

**Medina Valley Independent School District  
Board of Trustees  
Special Meeting on Wednesday, August 13, 2025 at 7:00 PM.  
Medina Valley ISD Central Office Board Room**

**A Special Board Meeting of the MVISD Board of Trustees was held on Wednesday, August 13, 2025, beginning at 7:00 PM at/on Medina Valley ISD Central Office Board Room.**

**I. First Order of Business**

- A Call Meeting to Order
- B Establish a Quorum
- C Pledge of Allegiance to the Flag followed by a moment of silence

**II. Public Comment**

*At Regular Board Meetings the Board shall permit public comment on any topic. At all other Board Meetings public comments will be limited to items on the agenda posted with the notice of the meeting. Consistent with Board Policy BEC (Local), when necessary for meeting management, the following will apply: When 1 to 3 individuals sign up to address the Board, they will each be given 5 minutes. When 4 to 6 individuals sign up to address the Board, they will each be given 3 minutes. When 7 or more individuals sign up to address the Board, they will each be given 2 minutes.*

**III. Discussion and Possible Action Items**

- A Consider Approval of the Schedule for the Medina Valley ISD 2025-2026 Public Hearing for the Budget and Tax Rates

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**IV. Budget Workshop**

**V. Adjournment**

(Items do not have to be taken in the same order as shown on the meeting agenda.)



## ***Agenda Item Memorandum***

**To:** MVIDS Board of Trustees

**Date:** August 13, 2025

**Agenda item:** 2025-2026 Record Vote for the Public Hearing for the Budget and Tax Rates

### **Background Information:**

A public meeting is required under Education Code 44.004 to discuss the 2025-2026 budget and proposed tax rates. The Board will be asked to set the official date, place, and time to hold the public meeting. The Board is also asked to take a record vote for the maximum tax rates that can be approved at the August 25, 2025 meeting. A copy of the notice that will be published at least ten days prior to the public hearing will be included for your review.

### **Administrative Consideration:**

- Maintenance & Operation tax rate of \$0.6527. This consists of the maximum compressed rate (MCR) calculated by TEA at \$0.6027 plus the \$0.05 enrichment pennies.
- Interest & Sinking tax rate of \$0.50. This maintains the current tax rate set by the district and will allow the district to meet its debt obligations for the fiscal year.

### **Supporting Documents:**

- Notice of Public Meeting to Discuss Budget and Proposed Tax Rate

### **Recommendation:**

The administration recommends August 25, 2025 at 6:00 pm at the Medina Valley Board Room for the public meeting to discuss the proposed 2025-2026 budget and tax rates. The administration also recommends the maximum tax rates that can be considered for the 2025-2026 fiscal year be \$0.6527 for Maintenance and Operations and \$0.50 for Interest and Sinking for a total tax rate of \$1.1527 per \$100 of property value.

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The \_\_\_\_\_ will hold a public meeting at \_\_\_\_\_ in \_\_\_\_\_

\_\_\_\_\_. **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**                      \$ \_\_\_\_\_ / \$100 (Proposed rate for maintenance and operations)

**School Debt Service Tax**  
**Approved by Local Voters**    \$ \_\_\_\_\_ / \$100 (proposed rate to pay bonded indebtedness)

### 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	_____ % increase	or	_____ % (decrease)
Debt service	_____ % increase	or	_____ % (decrease)
Total expenditures	_____ % increase	or	_____ % (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ _____	\$ _____
Total appraised value* of new property**	\$ _____	\$ _____
Total taxable value*** of all property	\$ _____	\$ _____
Total taxable value*** of new property**	\$ _____	\$ _____

\* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).  
 \*\* "New property" is defined by Tax Code Section 26.012(17).  
 \*\*\* "Taxable value" is defined by Tax Code Section 1.04(10).

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$ \_\_\_\_\_

\* Outstanding principal.

**Comparison of Proposed Rates with Last Year's Rates**

	<b><u>Maintenance &amp; Operations</u></b>	<b><u>Interest &amp; Sinking Fund*</u></b>	<b><u>Total</u></b>	<b><u>Local Revenue Per Student</u></b>	<b><u>State Revenue Per Student</u></b>
<b>Last Year's Rate</b>	\$	\$ *	\$	\$	\$
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$	\$ *	\$	\$	\$
<b>Proposed Rate</b>	\$	\$ *	\$	\$	\$

\*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**

	<b><u>Last Year</u></b>	<b><u>This Year</u></b>
Average Market Value of Residences	\$	\$
Average Taxable Value of Residences	\$	\$
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	\$
Taxes Due on Average Residence	\$	\$
Increase (Decrease) in Taxes		\$

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

**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)	\$
Interest & Sinking Fund Balance(s)	\$

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](http://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<sup>4</sup> of growth of property taxes in the state.