	5 - 9	\$1,000
	2 - 4	\$800
Elementary and Secondary Dual Language Teacher	N/A	\$1,700
<i>Fund 164 Department Supplemental</i>		
Note:		
1) Staff must meet eligibility criteria and submit complete application to receive stipend.		
2) Schools with 2 - 4 Emergent Bilingual students in a specific grade level must group them in a single classroom.		
Position	# of Positions	Yearly Stipend
Teacher Coach, English Learner	3	\$2,500
<i>Fund 199 HR Entered</i>		
Position	# of Positions	Yearly Stipend
Teacher Coach, Bilingual/English as a Second Language (ESL)	1	\$2,500
<i>Fund 199 HR Entered</i>		
(2023-24 and 2024-25 school year)		
Position	# of Positions	Yearly Stipend
Texas Dual Language Project Teacher	8	\$800
<i>Fund 164 Department Supplemental</i>		
Note:		
Teacher participants must complete summer 2-day training & attend 15-hour instructional coaching per month for the 2024-2025 SY (no partial participation stipends will be awarded; only complete participation will receive stipends)		

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
CAREER TECHNICAL EDUCATION PROGRAM**

HIGH SCHOOL		
Position	# of Positions	Yearly Stipend
Future Farmers of America (FFA)	6	\$2,000
Distributive Education Clubs of America (DECA)	6	\$2,000
Family Career and Community Leaders of America (FCCLA)	7	\$2,500
Business Professional of America (BPA)	8	\$2,000
Skills USA	12	\$2,000
Skills USA (Audio Video)	4	\$2,500
Health Occupations Students of America (HOSA)	7	\$2,500
First Tech Challenge (FTC) Robotics	6	\$2,000
MIDDLE SCHOOL		
First Tech Challenge (FTC) or First Lego League (FLL) (Robotics)	6	\$1,200

Note:

Stipends will be pro-rated based on level of competition achieved and Career Technical Student Organization (CTSO) requirements met.

POST-SECONDARY

Position	# of Positions	Stipend per semester
Dual Enrollment	18	\$150

ONE TIME SIGN-ON

Position	Yearly Stipend Total
Health Science Teacher	\$5,000

Note:

1st Year \$3,000 December paycheck and 2nd Year \$2,000 December paycheck

*Fund 162
Department Supplemental*

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
FINE ARTS PROGRAM

High Schools	# of Positions	Extra Days (Paid at tchr daily rate)	Yearly Stipend (unless noted)
Head Band Director	3	25	\$11,500
Asst. Band Director	12	15	\$8,500
Head Orchestra Director	3	15	\$7,000
Asst. Orchestra Director	3	15	\$4,000
Head Choir Director	3	13	\$8,500
Asst. Choir Director	4	8	\$4,000
Head Theater Arts Director	3	15	\$9,500
Asst. Theatre Arts Director	5	15	\$8,000
Lead Theatre Arts Teacher	1	0	\$2,000
Mariachi Director	3	20	\$9,500
Mariachi Asst. Director	3	15	\$8,500
Assist Mariachi Program	3	0	\$2,000
Dance / Folklorico Director	3	10	\$8,000
Asst. Dance Team Sponsor	3	5	\$3,000
Flag Corp	3	0	\$3,000 (per semester)
Assist HS Fall Marching (Football & Pigskin)	6	0	\$2,000
Lead Art Teacher	1	0	\$2,000
Art teacher (All but I&G)	10	0	\$1,000
Auditorium Manager	3	0	\$2,000

Middle Schools	# of Positions	Extra Days (paid at Tchr daily rate)	Yearly Stipend
Band Director	6	15	\$7,500
Asst. Band Director	6	15	\$5,500
Choir Director	6	8	\$5,000
Asst. Choir Director	5	8	\$4,000
Orchestra Director	6	15	\$5,000
Asst. Orchestra Director (based on enrollment)	2	15	\$4,000
Theatre Arts Director	6	0	\$2,000
Lead Theatre Arts Teacher	1	0	\$2,000
Art Teacher	8	0	\$1,000
Dance (After school)	6	3	\$1,500

Elementary Schools	# of Positions	Extra Days (Paid at tchr daily rate)	Yearly Stipend
Lead Music Teacher	1	0	\$2,000

*Fund 184
HR Entered*

Supplemental Stipend	# of Positions	Extra Days (Paid at tchr daily rate)	Stipend (per event)
Assist HS Fall/Spring Drama Production - (1 per primary HS)			\$1,000
Assist HS Collaborative Broadway Musical - (1 per primary HS)			\$1,500
Piano Accompanist - (only if assists with musical)			\$1,000

*Fund 184
Department Supplemental*

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF (RDSPD)

TEACHER	# of Positions	Yearly Stipend
Teacher (Incl. Itinerate)* - Auditory Impaired (AI) certified - Traditional route	29	\$1,500 - \$5,500
Teacher (Incl. Itinerate)* - AI certified - Alt. certification route		\$1,500 - \$5,500
Teacher (incl. Itinerate)* - Challenger		\$1,500 - \$5,500
Teacher (incl. Itinerate)* - Experienced		\$1,500 - \$5,500
Teacher (incl. Itinerate)* - Grandfathered		\$5,500
RDSPD Lead Teacher (incl. Itinerant)	5	\$400-\$2,000
RDSPD VAC (Vocational Adjustment Coordinator) Teacher	1	\$1,000
PROFESSIONAL STAFF: Non-Teaching	# of Positions	Yearly Stipend
Director (see 2 components below)	1	\$1,500 - \$5,500
Diagnostician - AI certified	2	\$1,500 - \$5,500
Specialist, RDSPD Student Support	1	\$1,500 - \$5,500
Speech Pathologist	1	\$1,500 - \$5,500
Speech Pathologist Assistant**	1	\$1,500 - \$4,500
Strategist, RDSPD Instruction	1	\$1,500 - \$5,500
Supervisor, RDSPD	1	\$1,500 - \$5,500
Audiology Assistant	1	\$3,000 - \$5,500
PARAPROFESSIONAL STAFF	# of Positions	Yearly Stipend
Certified Interpreter - Level I (Grandfathered)	TBD	\$3,000
Certified Interpreter - Level II (Former Certification or Grandfathered)	TBD	\$3,500
Certified Interpreter - Board of Evaluation of Interpreters (BEI) Basic	TBD	\$4,000
Certified Interpreter - Board of Evaluation of Interpreters (BEI) Advanced	TBD	\$5,000
Certified Interpreter - Board of Evaluation of Interpreters (BEI) Master	TBD	\$6,000

*Fund 435
HR Entered*

NOTES:

- 1) Stipend amount depends on education, certification, examination, and/or specific training requirements.
- 2) Certified Interpreter - Basic level is more rigorous to achieve than Level I. Due to state change in certification system Level I is grandfathered.
- 3) Must be funded by RDSPD to qualify for any of the above RDSPD stipends.

TEACHER COMPONENTS- Payment requirements: (One of the following) (Max: \$5,500/year)*

- 1) Traditional Route – \$1,500 - Graduate from a Deaf Education teacher training program and passes the Deaf and Hard of Hearing Certification Test; \$4,000 - received upon completion of the Texas Assessment of Sign Competency (TASC) exam
- 2) Alternate Certification – \$1,500 - Completed Alternative Certification Program and passes the Deaf and Hard of Hearing Certification Test; \$1,500 - received upon completion of the Texas Assessment of Sign Competency exam; \$2,500 - received upon completion of 12 hours from a Deaf Education teacher training program (Local requirement)
- 3) Challenger - \$1,500 - Certified in another area then challenges and passes the Deaf and Hard of Hearing (DHH) Certification test; \$1,500 - received when completion of the Texas Assessment of Sign Competency exam; \$2,500 - received upon completion of 12 hours from a Deaf Education teacher training program (Local requirement)
- 4) Experienced Teacher – Falls under “Alternative Certification” or “Challenger” category; \$2,500 - received upon completion of 12 hours from a Deaf Education teacher training program (Local requirement)
- 5) Grandfathered – Grandfathered from taking the TASC (2017-18 school year stipend requirements changed)
\$5,500 - Certified in Deaf and Hard of Hearing or Hearing Impaired

PROFESSIONAL NON-TEACHING COMPONENTS-

- 1) \$1,500 - Deaf and Hard of Hearing (DHH) Certification, Hearing Impairment, or Deaf/Hard of Hearing
- 2) \$4,000 - Texas Assessment of Sign Competency (TASC) or Grandfathered from the TASC
- 3) **Speech Path. Asst. - \$1,500 - Pass Deaf or Hard of Hearing Certification Exam; \$3,000 Demonstration of basic proficiency in American Sign Language or Sign System

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
SPECIAL EDUCATION PROGRAM

Position	# of Positions	Yearly Stipend
Special Education Teacher - Self contained	39	\$1,500
Special Education Teacher	97	\$1,200
Special Education Early Childhood	13	\$1,500
Visually Impaired (VI) Teacher	2	\$2,500
Vocational Adjustment Coordinator	3	\$1,000
Social Worker	1	\$1,000
Diagnostician	28	\$1,500
School Psychologist	8	\$1,500
Special Education Counselor	6	\$1,000
Occupational Therapist	4	\$1,000
Speech Pathologist	19	\$1,000
Speech Assistant	7	\$1,000
Behavior Support	3	\$1,200
STRIDES Teachers-Self-contained	8	\$1,500

Fund 173 / 224

Department Supplemental

Notes:

- 1) Staff must be certified in area of assignment to receive stipend.
- 2) Stipend will be pro-rated on number of class periods assigned to SPED and days worked.
- 3) Stipends are paid 1/2 in December and 1/2 in May.

Certification	# of Positions	Yearly stipend
Teacher: Board Certified Behavior Analyst	1	\$2,500
Speech Pathologist (with Masters)	19	\$5,000
Speech Assistant Therapist	7	\$1,800

Fund 173 / 224

Department Supplemental

Lead Positions	# of Positions	Yearly stipend
Lead Department Chair STRIDES	1	\$2,500
Lead Speech Pathologist	1	\$2,500
Lead School Psychologist	1	\$2,500
Lead Behavior Strategist	1	\$2,500
Lead Diagnostician	1	\$2,500

Fund 173 / 224

Department Supplemental

Special Assignment	# of Positions	Yearly stipend
Adapted Physical Education	3	\$1,000
Adapted Physical Education (Special Olympics)	3	\$1,800

Fund 173 / 224

HR Entered

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
SPECIAL DUTY ASSIGNMENTS**

	# of positions	Yearly Stipend	Fund/Entered
Master degree in subject area (effective 12-13) (grandfathered prior to 12-13)+C4:C5	TBD	\$2,000	TBD/ HR
Secondary Science & Engineering Fair Campus Coordinator	11	\$250 – Campus has students participating in one-third (1/3) of the available slots for all categories at the district competition (stipend includes any students participating at regionals). \$350 – Campus has students participating in two-thirds (2/3) of the available slots for all categories at the district competition (stipend includes any students participating at regionals). \$450 – Campus has students participating in 100% (3/3) of the available slots for all categories at the district competition (stipend includes any students participating at regionals). Additional \$200 for any number of students participating at the state and international competitions. * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Secondary Science Olympiad Coach	11	☐\$700 – regional competition Additional \$350 – state competition Additional \$350 – national competition * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Secondary Science Olympiad Assistant Coach	11	☐\$350 – regional competition Additional \$200 – state competition Additional \$200 – national competition * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Teaching Extra Class (if eligible for planning period)		\$5,000 (Other) \$7,000 (Math or Science)	TBD/ HR
Math & Science Teacher (eligibility based on Admin. guidelines)	TBD	\$2,000 (Content Certified)	199/HR Director
Instruction & Guidance Teacher	TBD	\$500	199/Campus Submit
Team Leaders (Middle School)	TBD	\$500	199/Campus Submit
ROTC Senior Instructor	3	\$10,000	199/HR

Assignment (Non-classroom)	# of positions	Yearly Stipend	Fund/Entered
Campus Technology Facilitator (CTF)	44	\$1,000	199/DOT
Media Technology Facilitator (MTF)	31	\$1,000	199/DOT
Lead Librarian (Elementary / Secondary)	2	\$1,500	199/Digital Lrng
District UIL Coordinator	1	\$3,000	199/ Prof Lrng.
District Chess Coordinator	1	\$2,500	199/ Prof Lrng.
Grant Writing	TBD	\$250,000-\$499,999 = \$1,000/Grant(s) \$500,000-\$999,999 = \$2,500/grant(s) \$1,000,000 or more = \$5,000/grant(s)	199/TBD
Administrator - Central Office (Interim / Additional duties) *	N/A	* Up to \$4,000	199/ HR
District Executive Committee (DEC) **	4	** Up to \$1,500	940/Athletics
Notes: * Pro-rate pay based on number of days served unless directed otherwise by Superintendent. Exceptions typically reserved for Senior-level duties and responsibilities. ** Stipend amount is determined and reimbursed as per DEC plan.			

Support Staff	# of positions	Yearly Stipend	Fund/Entered
Child Nutrition Department			
Child Nutrition Team Lead	5	\$1,200	101/ CNP
MISD Police Department			
Corporal	7	\$1,500	199/ HR
Drone Operator	2	\$1,500	199/ HR
Police Instructor	5	\$1,000	158/ HR
K-9 Officer	4	\$1,200	199/ HR
Terminal Agency Coordinator	1	\$500	199/ HR
Transportation			
Bus Driver Trainer	2	\$3,000	199/ Transportation
Certified State Vehicle Inspector Certification	3	\$1,000	199/ Transportation

Paid Leave Upon Retirement (Reference DEC/Local)	# of positions	Daily Rate	Fund/Entered
Professional (maximum of 75 Local/State Days)	TBD	\$125	TBD/ Payroll
Support Staff (maximum of 75 Local/State Days)	TBD	\$70	TBD/ Payroll

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
GRANT FUNDED**

DYSLEXIA PROGRAM

Position	# of Positions	Yearly Stipend
Certified Academic Language Therapists (CALT)	1	\$3,000
Certified Academic Language Practitioners (CALP)	TBD	\$2,000
<i>Fund 157 HR Entered</i>		
Note:		
1) CALT Candidates who are not certified with a master degree within 5 years of obtaining Academic Language Therapy Association (ALTA) CALT certification will be recognized and certified as a Certified Academic Language Practitioner (CALP) and paid accordingly.		
2) For those CALT Candidates completing the Masters program in the Spring of 2024 will be eligible for stipend in 2024-25 if continues as a dyslexia teacher.		

READING ACADEMY

Position	# of Positions	Yearly Stipend
English Language Arts (or "General Ed.") path	TBD	\$750
Biliteracy path	TBD	\$1,250
<i>Fund 211/164 Department Supplemental</i>		
Note:		
1) TEA mandated the HB3 Reading Academies for teachers in grades Kindergarten through 3rd grade including those who conduct small group interventions. By the end of the 22-23 school year, all current teachers must have fulfilled the Reading Academy requirements. Starting with the 23-24 school year, all new teachers to Kinder-3rd grade must be simultaneously enrolled in the reading academies.		
2) Stipends will be paid to current McAllen ISD teachers who registered and successfully completed Texas Reading Academy coursework (English or Biliteracy Route) on their first attempt. Employees must be employed at McAllen ISD when the stipend is issued.		

STATE & FEDERAL PROGRAMS

Position	# of Positions	Yearly Stipend
Social Worker	12	\$1,000
<i>Fund 193 Department Supplemental</i>		
Title I, Part A		
Position	# of Positions	Yearly Stipend
Title I ELA Coach	1	\$10,000
Title I Math Coach	1	\$10,000
Title I Literacy Coach (Writing 3-8)	1	\$10,000
Instructional Coach - Science Interventionist	1	\$7,000
<i>Fund 211/193 HR Entered</i>		
Title II, Part A		
Position	# of Positions	Yearly Stipend
Content Specialist Teacher (Qualifications listed on job description)	12	\$3,000
Mentors of New Teachers (Years 0-3) **	TBD	\$1,000
University of Texas Rio Grande Valley (UTRGV) Teacher Residency	16	\$12,000
<i>Fund 255 HR Entered ** Department Supplemental</i>		

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
GRANT FUNDED (cont.)

UTRGV - PROJECT MENTAL HEALTH SERVICE ACCESS (MHSA)
Effective 2023-24 through 2027-28 (Five-year grant)

Position	# of Positions	Yearly Stipend
Licensed Specialist School Psychology (LSSP) Intern Supervisor	TBD	\$3,000
Counseling Intern Supervisor	TBD	\$1,000
Social Worker Intern Supervisor	TBD	\$1,000
<p>Notes:</p> <ul style="list-style-type: none"> - Stipends are reimbursable by UTRGV - Supervisors must meet eligibility criteria as set-forth in grant agreement - Stipend will be paid 1/2 in December and 1/2 in May 		

*Fund 199
Department Supplemental*

McALLEN INDEPENDENT SCHOOL DISTRICT

2024 - 2025

DEPARTMENT & GRADE LEVEL CHAIR / UIL / EXTRA CURRICULAR

HIGH SCHOOL			
Department Chair	Yearly Stipend	# positions (1 per HS)	
Number of members excludes Chairperson			
Lamar & Early College HS only (\$200 per member)			
2-4	\$200 - \$800		
5-10	\$1,000		TBD
11-15	\$1,500		TBD
16-20	\$2,000		TBD
21+	\$2,500		TBD
Advanced Placement (AP) Coordinator	Based on Membership		5
UIL Sponsorship	Yearly Stipend	# positions (1 per HS)	
Coordinator	\$2,500		4
Accounting	\$1,200		4
Calculator	\$1,200		4
Chess (Non-UIL)	\$1,100		4
Computer Application	\$1,200		4
Computer Science	\$1,200		4
Congressional Debate	\$1,200		4
Copy Editing	\$1,200		4
Cross Examination	\$1,200		4
Current Events	\$1,200		4
Editorial Writing	\$1,200		4
Feature Writing	\$1,200		4
Headline Writing	\$1,200		4
Informative Speaking	\$1,200		4
Lincoln Douglas Debate	\$1,200		4
Literary Criticism	\$1,200		4
Math	\$1,200		4
News Writing	\$1,200		4
Number Sense	\$1,200		4
Persuasive Speaking	\$1,200		4
Poetry	\$1,200		4
Prose	\$1,200		4
Ready Writing	\$1,200		4
Robotics	\$1,200		4
Science	\$1,200		4
Social Studies	\$1,200		4
Spelling	\$1,200		4
Theatrical Design	\$1,200		4
Young Filmmakers	\$1,200		4
Extra Curricular Activities	Yearly Stipend	# positions (1 per HS)	
American Sign Language Society	600		5
Art Society/ Club	\$600		5
Campus Magazine	\$600		5
Citizen Bee	\$1,000		5
Crime Stoppers	\$1,200		5
French Honor Society	\$600		5
Interact Club	\$600		5
Masterminds/ Quiz Bowl	\$900		5
Mock Trial Coach	\$1,200		5
Motion Picture/TV/AV	\$700		5
National History Day Coach	\$1,200		5
National Honor Society	\$850		5
Newspaper	\$1,000		5
Spanish National Honor Society	\$600		5
Sponsor - Freshman or Sophomore	600 each		5
Sponsor - Junior or Senior	1200 each		5
Student Council	\$1,200		5
Thespians Honor Society	\$600		5
Yearbook	\$1,500		5
JROTC Color Guard	\$600		3
JROTC Drill Team (Armed / Unarmed)	\$600		3
JROTC Honor Guard	\$600		3
JROTC Physical Fitness Team	\$600		3
JROTC Rifle	\$600		3

Fund 199

Notes: HR / Business Budgeted

- 1) With the exception to Elementary UIL, stipends are paid 1/2 in December and other 1/2 in May and are subject to proration based on days worked.
- 2) Elementary UIL Stipends will be from January to May and will be paid in full in May.

MIDDLE SCHOOL			
Department Chair	Yearly Stipend	# positions (1 Per MS)	
Number of members excludes Chairperson			
3-5	\$700		TBD
6-9	\$1,000		TBD
10-14	\$1,200		TBD
15+	\$1,500		TBD
UIL Sponsorship	Yearly Stipend	# positions (1 Per MS)	
Coordinator	\$1,250		6
Calculator	\$700		6
Chess (Non-UIL)	\$1,100		6
Dictionary Skills	\$700		6
Duet Acting	\$700		6
Impromptu speaking	\$700		6
Listening skills	\$700		6
Maps, Graphs & Charts	\$700		6
Math	\$700		6
Modern oratory	\$700		6
Number Sense	\$700		6
Prose or Poetry	\$700		6
Solo Acting	\$700		6
Ready Writing	\$700		6
Robotics (Non-UIL)	\$1,100		6
Science	\$700		6
Social Studies	\$700		6
Spanish Oral Reading	\$700		6
Spelling	\$700		6
Extra Curricular Activities	Yearly Stipend	# positions (1 Per MS)	
Cyber Patriot Club	\$750		6
National History Day Coach	\$1,200		6
National Honor Society	\$700		6
Publication / Yearbook	\$500		6
Spelling Bee	\$600		6
Student Council	\$700		6
Fund 199 HR / Business Budgeted			
ELEMENTARY SCHOOL			
Grade Level Chair	Yearly Stipend	# positions (1 per ES)	
Grade Level Chair	\$400		18
UIL Sponsorship	Stipend	(1 per ES)	
Art Smart (Grade 5)	\$500		18
Chess (Non-UIL)	\$1,100		18
Creative writing (Grade 2)	\$500		18
Dictionary skills (Grade 5)	\$500		18
Maps, Graphs & Charts (Grade 5)	\$500		18
Math (Grades 3-5)	\$500		18
Number Sense (Grades 4-5)	\$500		18
Oral reading (Grades 3-5)	\$500		18
Ready Writing (Grades 3-5)	\$500		18
Robotics (Non-UIL)	\$1,000		18
Science (Grade 5)	\$500		18
Spanish oral reading (Grades 3-5)	\$500		18
Spelling (Grades 3-5)	\$500		18
Fund 199			
Extra Curricular Activities	Stipend	# positions	
High School			
eSports	\$1,200		10
Tech Wars Competition Club *	\$700-\$1,200		32
* Note: \$700 - sponsor one event \$1200 - sponsor 2 or more events			
Middle School			
eSports	\$1,200		6
Elementary			
Little eSports	\$1,000		18
Spelling Bee	\$600		18
Fund 199 Digital Learning Department Supplemental			

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
EXTRA DUTY PAY**

I. PRESENTERS (Pre- or post-contract, weekend, after school):

- A. If the presentation is intended for a district-wide audience as a part of the School for
1. Professional development or any campus presentations the District will pay:**

Schedule:	Rate per Presenter (maximum of 3)	Maximum Pay:
Presentation	\$26 per hour / 6 hour maximum	\$156
Preparation	\$18 per hour / 6 hour maximum	\$108
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$308

- B. Presentation rate for a repeat session will be:**

Schedule:	Rate per Presenter (maximum of 3)	Maximum Pay:
Presentation	\$26 per hour / 6 hour maximum	\$156
Preparation	\$18 per hour / 2 hour maximum	\$36
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$236

II. PRESENTERS (During contract):

- A. If the teacher presents during a contracted day, preparation rate for a first-time presentation will be:**

Schedule:	Rate per Presenter	Maximum Pay:
Preparation	\$18 per hour / 6 hour maximum	\$108
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$152

- B. Preparation rate for a repeat session during a contracted day:**

Schedule:	Rate per Presenter	Maximum Pay:
Preparation	\$18 per hour / 2 hour maximum	\$36
Set-up / Take down	\$11 per hour / 4 hour maximum	\$44
Maximum Total:		\$80

Notes:

- 1) Presentation, preparation, and set-up time is to be determined by Coordinator or Administrator
- 2) McAllen ISD Presenter form must be completed and agreed upon by all parties prior to presentation

III. TEACHER PARTICIPATION IN DISTRICT SPONSORED SATURDAY OR AFTER SCHOOL TRAINING SESSIONS DURING THE SCHOOL YEAR WILL BE:

Number of hours:	Rate:
2 hours	\$50 for completion of a 2 - hour session
4 hours	\$75 for completion of a 4 - hour session
6 hours	\$100 for completion of a 6 - hour session

Note: Courses eligible for stipends and the designated audience will be identified in the ERO

*Fund TBD
Department Supplemental*

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
EXTRA DUTY PAY**

Continued

IV. FOLLOWING HOURLY RATES ARE APPLICABLE FOR DISTRICT STAFF PERFORMING EXTRA DUTIES:

- * Extra duties must be approved in advance by Assistant Superintendent
- * Employee must be qualified to perform extra duties. Some duties require degree and/or certification
- * Examples may include, but are not limited to: Testing proctor; LAS Assessment; LPAC; Tutoring (outside of contract day);
- Credit by Exam: Student registration; Clerical; etc

District Employees	Hourly Rate:
Professional Degreed & Degreed/Certified	\$28 (outside of contract day)
Non-Degreed Employees / Paraprofessional (48 hrs. required)	Min. \$10 (FLSA applies)

V. CURRICULUM DEVELOPMENT (Sequencing, alignment activities, correlations, etc.)

District Employees	Hourly Rate:
Professional Degreed & Certified	\$28

*Fund TBD
Department Supplemental*

Staffing Guidelines

McALLEN INDEPENDENT SCHOOL DISTRICT
 STAFF COUNT - ALL FUNDS
 (Source: PEIMS -PDM1-110-006)

	2019-20	2020-21	2021-22	2022-23	2023-24	Proposed 2024-25	Change from 2023-24 to Proposed
Teachers							
(047) - Substitute Teacher	5.58		6.53	6.51	8.50	4.00	-4.50
(087) - Teacher	1555.30	1540.41	1496.21	1498.69	1522.90	1427.00	-95.90
Total=	1560.88	1540.41	1502.74	1505.20	1531.40	1431.00	-100.40
Professional Support							
(006) - Audiologist		0.50	1.00	1.00	1.00	1.00	0.00
(007) - Corrective Therapist			0.19				0.00
(008) - School Counselor Provides guidance and counseling services to students	67.90	67.03	73.20	77.30	77.90	64.00	-13.90
(011) - Educational Diagnostician	17.77	18.86	22.50	22.89	26.90	28.00	1.10
(013) - Librarian	31.85	32.40	31.78	29.00	29.20	29.00	-0.20
(016) - Occupational Therapist	4.00	4.00	4.00	4.00	4.00	4.00	0.00
(022) - School Nurse	34.00	32.00	29.11	27.83	29.70	29.00	-0.70
(023) - LSSP/Psychologist	7.00	7.00	4.55	7.00	5.00	8.00	3.00
(024) - Social Worker	5.00	11.97	11.23	12.95	15.80	13.00	-2.80
(026) - Speech Thrpst/Speech-Lang Path	24.00	24.00	23.98	25.00	27.30	28.00	0.70
(030) - Truant Officer/Visiting Teacher	10.00	10.00	8.94	11.00	13.00	16.00	3.00
(041) - Teacher Facilitator	49.04	51.12	54.75	59.02	44.60	35.00	-9.60
(054) - Department Head	8.92	7.80	4.56	0.00	0.00		0.00
(056) - Athletic Trainer	6.00	6.00	6.00	6.80	6.00	7.00	1.00
(101) - Legal Services					1.00	1.00	0.00
(100) - Instructional Materials Coordinator	1.00	1.00	1.00	1.00			0.00
(102) - Communications Professional	5.00	5.00	6.00	6.00	5.00	3.00	-2.00
(104) - Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	0.00
(105) - Security (Including but not limited to Chief of Police, Investigators, Police Officers)	2.00	2.00	2.00	3.00	3.00	3.00	0.00
(106) - District/Campus Info Tech Prof (Including but not limited to Programmer/Analyst, Network Spec, Database Admin, PEIMS Coord, Other)	16.00	21.00	21.67	20.00	21.00	21.00	0.00
(107) - Food Service Professional (including but not limited to Dietician)	5.00	6.00	8.65	8.50	12.00	12.00	0.00
(108) - Transportation	4.00	5.00	3.72	4.00	4.00	4.00	0.00
(109) - Athletics (Other than Athletic Director)	2.50	2.50	2.24	2.24	1.00	1.00	0.00
(111) - Maintenance – Staff serving in a professional/management role	3.00	3.00	3.00	4.00	4.00	4.00	0.00
(112) - Business Services Professional (Including but not limited to Accounting, Budget, Prof Payroll Staff)	19.00	20.07	21.57	20.00	20.00	22.00	2.00
(113) - Other District Exempt Professional Aux - District staff who are prof-level, non-instructional staff.	11.00	13.50	13.00	16.00	12.00	17.00	5.00
(114) - Other Campus Exempt Professional Auxiliary - Serves as a professional staff member at one or more campuses. Some ex. of staff are: dean and instructional officers assigned to a campus.	36.61	37.49	24.73	20.69	16.00	20.00	4.00
(119) - Family and Community Liaison			16.50	18.00	19.00	27.00	8.00
(120) - Instructional Coach			27.45	35.12	29.40	19.00	-10.40
Total=	372.59	391.24	429.32	444.34	429.80	418.00	-11.80
Campus Administration (School Leadership)							
(003) - Assistant Principal	48.87	46.34	45.37	44.50	43.00	44.00	1.00
(020) - Principal	31.00	31.00	30.00	29.50	29.00	30.00	1.00
(028) - Teacher Supervisor			3.61	0.00	0.00	0.00	0.00
Total=	79.87	77.34	78.98	74.00	72.00	74.00	2.00
Central Administration							
(027) - Superintendent/Chief Administrative Officer/Chief Executive Officer/President	1.00	1.00	1.00	1.00	1.00	1.00	0.00
(004) - Assistant/Associate/Deputy Superintendent	5.00	5.00	5.00	5.00	4.00	4.00	0.00
(012) - District Instructional Program Director or Executive Director	12.00	13.00	13.00	13.50	12.00	10.00	-2.00
(028) - Teacher Supervisor	12.00	14.00	11.00	13.00	12.00	11.00	-1.00
(040) - Athletic Director	1.00	1.00	1.00	1.00	1.00	1.00	0.00
(043) - Business Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00
(045) - Director of Personnel/Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Total=	34.00	37.00	34.00	36.50	33.00	30.00	-3.00
Educational Aides:							
(033) - Educational Aide	387.50	381.82	406.59	417.72	446.30	392.00	-54.30
(036) - Certified Interpreter	1.00	1.00	1.68	0.00	0.00	0.00	0.00
Total=	388.50	382.82	408.27	417.72	446.30	392.00	-54.30
Auxiliary Staff:							
(201) - Business/Finance	22.00	9.00	16.57	16.00	18.40	18.00	-0.40
(202) - Campus Office/Clerical	208.00	407.69	279.23	185.20	167.40	160.00	-7.40
(203) - Central Office/Clerical (Receptionist, Secretary)	82.00	58.00	70.95	75.09	66.40	63.00	-3.40
(204) - Child Nutrition	159.00	39.00	135.72	207.88	225.60	225.00	-0.60
(205) - Human Resources	8.00	7.00	7.00	6.59	5.00	5.00	0.00
(206) - Information Technology	17.00	6.00	13.00	11.87	33.60	18.00	-15.60
(213) - Custodial	161.00	164.00	161.13	156.79	170.00	148.00	-22.00
(214) - Maintenance	54.00	53.00	50.96	44.00	34.00	34.00	0.00
(215) - Plumber	5.00	5.00	4.72	4.00	5.00	5.00	0.00
(216) - Painter	6.00	6.00	6.00	4.00	4.00	5.00	1.00
(217) - HVAC	10.00	12.00	12.00	10.60	12.00	13.00	1.00
(218) - Electrician	6.00	6.00	5.04	5.00	4.00	4.00	0.00
(219) - Warehouse	15.00			18.60	17.00	18.00	1.00
(220) - Safety/Security	68.00	69.00	66.95	65.70	67.70	68.00	0.30
(221) - Transportation	59.75	57.00	65.37	79.72	83.40	84.00	0.60
Total=	880.75	898.69	894.64	891.05	913.50	868.00	-45.50
Total Staff =	3,316.59	3,327.50	3,347.95	3,368.81	3,426	3,213	-213.00
FTE Difference from Previous Year =	60.94	10.91	20.45	20.86	57.19	-213.00	-155.81
Student Enrollment =	22,427	20,410	19,880	20,399	19,879		
Student/Staff FTE Ratio =	6.76	6.13	5.94	6.06	5.80		

**McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
ELEMENTARY SCHOOL STAFFING GUIDELINES**

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) Full-Time person	212	199
Assistant Principal	350-800 students = full time person, 801+ students = 2 full time persons	207	199
Counselor	0 - 700 = 1 full time person, 701+ = 2 full time persons	190	199
Librarian	0-400 students = 1/2 (.5) person , 400+ = 1 full time person	197	199
Diagnostician	Situation Dependent	197	173
Nurse	400+ students = One (1) full time person	192	199
Social Worker	Situation Dependent	187	193
TEACHERS			
Kinder CSR	Situation Dependent	187	255
Pre-K-4	One (1) Teacher per 22 students	187	199
5th Grade	One (1) Teacher per 25 students	187	199
Music	Allocations based on enrollment	187	199
PE	0-700 students = One (1) Teacher, 701+ students = Two (2) Teachers	187	199
Special Education - Early Childhood Special Education (ECSE)(3-5 yrs.)	One (1) Teacher per 12 students	187	173
Special Education - Self- Contained	One (1) Teacher per 12 students	187	173
Special Education- Adaptive PE	Situation Dependent	187	173
Special Education - Homebound	Situation Dependent	187	224
Special Language	1/2 (.5) Person per campus (Situation Dependent)	187	263
Dyslexia	1-15 students = 1/2 (.5) Person per campus, 31-35 students = 1 full time person	187	199
Math Interventionist	One (1) full time person	187	193
Language Literacy Interventionist	One (1) full time person	187	211
Lead Innovative Instruction	One (1) full time person district wide	197	211
RDSPD Hearing Impaired - Escandon ES/Roosevelt ES	Situation Dependent	187	435
AEP	One (1) Teacher district wide	187	193
INSTRUCTIONAL PARAPROFESSIONAL			
Inst. Assistant - PE	0 - 500 = One (1) Paraprofessional	187	199
Inst. Assistant - Pre-K	One (1) Paraprofessional per class	187	164/199 193/199
"or Inst. Assistant Early Childhood PK for at-risk"	One (1) Paraprofessional per class	187	193/199
Inst. Assistant - Early Childhood PK	One (1) Paraprofessional per class	187	193/199
Inst. Assistant - Dyslexia	16-30 students = 1/2 (.5) Person per campus, 36+students = 1 full time person	187	199
Inst. Assistant - Science Technology	One (1) per Title I school	187	193
Inst. Assistant - Resource Media	600+ = One (1) Paraprofessional	187	199
Inst. Assistant - Bilingual	One (1) per campus	187	164
Inst. Assistant - Special Ed	Situation Dependent	187	173/224
Inst. Assistant - RDSPD	Situation Dependent	187	435
Inst. Assistant - AEP	One (1) Person district wide	187	193
SECRETARY/CLERICAL PARAPROFESSIONAL		DAYS	FUND
Secretary	One (1) full time person	212	199
Clerk, Data Processing	One (1) full time person	212	199
Clerk, Student Data	One (1) full time person	197	199
Clerk Campus	700+ = 1 full time person	207	199
SUPPLEMENTAL PROFESSIONAL			
Literacy Coach	One (1) per Title I campus	187	193/211
Specialist, Parent and Family Engagement	One (1) per campus (Also assigned other campuses)	187	211
Behavioral Strategist	Three (3) Teachers district wide	187	224
Occupational Therapist	Situation Dependent	197	224
Speech Pathologist	Situation Dependent	192	173/224
SUPPLEMENTAL PARAPROFESSIONAL			
Licensed Vocational Nurse (LVN)	0-400 = 1 full time person (in lieu of RN)	192	199
Health Assistant (CMA,RMA,CNA)	750-1000+ students = One (1) full time person	192	199
CUSTODIAL			
Custodian Head I	One (1) per campus	242	199
Custodian	Custodial allocations are based upon the cleanable Square Footage (SF) of the facility. Cleanable SF is defined as being 90% of the gross SF. Secondary campuses are staffed at one (1) custodian per 19,000 SF of cleanable floor space. This staffing standard does include the Head Custodian.	242	199
CHILD NUTRITION PROGRAM			
Child Nutrition Manager	One (1) per campus	187	101
Child Nutrition Assistant Manager	One (1) per campus	187	101
Child Nutrition Worker	One (1) per 19-25 meals/labor hour. Kitchens are staffed based on labor hours, not the number of people. Labor hours are converted into employee equivalents.	187	101

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
MIDDLE SCHOOLS STAFFING GUIDELINES

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) per campus	217	199
Assistant Principal	One (1) per campus	212	199
Assistant Principal	801+ = 1 Full-time person	207	199
School Improvement Facilitator	One (1) per campus	212	211
Counselor	0-700 = 1 Full-time person, 701+ = 2 Full-time persons	201	199
Librarian	750+ = One (1) per campus	197	199
Nurse	One (1) per campus	192	199
Social Worker	One (1) per campus	187	193
TEACHERS			
English	One (1) per 25 students per six (6) periods	187	199
Mathematics	One (1) per 25 students per three (3) periods	187	199
Science	One (1) per 25 students per six (6) periods	187	199
Social Studies	One (1) per 25 students per six (6) periods	187	199
Art	One (1) per 25 students per six (6) periods	187	199
Theatre Arts	One (1) per 25 students per six (6) periods	187	199
Band Director, Head	One (1) per campus	202	199/184
Band Director, Assistant	One (1) per campus, 300+ students = Two (2) pe campus	202	199/184
Choir Director, Head	One (1) per campus	195	199/184
Choir Director, Assistant	One (1) per 200+ students	195	199/184
Orchestra Director, Head	One (1) per campus	202	199/184
Orchestra Director, Assistant	One (1) per 150+ students	202	199/184
Spanish	One (1) Full-Time Person (De Leon IB MYP, Fossum DL)	187	199
Sci Tech Teacher	One (1) per campus	187	193
Literacy CSR 6th Grade	Situation Dependent, One (1) per 18 students	187	255
Math CSR 6th Grade	Situation Dependent, One (1) per 18 students	187	255
ESL Literacy Extension 6-12	One (1) per campus	187	193
Dyslexia	One (1) per campus	187	199
Instructional Coach	One (1) per campus @ Travis, Brown & DeLeon	192	211
Technology Applications	One (1) per 25 students per six (6) periods	187	199
Technology Education	One (1) per 25 students per six (6) periods	187	199
Physical Education	One (1) per 25 students per six (6) periods	187	199
Special Education - Inclusion	One (1) per 20 students	187	173
Special Education - Visually Impaired	Situation Dependent	187	173
Special Education - Self Contained (5320)	One (1) per 12 students	187	224

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
MIDDLE SCHOOLS STAFFING GUIDELINES

INSTRUCTIONAL PARAPROFESSIONAL		DAYS	FUND
Inst. Assistant - In School Susp.	One (1) per campus	187	199
Inst. Assistant - Resource Media	700+ = One (1) Para, 1000+ = Two (2) Para	187	199
Inst. Assistant - RDSPD (Brown MS)	Situation Dependent	187	435
Inst. Assistant - Special Ed.	Situation Dependent	187	173
SECRETARY/CLERICAL PARAPROFESSIONAL			
Secretary - Principal	One (1) per campus	217	199
Clerk - Campus	One (1) per campus	201	199
Clerk - Counselor	One (1) per campus	201	199
Clerk - Data Processing	One (1) per campus	217	199
SUPPLEMENTAL PROFESSIONAL			
IB Coordinator	One (1) @DeLeon MS	187	199
Content Specialist	One (1) per core subject (Brown, Travis, De Leon)	187	255
RDSPD (5240) (Brown MS)	Situation Dependent	187	435
Diagnostician	One (1) per campus (Also assigned other campuses)	197	173
Speech Pathologist	One (1) per campus (Also assigned other campuses)	192	173
Speech Pathologist Assistant	Situation Dependent	192	173
Speech Pathologist - RDSPD (Brown MS)	Situation Dependent	192	435
Specialist - Parent and Family Engagement (1151)	.5 per campus	187	211
Speech Pathologist Assistant - RDSPD (1181) (Brown MS)	Situation Dependent	192	435
SUPPLEMENTAL PARAPROFESSIONAL			
Inst. Assistant - Parental Involvement (6474)	.5 per campus @Brown MS/Travis MS	187	211
Inst. Assistant - Technology Support	One (1) per campus	187	211
Licensed Vocational Nurse (LVN)	One (1) District Wide	192	199
Health Assistant (CMA,RMA,CNA)	750-1,000+ students = One (1) Rover	192	199/211
CUSTODIAL			
Custodian Head I	One (1) Full-Time person	242	199
Custodian	Custodial allocations are based upon the cleanable Square Footage (SF) of the facility. Cleanable SF is defined as being 90% of the gross SF. Secondary campuses are staffed at one (1) custodian per 23,000 SF of cleanable floor space. This staffing standard does include the Head Custodian.	242	199
CHILD NUTRITION PROGRAM			
Child Nutrition Manager	One (1) per campus	221	101
Child Nutrition Assistant Manager	One (1) per campus	221	101
Child Nutrition Worker	One (1) per 19-25 meals/labor hour. Kitchens are staffed based on labor hours, not the number of people. Labor hours are converted into employee equivalents.	187	101

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
HIGH SCHOOL STAFFING GUIDELINES

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) per campus	226	199
Principal - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Principal - I & G Center	One (1)	212	193
Assistant Principal	One (1) per campus	222	199
Assistant Principal	601-1300 = 1 full time person, 1301-2100 = 2 full time persons, 2101+ = 3 full time persons	212	199
Dean of Instruction	One (1) per campus	222	199
School Improvement Facilitator	One (1) per campus	212	211
Coordinator Athletic Head Coach	One (1) per campus	226	183
Counselor, Lead	One (1) per campus	207	199
Counselor	401-800 = 1 full time person, 801-1,200 = 2 full time persons, 1201-1600 = 3 full time persons, 1600+ = 4 full time persons	203	199
Counselor-Lamar Academy (Options)/Instruction & Guidance Ctr.	(.05) per campus	203/201	193
Counselor - Special Ed.	Situation Dependent	203	173
Counselor - Gear Up	(2) @ McHi	201	274
Librarian	750+ = 1 full time per campus, 1,000+ additional aide	197	199
Librarian - Achieve Early College HS	450+ - One (1) full time per campus		
Librarian - Lamar Academy & Collegiate Academy	1/2 (.5) per campus		
Head Nurse, RN	One (1) per campus	192	199
Social worker	One (1) per campus	187	193
TEACHERS			
English	One (1) Teacher per 25 students x 6 periods	187	199 / 193
Mathematics	One (1) Teacher per 25 students x 6 periods	187	199 / 193
Science	One (1) Teacher per 25 students x 6 periods	187	199 / 193
American Sign Language	One (1) Teacher per 25 students x 6 periods	187	199
Credit Recovery	Situation Dependent	187	193
ESL Literacy Extension 6-12	One (1) per campus	187	193
ELA CSR 9th Grade	One (1) per comprehensive high school	187	255
Economics	One (1) Teacher per 25 students x 6 periods	187	199 / 162
Math CSR 9th Grade	One (1) per comprehensive high school	187	255
ELA Bridging	Situation dependent	187	193
Math Bridging	Situation dependent	187	193
Science Bridging	Situation Dependent	187	211
RDSPD (5240) - Memorial HS	Situation dependent	187	435 / 315
Transition Teacher	Situation Dependent	187	211
Transition Teacher - AECHS/Lamar Academy	One (1) per campus	187	211
Art	One (1) Teacher per 25 students x 6 periods	187	199
AVID	Situation Dependent	187	199
Band Director, Head	One (1) per campus	212	199 / 184
Band Director, Assistant	Three (4) per campus	202	199 / 184
Choir Director, Head	One (1) per campus	200	199 / 184
Choir Director, Assistant	One (1) per campus, 200+ = +1	195	199 / 184
Dance	One (1) per campus	187	199
French	One (1) Teacher per 25 students x 6 periods	187	199
Health	One (1) Teacher per 25 students x 6 periods	187	199
Journalism	One (1) Teacher per 25 students x 6 periods	187	199
Mariachi Director, Head	One (1) per campus	202	199 / 184
Mariachi Director, Assistant	One (1) per campus	202	199 / 184
Orchestra Director, Head	One (1) per campus	202	199 / 184
Orchestra Director, Assistant	One (1) per campus	202	199 / 184
JROTC	Two (2) per campus	216 / 226	199
Sociology	One (1) Teacher per 25 students x 6 periods	187	199
Social Studies	One (1) Teacher per 25 students x 6 periods	187	199 / 193
Spanish	One (1) Teacher per 25 students x 6 periods	187	199
Speech	One (1) Teacher per 25 students x 6 periods	187	199
Theatre Arts, Head	One (1) per campus	202	199
Theatre Arts, Assistant	Two (2) per campus	202	199
General Education Homebound - Lamar Academy	Situation Dependent	187	199
Career Technical Education	Number of CTE students per Teacher depends on the Square Footage of the classroom or the number of computers per classroom. Range of students per Teacher is 16-25.	187 / 226	162
AEP	Two (2) per campus	187	193
Physical Education	One (1) Teacher per 25 students x 6 periods	187	199
PRS Teacher	One (1) Full-time person district wide	187	193
Special Education - Inclusion	One (1) Teacher per 20 students	187	173
Special Education - Visually impaired	Two (2) Teachers District wide	187	173
Special Education - Self Contained (5320)	One (1) per 12 students	187	224
Special Education - Voc. Adj. Coordinator	Situation Dependent	221	173

McALLEN INDEPENDENT SCHOOL DISTRICT
2024 - 2025
HIGH SCHOOL STAFFING GUIDELINES

INSTRUCTIONAL PARAPROFESSIONAL			
Inst. Assistant - Bilingual	One (1) per campus	187	164
Inst. Assistant - In school suspension	One (1) per campus	187	199
Inst. Assistant - Instruction & Guidance (6384)	One (1) Two (2) per campus	187	193
Inst. Assistant - Resource Media	750+ = One (1) Para, 1,000+ = Two (2) Para	187	199
Inst. Assistant - Resource Media (Lamar & Collegiate Academy)	1/2 (.5) per campus	187	199
Inst. Assistant - Deaf Interpreter - RDSPD (6475)	Situation Dependent	187	435
Inst. Assistant - RDSPD (6383) - Memorial HS	Situation Dependent	187	435
Inst. Assistant - Special Education	Situation Dependent	187	173 / 224
SECRETARY/CLERICAL PARAPROFESSIONAL			
Secretary - Principal	One (1) per campus	226	199
Secretary - Assistant Principal	One (1) per campus	212	199
Secretary - Dean of Instruction	One (1) per campus	222	199
Secretary - Counselor	One (1) per campus	207	199
Secretary - Counselor	One (1) per campus	203	199
Secretary - Counselor (CTE)	One (1) per campus	203	244
Bookkeeper	One (1) per campus	217	199
Clerk - Head Attendance	One (1) per campus	226	199
Clerk - Attendance	One (1) per campus	201	199
Registrar	One (1) per campus	226	199
Assistant Registrar	One (1) per campus	226	199
Clerk - Campus	One (1) per campus	226	199
Clerk - Counselor	One (1) per campus	203	199
Clerk - Data Processing	Two (2) per campus	222	199
Secretary - Principal - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Secretary - Principal - I & G Center	One (1) per campus	212	199
Clerk - Attendance - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Registrar - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Clerk - Data Processing - I & G Center	One (1) per campus	212	199
SUPPLEMENTAL PROFESSIONAL			
Specialist - College Admissions	One (1) per campus	201	155
Specialist - Graduation	One (1) per campus	197	193
Specialist - Graduation AECHS/Lamar Academy	One half (.5) per campus	197	193
Specialist - College and Career Readiness	One (1) per comprehensive campus	201	193
Specialist - Parent and Family Engagement	One half (.5) per campus	187	211
Specialist - Social Emotional Learning	One (1) per vertical team	187	289
Campus Testing Coordinator	Two (2) per campus (comprehensive), One (1) per campus (Lamar Academy)	187	199
IB Coordinator	One (1) @Lamar IB	187	199
Athletic Trainer	Two (2) per campus	205	183
Piano Accompanist	Two (2) per campus	187	199
Diagnostician	Situation Dependent	197	173
Speech Pathologist	Situation Dependent	192	173 / 224
Speech Pathologist Assistant	Situation Dependent	192	173
SUPPLEMENTAL PARAPROFESSIONAL			
Inst. Assistant - Parental Involvement (6474)	One (1) per campus	187	211
Inst. Assistant - Radio & TV prog. - McAllen HS	One (1)	187	199
Inst. Assistant - Technology Support	One (1) per campus	187	211
Licensed Vocational Nurse (LVN)	One (1) per campus (Comprehensive)	192	199
Health Assistant (CMA,RMA,CNA)	One (1) per campus (Comprehensive)	192	199
CUSTODIAL			
Custodian Lead Day	One (1) per campus	242	199
Custodian Head II	One (1) per campus	242	199
Custodian	Custodial allocations are based upon the cleanable Square Footage (SF) of the facility. Cleanable SF is defined as being 90% of the gross SF. Secondary campuses are staffed at one (1) custodian per 23, 000 SF of cleanable floor space. This staffing standard does include the Head Custodian.	242	199
CHILD NUTRITION PROGRAM			
Child Nutrition Manager	One (1) per campus	221	101
Child Nutrition Assistant Manager	One (1) per campus	221	101
Child Nutrition Worker	One (1) per 22-23 meals/labor hour. Kitchens are staffed based on labor hours not the number of people. Labor hours are converted into employee equivalents.	187	101
15:1 ratio for DAEP teacher			

Glossary of Terms



Ad Valorem Tax: The primary source of local funding for school districts is ad valorem taxes levied against the local tax base. Ad valorem means according to the value.

Adjusted Basic Allotment: The base allotment is adjusted based on how much it costs to educate students in that region of the state as assigned by the cost of index (CEI).

Annual Comprehensive Financial Report (ACFR): A financial report that encompasses all funds and component units of the government. The ACFR is the governmental unit's official annual report.

Appraise: To make an estimate of value, particularly of the value of property. Note, if the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted for the above term.

Appropriated Budget: The expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

Audit: A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets and makes recommendations for improvements for where necessary.

Average Cost Per Student: the total costs of the district divided by the total enrollment.

Average Daily Attendance (ADA): The number of students in ADA can be found by adding the number of students who are in attendance each day of the school year for the entire school year and dividing by the number of days of instruction to compute average daily attendance. ADA is used in the formula to distribute funding to Texas public school districts.

Balanced Budget: A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

Basic Allotment: The basic allotment is a set dollar amount to which each school district is entitled per student in ADA. It is used to calculate foundation program costs and state aid to school districts.

Bond: A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

School Bonds are issued by a public school district to finance buildings or other capital projects. In the simplest terms, bonds for school projects are similar to a mortgage for a home. To be able to sell bonds a school district must have voter approval through an election.

Bonded Debt: The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt or Bonded Indebtedness".

Bonds Authorized and Unissued: Bonds which have been legally authorized, but not issued, and which can be issued and sold without further authorization.

Bonds Issued: Bonds sold.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budget Amendment: This is the reallocation of budgeted funds from one function code to another. All budget amendments are required to be adopted by the last day of the fiscal year.

Budget Transfer: This is the reallocation of budgeted funds from within the same function code.

Capital Expenditures/Outlay: Land, building, machinery, furniture, and other equipment which the school district intends to hold or continue in use for more than one (1) year, and has a per unit value of \$5,000 or more. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Capital Projects Fund: A government fund type with budgetary control established to account for projects that are financed by the proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

Cash Basis of Accounting: Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Cash Balance: the amount of funds available in liquid investments to cover expenditures at a single point in time.

Cash Flow: the net of cash receipts and cash disbursements during a particular accounting period.

Co-Curricular Activities: This function is used for expenditures/expenses for school-sponsored activities outside the school day. These activities are generally to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting are that not part of the regular instructional program. Examples include athletics, clubs, band and orchestra, drill team, Future Farmers of America (FFA), cheerleading, one-act plays, speech, debate, National Honor Society, etc.

Cost of Education Index (CEI) or Adjustment: An index the State uses to adjust the basic allotment to account for geographic or other cost differences beyond local school district control. The current index has not been updated since 1990.

Current Year's Tax Levy: Taxes levied for the current fiscal period.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, loans, and leases, etc.

Debt Limit: The maximum amount of gross or net debt which is legally permitted by law.

Debt Service Fund: A governmental fund with budgetary control that accounts for expenditures for the retirement of Bonded Debt and expenditures for interest on Bonded Debt.

Delinquent Taxes: Taxes remaining unpaid on and after the date on which they become delinquent by statute, which is after February 1st.

Education Service Center (ESC): Twenty intermediate education units located in regions throughout Texas that assist and provide Services for local school Districts.

Effective Tax Rate: State law in Texas prescribes a formula for calculating the effective tax rate for districts. The net effect of the formula is to produce a tax rate that generates approximately the same revenue as the year before.

Enrollment: The number of students, early education through grade 12, registered in a school at a designated time in the school year. This designated time is the last Friday in October, also referred to as The Public Education Information Management System "snapshot date."

Existing Debt Allotment (EDA): Eligibility is determined by the date of first payment made on general obligation bonds issued by a school district. Bonds for which the first payment was made before the end of a state biennium are eligible to receive EDA. The amount of funding is determined by the district's I & S tax effort during the last year of the preceding state biennium.

- Application not necessary, for bonds only
- State aid limited to 29 cents of debt rate

Expenditures: An expenditure is a payment or disbursement incurred for governmental funds under the modified accrual basis of accounting. For example, the expenditure may be for the purchase of an asset, a reduction of a liability, or it could be an expense.

Expenses: An outflow of financial resources that occurs when the liability for a payment for goods or services is incurred for proprietary (enterprise and internal service) funds under the accrual basis of accounting.

Fiscal Period: Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year (FY): A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year is July 1 through June 30.

Fixed Assets: Land, building, machinery, furniture, and other equipment which the school district intends to hold or continue in use for more than one (1) year, and has a per unit value of \$5,000 or more. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Food Service: Those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

Forecasting Expenditures: the projected results for future years.

Forecasting Revenues: the projected results for future years.

Foundation School (FSP): A program for the support of a basic instructional program for all Texas school children. Money to support the program comes from the Permanent School Fund, Available School Fund, Foundation School Fund, State general revenue, and local property taxes. Currently, the FSP described in the Texas Education Code consists of three parts or tiers:

1. The first tier provides funding for a basic program.
2. The second tier provides a guaranteed-yield system so that school districts have substantially equal access to revenue sufficient to support an accredited program.
3. The third tier equalizes debt service requirements for existing facilities debt.

Function: A function represents a general operational area in a school district and groups together related activities; for example, instruction, campus administration, maintenance and operations, etc. As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

Fund Balance: Fund balance is the difference between assets and liabilities at a given point in time. The change in fund balance is the difference between revenues and expenditures. Governmental Fund financial statements breaks down the fund balance into 5 categories:

- **Non-Spendable** – the portion of the gross fund balance that is not expendable (such as inventories, pre-paid items) or is legally earmarked for a specific use (such as the self-funded reserves program).
- **Restricted** – amounts constrained to a specific purpose by the provider, such as special populations programs and grants.
- **Committed** –that portion of the fund balance that is constrained to a specific purpose by the Board.
- **Assigned** – that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Superintendent or designee.
- **Unassigned** – includes amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures. The unassigned fund balance shall be the difference between the total fund balance and the total of the non-spendable fund balance, restricted fund balance, committed fund balance and assigned fund balance.

General Fund: A fund group with budgetary control used to show transactions resulting from operations of ongoing organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use by the local education agency. The General Fund is used to finance the ordinary operations of a governmental unit except those activities required to be accounted for in another fund.

General Obligation Debt: Tax supported bonded debt which is backed by the full faith and credit of the District.

Government Finance Officers Association (GFOA): A professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. The association members are dedicated to the sound management of government financial resources.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Grant: A contribution by one organization to another. The contributions are usually made to aid in the support of specified function (for example, At Risk Students), but it is sometimes also for general purposes.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

Instructional Facilities Allotment (IFA): The IFA program provides funding to school districts for debt service payments on debt principal and interest associated with the purchase, construction, renovation, and expansion of instructional facilities. IFA is application-based and is used for bonds or lease purchases. The yield is \$35 per ADA per penny of tax effort.

Interest and Sinking (I & S): Funds that are used to pay the principal and interest of bonded debt. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service (I & S) fund to account for their repayment.

Levy: (Verb) to impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Maintenance and Operation (M & O) Tax Rate: The tax rate calculated to provide the revenues needed to cover Maintenance & Operations. M & O includes such things as salaries, utilities, and day-to-day operations.

Membership: The total number of public school students who were reported in membership as of the October snapshot date (the last Friday in October) at any grade, from early childhood education through grade 12. Membership is a slightly different number from enrollment because it does not include those students who are served in the district for fewer than 2 hours per day.

Modified Accrual Basis: A basis of accounting in which expenditures are accrued when incurred and revenues are accounted for when they become measurable and available.

Object: the particular type of good or services utilized. Examples include payroll cost, supplies, travel, etc.

Other Financial Sources: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by GAAP.

Other Financing Uses: A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the other financing uses category is limited to items so classified by GAAP.

Personnel, Administration: Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

Personnel, Full-Time: School employees who occupy positions, the duties of which require them to be on the job on school days, throughout the school year, at least the number of hours the schools in the system are in session.

Personnel, Part-Time: Personnel who occupy positions, the duties of which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all of the school year, and part-time for part of the school year. See also Personnel, Full- Time.

Principal of Bonds: The face value of bonds.

Refined ADA: Refined Average Daily Attendance is based on the number of days of instruction in the school year. The aggregate eligible day's attendance is divided by the number of days of instruction to compute the refined average daily attendance. See also ADA.

Refunding Bonds: Bonds issued to pay off bonds already outstanding.

Revenue: inflow of resources that results from the income of a government from various sources.

Rollback Tax: Reference to current State of Texas school finance laws that require maintenance and operations tax rate increases (above a certain limit) to be voted on by the public. Rollback elections that fail, roll the tax rate back to the previous lower level.

Rollback Tax Rate: A tax rate that exceeds the rollback tax rate will automatically trigger an election. If the election to limit school taxes is successful, the tax rate the district may impose for the current year is limited to the calculated rollback tax rate.

Salary: The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the school district.

School, Elementary: A school classified as elementary by State and local practice that is composed of any span of grades not above grade six. In this District this term includes kindergartens and pre-kindergartens.

School, Middle: A school classified as middle by State and local practice that is composed of any span of grades six through eight.

School, Secondary: A school classified as secondary by State and local practices that is composed of any span of grades beginning with the next grade following the elementary/middle school, and ending with or below grade 12, including the different types of high schools and alternative high schools.

Special Revenue Fund: A governmental fund type with budgetary control, used to account for the proceeds of specific revenue sources, other than expendable trusts or for major capital projects that are legally restricted to expenditures for specified purposes.

State Compensatory Education (SCE): Compensatory education is defined in law as programs and/or services designed to supplement the regular education program for students identified as at risk of dropping out of school.

Tax Base: The total value of all real personal and mineral property in the District as of January 1st of each year as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

Tax Rate: Total tax rate is set by the Board of Trustees and is made up of two components:

- a. Maintenance and Operations
- b. Interest and Sinking

Tax Rate Limitation: A school may not impose a maintenance and operation tax rate that exceeds \$1.17 per \$100 valuation of taxable property, nor an interest and sinking rate that exceeds \$.50.

Tax Ratification Election (TRE): A special election called by the Board of Trustees asking voters to approve a tax rate that is above the \$1.04 tax rate allowed by the state law.

Tax Roll: The official list showing the amount of taxes levied against each taxpayer or property.

Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. It does not include special assessments.

Teacher Retirement System (TRS): TRS delivers retirement and related benefits authorized by law for members and their beneficiaries.

Texas Association of School Business Officials (TASBO): An independent, not-for-profit professional, association dedicated to being the trusted resource for school finance and operations in Texas.

Texas Education Agency (TEA): The Texas Education Agency provides leadership, guidance, and resources to help schools meet the educational needs of all students. Located in Austin, Texas, TEA is the administrative unit for primary and secondary public education.

Texas Education Code (TEC): This code applies to all educational institutions supported in whole or in part by state tax funds.

Total Tax Rate: The total tax rate is the sum of all I & S and M & O.

Underlying Bond Rating: The rating the district would be given by investor services to give relative indications of credit quality to stand alone without the permanent bond guarantee by the State.

Weighted Students in Average Daily Attendance (WADA): In Texas, students with special educational needs are weighted for funding purposes to help recognize the additional costs of educating those students. Weighted programs include special education, career and technology, bilingual, gifted and talented, and compensatory education.

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**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: June 18, 2024

SUBJECT: Discussion and Possible Action by the Board of Trustees of the McAllen Independent School District to Delegate the Superintendent Authority to Hire Chapter 21 Employees

REFERENCE: Goal 2 People Development: Strategy 2: Attract/Retain High Quality Staff

BACKGROUND INFORMATION / REASON FOR BOARD CONSIDERATION:

Per Board Policy DC (LEGAL)- A Superintendent has sole authority to make recommendations to a board regarding the selection of all personnel, except that the board may delegate final authority for those decisions to the superintendent.

LEGAL REVIEW: Johnathan Ball, Staff Attorney

BUDGETARY CONSIDERATIONS: None

RECOMMENDED BOARD ACTION:

That the Board of Trustees Delegate the Superintendent Authority to Hire Chapter 21 Employees from June 19, 2024 through August 12, 2024.


Attachment:

SUBMITTED BY: 
Alberto Canales (Jun 12, 2024 18:26 CDT)

SUPERVISOR: 

For further information contact:
Name: Dr. Albert Canales, Chief Human Resources Officer
Office: Human Resources (956) 618-6009
Email: albert.canales@mcallsisd.net

Approved for presentation to the Board of Education:


RENE GUTIERREZ (Jun 13, 2024 16:29 CDT)
302

Superintendent of Schools

- Employment Policies** A board shall adopt a policy providing for the employment and duties of district personnel. The policy shall provide that:
1. A board employs and evaluates the superintendent;
 2. A superintendent has sole authority to make recommendations to a board regarding the selection of all personnel, except that the board may delegate final authority for those decisions to the superintendent [see Superintendent Recommendation, below];
 3. Each principal must approve each teacher or staff appointment to the principal's campus as provided by Education Code 11.202 [see DK and DP];
 4. Notice will be provided of vacant positions [see Posting of Vacancies, below]; and
 5. Each employee has the right to present grievances to the board. [See Grievances, below]

Education Code 11.1513

- Tax Identifier** A board shall adopt a policy prohibiting the use of social security numbers as employee identifiers other than for tax purposes [see Social Security Numbers, below]. *Education Code 11.1514* [See DBA]
- Contract Positions** A board shall establish a policy designating specific positions of employment, or categories of positions based on considerations such as length of service, to which continuing contracts or term contracts apply. *Education Code 21.002(c)* [See DCB and DCC]
- Delegation of Authority** A district's employment policy may specify the terms of district employment or delegate to the superintendent the authority to determine the terms of employment with the district. *Education Code 11.1513(c)* [For nepotism implications, see BBFB and DBE]
- Availability** A district shall post on its internet website, if the district has a website, the employment policy adopted by the board under Education Code 11.1513(a) and the full text of any regulations referenced in the policy.
- A district shall make available any forms referenced in its employment policy on an intranet website that is maintained by the district and accessible to district employees, or at a district administrative office designated by the district if the district does not maintain an intranet website.

Education Code 11.1513(k)

Internal Auditor	If a district employs an internal auditor, the board shall select the internal auditor and the internal auditor shall report directly to the board. <i>Education Code 11.170</i> [See CFC]
Superintendent Recommendation	A board may accept or reject a superintendent's recommendation regarding the selection of district personnel and shall include the board's acceptance or rejection in the minutes of the board's open meeting, in the certified agenda or tape recording of a closed meeting, or in the recording required under Government Code 551.125 or 551.127, as applicable. If a board rejects a superintendent's recommendation, the superintendent shall make alternative recommendations until the board accepts a recommendation. <i>Education Code 11.1513(b)</i>
Posting of Vacancies	<p>A district's employment policy must provide that not later than the tenth school day before the date on which a district fills a vacant position for which a certificate or license is required as provided by Education Code 21.003 [see DBA], other than a position that affects the safety and security of students as determined by the board, the district must provide to each current district employee:</p> <ol style="list-style-type: none">1. Notice of the position by posting the position on:<ol style="list-style-type: none">a. A bulletin board at:<ol style="list-style-type: none">(1) A place convenient to the public in the district's central administrative office, and(2) The central administrative office of each campus during any time the office is open; orb. The district's internet website, if the district has a website; and2. A reasonable opportunity to apply for the position. <p><i>Education Code 11.1513(d)</i></p>
Exception	If, during the school year, a district must fill a vacant position held by a teacher, as defined by Education Code 21.201 [see DCB], in less than ten school days, the district must provide notice of the position in the manner described above as soon as possible after the vacancy occurs. However, a district is not required to provide the notice for ten school days before filling the position or to provide a reasonable opportunity to apply for the position. <i>Education Code 11.1513(e)</i>
Grievances	A district's employment policy must provide each employee with the right to present grievances to the board. The policy may not restrict the ability of an employee to communicate directly with a member of the board regarding a matter relating to the operation of

a district, except that the policy may prohibit ex parte communication relating to:

1. A hearing under Education Code Chapter 21, Subchapter E (Term Contracts) or F (Hearing Examiners); and
2. Another appeal or hearing in which ex parte communication would be inappropriate pending a final decision by the board.

Education Code 11.1513(i)–(j) [See DGBA]

Transfers

A district's employment policy may include a provision for providing each current district employee with an opportunity to participate in a process for transferring to another school in or position with the district. *Education Code 11.1513(c)(3)* [See DK]

Contract Employees

A district shall employ each classroom teacher, principal, librarian, nurse, or school counselor under a probationary contract, a continuing contract, or a term contract. A district is not required to employ a person other than these listed employees under a probationary, continuing, or term contract. *Education Code 21.002*

Classroom Teacher

"Classroom teacher" means an educator who is employed by a district and who, not less than an average of four hours each day, teaches in an academic instructional setting or a career and technology instructional setting. The term does not include a teacher's aide or a full-time administrator. *Education Code 5.001(2)*

Minimum Length of Contract

A contract between a district and an educator must be for a minimum of ten months of service. An educator employed under a ten-month contract must provide a minimum of 187 days of service. *Education Code 21.401(a), (b)*

Proportionate Reduction

If a district anticipates providing less than 180 days of instruction for students during a school year, as indicated by the district's academic calendar, the district may reduce the number of days of service proportionately. A reduction by the district does not reduce an educator's salary. *Education Code 21.401(c-1)*

Commissioner Waiver

The commissioner of education may reduce the number of days of service if disaster, flood, extreme weather conditions, fuel curtailment, or another calamity causes the closing of schools. A reduction by the commissioner does not reduce an educator's salary. *Education Code 21.401(c), 25.081(b)*

Educational Aides

A board shall establish a plan to encourage the hiring of educational aides who show a willingness to become certified teachers. *Education Code 54.363(f)*

**Employment of
Retirees**

Monthly Certified
Statement

A district shall submit to the Teacher Retirement System of Texas (TRS) a monthly certified statement of employment for all retirees employed by the district during each month of a school year. A district shall inform TRS of changes in status of the district that affect the district's reporting responsibilities.

Deadline

A district must submit the monthly certified statement and all required employer surcharges under 34 Administrative Code 31.3 (relating to Return-to-Work Employer Pension Surcharges) for each report month from September through July before the eleventh day of the month following the applicable report month. For the monthly certified statement for the report month of August, the employer shall submit the monthly certified statement and all required employer surcharges before the seventh day of September.

If the due date for submission of a monthly certified statement and required employer surcharges falls on a weekend or federal holiday, a district shall submit the monthly certified statement and required employer surcharges on the last business day prior to the due date.

Late Submissions

A district that fails to timely submit a monthly certified statement and all required employer surcharges must also pay all applicable interest and late fees. A district must pay to TRS the late fee established by rule for each business day that the monthly certified statement is past due.

*Required
Information*

A monthly certified statement is not considered submitted to TRS until it is completed. To be complete, the monthly certified statement must include all the following information regarding a retiree employed by the employer during the report month:

1. The number of hours and days worked by the retiree;
2. Whether the retiree's employment qualifies as one or more of the following types:
 - a. Substitute employment;
 - b. One-half time or less employment;
 - c. Employment as a tutor under Education Code 33.913;
 - d. Employment in a federally funded COVID-19 personnel position that meets the requirements of Government Code 824.6021 and 34 Administrative Code 31.16 (relating to Federally Funded COVID-19 Personnel);
 - e. Full-time employment;

- f. Trial employment of a disability retiree for up to three months; or
 - g. Any combination of these types;
3. The amount of gross compensation paid to the retiree during the report month;
 4. The total amount due under 34 Administrative Code 41.4 (relating to Employer Health Benefit Surcharge); and
 5. Any other information requested by TRS.

An administrator of a district who is responsible for filing the statement, and who knowingly fails to file the statement, commits an offense.

Gov't Code 824.6022, 825.403(k); 34 TAC 31.2

**Former Board
Member Employment**

A board member is prohibited from accepting employment with the district until the first anniversary of the date the board member's membership on a board ends. *Education Code 11.063* [See BBC]

New Hires
I-9 Forms

A district shall ensure that an employee properly completes section 1—"Employee Information and Verification"—on Form I-9 at the time of hire.

A district must verify employment eligibility, pursuant to the Immigration Reform and Control Act, and complete Form I-9 by the following dates:

1. Within three business days of initial hiring. If a district hires an individual for employment for a duration of less than three business days, the district must verify employment at the time of hire. A district shall not be deemed to have hired an individual if the individual is continuing in his or her employment and has a reasonable expectation of employment at all times. When a district rehires an individual, the district may, in lieu of completing a new I-9, inspect a previously completed I-9 executed within three years of the date of rehire, to determine whether the individual is still eligible to work.
2. For an individual whose employment authorization expires, not later than the date of expiration.

8 C.F.R. 274a.2(b)(1)(ii), (iii), (vii), (viii)

New Hire Reporting

A district shall furnish to the Directory of New Hires (Texas Attorney General's Office) a report that contains the name, address, and social security number of each newly hired employee. The report shall also contain a district's name, address, and employer identification number.

A district may also provide, at its option, the employee's date of hire, date of birth, expected salary or wages, and the district's payroll address for mailing of notice to withhold child support.

A district shall report new hire information on a Form W-4 or an equivalent form, by first class mail, telephonically, electronically, or by magnetic media, as determined by the district and in a format acceptable to the attorney general.

Deadline

New hire reports are due:

1. Not later than 20 calendar days after the date a district hires the employee; or
2. In the case of a district transmitting reports magnetically or electronically, by two monthly transmissions (if necessary) not less than 12 days nor more than 16 days apart.

New hire reports shall be considered timely if postmarked by the due date or, if filed electronically, upon receipt by the agency.

Penalties

A district that knowingly violates the new hire provisions may be liable for a civil penalty, as set forth at Family Code 234.105.

42 U.S.C. 653a(b), (c); Family Code 234.101-.105; 1 TAC 55, Subch. I

Donations for Supplemental Educational Staff

A district shall accept from a parent-teacher organization or association recognized by the district a donation designated to fund supplemental educational staff positions at a school campus and spend the donation accepted for the designated purpose at the direction of and within the time period specified by the school campus for which the donation was designated. This provision expires September 1, 2025. *Education Code 11.156(c), (d)*

Social Security Numbers

A board shall adopt a policy prohibiting the use of the social security number of an employee of the district as an employee identifier other than for tax purposes. *Education Code 11.1514* [See DBA]

Federal Law

A district shall not deny to any individual any right, benefit, or privilege provided by law because of the individual's refusal to disclose his or her social security number.

Exceptions

The federal law does not apply to:

1. Any disclosure that is required by federal statute. The United States Internal Revenue Code provides that the social security number issued to an individual for purposes of federal income tax laws shall be used as the identifying number for taxpayers;

2. Any disclosure to a district maintaining a system of records in existence and operating before January 1, 1975, if such disclosure was required under statute or regulation adopted before such date to verify the identity of an individual; or
3. Any use for the purposes of establishing the identity of individuals affected by any tax, general public assistance, driver's license, or motor vehicle registration law within a district's jurisdiction.

Statement of Uses

A district that requests disclosure of a social security number shall inform that individual whether the disclosure is mandatory or voluntary, by what statutory authority such number is solicited, and what uses will be made of it.

Privacy Act of 1974, Pub. L. No. 93-579, Sec. 7, 88 Stat. 1896, 1897 (1974)

**Employment
Assistance
Prohibited**

Federal Law

A district that receives Title I funds shall have regulations or policies that prohibit any individual who is a school employee, contractor, or agent, or a district, from assisting a school employee in obtaining a new job, apart from the routine transmission of administrative and personnel files, if the individual or district knows, or has probable cause to believe, that such school employee engaged in sexual misconduct regarding a minor or student in violation of the law.

This requirement shall not apply if the information giving rise to probable cause has been properly reported to a law enforcement agency with jurisdiction over the alleged misconduct; and has been properly reported to any other authorities as required by federal, state, or local law, including Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.) and the implementing regulations under Part 106 of Title 34, Code of Federal Regulations, or any succeeding regulations; and:

1. The matter has been officially closed or the prosecutor or police with jurisdiction over the alleged misconduct has investigated the allegations and notified school officials that there is insufficient information to establish probable cause that the school employee engaged in sexual misconduct regarding a minor or student in violation of the law;
2. The school employee has been charged with and acquitted or otherwise exonerated of the alleged misconduct; or

3. The case or investigation remains open and there have been no charges filed against, or indictment of, the school employee within four years of the date on which the information was reported to a law enforcement agency.

20 U.S.C 7926 [See also CJ]

State Law

SBEC may suspend or revoke a certificate, impose other sanctions against the person, or refuse to issue a certificate to the person if:

1. The person assists another person in obtaining employment at a school district, private school, or open-enrollment charter school, other than by the routine transmission of administrative and personnel files; and
2. The person knew that the other person has previously engaged in sexual misconduct with a minor or student in violation of the law.

The commissioner may require a school district to revoke or decline to issue a school district teaching permit under Education Code 21.055 issued to or requested by a person subject to SBEC action above.


Education Code 21.0581; 19 TAC 249.15(b)(13)

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: June 18, 2024

Attachment:

SUBMITTED BY: _____


SUPERVISOR: Jeanette Nino (Jun 13, 2024 18:55 CDT)

Approved for presentation to the Board of Education:


RENE GUTIERREZ (Jun 13, 2024 19:20 CDT)

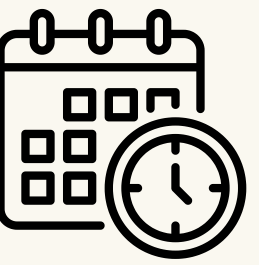


**Report Regarding
2024-2025**

**Planning Period and Bell Schedule for
Proposal #2 and Proposal #3**

Tuesday, June 18, 2024

DRAFT



Purpose:

This presentation serves as a follow-up in response to a board trustee's request at the Budget Workshop #6 meeting (Wednesday, May 29, 2024).

The request was to provide a scenario showing secondary schools (middle schools and high schools) following the 2024 - 2025 planning period proposal #2, but offering seven classes instead of eight classes a day.

DRAFT

Proposal #2 (May 2024) - RECOMMENDATION

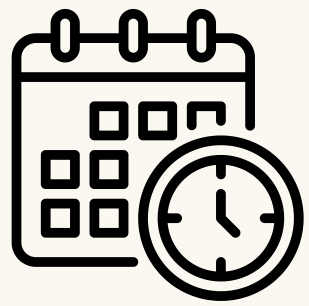
Teachers Eligible for a Planning Period (Effective 2024 – 2025)

Core content teachers will retain both periods (conference and planning) for:

- Data Disaggregation
- PLCs
- Skills Development
- Content Collaboration and Planning



- **Grades and courses that have a State of Texas Assessments of Academic Readiness (STAAR)**
 - **Middle Schools**
 - **6th, 7th, & 8th grades (Math and Reading Language Arts)**
 - **ONLY 8th grade science and 8th grade social studies**
 - **High Schools**
 - **End-of Course (Algebra 1, Biology, English 1, English 2, U.S. History)**
- **Teachers must have 4 sections or more of the above courses to have a planning period.**
- **This proposal is based on STAAR accountability.**
- **This proposal does not categorize core vs. non-core teachers/classes.**

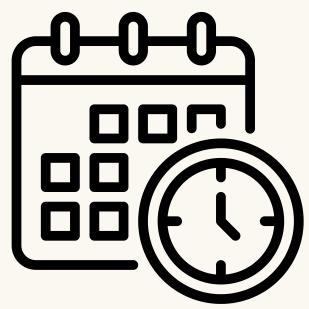


McAllen ISD
2024-2025 Sample Elementary
Teacher Schedule

Subject	Time
Student Start Time	7:50 a.m.
RLA	8:00 – 10:00 (120)
Science	10:00 – 11:00 (60)
P.E./Specials (Teacher Conference)	11:00 – 12:00 (60)
Recess and LUNCH	12:00 – 12:40 (35-40) LUNCH
Math	12:45 – 2:15 (90)
Social Studies	2:15 – 2:45 (30)
R&E	2:45 - 3:30 (45)
Transition Time	15 minutes
Dismissal	3:30 – 4:10 (40)

DRAFT

Middle School Bell Schedule - Proposal #2

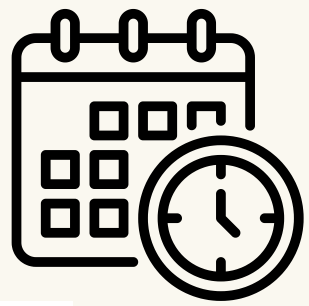


2024 - 2025

REGULAR BELL SCHEDULE

	6 th GRADE	7 th GRADE	8 th GRADE
	First Bell -7:55	First Bell -7:55	First Bell -7:55
1 st	8:00 – 9:00 (60)	8:00 – 9:00 (60)	8:00 – 9:00 (60)
2 nd	9:04 – 9:55 (51)	9:04 – 9:55 (51)	9:04 – 9:55 (51)
3 rd	9:59 – 10:50 (51)	9:59 – 10:50 (51)	9:59 – 10:50 (51)
4 th	10:50 – 11:30 (40) LUNCH	10:54 – 11:45 (51)	10:54 – 11:45 (51)
5 th	11:34 – 12:25 (51)	11:45 – 12:25 (40) LUNCH	11:49 – 12:40 (51)
6 th	12:29 – 1:20 (51)	12:29 – 1:20 (51)	12:40 – 1:20 (40) LUNCH
7 th	1:24 - 2:15 (51)	1:24 - 2:15 (51)	1:24 - 2:15 (51)
8 th	2:19 – 3:10 (51)	2:19 – 3:10 (51)	2:19 – 3:10 (51)
9 th	3:14 - 4:05 (51)	3:14 - 4:05 (51)	3:14 - 4:05 (51)

DRAFT



Middle schools require nine periods in 6th and 7th grades due to block schedules offered in mathematics and reading language arts.

For this proposal, middle schools would remain with nine periods, but minutes for each class have been reduced end the day at 3:30 p.m.

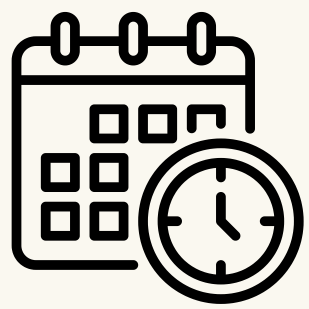
Also, proposal #2 for the planning period would remain in place for teachers.

McAllen ISD
2024-2025 Alternate Proposal #3
Middle School Bell Schedule

Teacher Start Time: 7:45 a.m.
Teacher End Time: 3:30 p.m.

	6 th GRADE	7 th GRADE	8 th GRADE
	First Bell -7:55	First Bell -7:55	First Bell -7:55
1 st	8:00 – 9:00 (60)	8:00 – 9:00 (60)	8:00 – 9:00 (60)
2 nd	9:04 – 9:55 (46)	9:04 – 9:55 (46)	9:04 – 9:55 (46)
3 rd	9:59 – 10:50 (46)	9:59 – 10:50 (46)	9:59 – 10:50 (46)
4 th	10:50 – 11:30 (40) LUNCH	10:54 – 11:45 (46)	10:54 – 11:45 (46)
5 th	11:34 – 12:25 (46)	11:45 – 12:25 (40) LUNCH	11:49 – 12:40 (46)
6 th	12:29 – 1:20 (46)	12:29 – 1:20 (46)	12:40 – 1:20 (40) LUNCH
7 th	1:24 - 2:15 (46)	1:24 - 2:15 (46)	1:24 - 2:15 (46)
8 th	2:19 – 3:10 (46)	2:19 – 3:10 (46)	2:19 – 3:10 (46)
9 th	3:14 – 3:30 (46)	3:14 – 3:30 (46)	3:14 – 3:30 (46)

DRAFT

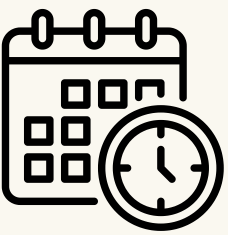


2024 - 2025

4 th Lunch Schedule		
1 st Period	8:15-9:05	(50)
2 nd Period	9:10-10:05	(55)
3 rd Period	10:10-11:00	(50)
4A Lunch	11:00 – 11:40	(40)
4B Period	11:45-12:35	(50)
5B Period	12:40- 1:30	(50)
6 th Period	1:35-2:25	(50)
7 th Period	2:30-3:20	(50)
8 th Period	3:25-4:15	(50)

5 th Lunch Schedule		
1 st Period	8:15-9:05	(50)
2 nd Period	9:10-10:05	(55)
3 rd Period	10:10-11:00	(50)
4A Period	11:05-11:55	(50)
5 Lunch	11:55 – 12:35	(40)
5B Period	12:40- 1:30	(50)
6 th Period	1:35-2:25	(50)
7 th Period	2:30-3:20	(50)
8 th Period	3:25-4:15	(50)

5C Lunch Schedule		
1 st Period	8:15-9:05	(50)
2 nd Period	9:10-10:05	(55)
3 rd Period	10:10-11:00	(50)
4A Period	11:05-11:55	(50)
5A Period	12:00-12:50	(50)
5C Lunch	12:50- 1:30	(40)
6 th Period	1:35-2:25	(50)
7 th Period	2:30-3:20	(50)
8 th Period	3:25-4:15	(50)



ALL teachers would have a planning period at the start of the day and one conference period throughout the instructional day.

McAllen ISD 2024-2025 Later Start High School Bell Schedule

Teacher Start Time: 7:45 a.m.
Teacher End Time: 3:30 p.m.

4 th Lunch Schedule		
Teacher Planning	7:45-8:25	(40)
1 st Period	8:30-9:19	(49)
2 nd Period	9:24-10:20	(56)
3 rd Period	10:25-11:14	(49)
4 Lunch	11:14 – 11:54	(40)
4B Period	11:59-12:48	(49)
5B Period	12:53- 1:42	(49)
6 th Period	1:47-2:36	(49)
7 th Period	2:41-3:30	(49)

5 th Lunch Schedule		
Teacher Planning	7:45-8:25	(40)
1 st Period	8:30-9:19	(49)
2 nd Period	9:24-10:20	(56)
3 rd Period	10:25-11:14	(49)
4A Period	11:19-12:08	(49)
5 Lunch	12:08 – 12:48	(40)
5B Period	12:53- 1:42	(49)
6 th Period	1:47-2:36	(49)
7 th Period	2:41-3:30	(49)

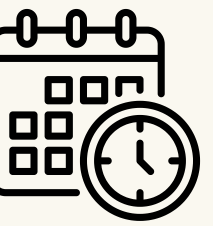
5C Lunch Schedule		
Teacher Planning	7:45-8:25	(40)
1 st Period	8:30-9:19	(49)
2 nd Period	9:24-10:20	(56)
3 rd Period	10:25-11:14	(49)
4A Period	11:19-12:08	(49)
5A Period	12:13-1:02	(49)
5C Lunch	1:02- 1:42	(40)
6 th Period	1:47-2:36	(49)
7 th Period	2:41-3:30	(49)

Concerns for Adopting Proposal #3



- **The transportation department cannot have buses at ALL schools (elementary schools, middle schools, and high schools) dismiss at the same time (3:30 p.m.).**
- **End times for each level need to be staggered to ensure transportation arrangements are made for students/families.**
- **The challenge would be that the middle school and high school students would have to wait for the buses until drivers are done with elementary routes.**
- **It is standard practice for transportation departments to avoid mixing elementary students with middle school and high school students whenever possible.**

DRAFT



Student Impacts

- **Students would only have 28 credits over four years, where they currently are able to earn up to 8 credits per school year x 4 years = 32 credits.**
- **Students who travel for specialty programs (i.e. - IB, Achieve, Collegiate, home high school students) and audit courses, such as athletics, will only graduate with 24 credits, which is below the allowable number of credits per district policy.**
- **A district decision would need to be made in order to inform families that students may not travel to other schools or to off-site classes during the school day due to minimizing the amount of travel time from the bell schedule.**
- **Currently, McAllen I.S.D.'s students graduate at the highest-level of the graduation plans. This would no longer be the expectation and outcome for students.**

DRAFT

Information Shared at Budget Workshop #6



Schedules Impact Our Students: District High School Graduation Plans

	Foundation High School Program with Endorsements Distinguished Level of Achievement	Foundation High School Program with Endorsements	Foundation High School Program without Endorsements <i>Requires administrative approval</i>
	26 CREDITS	26 CREDITS	26 CREDITS
English	4 credits English - ELA I, II, III, one credit in any advanced English course	4 credits English - ELA I, II, III, one credit in any advanced English course	4 credits English - ELA I, II, III, one credit in any advanced English course
Math	4 credits Mathematics - Algebra I, Geometry, Algebra II, one credit in any advanced math course	4 credits Mathematics – Algebra I, Geometry, two credits in any advanced math course	3 credits Mathematics - Algebra I, Geometry, one credit in any advanced math course
Science	4 credits Science - Biology, plus IPC or Chemistry or Physics, plus two additional advanced courses*	4 credits Science - Biology, plus IPC or Chemistry or Physics, plus two additional advanced courses*	3 credits Science - Biology, plus IPC or Chemistry or Physics, plus one additional advanced course*
Social Studies	4 credits Social Studies - U.S. History, U.S. Government (.5 credit), Economics (.5 credit), World History and World Geography	4 credits Social Studies - U.S. History, U.S. Government (.5 credit), Economics (.5 credit), World History and World Geography	3 credits Social Studies - U.S. History, U.S. Government (.5 credit), Economics (.5 credit), World History or World Geography
LOTE	2 credits Languages other than English in the same language	2 credits Languages other than English in the same language	2 credits Languages other than English in the same language
PE	1 credit Physical Education	1 credit Physical Education	1 credit Physical Education
Electives	6 credits in electives including: Freshman High School Transition PREP Credit requirements specific to at least one endorsement	6 credits in electives including: Freshman High School Transition PREP Credit requirements specific to at least one endorsement	9 credits in electives including: Freshman High School Transition PREP

Local Graduation Requirement

As per McAllen ISD Curriculum Bulletin and Local Board Policy (EIF), students are required to successfully complete the following courses prior to graduation: (1) HS College Transition EQ I and (2) Professional Readiness and Employment Preparation

DRAFT

Information Shared at Budget Workshop #6



Schedules Impact Our Students: District High School Graduation Plans

	Foundation High School Program with Endorsements Distinguished Level of Achievement	Foundation High School Program with Endorsements	Foundation High School Program without Endorsements <i>Requires administrative approval</i>
	26 CREDITS	26 CREDITS	26 CREDITS
Percent (%) of MISD students graduating in graduation plan/program	100%	0%	0%

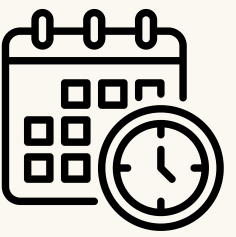
Campus	# of Seniors	DLA = Distinguished Level of Achievement	Foundation with Endorsements	Foundation Without Endorsements
Achieve	84	84	0	0
Lamar	77	77	0	0
McHi	548	548	0	0
Memorial	511	511	0	0
Rowe	449	449	0	0
Total	1,669	1,669	0	0

Proposal #3 does not offer the best outcomes and opportunities for students.



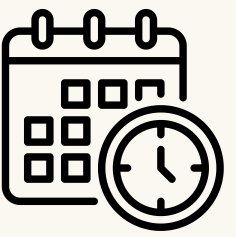
GRE^{A+}TNESS STARTS HERE.
MC^{A+}ALLEN ISD





Do the students meet the number of required minutes as outlined by the Texas Education Agency?

- **Students would report from 8:30 a.m. - 3:30 p.m. with this proposed schedule and would result in the following minutes:**
 - **Required minutes set by Texas Education Agency: 75,600 minutes**
 - **New schedule would calculate minutes:**
 - **7 hours of instruction per day x 60 minutes/day x 180 school days = 75,600 minutes**
 - **In 2024 - 2025, McAllen I.S.D. has several (5) half-days embedded in the school calendar to provide professional learning time for staff. However, proposal #3 would not allow the district to meet the required Texas Education Agency (TEA) instructional minutes (deficit of 1,200 minutes).**



Student athletes will need to wait until closer to 5:00 p.m. to begin with outdoor activities to align with the new U.I.L. mandates, as it relates to the heat index.

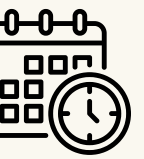
2024- 2025 UIL Heat Stress Protocol Mandates:

1. Cooling Zones are Now a Must:

- All schools must have an **emergency plan to prevent heat illnesses**. The plan must include ways to cool athletes quickly on-site. This can be with cold water immersion tubs or tarps with ice. The plan must also have cooling zones where the WBGT is 80°F or higher.
- Cooling zones must have **cold-water immersion** options for rapid cooling. Consider using shade, water misters, towels, and ice sponges for further cooling. Ideally, a trained person should be available to administer with cold-water immersion.

2. **Staying Hydrated is Key:** Coaches must provide unlimited access to water throughout practice. Rest breaks should focus on **rehydration and rest** only, with no activity.

- **Practices Not Games:** These heat protocols apply only to practice sessions and workouts, not to games.
- **Practice** means any coach-led, school-approved sport or band conditioning activity. This includes the time from when they arrive at the practice area to when they leave.
- While the WBGT practice guidelines **do not apply to UIL competitions**, schools should still monitor WBGT during competitions and have heat emergency plans for high temperatures.



Student athletes will need to wait closer to 5:00 p.m. to begin with outdoor activities to align with the U.I.L. Athletics and Marching Band mandates.

Class 3	Class 2	UIL WBGT Activity Guidelines
< 82.0°F < 27.7°C	< 79.7°F < 26.5°C	Normal Activities - Provide at least three separate rest breaks each hour with a minimum duration of 3 min each during the workout.
82.0° - 86.9°F 27.7° - 30.5°C	79.7 - 84.6°F 26.6 - 29.2°C	Use discretion for intense or prolonged exercise; Provide at least three separate rest breaks each hour with a minimum duration of 4 min each.
87.0 - 90.0°F 30.5 - 32.2°C	84.7 - 87.6°F 29.3 - 30.9°C	Maximum outdoor practice time is 2 hours. Provide at least four separate rest breaks each hour with a minimum duration of 4 min each. For Football/Field Hockey: Players are restricted to helmet shoulder pads, and shorts during practice.
90.1 - 92.0°F 32.3 - 33.3°C	87.7 - 89.7°F 31.0 - 32.0°C	Maximum outdoor practice time is 1 hour. No protective equipment may be worn during practice, and there may be no conditioning activities. There must be 20 min of rest breaks distributed throughout the hour of practice.
≥ 92.1°F ≥ 33.3°C	≥ 89.8°F ≥ 32.1°C	No outdoor workouts/contests. Delay practice/competitions until a cooler WBGT is reached.

Source:

<https://www.uiltexas.org/health/info/heat-stress-and-athletic-participation>

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IB enrollment @ Lamar Academy = 360 students

- **IB Diploma students are required to have 150 hours for standard-level (SL) courses and 240 hours for higher-standard (HL) courses over two years. Both these levels of courses are required for students to complete to be eligible as IB Diploma candidates.**

- **IB @ Lamar Academy works off a block schedule (A and B alternating days) to allow students to commute to home high school to enroll in classes, such as fine arts, athletics, and other course offerings that fit within the IB diploma schedule.**
 - **Semester 1 for 2024 -2025 = 73 minutes/class x 42 days/semester 1 = 3,066 minutes**
 - **Semester 2 for 2024-2025 = 73 minutes/class x 48 days/semester 2 = 3,504 minutes**
 - **Total minutes for 2024-2025 school year for IB @ Lamar Academy = 6,570 minutes**
 - **6,570 minutes (year 1) x 2 years (required per IB) = 13,140 minutes/2 years**

 - **SL courses = 150 hours/2 years x 60 minutes = 9,000 minutes = YES, will meet the required time**
 - **HL courses = 240 hours/2 years x 60 minutes = 14,400 minutes = NO, does not meet the required time**

**Number of students enrolled in at least one CTE course at MISD:
TOTAL = 100% of students over their four years of high school**

****BIM I and BIM II are part of MISD’s local graduation requirements to meet Transition and PREP.***

To determine the CTE V-code to assign to the CTE course, LEA personnel must use the following chart.

CTE Course’s Average Minutes per Day	CTE Code
45–89	V1
90–134	V2
135–180+	V3

Each CTE course must be reviewed separately to determine the average minutes per day students attend that course. **To receive CTE weighted funding, course periods must be an average of at least 45 minutes a day.** LEAs that include planned early release days, pep rallies, assemblies, etc. must ensure that the average course length for the calendar year is at least 45 minutes. Days covered under [3.8.2 Closures for Bad Weather or Other Issues of Health and Safety](#) are not part of the calculation. Three contact hours (V3) is the maximum an LEA may claim for a single course.



2024 - 2025
Number of students enrolled:

HVAC = 5 McHi
HVAC = 5 Memorial
HVAC = 8 Rowe
Welding = 3 McHi
Welding = 3 Memorial
Welding = 9 Rowe

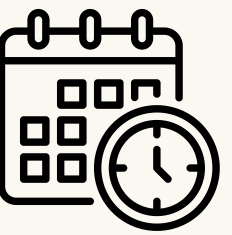
TOTAL = 33 students

**classes have a capacity due to safety guidelines*

FALL		Required Minutes
WLDG 1327	Welding I	4 Contact Hours/ 64 hrs/per semester. 4 hours a weeks
WLDG 1428	Welding I	8 CH/ 128 hrs/per semester 8 hours a week.
WLDG 1457	Welding I	8 CH/ 128 hrs/per semester 8 hours a week.
WLDG 1312	Welding II	7 CH 112 /Hrs/per semester 7 hours a week.
HART 1401	HVAC I	7 CH 112 /Hrs/per semester 7 hours a week.
HART 1407	HVAC I	7 CH 112 /Hrs/per semester 7 hours a week.
HART 1445	HVAC II	7 CH 112 /Hrs/per semester 7 hours a week.
HART 2431	HVAC II	7 CH 112 /Hrs/per semester 7 hours a week.
SPRING		Required Minutes
WLDG 1317	Welding I	3 CH 48 Hrs/per semester 3 Hours a week
WLDG 1430	Welding I	8 CH/ 128 hrs/per semester 8 hours a week.
WLDG 1453	Welding II	8 CH/ 128 hrs/per semester 8 hours a week.
WLDG 1434	Welding II	8 CH/ 128 hrs/per semester 8 hours a week.
HART 1410	HVAC I	7 CH 112 /Hrs/per semester 7 hours a week.
HART 2445	HVAC I	7 CH 112 /Hrs/per semester 7 hours a week.
HART 2438	HVAC II	7 CH 112 /Hrs/per semester 7 hours a week.
HART 2441	HVAC II	7 CH 112 /Hrs/per semester 7 hours a week

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Concerns for Adopting Proposal #3



Projected enrollment: **383 students**

- 9th = 130 students
- 10th = 131 students
- 11th = 122 students
- 12th = N/A

Projected enrollment: **420 students**

- 9th = 125 students
- 10th = 120 students
- 11th = 95 students
- 12th = 80 students

UTRGV MCALLEN ISD Collegiate Academy		Morning Group	UTRGV MCALLEN ISD Collegiate Academy		Afternoon Group
SCHEDULE	8:00 - 9:15	ENG 1301/HIS 1301	SCHEDULE	12:00 - 12:45	Lunch at Collegiate
	9:30 - 10:45	Math 1314/BIO 1401		12:45 - 2:00	ENG 1301/HIS 1301
	10:45 - 11:30	Advisory		2:00 - 3:15	Math 1314/BIO 1401
	11:30 - 12:15	Lunch at Collegiate		3:15 - 4:00	Advisory
	12:20	Return to Home Campus		4:00	Return to Home Campus



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Questions/Comments



DRAFT

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: June 18, 2024

SUBJECT: Discussion and Possible Action to Approve Board of Education Meeting Minutes

REFERENCE:

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The minutes for each meeting of the Board of Education are traditionally brought to the Board for approval. After approval, the minutes become the official record for Board Action.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

The Administration asks that the Board of Education consider approval of the attached minutes.

LEGAL REVIEW: None

BUDGETARY CONSIDERATIONS: None


RECOMMENDED BOARD ACTION:

That the Board approve the minutes of the following meeting(s):

- Special Board Meeting May 29, 2024 5:00 PM
- Special Board Meeting May 31, 2024 12:00 PM
- Special Board Meeting June 3, 2024 12:00 PM
- Special Board Meeting June 4, 2024 4:00 PM
- Regular Board Meeting June 10, 2024 5:00 PM


Attachment:

SUBMITTED BY: _____

SUPERVISOR:  _____
Sofia Merced Pena (Jun 12, 2024 23:01 CDT)

For further information contact:
Name: Natalia Goza
Office: 956 618-6094
Email: natalie.goza@mcallenisd.net

Approved for presentation to the Board of Education:

 _____
RENE GUTIERREZ (Jun 13, 2024 07:49 CDT)

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: September 13, 2021

SUBJECT: Discussion and Possible Action to Nominate Candidate(s) for Region 1, Position A seat on the Texas Association of School Boards

REFERENCE: N/A

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The position is currently held by Jesus Amaya (Los Fresnos CISD). Amaya has indicated that he will not be seeking reelection. The term of this position is for three years beginning at the close of the 2024 Annual TASA/TASB Convention and expiring after Convention 2027. A TASB Director represents his or her region on the Board, guiding the organization to ensure that the Association fulfills its mission to provide advocacy, visionary leadership, and high-quality services to you, our members.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Texas Association of School Boards is asking McAllen Independent School District to nominate a candidate or candidates for the Region 1, Position A seat. Nominations must be received by TASB no later than Monday, July 1, 2024.

LEGAL REVIEW: None

BUDGETARY CONSIDERATIONS: None

RECOMMENDED BOARD ACTION:

That the Board of Trustees nominate a candidate(s) for Region 1, Position A seat on the Texas Association of School Boards

SUBMITTED BY: *Natalia Goza*

SUPERVISOR: *Sofia Mercedes Pena*
Sofia Mercedes Pena (Jun 12, 2024 23:01 CDT)

For further information contact:

Name: Natalia Goza

Office: 956-618-6094

eMail: natalie.goza@mcallsisd.net

Approved for presentation to the Board of Education:

Rene Gutierrez
RENE GUTIERREZ (Jun 13, 2024 07:47 CDT)
334
Superintendent of Schools



ACTIVE MEMBER DIRECTOR NOMINATION FORM

This is to serve as the nomination of a member of our local board to fill a position on the TASB Board of Directors.

CANDIDATE INFORMATION

NAME: _____

SCHOOL DISTRICT: _____

Our school district's board of trustees understands:

1. *The candidate must have served at least 18 months, in the aggregate, on the local board by December 31 of the TASB election year.*
2. *Expenses incurred for the candidate to attend the Nominations Committee interview will be the responsibility of the candidate's local school district.*
3. *The local board's nomination shall also serve as its candidate endorsement for that TASB Director position.*
4. *A TASB Director's attendance at TASB Board meetings is important.*
5. *Lodging and transportation expenses incurred by TASB Directors attending regular spring, summer and December Board meetings are reimbursed by the Association and transportation expenses and three nights' lodging incurred attending the Convention Board meeting are reimbursed by the Association.*

This nomination was approved by our board of trustees at a duly called meeting on _____.
(Date)

Signature of board president or officer *(If candidate is the board president or officer, must be signed by another officer)*

PRINTED NAME (of officer): _____

TITLE (of officer): _____

WILLINGNESS TO SERVE (to be completed by the candidate)

I, _____, confirm my willingness to serve, if elected, as a member of the TASB Board of Directors for Region _____, Position _____.

Signature of candidate

This form is to be used to nominate a member of your Local Board as a candidate to fill a position on the TASB Board of Directors.

Form A, B, & C, must be received by TASB on or before July 1, 2024.

RETURN TO: E-mail: boardcommunications@tasb.org



TASB BOARD CANDIDATE BIOGRAPHICAL SKETCH

DATE: _____

NAME: _____

MAILING ADDRESS: _____

CITY: _____ ZIP: _____

BUSINESS PHONE: _____ RESIDENCE PHONE: _____

CELL PHONE: _____ FAX NUMBER (if applicable): _____

We communicate with our Board members primarily via e-mail. Please list your preferred email address.

E-MAIL: _____

SCHOOL DISTRICT: _____

LOCAL TERM EXPIRES: _____ YEARS ON BOARD: _____
(Month/year)

Upon expiration of current term on your local board, will you seek reelection?

YES ___ NO ___

BOARD POSITIONS HELD (including dates): _____

OCCUPATION: _____

CURRENT EMPLOYER: _____ DATES: _____

EDUCATION-HIGH SCHOOL: _____ COLLEGE: _____

OTHER EDUCATION: _____ DEGREES: _____

HOBBIES/SPECIAL INTERESTS: _____

BUSINESS/PROFESSIONAL/CIVIC GROUP MEMBERS (offices held including dates): _____

ADDITIONAL COMMENTS: _____

Please attach a short bio and include a current picture in jpeg format.

8. Describe a critical or serious challenge that your board has faced and tell us about your contributions to the resolution.

9. Excluding public school finance, what do you think are top issues facing public education today? Elaborate on why you think they are critical issues.

10. Describe your involvement at TASB grassroots meetings and/or regional school board association meetings.

11. Additional information: What else would you like for the Committee to know about you?

(Signature of candidate)

(Date)

This form is to be used by a candidate interested in filling a position on the TASB Board of Directors.

Form A, B, & C must be received by TASB on or before July 1, 2024.

RETURN TO: E-mail: boardcommunications@tasb.org

Interviews will be held at TASB Headquarters in Austin on September 6-7, 2024.

INSTRUCTIONS FOR TASB BOARD NOMINATIONS

About the TASB Board of Directors

The TASB Board of Directors is charged with carrying out directives established by the Delegates at the Delegate Assembly. The individual Director is expected to attend four Board meetings a year, with one of the meetings being at the same time as the annual TASA/TASB Convention. In addition, the Director will be asked to serve on a standing committee that will meet, as needed, in conjunction with Board meetings. The Director should be a capable, experienced school board member who can assist in providing the Association with outstanding leadership.

How to Nominate a Candidate to the TASB Board

To nominate an individual from your local school board, please complete the following attached forms:

- A. Active member's nomination and candidate's willingness to serve
- B. Candidate biographical sketch
- C. Candidate questionnaire

The completed materials must be received by TASB no later than Monday, July 1, 2024. Nominations that do not meet the deadline cannot be accepted.

TASB will e-mail the nominated individual and the superintendent a confirmation that the forms have been received. If an acknowledgment is not received, contact Lysa Hoelscher at **800.580.8272, extension 2976, or lysa.hoelscher@tasb.org**.

The Next Steps

By July 3, a list of all candidates running for the position will be posted on the TASB website.

The candidate endorsement process runs Wednesday, July 3–Thursday, August 29, 2024. During this time, Active Members may endorse one nominated individual from their TASB regions. If a majority of the Active Members of a region endorse a candidate, that individual will be elected to the TASB Board. If at least 25 percent, but not a majority, of the Active Members of a region endorse a candidate, that individual will be included on the official ballot at the TASB Delegate Assembly.

The Nominations Committee will meet Friday, September 6–Saturday, September 7, at TASB Headquarters in Austin to interview candidates and develop a slate of nominees for the Delegate Assembly. The nominated individual will be notified of the time for the interview. Expenses incurred, including lodging and transportation, for the interview are the responsibility of the individual or his or her school district.

If you have questions or need further information, please contact Lysa Hoelscher at **800.580.8272, extension 2976, or lysa.hoelscher@tasb.org**.

We appreciate your participation in this nomination process.

**Texas Association of School Boards
Board of Directors Nominations—Frequently Asked Questions**

1. *Who elects the TASB Board of Directors?*

The general governing body of TASB is the Delegate Assembly, which meets each fall on the Saturday of the TASA/TASB Convention. One of the responsibilities of the Assembly is to elect the TASB Board of Directors (TASB Board).

2. *Who makes up the Delegate Assembly?*

Each Active Member is eligible to designate a Delegate and Alternate from the local board to represent the board's interests at the Delegate Assembly. Either the Delegate or the Alternate, whichever is present on the floor, is the Active Member's voting representative. Members of the TASB Board and the four Legislative Advisory Council members on the TASB Legislative Committee also are voting representatives on the Assembly floor by virtue of their positions.

3. *Who is an Active Member of TASB?*

Active Members are local public school boards and education service center boards that have paid current annual dues.

4. *What is the composition of the TASB Board?*

The 44-member TASB Board is composed of the President, the President-Elect, the Immediate Past President, and members from the 20 TASB Regions, which follow the boundaries of the education service centers. These Directors are elected to staggered three-year terms, with the exception of the President-Elect, President, and Immediate Past President who serve one-year terms in each position. An education service center representative also is a member of the TASB Board, serving as a voting *ex officio* member.

5. *What are the responsibilities of the TASB Board?*

The TASB Board actively promotes the purposes of the Association, oversees its fiscal affairs, and establishes Board policies.

6. *How are TASB Board positions determined, and why do some TASB Regions have more than one representative?*

Representation on the TASB Board is determined by state average daily attendance (ADA). Calculations to determine Board positions are completed each April with ADA data furnished by the Texas Education Agency. The TASB Board has two types of positions: large district and regional.

- a. **Large District Members**—An Active Member with at least 1.25 percent of the total state ADA is entitled to a large district position on the TASB Board. Currently, 10 districts qualify as large district members: Austin ISD, Conroe ISD, Cypress-Fairbanks ISD, Dallas ISD, Fort Bend ISD, Fort Worth ISD, Frisco ISD, Houston ISD, Katy ISD, and Northside ISD-Bexar County.
- b. **Regional Members**—Each of the 20 TASB Regions have a regional member on the TASB Board. However, a TASB Region will gain another position for each 4.25 percent, or fraction thereof, of the total state ADA after subtracting the ADA of each large district member.

7. *Does a TASB Director have to be a member of a local school board?*

Yes, Directors of the TASB Board must be a member of a local school board that is an Active Member of TASB. Except in the case of the President and the Immediate Past President, a Director of the TASB Board who ceases to be a local school board member automatically vacates his or her position on the TASB Board. The TASB President must be a member of a local board at the time of succession to the office.

8. *How do districts know when to nominate an individual for a position on the TASB Board?*

On or before April 30, the board president, superintendent, and superintendent secretary of each Active Member will be notified that a vacancy or expiring term exists for a position in the Active Member's TASB Region. This information also will be posted on the TASB website.

9. *How does an Active Member nominate an individual?*

Active Members have until July 1 to place the name of a local board member in nomination for a position. A nomination is accepted when the following completed nominations forms, provided by the Association, are received by TASB:

- (1) Form A, Active Member's Nomination and Willingness to Serve form
The candidate must have served at least 18 months, in the aggregate, on the local board by December 31 of the TASB election year.
- (2) Form B, Candidate's Biographical Sketch
- (3) Form C, Candidate's Questionnaire

The nomination requires local board action, and Form A must be signed by the board president or other board officer and include the date of board action and the candidate.

Once these materials are received, the board president, candidate, and superintendent will receive an e-mail acknowledging the candidacy.

10. Can an Active Member nominate more than one individual for a position?

No.

11. Can an individual be a candidate for more than one position?

No.

12. What is the endorsement period, and how does an Active Member endorse a nominated individual?

The endorsement period is open July 3–August 29 and is an opportunity for regions to support, or even elect, a candidate nominated to the TASB Board.

During the endorsement period, an Active Member may endorse the candidacy of a nominated individual from another board within their TASB Region. Active Members must use Form D, Endorsement Form, provided by the Association.

It is important to note that TASB Bylaws require local board action for endorsements. Also, the **Nominations Committee cannot accept endorsements acted on before July 3** or those not on the form provided by the Association (Form D, Endorsement Form). Completed endorsement forms must be received by TASB on or before August 29.

If a majority of Active Members in an Association Region endorse the same candidate, that candidate is elected to the TASB Board and will take office at the completion of the final official session of the TASA/TASB Convention. If more than 25 percent of Active Members in a Region endorses the same candidate, that candidate will be placed on the slate of nominees presented to the Delegate Assembly.

13. How can candidates contact Active Members in their TASB Regions for endorsements?

Upon request, TASB will provide a mailing list to candidates.

14. How are vacancies on the TASB Board filled throughout the year?

The TASB Board can fill vacancies that occur during the year. The board president and superintendent of each Active Member within the affected Region will be notified about the vacancy and the process for nominations. The Nominations Committee will interview all candidates and make a recommendation to the TASB Board. The TASB Board will elect an individual to fill the vacancy until the next Delegate Assembly.

15. *What is the TASB Nominations Committee, and what is the committee's role in the Delegate Assembly election process?*

The TASB Nominations Committee is composed of Directors on the TASB Board. Eleven committee members and nine alternates are elected by the Board annually. In the election of the committee, the Board considers school district size, geographic location, wealth per student, and other factors, such as gender and ethnicity.

The Nominations Committee meets prior to the Delegate Assembly to interview nominated individuals in Director races that have not been elected by endorsement by the Regions. The Committee prepares a slate of Director nominees by selecting a candidate for each open position.

If a Director candidate has received endorsements from a majority of the Active Members in the TASB Region, that individual is automatically elected to the position and will take office after the final Convention session in the year elected.

If no Director candidate has received a majority of the endorsements, the slate of nominees will include the committee's nominees and also will list any nominated individuals who have received endorsements from at least 25 percent, but less than a majority, of the Active Members within their TASB Region.

16. *Who pays the nominated individual's expenses incurred in attending the interview with the Nominations Committee?*

The candidate's local board typically pays. This is not a TASB expense.

17. *Can someone still run for TASB Director if he or she is not chosen by the Nominations Committee and has not received endorsements from at least 25 percent of the Active Members?*

Yes. Even if a candidate was not selected as a nominee by the Nominations Committee or did not receive at least 25 percent of the endorsements from his or her region, he or she may still run for a Director position on the TASB Board through the delegate nomination process.

A delegate nomination may be made by the candidate's Delegate, provided the following conditions are met: (a) the candidate's completed nomination materials had been submitted to TASB Headquarters by July 1, (b) the candidate interviewed with the Nominations Committee, and (c) the candidate's intent and consent to run for the position by this alternate means is received in TASB Headquarters at least five days before the annual Delegate Assembly.

18. *When are Active Members notified of the official slate of Director and Officer nominees?*

The nominations slate of nominees is sent to all Active Members as soon as feasible after the August 29 deadline for Director candidate endorsements and prior to Delegate Assembly.

Officer nominees are selected by the TASB Board at the Summer Board Meeting.

19. *What happens if a nominee is unable to serve?*

The Nominations Committee, at the call of its chair, will select an alternate Director nominee; and the TASB Board, at the call of its President, will select an alternate Officer nominee. Active Members and their Delegates will be notified of the amended report of the Nominations Committee as soon as feasible, but no later than the opening of the Delegate Assembly.

20. *Can candidates in contested races campaign for Delegate votes?*

Yes, within certain limits, candidates in contested races can campaign for Delegate votes.

- a. *Distribution of Materials***—A candidate can distribute a biographical document on a single sheet of paper no larger than 8-1/2 inches by 14 inches by placing the document on the tables in the caucus meeting rooms organized by the Board and/or the tables in the Delegate Assembly Hall before the start of the Assembly. No buttons or other forms of campaign paraphernalia will be distributed or worn by individuals in these caucus meetings or in the Assembly Hall.
- b. *Solicitation of Votes***—Candidates are prohibited from soliciting votes in the vicinity of the Delegate Assembly Hall and at the TASB Board meeting. Other than that, candidates are not prohibited from campaigning elsewhere.
- c. *Campaigning at the Delegate Assembly itself***—Aside from distributing a one-page biographical flier, candidates are prohibited from soliciting votes from Delegates outside of the Assembly Hall, at the entrance to the hall, or on the floor of the Assembly.

21. *Will nominees be allowed to speak at the Delegate Assembly?*

Yes, speeches are allowed in contested races and each nominee is given three minutes, in accordance with the standing rules adopted by the Assembly. Contested nominees speak in alphabetical order for each position; however, the recommended nominee speaks last.

22. *At the Delegate Assembly, do Delegates cast their vote for all positions or just those within their TASB Region?*

All Delegates of the Assembly may cast a vote in each contested position.

23. *How are votes cast, tallied, and reported?*

Voting is done by electronic keypads. The Teller Committee supervises the voting and certifies the accuracy of the counts. The Teller Committee Chair reports the results to the Assembly.

24. *How is the Teller Committee selected?*

The TASB President appoints Delegates to serve on the Delegate Assembly Teller Committee. A Delegate from an Active Member that has a nominee on the slate is ineligible to serve on the Teller Committee.

25. *How are the winners determined?*

The nominee receiving the majority of the votes of the Delegates present and voting shall be elected. If no nominee receives a majority, a run-off election shall be conducted between the two nominees receiving the greater number of votes, and the election shall be repeated for that position as many times as necessary to obtain a majority.

26. *When do the terms of newly elected Directors and Officers begin?*

The newly elected Directors and Officers (including those Directors elected by endorsement within their regions) begin serving their terms at the end of the final official session of the Convention.

27. *When does the TASB Board meet?*

The TASB Board meets four times a year (December, spring, summer, and Convention).

28. *Who pays the Director's expenses to attend meetings?*

In accordance with TASB Board Policy, TASB will reimburse Directors for the following expenses:

1. Expenses incurred while attending the regular December, Spring, and Summer TASB Board Meetings.
2. Transportation expenses and three nights' lodging expenses incurred by Directors attending the regular Convention Board Meeting held in conjunction with the TASA/TASB Convention.
3. Expenses incurred while attending any other meetings of the TASB Board or standing committees.

29. *Whom do I contact for more information?*

Contact Lysa Hoelscher at 800.580.8272, extension 2976 or lysa.hoelscher@tasb.org.

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**


MEETING DATE: June 18, 2024

Attachment:

SUBMITTED BY: 
Alberto Canales (Jun 12, 2024 15:48 CDT)

SUPERVISOR: 

Approved for presentation to the Board of Education:


RENE GUTIERREZ (Jun 12, 2024 17:26 CDT)

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**


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SUBMITTED BY: 
Alberto Canales (Jun 12, 2024 15:46 CDT)

SUPERVISOR: 

Approved for presentation to the Board of Education:


RENE GUTIERREZ (Jun 12, 2024 17:27 CDT)

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**


MEETING DATE: June 18, 2024

Attachment:

SUBMITTED BY: 
Alberto Canales (Jun 12, 2024 15:45 CDT)

SUPERVISOR: 

Approved for presentation to the Board of Education:


RENE GUTIERREZ (Jun 12, 2024 17:27 CDT)