



Mission Consolidated Independent School District

- 1201 Bryce Drive, Mission, Texas 78572
- Telephone: (956) 323 5505 Fax: (956) 323 5634
- Website: www.mcisd.net

Notice and Agenda

The Board of Trustees of the Mission Consolidated Independent School District will hold a **Public Hearing to Discuss the 2025-2026 Budget and Proposed Tax Rate on Wednesday, June 18, 2025, at 6:15 PM** in the **Mission CISD Annex, 925 E. Business HWY. 83, Mission, Tx 78572**. At this meeting, the Board may deliberate or act on any of the subjects listed on the following agenda. The President may change the order of items listed below for the convenience of the Board.

A G E N D A

- I. Public Comment(s) on Specific Agenda Item(s)**
- II. Discuss the 2025–2026 Budget and Proposed Tax Rate** **2**
- III. Adjournment**

In accordance with the Texas Open Meetings Act, the Board may enter into a closed meeting to deliberate any item that is listed above that fits within an exception listed in Subchapter D. Any final action, decision, or vote on a subject deliberated in closed meeting will be taken in an open meeting held in compliance with the Texas Open Meetings Act.

This Notice was posted by 4:00 p.m., on June 12, 2025.

A handwritten signature in black ink that reads "Dr. Cris Valdez". The signature is written in a cursive style.

Dr. Cris Valdez, Superintendent of Schools
Mission Consolidated Independent School District



2025-2026 Budget and Proposed Tax Rate



Assumptions

- **Legislative Update:** HB2 provides a \$8.5 billion increase in public education funding which will largely take effect on September 1, 2025.
- **State Aid**
 - 2025-2026 based on 12,388 ADA using TASBO Pupil Projections
- **Property Tax Collections:**
 - Maintenance & Operations: \$24,776,336
 - Interest & Sinking: \$9,598,950
- **Property Values**
 - Property Values have an inverse relationship with state aid.
 - The Hidalgo County Appraisal District provided estimates on April 23, 2025; the values will be certified at the end of July
 - Net Taxable: \$3,343,836,170
 - Freeze Taxable: \$206,914,385
 - Freeze Adjusted Taxable: \$3,136,921,785
- **Tax Timeline**
 - **July:** Certified Property Values
 - **August:** TEA Max Compressed Tax Rate
 - **September:** Tax Rate Adoption
 - **October:** Tax Statements Mailed
 - **January:** Property Value Confirmation by State Comptroller
- **Proposed Tax Rate**
 - District utilized the State Aid template to determine preliminary M&O.
 - District worked with Estrada-Hinojosa to determine preliminary I&S.
 - Recommendation:
 - 2025-2026: \$1.1100
 - 2024-2025: \$1.1130
 - Published in the Progress Times on June 6, 2025.



Assumptions

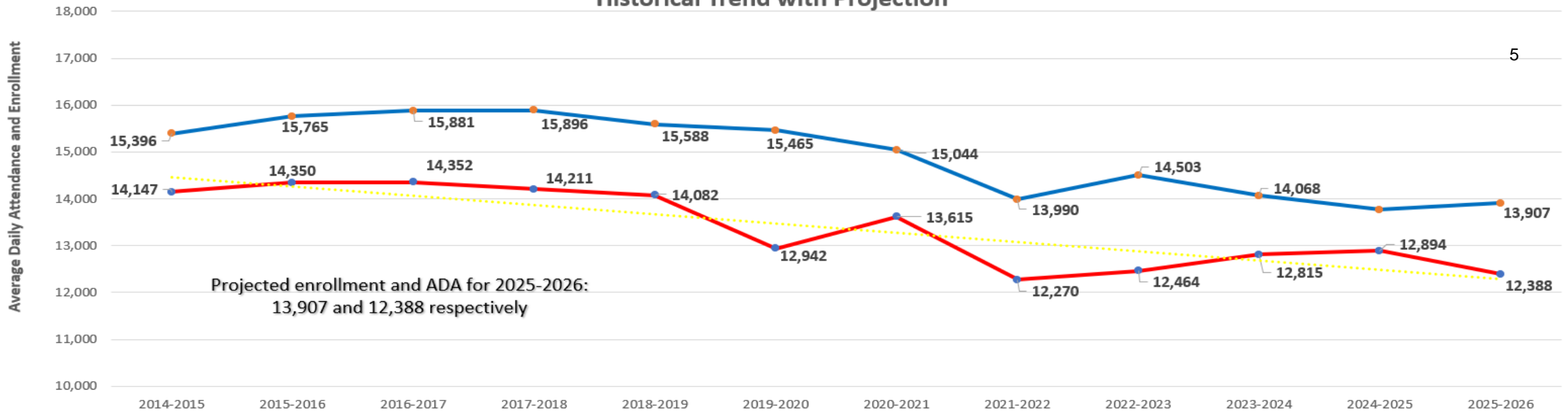
- **Compensation Consideration:** 2.5% Salary Increase (*Percentage Increase from Pay Range Midpoint*)
- **Health Insurance:** Employee contributions, employer contributions, and benefits will remain unchanged
- **Retirement Contributions:** The District TRS contribution will remain at 8.25%, and the Public Education Employer Contribution will remain at 2%
- **Worker's Compensation & Unemployment:** There is no rate change for Worker's Compensation and a minor 5% increase (\$6,331) in Unemployment Compensation
- **Construction Hold:** Pausing new construction projects. Ongoing projects will continue
- **Campus Allocations:** Based on 2024-2025 ADA
- **Department Allocations:** Implemented Zero-Based Budgeting:
 - Finance
 - Maintenance
 - Transportation
 - Fixed Assets
 - Athletics
 - Fine Arts Departments

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Mission CISD Enrollment & Average Daily Attendance (ADA)

Mission Consolidated Independent School District
Enrollment & Average Daily Attendance (ADA)
Historical Trend with Projection



Category
■ ADA
■ Enrollment

**Mission Consolidated Independent School District
General Fund and Debt Service
Proposed Budget
2025 - 2026**

| | | GENERAL FUND 1XX | DEBT SERVICE 599 | TOTAL |
|--|------|------------------------|----------------------|------------------------|
| REVENUES | | | | |
| LOCAL OTHER SOURCES | 5700 | \$ 28,230,994 | \$ 9,853,950 | \$ 38,084,944 |
| STATE SOURCES | 5800 | 133,932,617 | 2,244,119 | 136,176,736 |
| FEDERAL SOURCES | 5900 | 16,534,223 | - | 16,534,223 |
| TOTAL REVENUES | | <u>\$ 178,697,834</u> | <u>\$ 12,098,069</u> | <u>\$ 190,795,903</u> |
| EXPENDITURES | | | | |
| 11 INSTRUCTION | | \$ 105,970,630 | \$ - | \$ 105,970,630 |
| 12 INSTRUCTIONAL RESOURCE & MEDIA | | 2,518,190 | - | 2,518,190 |
| 13 CURRICULUM & INSTRUCTION STAFF DEVELOPMENT | | 2,241,681 | - | 2,241,681 |
| 21 INSTRUCTIONAL LEADERSHIP | | 3,225,709 | - | 3,225,709 |
| 23 SCHOOL LEADERSHIP | | 9,898,030 | - | 9,898,030 |
| 31 GUIDANCE, COUNSELING & EVALUATION SERVICES | | 6,984,070 | - | 6,984,070 |
| 32 SOCIAL WORK SERVICES | | 153,795 | - | 153,795 |
| 33 HEALTH SERVICES | | 1,923,579 | - | 1,923,579 |
| 34 STUDENT (PUPIL) TRANSPORTATION | | 5,509,456 | - | 5,509,456 |
| 35 FOOD SERVICE | | 14,730,938 | - | 14,730,938 |
| 36 EXTRACURRICULAR ACTIVITIES | | 8,124,000 | - | 8,124,000 |
| 41 GENERAL ADMINISTRATION | | 6,507,110 | - | 6,507,110 |
| 51 FACILITIES MAINTENANCE & OPERATIONS | | 21,394,883 | - | 21,394,883 |
| 52 SECURITY & MONITORING SERVICES | | 4,703,015 | - | 4,703,015 |
| 53 DATA PROCESSING SERVICES | | 3,600,756 | - | 3,600,756 |
| 61 COMMUNITY SERVICES | | 234,756 | - | 234,756 |
| 71 DEBT SERVICE | | 1,271,597 | 9,982,617 | 11,254,214 |
| 81 FACILITIES ACQUISITION & CONSTRUCTION | | 29,000 | - | 29,000 |
| 95 PAYMENTS JJAEP | | 20,000 | - | 20,000 |
| 99 OTHER INTERGOVERNMENTAL CHARGES | | 350,000 | - | 350,000 |
| TOTAL EXPENDITURES | | <u>\$ 199,391,195</u> | <u>\$ 9,982,617</u> | <u>\$ 209,373,812</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | <u>\$ (20,693,361)</u> | <u>\$ 2,115,452</u> | <u>\$ (18,577,909)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| OTHER SOURCES | 7900 | \$ 28,455,312 | \$ - | \$ 28,455,312 |
| OTHER USES | 8900 | (28,455,312) | - | (28,455,312) |
| TOTAL OTHER FINANCING SOURCES (USES) | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| NET CHANGE IN FUND BALANCE | | <u>\$ (20,693,361)</u> | <u>\$ 2,115,452</u> | <u>\$ (18,577,909)</u> |



GENERAL FUND ⁶ AND DEBT SERVICE



STATE COMPENSATORY*

**Mission Consolidated Independent School District
State Compensatory
Proposed Budget
2025-2026**

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| | | | |
|----|----------------------------------|-----------|----------------|
| 11 | INSTRUCTION | \$ | 216,905 |
| 23 | SCHOOL LEADERSHIP | | 20,392 |
| 31 | GUIDANCE COUNSELING & EVALUATION | | 19,950 |
| 33 | HEALTH SERVICES | | 9,900 |
| 52 | SECURITY & MONITORING SERVICES | | 10,387 |
| 61 | COMMUNITY SERVICES | | 4,700 |
| | TOTAL | \$ | 282,234 |

*House Bill 5, 83rd Legislative Session, requires school districts 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 satisfactorily on an end of course assessment instrument.

Mission Consolidated Independent School District
 General Fund and Debt Service
 Two Year Budget Comparison
 2025 - 2026 and 2024 - 2025

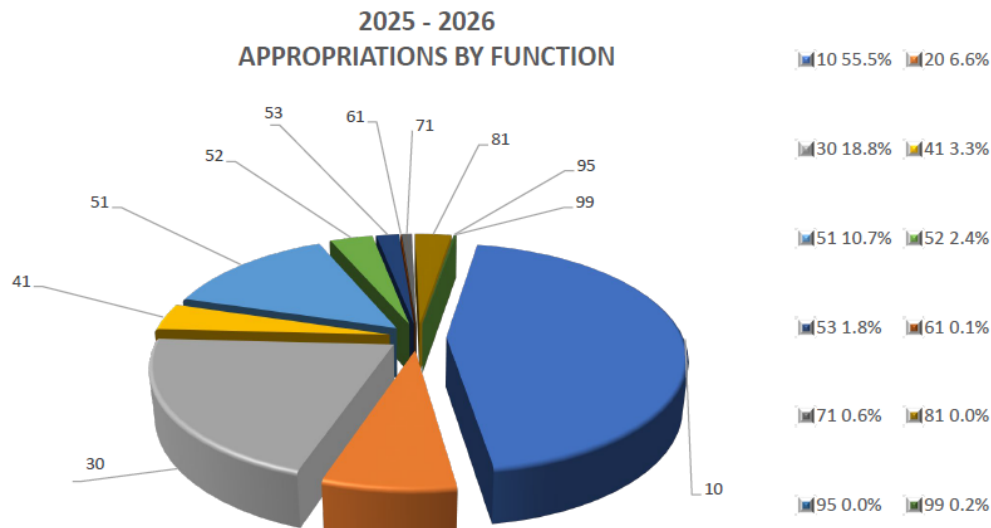
| | Proposed Budget 2025 - 2026 | | | Adopted Budget 2024 - 2025 | | | Difference |
|--|--------------------------------|---------------------|------------------------|-------------------------------|---------------------|-----------------------|-----------------------|
| | General Fund | Debt Service | Total | General Fund | Debt Service | Total | |
| REVENUES | | | | | | | |
| LOCAL OTHER SOURCES | 5700 \$ 28,230,994 | \$ 9,853,950 | \$ 38,084,944 | \$ 30,031,602 | \$ 9,630,237 | \$ 39,661,839 | \$ (1,576,895) |
| STATE SOURCES | 5800 133,932,617 | 2,244,119 | 136,176,736 | 137,776,428 | 2,810,431 | 140,586,859 | (4,410,123) |
| FEDERAL SOURCES | 5900 16,534,223 | - | 16,534,223 | 16,601,482 | - | 16,601,482 | (67,259) |
| TOTAL REVENUES | <u>\$178,697,834</u> | <u>\$12,098,069</u> | <u>\$190,795,903</u> | <u>\$184,409,512</u> | <u>\$12,440,668</u> | <u>\$196,850,180</u> | <u>\$ (6,054,277)</u> |
| EXPENDITURES | | | | | | | |
| 11 INSTRUCTION | \$105,970,630 | \$ - | \$105,970,630 | \$103,856,877 | \$ - | \$103,856,877 | \$ 2,113,753 |
| 12 INSTRUCTIONAL RESOURCE & MEDIA | 2,518,190 | - | 2,518,190 | 2,623,139 | - | 2,623,139 | (104,949) |
| 13 CURRICULUM & INSTRUCTION STAFF DEVELOPMENT | 2,241,681 | - | 2,241,681 | 2,671,832 | - | 2,671,832 | (430,151) |
| 21 INSTRUCTIONAL LEADERSHIP | 3,225,709 | - | 3,225,709 | 2,920,190 | - | 2,920,190 | 305,519 |
| 23 SCHOOL LEADERSHIP | 9,898,030 | - | 9,898,030 | 10,280,356 | - | 10,280,356 | (382,326) |
| 31 GUIDANCE, COUNSELING & EVALUATION SERVICES | 6,984,070 | - | 6,984,070 | 7,118,168 | - | 7,118,168 | (134,098) |
| 32 SOCIAL WORK SERVICES | 153,795 | - | 153,795 | 468,416 | - | 468,416 | (314,621) |
| 33 HEALTH SERVICES | 1,923,579 | - | 1,923,579 | 1,934,234 | - | 1,934,234 | (10,655) |
| 34 STUDENT (PUPIL) TRANSPORTATION | 5,509,456 | - | 5,509,456 | 5,031,131 | - | 5,031,131 | 478,325 |
| 35 FOOD SERVICE | 14,730,938 | - | 14,730,938 | 15,100,838 | - | 15,100,838 | (369,900) |
| 36 EXTRACURRICULAR ACTIVITIES | 8,124,000 | - | 8,124,000 | 7,470,258 | - | 7,470,258 | 653,742 |
| 41 GENERAL ADMINISTRATION | 6,507,110 | - | 6,507,110 | 6,354,898 | - | 6,354,898 | 152,212 |
| 51 FACILITIES MAINTENANCE & OPERATIONS | 21,394,883 | - | 21,394,883 | 19,489,179 | - | 19,489,179 | 1,905,704 |
| 52 SECURITY & MONITORING SERVICES | 4,703,015 | - | 4,703,015 | 3,383,593 | - | 3,383,593 | 1,319,422 |
| 53 DATA PROCESSING SERVICES | 3,600,756 | - | 3,600,756 | 3,200,091 | - | 3,200,091 | 400,665 |
| 61 COMMUNITY SERVICES | 234,756 | - | 234,756 | 172,726 | - | 172,726 | 62,030 |
| 71 DEBT SERVICE | 1,271,597 | 9,982,617 | 11,254,214 | 1,754,817 | 12,440,668 | 14,195,485 | (2,941,271) |
| 81 FACILITIES ACQUISITION & CONSTRUCTION | 29,000 | - | 29,000 | 83,479 | - | 83,479 | (54,479) |
| 95 PAYMENTS JJAEP | 20,000 | - | 20,000 | 20,000 | - | 20,000 | 0 |
| 99 OTHER INTERGOVERNMENTAL CHARGES | 350,000 | - | 350,000 | 326,385 | - | 326,385 | 23,615 |
| TOTAL EXPENDITURES | <u>\$199,391,195</u> | <u>\$ 9,982,617</u> | <u>\$209,373,812</u> | <u>\$194,260,607</u> | <u>\$12,440,668</u> | <u>\$206,701,275</u> | <u>\$ 2,672,537</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ (20,693,361)</u> | <u>\$ 2,115,452</u> | <u>\$ (18,577,909)</u> | <u>\$ (9,851,095)</u> | <u>\$ -</u> | <u>\$ (9,851,095)</u> | <u>\$ (8,726,814)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| OTHER SOURCES | 7900 \$ 28,455,312 | \$ - | \$ 28,455,312 | \$ 23,315,171 | \$ - | \$ 23,315,171 | \$ 5,140,141 |
| OTHER USES | 8900 (28,455,312) | - | (28,455,312) | (23,315,171) | - | (23,315,171) | (5,140,141) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (20,693,361)</u> | <u>\$ 2,115,452</u> | <u>\$ (18,577,909)</u> | <u>\$ (9,851,095)</u> | <u>\$ -</u> | <u>\$ (9,851,095)</u> | <u>\$ (8,726,814)</u> |



2025-2026 8 BUDGET

Mission Consolidated Independent School District
 General Fund and Debt Service
 Appropriations by Function
 2025 -2026

| Function Code | Description | Proposed Budget 2025 - 2026 | % of Total |
|-------------------|--|-----------------------------|----------------|
| 10 | INSTRUCTIONAL & INSTRUCTIONAL RELATED SERVICES | \$ 110,730,501 | 55.53% |
| 20 | INSTRUCTIONAL & SCHOOL LEADERSHIP | 13,123,739 | 6.58% |
| 30 | SUPPORT SERVICES - STUDENT (PUPIL) | 37,425,838 | 18.77% |
| 41 | ADMINISTRATIVE SUPPORT SERVICES | 6,507,110 | 3.26% |
| 51 | PLANT MAINTENANCE & OPERATIONS | 21,394,883 | 10.73% |
| 52 | SECURITY & MONITORING SERVICES | 4,703,015 | 2.36% |
| 53 | DATA PROCESSING SERVICES | 3,600,756 | 1.81% |
| 61 | COMMUNITY SERVICES | 234,756 | 0.12% |
| 71 | DEBT SERVICES | 1,271,597 | 0.64% |
| 81 | FACILITIES ACQUISITION & CONSTRUCTION | 29,000 | 0.01% |
| 95 | PAYMENTS TO JUVENILE JUSTICE | 20,000 | 0.01% |
| 99 | OTHER INTERGOVERNMENTAL CHARGES | 350,000 | 0.18% |
| | TOTAL | \$ 199,391,195 | 100.00% |
| | 599 DEBT SERVICE FUND | 9,982,617 | |
| OTHER USES | | 28,455,312 | |
| | GRAND TOTAL | \$ 237,829,124 | |

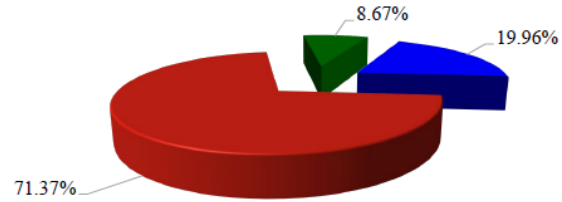


2025-2026 BUDGET

Mission Consolidated Independent School District
 General Fund and Debt Service
 Two Year Budget Comparison of Revenues by Object Code
 2025 - 2026 ADA - 12,388 and 2024 - 2025 ADA - 13,113

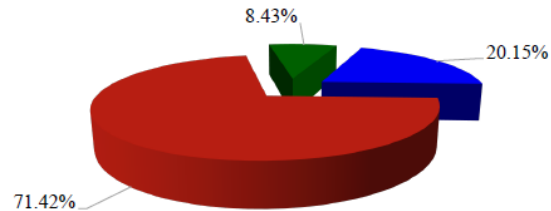
| Object Code | Description | % of Total | Proposed Budget 2025 - 2026 | | | Revenues Per ADA | % of Total | Adopted Budget 2024 - 2025 | | | Revenues Per ADA |
|-------------|--------------------|------------|-----------------------------|--------------|---------------|------------------|------------|----------------------------|--------------|---------------|------------------|
| | | | General Fund | Debt Service | Total | | | General Fund | Debt Service | Total | |
| 5700 | LOCAL REVENUES | 19.96% | \$ 28,230,994 | \$ 9,853,950 | \$ 38,084,944 | \$ 3,074 | 20.15% | \$ 30,031,602 | \$ 9,630,237 | \$ 39,661,839 | \$ 3,025 |
| 5800 | STATE REVENUES | 71.37% | 133,932,617 | 2,244,119 | 136,176,736 | 10,993 | 71.42% | 137,776,428 | 2,810,431 | 140,586,859 | 10,721 |
| 5900 | FEDERAL REVENUES | 8.67% | 16,534,223 | - | 16,534,223 | 1,335 | 8.43% | 16,601,482 | - | 16,601,482 | 1,266 |
| | Total | 100.00% | \$178,697,834 | \$12,098,069 | \$190,795,903 | \$ 15,402 | 100.00% | \$184,409,512 | \$12,440,668 | \$196,850,180 | \$ 15,012 |
| 7900 | OTHER RESOURCES | | 28,455,312 | - | 28,455,312 | 2,297 | | 23,315,171 | - | 23,315,171 | 1,778 |
| | Grand Total | | \$207,153,146 | \$12,098,069 | \$219,251,215 | \$ 17,699 | | \$207,724,683 | \$12,440,668 | \$220,165,351 | \$ 16,790 |

2025-2026
 ESTIMATED REVENUES COMPARISON BY OBJECT CODE



■ LOCAL REVENUES ■ STATE REVENUES ■ FEDERAL REVENUES

2024-2025
 ESTIMATED REVENUES COMPARISON BY OBJECT CODE



■ LOCAL REVENUES ■ STATE REVENUES ■ FEDERAL REVENUES

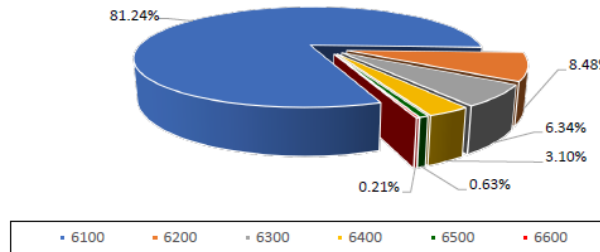


2025-2026 BUDGET

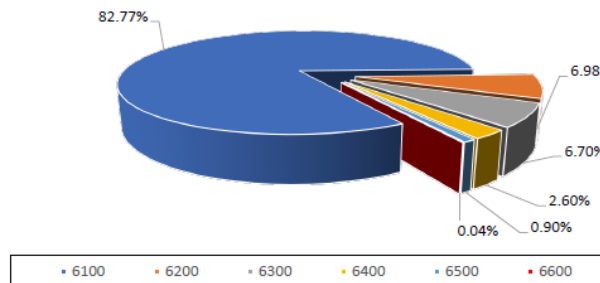
**Mission Consolidated Independent School District
General Fund and Debt Service
Two Year Budget Comparison by Expenditure Object Code
2025 - 2026 and 2024 - 2025**

| Object Code | Description | % of Total | Proposed Budget 2025 - 2026 | % of Total | Adopted Budget 2024 - 2025 |
|--------------------------|------------------------------------|----------------|-----------------------------|----------------|----------------------------|
| GENERAL FUND | | | | | |
| 6100 | PAYROLL COSTS | 81.24% | \$ 161,976,545 | 82.77% | \$ 160,787,438 |
| 6200 | PROFESSIONAL & CONTRACTED SERVICES | 8.48% | 16,907,125 | 6.98% | 13,564,961 |
| 6300 | SUPPLIES & MATERIALS | 6.34% | 12,640,313 | 6.70% | 13,016,746 |
| 6400 | OTHER OPERATING COSTS | 3.10% | 6,176,482 | 2.60% | 5,049,966 |
| 6500 | DEBT SERVICE | 0.63% | 1,266,097 | 0.90% | 1,754,817 |
| 6600 | CAPITAL OUTLAY | 0.21% | 424,633 | 0.04% | 86,679 |
| | Total | 100.00% | \$ 199,391,195 | 100.00% | \$ 194,260,607 |
| DEBT SERVICE FUND | | | | | |
| 6500 | DEBT SERVICE | | \$ 9,982,617 | | \$ 12,440,668 |
| 8900 | OTHER USES | | 28,455,312 | | 23,315,171 |
| | Grand Total | | \$ 237,829,124 | | \$ 230,016,446 |

**2025-2026
APPROPRIATIONS COMPARISON BY OBJECT CODE**



**2024-2025
APPROPRIATIONS COMPARISON BY OBJECT CODE**



2025-2026 BUDGET

Mission Consolidated Independent School District
 General Fund
 Revenues, Expenditures, and Other Sources Budget Summary
 2025 - 2026

| | <u>Revenue</u> | <u>Expenditures</u> | <u>Other Sources</u> |
|---------------------------------------|-----------------------|-----------------------|----------------------|
| GENERAL FUND | | | |
| 101 CHILD NUTRITION PROGRAM | \$ 14,729,098 | \$ 14,729,098 | \$ |
| 161 CAREER & TECHNOLOGY EDUCATION | 5,230,100 | 8,515,919 | 3,285,819 |
| 165 BILINGUAL EDUCATION | 1,894,032 | 1,894,032 | |
| 171 SPECIAL EDUCATION | 7,077,730 | 17,572,829 | 10,495,099 |
| 172 TEACHER INCENTIVE ALLOTMENT | 4,786,788 | 4,786,788 | |
| 174 COLLEGE CAREER MILITARY READINESS | 349,250 | 2,154,939 | 1,805,689 |
| 175 STATE COMPENSATORY EDUCATION | 10,226,705 | 10,226,705 | |
| 181 ATHLETICS | 232,200 | 5,191,550 | 4,959,350 |
| 185 FINE ARTS | - | 1,584,754 | 1,584,754 |
| 191 TECHNOLOGY | - | 1,749,936 | 1,749,936 |
| 193 TRANSPORTATION | 702,521 | 5,277,186 | 4,574,665 |
| 195 GIFTED & TALENTED | 265,380 | 265,380 | |
| 199 GENERAL FUND | 133,204,030 | 125,442,079 | (28,455,312) |
| TOTAL GENERAL FUND | \$ 178,697,834 | \$ 199,391,195 | \$ - |



2025-2026 BUDGET



Next Steps

Tax Rate and Budget Process

- **Certified Values Received (Late July):**
 - Receive certified property values from the appraisal district
- **Submission to TEA:**
 - Submit certified values to the Texas Education Agency to receive the Maximum Compressed Tax Rate (MCR)
- **Review I&S Tax Rate:**
 - Reassess the Interest & Sinking (I&S) tax rate based on updated certified values
- **Publish Tax Rate Notice:**
 - Prepare and publish the required notice reflecting the proposed tax rates
- **Board Action in September:**
 - Develop a tax rate resolution and hold a board meeting in September to formally adopt the tax rate
- **Budget Amendment:**
 - Amend the adopted budget in September to incorporate changes stemming from the implementation of House Bill 2 (HB2).



Budget Amendments Maintenance & Operations Interest and Sinking Funds

➤ **Maintenance and Operations (M&O) and Interest and Sinking Funds (I&S) budgets were prepared with Current Law**

➤ **Maintenance and Operations (M&O):**

❖ With the passage of HB2, we are anticipating "credits" to the M&O budget in the following areas:

- Pay raise for classroom teachers
- Support staff retention stipend
- Allotment for basic costs
- School Safety Allotment
- Potential increase to the Early Education Allotment; pending additional clarity from the Texas Education Agency and other resources

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➤ **Interest and Sinking (I&S):**

❖ The I&S budget will be amended once we get clarity on the impact of the defeasance penalty; pending additional clarity from the Texas Education Agency and other resources

