



**Laredo I.S.D. Board of Trustees  
Special Called Meeting  
LISD Amber Yeary Board Room, 2400 San Bernardo Ave., Laredo, TX 78040**

**Tuesday, June 9, 2026, at 5:30 PM**

Please visit the link below to view supporting documentation for agenda items:  
<https://meetings.boardbook.org/Public/Organization/2520>

- A. Call to Order
- B. Roll Call
- C. Pledge of Allegiance and Song
- D. Public Forum

As per Board Policy BED (Legal) and BED (Local), the following processes and procedures must be adhered to during Public Forum. Comments are limited to three (3) minutes per speaker. Non-English speakers, requiring a translator (provided by Laredo ISD), may be allotted additional time by the presiding Board Officer. The presiding Board Officer may modify or waive these time limits as appropriate. Public comment shall not be used for personal attacks by the speaker against District employees, students, or others. Speakers who engage in personal attacks or use insulting, profane, threatening, or abusive language during any Board meeting shall be ruled out of order by the presiding Board Officer and may be escorted from the Board meeting room by District peace officers or security staff. Any concerns or complaints regarding individual District employees, students, or parents must be resolved via the appropriate complaint process, as stated in Board Policy BED (Local). Pursuant to section 551.041 of the Texas Government Code, no Board Member or Administrator may respond to a member of the public unless such response is a recitation of District policy or a statement of specific factual information.

**AGENDA**

1. Discussion and possible action to enter into and negotiate with Webb County an Interlocal Agreement to provide tax collection services in place of the District Tax Collector and Tax Office.

**Mr. Guillermo Pro, Superintendent of Schools**

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez  
President, District 5

Veronica V. Orduño  
Vice President, District 3

Rodolfo "Rudy" Morales, III  
Secretary, District 2

Alfredo Gustavo Perez  
Parliamentarian, District

Juan Ramirez, Jr.  
Trustee, District 1

Dr. Gilberto "Gil" Martinez,  
Jr.  
Trustee, District 6

Monica Rangel- Garcia  
Trustee, District 7

Guillermo Pro  
Superintendent



## AGENDA ITEM

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- Agenda Item** 1
- Purpose:** Discussion and possible action
- Resource Personnel:** Mr. Guillermo Pro, Superintendent of Schools  
Ms. Flor Ayala, CPA, Assistant Superintendent for Finance & Business Services
- Subject:** Discussion and possible action to enter into and negotiate with Webb County an Interlocal Agreement to provide tax collection services in place of the District Tax Collector and Tax Office.
- Topic:** Finance
- I. Recommendation:**  
Staff recommends outsourcing property tax collection as a cost-saving measure, to enhance efficiency, and ensure regulatory compliance.
- II. Rationale:**  
Partnering with Webb County builds on the county's existing infrastructure, staff, and expertise, while creating a streamlined, one-stop experience for local taxpayers.
- In addition, given the Governor's sustained emphasis on property tax relief since 2015, the district will likely face reductions in property tax collections due to continued tax compression and/or increases to the homestead exemption. At the same time, projected increases in salaries and wages will elevate long-term operating costs. The combined effect of reduced tax collections and rising payroll expenditures presents a fiscal risk that warrants strategic mitigation planning.
- Moreover, the district has experienced declines in student enrollment, which directly affects state funding and overall revenue capacity. As enrollment continues to contract, it becomes increasingly important to evaluate and implement cost-containment strategies to ensure long-term fiscal stability. This trend underscores the need for proactive planning and disciplined expenditure management.
- III. Evaluation Method and Timeline:**  
The transition will be effective July 1, 2026.
- IV. Fiscal Impact and Cost/Funding Source:**  
By outsourcing services, the district expects to reduce annual operating costs by about \$393,422, excluding equipment replacement, allowing those funds to be redirected to core instructional priorities. Although current tax office positions will be discontinued, affected employees will have the chance to apply for other available positions within the district. Creating new positions to absorb tax office staff would eliminate the projected savings and weaken the financial rationale for outsourcing.



Additionally, selling the building that houses the tax office provides a strategic opportunity to invest directly in improvements to capital projects by transforming an underused asset into a long-term benefit for students and the community. One option to consider from the revenue generated from the sale can be redirected toward constructing a modern, purpose-built JROTC facility that meets the program's needs, supports hands-on training, and enhances student leadership development. Instead of maintaining an aging structure, the district can channel resources into a project that strengthens educational offerings, improves safety and functionality, and creates a dedicated space that reflects the pride and professionalism of the MHS JROTC program.

**V. Compliance with Board Policy: (Include copy of board policy):**  
Policy CCGA (Legal).

L A R E D O I N D E P E N D E N T S C H O O L D I S T R I C T

# REGULAR BOARD MEETING SY 2025-2026

## OUTSOURCING PROPERTY TAX COLLECTIONS TO WEBB COUNTY TAX COLLECTIONS OFFICE

6/9/2026

Agenda Item #1



# Realignment Plan FYE 2025

## **March 13, 2025 – Region One Survey**

- Hidalgo County collects for 17 ISDs
- Brooks County collects for Falfurrias ISD

## **April 29, 2025 presentation**

- Communicated outsourcing the Tax Office to Trustees (roundtable)

## **November 6, 2025**

- The (Interim) Superintendent, Assistant Superintendent for Finance, and Executive Director for HR visited the Tax Office to speak with staff regarding the recommendation to Trustees about the outsourcing of tax collections to Webb County.

# 2026-2027 Proposed Budget

General Operating Fund (199)	Actual		Original Budget		Amended Budget		Proposed Budget		Proposed Budget		Proposed Budget	
	2024-2025	%	2025-2026	%	2025-2026	%	2026-2027	%	2026-2027	%	2026-2027	%
ADA	18,128		18,000		17,459		17,600		17,500		17,400	
M&O Tax Rate	\$ 0.6669		\$ 0.6669		\$ 0.6669		\$ 0.6669		\$ 0.6669		\$ 0.6669	
<i>Revenues</i>												
Local Sources	\$ 26,482,815	11.90%	\$ 25,126,165	11.98%	\$ 24,991,805	11.21%	\$ 25,202,973		\$ 25,202,973		\$ 25,202,973	
State Sources	191,640,459	86.10%	181,927,939	86.76%	195,243,062	87.61%	194,461,916		193,766,916		193,071,916	
Federal Sources	3,153,633	1.42%	2,632,000	1.26%	2,632,000	1.18%	2,135,000		2,135,000		2,135,000	
Other Resources	1,294,016	0.58%	-	0.00%	-	0.00%	-		-		-	
<b>Total Revenues &amp; Other Resources</b>	<b>222,570,923</b>	<b>100.00%</b>	<b>209,686,104</b>	<b>100.00%</b>	<b>222,866,867</b>	<b>100.00%</b>	<b>221,799,889</b>		<b>221,104,889</b>		<b>220,409,889</b>	
<i>Expenditures</i>												
Payroll Costs	196,006,176	80.07%	196,965,556	86.24%	195,805,313	83.42%	200,028,826		200,028,826		200,028,826	
Contractual Services	14,107,191	5.76%	15,536,486	6.80%	17,864,968	7.61%	15,518,110		15,518,110		15,518,110	
Supplies and Materials	5,301,997	2.17%	8,196,601	3.59%	8,290,399	3.53%	6,583,954		6,583,954		6,583,954	
Other Operating Expenditures	4,272,747	1.75%	4,567,351	2.00%	4,670,780	1.99%	4,651,812		4,651,812		4,651,812	
Debt Service	485,167	0.20%	-	0.00%	-	0.00%	-		-		-	
Capital Outlay	3,212,178	1.31%	1,303,090	0.57%	3,330,381	1.42%	1,318,932		1,318,932		1,318,932	
Transfers Out:												
Athletics Fund (181)	1,709,266	0.70%	1,835,330	0.80%	1,755,330	0.75%	1,835,330		1,835,330		1,835,330	
Capital Projects Fund (616)	17,624,641	7.20%	-	0.00%	-	0.00%	-		-		-	
Food Service Fund (101)	71,882	0.03%	-	0.00%	-	0.00%	-		-		-	
Health Plan Internal Service Fund (753)	2,000,000	0.82%	-	0.00%	3,000,000	1.28%	-		-		-	
<b>Total Expenditures &amp; Transfers Out</b>	<b>244,791,246</b>	<b>100.00%</b>	<b>228,404,414</b>	<b>100.00%</b>	<b>234,717,171</b>	<b>100.00%</b>	<b>229,936,964</b>		<b>229,936,964</b>		<b>229,936,964</b>	
Net Change in Fund Balances	\$ (22,220,323)		\$ (18,718,310)		\$ (11,850,304)		\$ (8,137,075)		\$ (8,832,075)		\$ (9,527,075)	

# Property Tax Reforms



## EMERGENCY ITEM: PROPERTY TAX RELIEF

Since taking office in 2015, Governor Greg Abbott has worked with the Texas Legislature to pass significant property tax reforms, including:

- Provided over \$40 billion for property tax relief, including the largest property tax cut of \$18 billion last session
- Provided a tax rate compression framework for school district maintenance & operation (M&O) tax rates
- Placed greater limitations on the amount of revenue cities, counties, and special districts can raise without Texans voting on it
- Enhanced transparency for property taxpayers by making property tax information readily available and accessible
- Delivered meaningful relief to homeowners by enabling voters to overwhelmingly approve increases to the homestead exemption, from \$25,000 and \$110,000 for Texas seniors
- Provided significant relief for all property types by cutting school district M&O tax rates by 10.7 cents
- Provided relief to small businesses by increasing the Business Personal Property exemption to \$2,500
- Capped property value increases at 20% for properties up to \$5 million

Yet, many Texans have not felt the property tax relief because local taxing authorities hiked their property taxes even more. Texas must do more to provide property tax relief in the 89th Legislative Session to ensure Texans can keep more of their hard-earned dollars.

This session, Governor Abbott will build off his significant property tax reforms to further secure property tax relief and stop local taxing authorities from raising property taxes without voters' approval. The Governor will work with the Texas Legislature to:

- Use at least \$10 billion of the state's budget surplus for property tax relief
- Speed-up tax rate compression to lower school district M&O tax rates, providing relief for ALL property taxpayers - What passed: Homestead exemption increased from \$100,000 to \$140,000
- Eliminate local taxing authorities' loopholes by requiring two-thirds voter approval for all tax increases
- Increase the business personal property tax exemption to \$100,000 to support small businesses. - What passed : \$125,000 business personal property tax exemption
- Require all local bond issues and tax rate elections be on the November ballot and approved by a two-thirds supermajority of voters

# Outsourcing Tax Collections Estimated Cost Savings

Year	Annual Savings	Cumulative Savings
1	\$393,422	\$393,422
2	\$393,422	\$786,844
3	\$393,422	\$1,180,266
5	\$393,422	\$1,967,110
10	\$393,422	\$3,934,220

Because these savings repeat annually, the financial impact grows significantly over time.

# Webb County Collects for Laredo College and Other Entities

## COLLECTION RATE FOR 2025-2026

CITY OF EL CENIZO 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 64,949,717.00	0.578920	+ 100		\$ 376,006.90	82%

CITY OF RIO BRAVO 2025-226					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 118,853,582.00	0.564932	+ 100		\$ 671,441.92	82%

DRAINAGE DISTRICT 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 1,668,058,592.00	0.031933	+ 100		\$ 532,661.15	98%



LAREDO COLLEGE 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 25,054,130,667.00	0.229249	+ 100		\$ 57,436,344.01	99%

WEBB COUNTY 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 36,796,754,335.00	0.382500	+ 100		\$ 140,747,585.33	95%

WEBB COUNTY MUNICIPAL UTILITY DISTRICT #1 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 49,431,616.00	0.100000	+ 100		\$ 49,431.62	20%

# Benefits of Outsourcing Tax Collections

1. Operational Efficiency regarding day to day operations
2. Lower overhead
3. Access to modern tax software and digital tools without the need for local investment (IT infrastructure)
4. Continuity of Services
5. Convenient for Tax Payers

Communication and Updates  
**Mr. Guillermo Pro, Superintendent of Schools**

Adjournment  
**Chairperson**

**NOTICE OF VIDEO CONFERENCE CALL**

Notice is hereby given that one or more board members may participate remotely in this board meeting by means of a videoconference call. The location of the meeting will be at the Amber Yeary Board Room - 2400 San Bernardo Ave., Laredo, TX 78040 where the presiding officer and a quorum of the Board will be physically present, and it is intended for the presiding officer to be present at this location during the meeting.

**NOTICE OF POTENTIAL CLOSED MEETING**

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, Texas Government Code, Chapter 551, Subchapter D and E, regardless of whether the particular agenda item identifies a potential closed meeting.

**DISABILITY ACCESS STATEMENT**

Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact Erika Trevino at (956) 273-1401 at least two working days prior to the meeting so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at the Amber Yeary Board Room, 2400 San Bernardo Ave.

**LISD BOARD OF TRUSTEES**

Goyo M. Lopez President, District 5	Veronica V. Orduño Vice President, District 3	Rodolfo "Rudy" Morales, III Secretary, District 2	Alfredo Gustavo Perez Parliamentarian, District	Juan Ramirez, Jr. Trustee, District 1	Dr. Gilberto "Gil" Martinez, Jr. Trustee, District 6	Monica Rangel- Garcia Trustee, District 7	Guillermo Pro Superintendent
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