



Agenda of Board Workshop

The Board of Trustees McAllen Independent School District

A Board Workshop of the Board of Trustees of the McAllen Independent School District will be held Wednesday, June 17, 2026, beginning at 5:30 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 COMMENT(S)**
3. **DISCUSSION OF 2026-2027 BUDGET:** **3**
 - 2026–2027 Proposed Budget - Revenues by Object Code - Two Year Comparison
 - 2026–2027 Proposed Budget - Revenues by Appropriation by Fund
 - 2026–2027 Proposed Budget - Appropriations by Function
 - Public Notice
 - Taxpayer Impact Statement
 - 2026–2027 Proposed Tax Rate and Tax Trend
 - 2026-2027 Proposed Compensation
 - Staffing Guidelines
 - 2026-2027 Draft Budget BookItem Submitted: Lorena Garcia, Deputy Superintendent Business and Operations
Presenter: Presenter: Dr. René Gutiérrez, Superintendent
4. **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 Action on June 10, 2026 by 5:00 p.m.
Norma Ramirez, on behalf of Board of Trustees.*

**BOARD AGENDA REPORT
MCALLEN INDEPENDENT SCHOOL DISTRICT**

MEETING DATE: June 17, 2026

SUBJECT: 2026-2027 Sixth Budget Workshop

REFERENCE: Goal 4 Financial Priorities, Strategy 7 - Financial Priorities

BACKGROUND INFORMATION/REASON FOR BOARD CONSIDERATION:

The Texas Education Code and Board Policy CE (LOCAL) require every local education agency to prepare a budget of anticipated expenditures and revenues on or before June 19th. The budget is to be approved by the District's Board of Trustees no later than June 30th or earlier.

ADMINISTRATIVE CONSIDERATIONS/FACTS AND ANALYSIS:

Budgets are estimates of what the District originally anticipates spending in the fiscal year. Budgets serve at least three important functions.

- (1) Planning future operations.
- (2) Controlling expenditures in accordance with the appropriations approved by the Board of Trustees of the local education agency.
- (3) Communicating to Administrators of the District's organizational units the resources set aside for the operations of their respective units.

LEGAL REVIEW:

Not required.

BUDGETARY CONSIDERATIONS:

Preliminary 2026-2027 Budget

RECOMMENDED BOARD ACTION:

The 2026-2027 Sixth Budget Workshop is submitted to the Board for information purposes only and requires no Board action.

Attachment:

SUBMITTED BY: JOEL GARCIA

SUPERVISOR: Lorena Garcia (Jun 9, 2026 18:10:48 CDT)

For further information contact:
Name: Joel Garcia, CPM, CFO
Office: (956) 618-6016
Email: joel.garcia@mcallenisd.net

Approved for presentation to the Board of Education:

RENE GUTIERREZ (Jun 10, 2026 08:43:26 CDT)



2026–2027 Budget and Proposed 2026 Tax Rate

Final Review Prior to Adoption

June 17, 2026

Budget Summary

	General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
5700 LOCAL REVENUES	\$ 81,081,834	\$ 12,677,845	\$ -	\$ 93,759,679
5800 STATE REVENUES	163,549,850	-	-	163,549,850
5900 FEDERAL REVENUES	25,693,429	-	-	25,693,429
7900 OTHER RESOURCES	-	-	-	-
FUND BALANCE CONTRIBUTIONS:				
197 MAINTENANCE TAX NOTES	1,963,400	-	-	1,963,400
199 GENERAL FUND	2,957,447	-	-	2,957,447
599 DEBT SERVICE FUND	-	-	-	-
620 MTN-2020	-	-	-	-
Total Revenues and Fund Balance	\$ 275,245,960	\$ 12,677,845	\$ -	\$ 287,923,805

- Fund 197 MTN Payment: (\$1,963,400) (restricted funds, can only be used for tax note payments)
- Planned Use of General Fund Balance: (\$2,957,447)
- Projected Fund Balance (end of 2025-26): \$95,067,517
- Projected Fund Balance After 2026-27 Draw: \$92,110,070
- Projected Operational Days: 132 Days (district policy minimum: 75 days)

Note: Fund balance and operational days are projected unaudited amounts as of June 30, 2026, subject to year-end closing entries and annual audit adjustments. Operational days are estimated using 2024-25 spending data, as the 2025-26 audit is not yet complete.

	General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
11 INSTRUCTION	\$ 147,457,112	\$ -	\$ -	\$ 147,457,112
12 INSTRUCTIONAL RES & MEDIA SERV	3,442,659	-	-	3,442,659
13 CURR DEV & INSTRUCTIONAL DEV	4,568,426	-	-	4,568,426
21 INSTRUCTIONAL LEADERSHIP	3,297,552	-	-	3,297,552
23 SCHOOL LEADERSHIP	14,846,367	-	-	14,846,367
31 GUIDANCE COUNSELING AND EVAL	11,579,233	-	-	11,579,233
32 SOCIAL WORK SERVICES	2,021,974	-	-	2,021,974
33 HEALTH SERVICES	2,891,303	-	-	2,891,303
34 STUDENT TRANSPORTATION	5,159,522	-	-	5,159,522
35 FOOD SERVICES	23,991,153	-	-	23,991,153
36 EXTRACURRICULAR ACTIVITIES	10,735,856	-	-	10,735,856
41 GENERAL ADMINISTRATION	7,768,215	-	-	7,768,215
51 FACILITIES MAINT & OPERATIONS	20,979,813	-	-	20,979,813
52 SECURITY AND MONITORING SERV	5,929,416	-	-	5,929,416
53 DATA PROCESSING SERVICES	5,463,447	-	-	5,463,447
61 COMMUNITY SERVICES	98,702	-	-	98,702
71 DEBT SERVICE	3,628,063	12,677,845	-	16,305,908
81 FACILITIES ACQ & CONSTRUCTION	-	-	-	-
95 PYMTS TO JUVENILE JUSTICE	32,200	-	-	32,200
99 OTHER INTERGOVT CHARGES	1,354,947	-	-	1,354,947
900 OTHER USES	-	-	-	-
Total Appropriations	\$ 275,245,960	\$ 12,677,845	\$ -	\$ 287,923,805

Compensation

Compensation Included

Teachers

- Starting Salary: \$56,000
- 1–2 Years: \$1,000
- 3 Years: \$1,940
- 4 Years: \$1,000
- 5 Years: \$3,500
- 6+ Years: \$1,000

Hourly Employees

- 3.0% Increase of New Midpoint

Administrators

- 1.0% Increase of New Midpoint

Compensation Package Cost

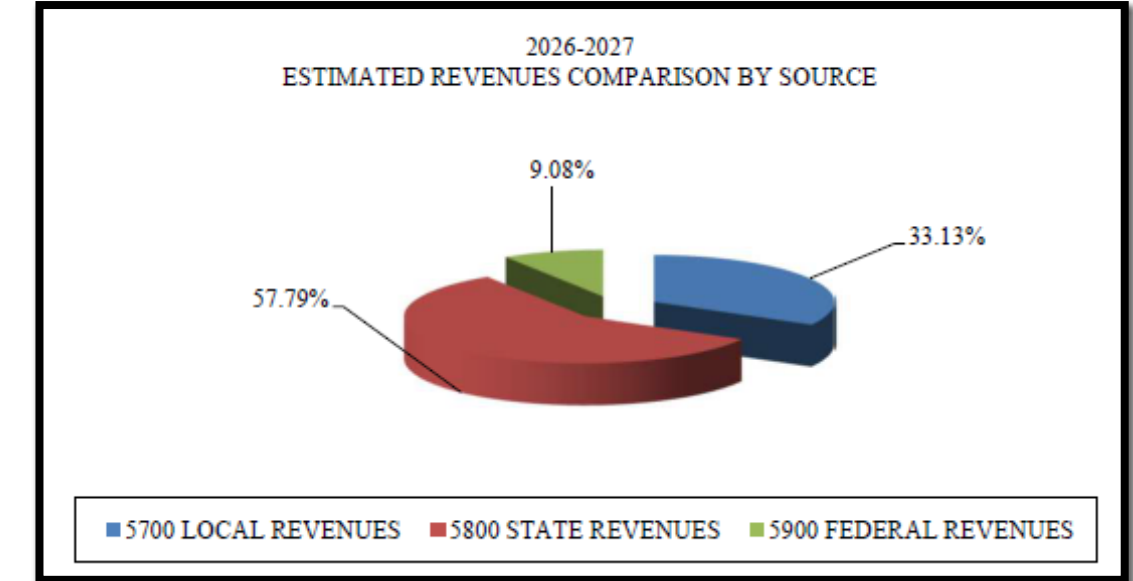
- Compensation & Benefits: \$3,500,808
- Market/Equity Adjustments: \$627,498
- Stipends: \$148,450

Total Cost of Compensation: \$4,276,756

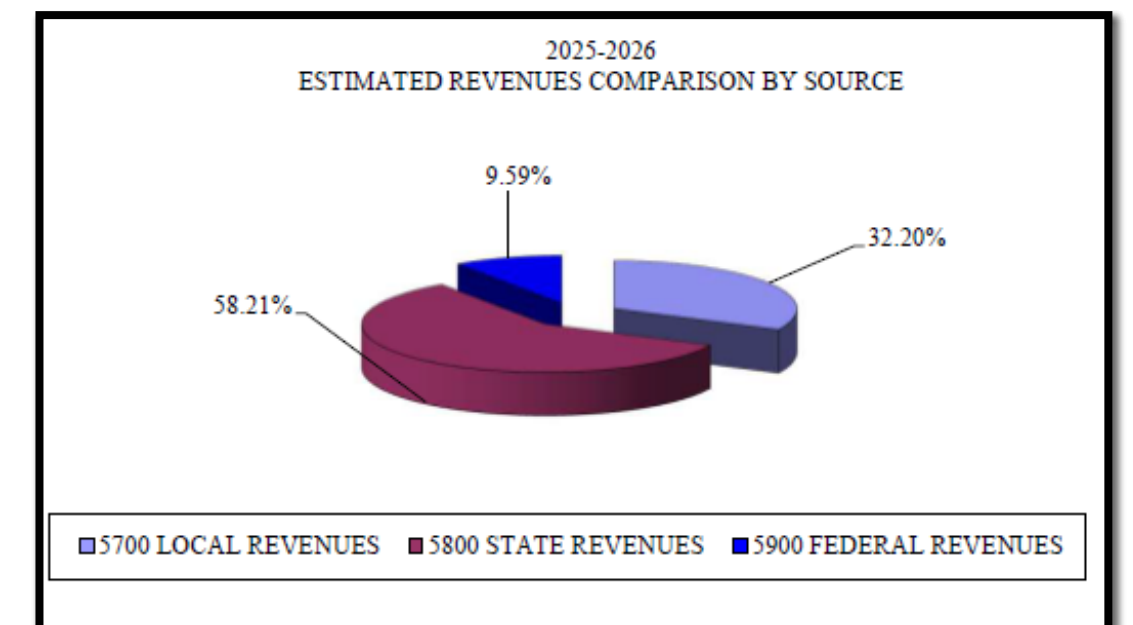


Revenues by Object Code

Revenue Code	Description	Percent of Total	Proposed Budget		Percent of Total	Original Budget	
			2026-2027 07/01/2026	Revenues Per ADA		2025-2026 07/01/2025	Revenues Per ADA
5700	LOCAL REVENUES	33.13%	\$ 93,759,679	\$ 5,351	32.20%	\$ 89,791,119	\$ 5,077
5800	STATE REVENUES	57.79%	163,549,850	9,334	58.21%	162,342,929	9,179
5900	FEDERAL REVENUES	9.08%	25,693,429	1,466	9.59%	26,739,389	1,512
	Total	100.00%	\$ 283,002,958	\$ 16,151	100.00%	\$ 278,873,437	\$ 15,768
7900	OTHER RESOURCES		-	-	-	-	-
FUND BALANCE CONTRIBUTIONS							
	197 MAINTENANCE TAX NOTES		\$ 1,963,400	\$ 112		\$ -	\$ -
	199 GENERAL FUND		2,957,447	169		594,328	34
	599 DEBT SERVICE FUND		-	-		-	-
	620 MTN-2020		-	-		1,594,007	90
	Grand Total		\$ 287,923,805	\$ 16,432		\$ 281,061,772	\$ 15,892



2026-2027 ADA 17,522



2025-2026 ADA 17,686



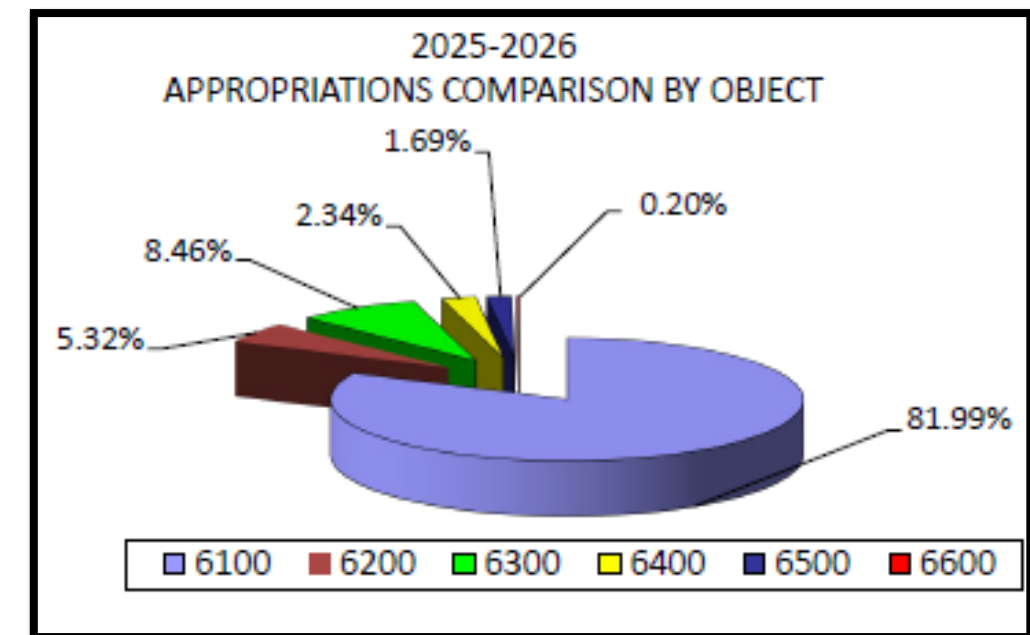
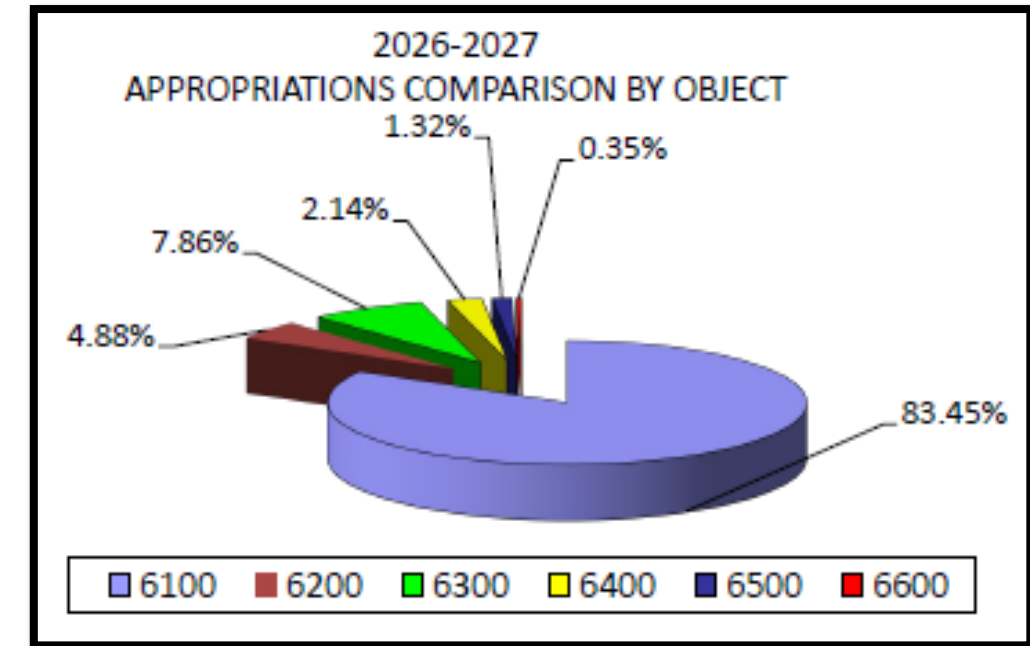
Budgeted Expenditures

- General
- Debt Service
- Capital Projects Funds

	Proposed Budget 2026-2027 07/01/2026	Original Budget 2025-2026 07/01/2025	Difference
GENERAL FUND			
101 FOOD SERVICE	\$ 23,988,780	\$ 24,298,657	\$ (309,877)
155 COLLEGE CAREER MILITARY READINESS	1,635,480	1,163,673	471,807
156 EARLY EDUCATION ALLOTMENT	4,044,727	3,538,072	506,655
157 DYSLEXIA	1,543,640	1,545,094	(1,454)
158 SCHOOL SAFETY ALLOTMENT	1,446,325	1,446,592	(267)
162 CAREER TECHNICAL ED	9,162,351	9,135,067	27,284
163 ADV LEARNERS/G&T	377,955	390,396	(12,441)
164 BILINGUAL/ESL	1,811,859	2,247,461	(435,602)
173 SPECIAL EDUCATION	29,114,498	26,764,433	2,350,065
183 ATHLETICS	6,986,174	6,380,324	605,850
184 FINE ARTS	2,675,718	2,577,667	98,051
185 TEACHER RETENTION ALLOTMENT	7,809,710	-	7,809,710
193 STATE COMPENSATORY	10,651,175	11,700,703	(1,049,528)
195 ADVERTISING	34,000	34,000	-
197 MAINTENANCE TAX NOTES	1,963,400	3,914,378	(1,950,978)
199 GENERAL FUND	172,000,168	170,428,858	1,571,310
	<u>\$ 275,245,960</u>	<u>\$ 265,565,375</u>	<u>\$ 9,680,585</u>
DEBT SERVICE FUND			
599 DEBT SERVICE FUND	\$ 12,677,845	\$ 13,902,390	\$ (1,224,545)
	<u>\$ 12,677,845</u>	<u>\$ 13,902,390</u>	<u>\$ (1,224,545)</u>
CAPITAL PROJECTS FUND			
620 MTN-2020		1,594,007	(1,594,007)
	<u>\$ -</u>	<u>\$ 1,594,007</u>	<u>\$ (1,594,007)</u>
Sub-Total All Funds	\$ 287,923,805	\$ 281,061,772	\$ 6,862,033
Other Uses 8xxx	\$ -	\$ -	\$ -
Total All Funds	<u>\$ 287,923,805</u>	<u>\$ 281,061,772</u>	<u>\$ 6,862,033</u>

Budgeted Expenditures by Object Code

Object Code	Description	Percent of Total	Proposed Budget 2026-2027 07/01/2026	Percent of Total	Original Budget 2025-2026 07/01/2025
GENERAL FUND					
6100	PAYROLL COSTS	83.45%	\$ 229,673,815	81.99%	\$ 217,753,866
6200	PROF & CONTRACTED SERVICES	4.88%	13,425,177	5.32%	14,118,279
6300	SUPPLIES & MATERIALS	7.86%	21,645,185	8.46%	22,468,277
6400	OTHER OPERATING COSTS	2.14%	5,898,328	2.34%	6,214,316
6500	DEBT SERVICE	1.32%	3,628,063	1.69%	4,485,637
6600	CAPITAL OUTLAY	0.35%	975,392	0.20%	525,000
	Total	100.00%	\$ 275,245,960	100.00%	\$ 265,565,375
DEBT SERVICE FUND					
	599 DEBT SERVICE FUND		12,677,845		13,902,390
CAPITAL PROJECTS FUNDS					
	620 MTN-2020		-		1,594,007
OTHER USES 8xxx					
			-		-
	Grand Total		\$ 287,923,805		\$ 281,061,772
Payroll Costs - Percent of Total less *Non-Monetary On-Behalf		*82.52%		*81.00%	



Public Notice

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The McAllen ISD will hold a public meeting at 5:15PM, June 23, 2026 in DR. RICARDO CHAPA BOARD ROOM/ADMINISTRATION BUILDING OF THE MCALLEN INDEPENDENT SCHOOL DISTRICT, 2000 NORTH 23RD STREET 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	\$0.7954/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.1368/\$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	3.75% increase
Debt Service	-8.81 % decrease
Total Expenditures	3.13% increase

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$15,998,743,768	\$15,097,070,990
Total appraised value* of new property**	\$147,095,526	\$203,198,380
Total taxable value*** of all property	\$11,311,598,097	\$9,713,991,499
Total taxable value*** of new property**	\$140,229,190	\$195,496,990

*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* \$96,968,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$0.8022	\$0.1300	\$0.9322	\$4,710	\$8,075
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.8849	\$0.1360	\$1.0209	\$5,629	\$7,696
Proposed Rate	\$0.7954	\$0.1368	\$0.9322	\$4,932	\$7,892

*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

	Last Year	This Year
Average Market Value of Residences	\$247,114	\$249,101
Average Taxable Value of Residences	\$122,465	\$98,988
Last Year's Rate Versus Proposed Rate per \$100 Value	\$0.9322	\$0.9322
Taxes Due on Average Residence	\$1,141.62	\$922.77
Increase (Decrease) in Taxes		\$-218.85

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 \$0.9322. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$0.9322.

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)	\$120,468,157
Interest & Sinking Fund Balance(s)	\$4,074,553

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.

Public Notice was published June 10, 2026.

Taxpayer Impact Statement

Taxpayer Impact Statement (Pursuant to Texas Government Code 551.043(c)(2))

Tax Year	Median-Valued Homestead	Tax Rate per \$100 of Value	Estimated Property Tax Bill
2025	\$122,465	Adopted 2025 Tax Rate: \$0.9322	\$1,141.62
2026	\$98,988	Proposed 2026 tax rate based on the proposed budget for 2026-27: \$0.9322	\$922.77

The median-valued homestead for Tax Year 2026 is based on the average taxable value of residences as reported by the Hidalgo County Appraisal District, used as a proxy until the certified median value becomes available. This statement will be updated when certified values are received.

Posted to District website on June 10, 2026.

Tax Rate Planning Assumptions

Tax Rate Trend (Per \$100)				
Budget Year	Tax Year	Maintenance and Operations	Interest and Sinking	Total Tax Rate
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
2024-2025	2024	\$ 0.8350	\$ 0.1616	\$ 0.9966
2025-2026	2025	\$ 0.8022	\$ 0.1300	\$ 0.9322
Proposed 2026-2027	2026	\$ 0.7954	\$ 0.1368	\$ 0.9322

Key Takeaways

- July: Certified Values
- August: State Compression Rate
- September: Tax Rate Adoption



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	173/224
Nurse	400+ students = One (1) full time person	192	199
Social Worker	Situation Dependent	187	193
TEACHERS			
Kinder CSR	Situation Dependent (18 to 1 teacher student ratio)	187	255
Pre-K-4	One (1) Teacher per 22 students	187	199
5th Grade	One (1) Teacher per 25 students	187	199
Music	0-700 students = One (1) Teacher, 701+ students = Two (2) Teachers Campus under 400 Students (Subject to Travel)	187	199
PE	0-700 students = One (1) Teacher, 701+ students = Two (2) Teachers	187	199
EB Language & Academic Interventionist K-5	1/2 (.5) Person per identified campus (Situation Dependent)	187	211
Special Education - Early Childhood Special Education (ECSE)(3-5 y	One (1) Teacher per 12 students	187	173/224
Special Education - Self-Contained	One (1) Teacher per 12 students	187	173/224
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
Interventionist K-5	One (1) full time person per Title 1 Campus	187	211
Lead Innovative Instruction	One (1) full time person district wide (Perez/De Leon)	197	211
RDSPD DHH - Escandon and Roosevelt	Situation Dependent	187	435/315
Reading	One (1) per Title I campus	187	199
AEP	One (1) Teacher district wide	187	193
INSTRUCTIONAL PARAPROFESSIONAL			
Inst. Assistant - PE	0 - 500 = 1 full time person, 501+ = 2 full time persons	187	199
Inst. Assistant - Pre-K	One (1) Paraprofessional per class	187	164/199
"or Inst. Assistant Early Childhood PK for at-risk"			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 Campus	187	193
Inst. Assistant - At-Risk	One (1) per Title I Campus	187	211/193
Inst. Assistant - Resource Media (Library)	600+ = One (1) Paraprofessional	187	199
Inst. Assistant - Bilingual	One (1) per campus	187	164
Inst. Assistant - Special Ed	Situation Dependent	187	173/224/225
Inst. Assistant - RDSPD DHH	Situation Dependent	187	435/315
Inst. Assistant - AEP	One (1) Person district wide	187	193
SECRETARY/CLERICAL PARAPROFESSIONAL		DAYS	FUND

[Staffing Guidelines](#)



Draft Budget Book



- Link:



Summary

- Reflects Board Direction
- Supports Students
- Supports Employees
- Responsible Use of Fund Balance
- Maintains Financial Stability
- Public Notice Requirements Completed
- Ready for Budget Adoption on June 23





Questions and Discussion