

# ANNUAL BUDGET 2025 - 2026

**MC<sup>+</sup>ALLEN**  
INDEPENDENT SCHOOL DISTRICT

2000 N. 23RD STREET, MCALLEN, TX 78501 | HIDALGO COUNTY  
(956) 618-6000 | [MCALLENISD.ORG](http://MCALLENISD.ORG)

**Superintendent of Schools**

Dr. René Gutiérrez

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*McAllen Independent School District's Business Services Team*

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# EXECUTIVE SUMMARY





### Principal Officers

Board of Trustees			
Title	Name	Length of Service	Term Expires
President	Mr. Aaron D. Rivera, Place 5	2 Years	2027
Vice President	Ms. Lucia Regalado, Place 2	2 Years	2027
Secretary	Dr. Elizabeth Kittleman, Place 1	2 Years	2027
Member	Mr. Robert J. Carreon, Place 3	1 Month	2029
Member	Mrs. Erica De La Garza-Lopez, Place 4	6 Years	2027
Member	Mr. Roberto A. Haddad, Place 7	1 Month	2029
Member	Ms. Sofia M. Peña, Place 6	4 Years	2029

Administrative Officials		
Name	Position	Length of Service
Dr. René Gutiérrez	Superintendent of Schools	2 Years
Lorena Garcia	Deputy Superintendent for Business and Operations	23 Years
Rosalba De Hoyos, Ed. D.	Associate Superintendent for Instructional Services	13 Years
Jeanette Nino	Associate Superintendent for Instructional Leadership	11 Years
Dr. Alberto Canales	Chief Human Resources Officer	27 Years
Joel Garcia, RTSBA	Chief Financial Officer	1 Year



## **Letter of Transmittal**

June 24, 2025

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 2025-2026 Budget Book. Together with the Annual Comprehensive Financial Report (ACFR), this document serves as one of the District's primary tools for communicating its financial plan and reporting the results of operations. The Budget Book is prepared in accordance with the criteria of the Meritorious Budget Award (MBA) program from the Association of School Business Officials International (ASBO), which recognizes excellence in school budgeting and transparency.

This document covers the twelve-month period beginning July 1, 2025, and ending June 30, 2026. It is designed to provide timely and comprehensive information about the District's financial condition—past, present, and projected—to support informed decision-making aligned with our educational goals.

In accordance with the Texas Education Agency's (TEA) financial accountability requirements, the District's official adopted budget includes the General Fund (which includes Food Service) and the Debt Service Fund. The District has also opted to adopt the Capital Projects Fund as part of its budget for enhanced financial transparency. Budgets and amendments for these funds are subject to approval by the Board of Trustees. Budgets related to grant programs are approved by their respective granting agencies but are included in this document for informational purposes to present a full picture of District resources.

## **Governmental Funds**

The District utilizes four governmental fund types: General, Special Revenue, Debt Service, and Capital Projects. These are reported using the current financial resources measurement focus and the modified accrual basis of accounting, though the cash basis is used for budgetary purposes.

- The General Fund is the primary operating fund and includes instruction, leadership, and support services. Major revenue sources include state aid and local property taxes.
- The Food Service Fund, included in the General Fund, is used exclusively for child nutrition operations.
- Special Revenue Funds are used to account for legally restricted revenues such as grants and campus activity funds.
- The Debt Service Fund accounts for the repayment of bonded indebtedness.
- The Capital Projects Fund is used on a project basis for construction and major maintenance funded through bond issues or maintenance tax notes.

## Proprietary Funds

The District maintains two proprietary fund types:

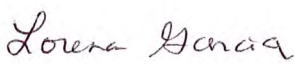
- Enterprise Funds, including Project SAFE & Secure, operate like a private business and are funded through user fees.
- Internal Service Funds are used to account for services provided internally, on a cost-reimbursement basis.

This Budget Book outlines and illustrates the structure, use, and financial status of each of these funds. It is developed in compliance with TEA guidelines and reflects the District's commitment to maintaining financial health and fund balance stability to ensure long-term fiscal independence. We appreciate the Board's continued leadership and oversight in the responsible management of public resources.

Respectfully,

  
RENE GUTIERREZ (Oct 1, 2025 10:29:09 CDT)

Dr. René Gutiérrez  
*Superintendent of Schools*

  
Lorena Garcia  
*Deputy Superintendent for Business and Operations*

  
Joel Garcia, RTSBA  
*Chief Financial Officer*





**HIGH SCHOOLS RANKED AMONG AMERICA'S BEST  
SCHOOLS FOR 10TH YEAR IN A ROW BY  
US NEWS & WORLD REPORT!**





**NATIONAL BEST COMMUNITY FOR MUSIC EDUCATION  
WINNER 13 YEARS IN A ROW  
(TOP 7% OF DISTRICTS NATIONWIDE)!**





**OFFERING CHOICE: MCALLEN ISD STUDENTS CAN EARN COLLEGE CREDIT, AN ASSOCIATES DEGREE, & MORE THAN 40 PROFESSIONAL LICENSES AND CERTIFICATIONS!**





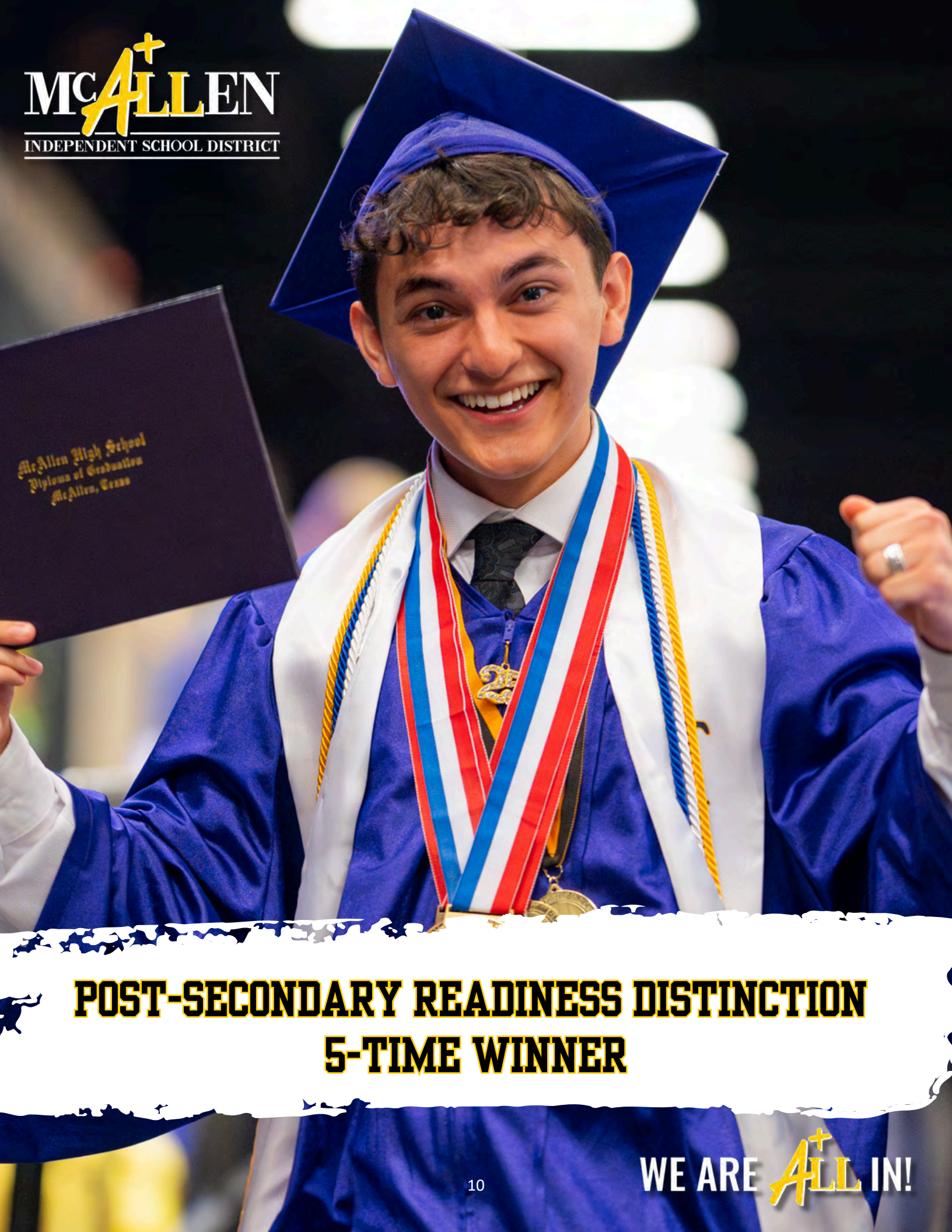
**EXCELLENT TEACHERS: 22 REGIONAL OR STATE  
TEACHERS OF THE YEAR IN THE LAST 34 YEARS!**

WE ARE **McAllen** ALL IN!



**TEXAS COUNSELING ASSOCIATION CREST AWARDS TO  
27 CAMPUSES (MOST OF ANY DISTRICT IN RGV) IN 2024**





**POST-SECONDARY READINESS DISTINCTION  
5-TIME WINNER**



A photograph of two young students, a girl and a boy, sitting at a table in a classroom. The girl on the left is wearing a white t-shirt with a colorful graphic and blue jeans, smiling broadly. The boy on the right is wearing a grey t-shirt with a graphic of a dog wearing sunglasses and is also smiling. In the background, other students and classroom decorations are visible.

**GOOD STEWARDS OF PUBLIC DOLLARS: SCHOOL FIRST  
FINANCIAL INTEGRITY AWARD WINNER 21 TIMES IN  
THE LAST 22 YEARS!**





**STUDENT ATHLETES COMPETING FOR REGIONAL,  
STATE AND EVEN NATIONAL TITLES**

## **Budget Introduction**

The 2025-2026 Budget Book for McAllen Independent School District represents the District's official financial plan for the fiscal year beginning July 1, 2025, and ending June 30, 2026. This document outlines the allocation of financial resources necessary to:

- Support a competitive compensation plan for employees
- Sustain day-to-day operations and long-term facility needs
- Fund high-quality educational programs across thirty-one campuses

This budget reflects the District's ongoing commitment to fiscal responsibility, operational transparency, and alignment with student-centered goals. The budget was developed in accordance with Texas Education Agency (TEA) guidelines and local Board policy, and it is structured to meet the requirements of the ASBO Meritorious Budget Award (MBA) program.

### **Document Structure**

The Budget Book is organized into four major sections, each designed to provide stakeholders with clear and actionable financial information:

- Executive Summary – Offers a high-level overview of the entire budget. This section highlights critical financial metrics, summarizes key changes, and introduces the strategic themes guiding resource decisions.
- Organizational Section – Describes the framework for budget development and administration. It includes the District's mission, vision, strategic goals, governance structure, and policy context.
- Financial Section – Presents detailed budget schedules, revenue and expenditure trends, historical comparisons, fund balance projections, and analysis of material changes affecting the District's financial outlook.
- Informational Section – Provides long-term contextual data including student enrollment, staffing allocations, tax base trends, capital planning, and performance metrics to inform strategic planning.

### **Vision and Mission**

It is the Mission of McAllen Independent School District to educate all students to be creative and digital thinkers who impact a global society, through the Vision of being an inclusive community where all students are empowered to reach their full potential.

## Strategic Plan

The District's strategic planning and budget alignment are guided by the Approaches to Leadership and Learning Model. This framework integrates measurable goals, strategic priorities, and operational benchmarks to ensure that every dollar supports student outcomes and organizational excellence.

### District Goals

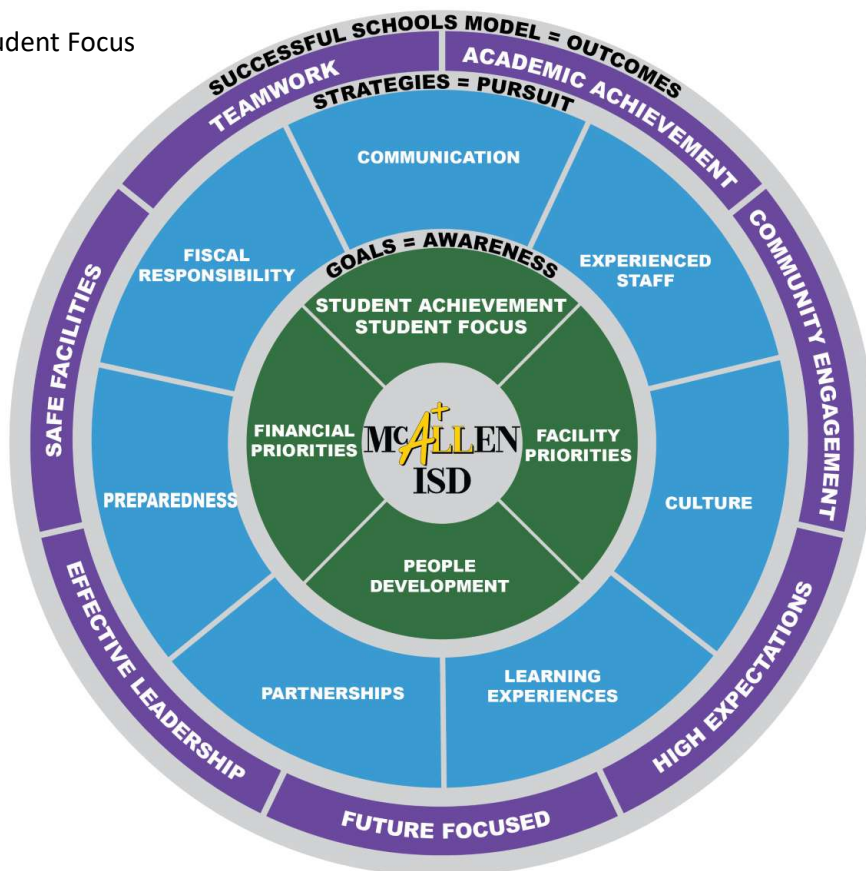
1. Student Achievement and Student Focus
2. People Development
3. Facility Priorities
4. Financial Priorities

### Strategic Approaches

1. Communication
2. Experienced Staff
3. Culture
4. Learning Experiences
5. Partnerships
6. Preparedness
7. Fiscal Responsibility

### Successful Schools Model

- Academic Achievement
- Community Engagement
- High Expectations
- Future Focused
- Effective Leadership
- Safe Facilities
- Teamwork



This model serves as a blueprint for how the District allocates financial resources, evaluates performance, and sustains accountability. Budget planning at McAllen ISD is not simply about numbers—it is about aligning funding decisions with instructional priorities, workforce development, and long-term sustainability. Every aspect of this document reflects the District's commitment to transparency, equity, and student success.

## **Budget Process**

The McAllen Independent School District's budget is developed through a structured process grounded in federal, state, and local guidelines. The process begins in January of each year and culminates with final budget adoption by the Board of Trustees no later than June 30, in accordance with Texas Education Code requirements.



The annual budget serves as the District's financial blueprint, aligning funding with instructional goals, operational needs, and long-term priorities. A strong emphasis is placed on stakeholder input, enrollment forecasting, fiscal discipline, and compliance with TEA and ASBO standards.

### **Phases of the Budget Cycle**

The budget process is comprised of three major phases: Development, Implementation, and Monitoring.

1. **Budget Development** – This phase establishes the foundation for the financial plan. Key priorities include:
  - a. Alignment with District goals and the Approaches to Leadership and Learning Model.
  - b. Maintaining a healthy fund balance for fiscal stability.
  - c. Capping total payroll costs (excluding on-behalf TRS contributions) at no more than 80% of the total budget.
  - d. Providing a competitive compensation plan for all staff.
  - e. Preserving a consistent property tax collection rate.
  - f. Ensuring stable per-student expenditure levels.
  - g. Preparing for budget contingencies.
2. **Budget Implementation** – Once adopted, the budget is integrated into operational systems and campus planning. Funding allocations reflect enrollment-based needs, strategic staffing decisions, and planned initiatives that support the District's mission, vision, and goals.
3. **Budget Monitoring** – The District prepares and presents monthly financial reports comparing actual expenditures to the adopted budget. This phase ensures transparency, facilitates mid year adjustments, and supports compliance with state law, local board policy, and federal requirements.

## 2025-2026 Budget Development Key Dates

 Date	 Milestone
January 22, 2025	Final Budget Calendar Approval
January 31, 2025	Preliminary State Property Values Released
February 3, 2025	Staffing & Compensation Planning Discussion
March 25, 2025	Finalization of Staffing Levels
April 4, 2025	Entry of Budget Data Begins Budget Training for Campus/Department Staff
April 23, 2025	Federal Program Budgets — Input Complete Campus, Department, and State/Local Budgets — Input Complete
April 30, 2025	Preliminary Certified Property Tax Values Issued
June 24, 2025	Board of Trustees Approves 2025-2026 Budget
July 25, 2025	Certified Local Property Tax Values Released
August 26, 2025	Board Adopts 2025 School Tax Rate

## Campus-Based Budgeting

Each campus receives a per-pupil allotment that is used to fund supplies, instructional materials, equipment, and other operational needs. Allotments are calculated based on projected student enrollment and are integrated into the District's centralized budget to ensure equity and alignment with academic priorities.

## Campus Allotments

	2024-2025	2025-2026
High Schools	\$90	\$90
Alternative Schools	\$140	\$140
Middle Schools	\$75	\$75
Elementary Schools	\$60	\$60



## **Revenue and Expenditure Key Factors**

This section outlines the primary factors influencing the development of McAllen ISD's 2025-2026 operating budget. These projections are based on the most current data available, conservative forecasting practices, and the District's commitment to long-term financial sustainability. Where data is not yet finalized, placeholders are included.

### **Revenue Key Factors (2025-2026 Projections)**

#### **1. Enrollment Trends**

The District anticipates a modest decline in student enrollment, consistent with recent demographic and enrollment trends. This projected decrease will impact revenue tied to average daily attendance (ADA), the primary driver of state funding under the Foundation School Program.

#### **2. Certified Property Values**

Based on the 2025 Certified Estimate from the Hidalgo County Appraisal District, total taxable property values are projected to decrease from \$8,836,031,452 to \$8,378,476,012 — a reduction of approximately 5.17% compared to the prior year. The primary driver of this decrease is the recently passed Senate Bill 4, which raises the state-mandated homestead exemption from \$100,000 to \$140,000, effectively reducing the district's taxable base. Senate Bill 4 also includes a hold-harmless provision to ensure districts are reimbursed by the state for any revenue loss from the exemption increase.

Final certified values are anticipated in July 2025, and the updated valuation roll may result in further adjustments to the district's property value base.

#### **3. Tax Rate Compression**

Under current state law, the 2024-2025 tax rate used for budget development includes:

- Maintenance & Operations (M&O) rate: \$0.8022
- Interest & Sinking (I&S) rate: \$0.1616
- Total tax rate: \$0.9638

For 2025-2026, the district's final tax rates remain pending and will be determined based on several key factors:

Certified property values from the Hidalgo County Appraisal District, expected in July 2025;

- The Maximum Compressed Rate (MCR) to be issued by the Texas Education Agency (TEA) in August 2025, which reflects both ongoing automatic compression under House Bill 3 (2019) and additional compression resulting from 2025 legislative changes, including increased state-funded compression and a higher homestead exemption.
- Formal adoption of the tax rate by the Board of Trustees, scheduled for late August 2025.

The combined effect of these factors may result in further reduction of the district's M&O tax rate, while ensuring the district remains fully funded under state school finance formulas.

#### **4. Interest Earnings**

Due to anticipated decreases in federal interest rates, the District projects a decline in investment income for 2025-2026. The finance team continues to monitor market conditions to optimize available cash flow.

## **5. State Funding – Average Daily Attendance (ADA)**

A projected decrease in ADA is expected to reduce state formula funding. However, attendance rates are improving due to targeted campus-level initiatives.

## **6. SHARS Program Monitoring**

The District continues to closely monitor the School Health and Related Services (SHARS) program due to ongoing volatility in funding cycles and audit processes. SHARS revenues are not guaranteed and are not used to support recurring expenditures.

## **7. Legislative Outlook – House Bill 2 (HB2)**

On June 4, 2025, Governor Abbott signed House Bill 2 into law, providing \$8.5 billion in new education funding. Key provisions include:

- An increase of \$55 to the Basic Allotment.
- Teacher pay raises:
  - For districts with more than 5,000 students (such as McAllen ISD), teachers with 3–4 years of experience will receive \$2,500; those with 5 or more years will receive \$5,000.
- Support staff compensation: \$45 per student allocated for salary increases for non-administrative staff, including counselors, librarians, and other support personnel.
- Additional targeted funding for special education, early childhood programs, operational costs, school safety, and other district needs.

All provisions take effect beginning with the 2025-2026 school year and have been incorporated into revenue projections and salary schedules accordingly.

## **Expenditure Key Factors (2025-2026 Projections)**

The development of the 2025-2026 expenditure budget reflects McAllen ISD's ongoing commitment to financial stewardship, instructional excellence, and strategic alignment with student-centered priorities. All projected expenditures have been carefully evaluated to ensure they support the District's mission, preserve long-term fiscal health, and respond effectively to changing legislative, operational, and demographic conditions.

### **1. Payroll and Compensation**

Employee compensation remains the largest single expenditure in the General Fund, representing approximately 81 percent of the adopted 2025-2026 budget. The District has incorporated all required salary increases stemming from House Bill 2, signed into law by Governor Greg Abbott on June 4, 2025. These legislative mandates are designed to support the recruitment and retention of high-quality educators and support personnel across Texas school districts. Compensation adjustments for the 2025-2026 school year include:

- **Teacher Pay Increases:**
  - \$2,500 for teachers with three to four years of experience.
  - \$5,000 for teachers with five or more years of experience.
  - A 2.5 percent salary increase for teachers with one to two years of experience.
- **Non-Teaching Professional Staff:**
  - A 2.5 percent increase from the salary schedule midpoint.
- **Paraprofessional and Auxiliary Staff:**
  - A \$0.75 per hour wage increase.

- **Health Insurance Contribution:**

- An additional \$55 per month per employee toward the employer's share of health insurance premiums.

The District also implemented updated stipend pay and salary schedule adjustments based on recommendations from the Texas Association of School Boards to maintain market competitiveness and equity.

In total, payroll expenditures for 2025-2026 are projected to increase by approximately \$9,144,577 compared to the prior fiscal year. This increase reflects both the mandated compensation adjustments and the District's continued investment in its workforce.

## **2. Instructional and Programmatic Priorities**

The 2025-2026 budget emphasizes expenditures that directly support teaching and learning. Key areas of investment include:

- Curriculum alignment and instructional materials
- Intervention and enrichment tools for at-risk and advanced learners
- Data-driven academic technology solutions
- College, career, and military readiness initiatives
- Professional development for instructional staff

Expenditures that are not essential to the direct instructional process will continue to be reviewed annually and adjusted as necessary to prioritize academic outcomes.

## **3. Staffing and Personnel Management**

The District remains focused on maintaining staffing levels that are both educationally effective and financially sustainable. Personnel needs are assessed regularly based on enrollment trends, campus schedules, and academic programming. The following strategies will guide staffing-related decisions in 2025-2026:

- Evaluating each vacant position for necessity and alignment with strategic goals
- Reducing positions through natural attrition where feasible
- Reviewing support roles for potential consolidation or efficiency improvements

This approach supports the District's goal of maximizing resources in the classroom while managing future liabilities and long-term costs.

## **4. Operational Efficiency and Cost Controls**

McAllen ISD continues to pursue cost efficiencies across departments to redirect resources to student-facing priorities. Operational strategies include:

- Contract reviews and vendor renegotiations
- Energy conservation and utility savings initiatives

- Streamlined purchasing practices and interlocal agreements
- Strategic use of technology to reduce manual processes and recurring expenses

All non-instructional expenditures are subject to ongoing cost-benefit analysis to ensure fiscal efficiency and alignment with the District's long-term financial plan.

## **5. Health, Safety, and Student Well-Being**

In alignment with funding provided through House Bill 2, the 2025-2026 budget includes targeted investments in student health, safety, and wellness, such as:

- Enhanced campus security personnel and infrastructure
- Mental health and counseling services
- Health services and nurse staffing at all campuses
- Emergency preparedness resources and protocols

These investments are aligned with the District's priority to provide safe, supportive environments that foster academic success and student well-being.

### Combined Funds

The combined budget of McAllen ISD includes the General Fund, Debt Service Fund, Capital Projects Fund, Special Revenue Funds, and Enterprise Fund. A summary of the total budgeted funds for 2025-2026 is presented below.

#### McAllen Independent School District Budget Summary - All Funds For the Year Ended June 30, 2026

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Funds	Enterprise Fund	Total
Total Revenues	\$ 264,971,047	\$ 13,902,390	\$ -	\$ 33,006,153	\$ 308,000	\$ 312,187,590
Total Expenditures	\$ 265,565,375	\$ 13,902,390	\$ 1,594,007	\$ 33,006,153	\$ 308,000	\$ 314,375,925
Total Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (594,328)	\$ -	\$ (1,594,007)	\$ -	\$ -	\$ (2,188,335)
Beginning Fund Balance	\$ 123,011,287	\$ 4,686,386	\$ 120,404	\$ 3,903,823	\$ 880,701	\$ 132,602,601
Ending Fund Balance	\$ 122,416,959	\$ 4,686,386	\$ (1,473,603)	\$ 3,903,823	\$ 880,701	\$ 130,414,266





**McAllen Independent School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**All Funds by Object**  
**For the Year Ended June 30, 2026**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Special Revenue Fund</b>	<b>Enterprise Fund</b>	<b>Total</b>
<b>Revenues:</b>						
5700 Local	\$ 75,888,729	\$ 13,902,390	\$ -	\$ 3,954,079	\$ 308,000	\$ 94,053,198
5800 State	162,342,929	-	-	8,618,591	-	170,961,520
5900 Federal	26,739,389	-	-	20,433,483	-	47,172,872
7900 Other Sources	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 264,971,047</b>	<b>\$ 13,902,390</b>	<b>\$ -</b>	<b>\$ 33,006,153</b>	<b>\$ 308,000</b>	<b>\$ 312,187,590</b>
<b>Expenditures:</b>						
6100 Payroll Costs	\$ 217,753,866	\$ -	\$ -	\$ 20,012,211	\$ 296,773	\$ 238,062,850
6200 Prof & Contracted Services	14,118,279	-	77,769	2,374,538	500	16,571,086
6300 Supplies & Materials	22,468,277	-	-	8,675,222	7,255	31,150,754
6400 Other Operating Costs	6,214,316	-	-	1,354,691	3,472	7,572,479
6500 Debt Service	4,485,637	13,902,390	-	-	-	18,388,027
6600 Capital Outlay	525,000	-	1,516,238	589,491	-	2,630,729
8900 Other Uses	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 265,565,375</b>	<b>\$ 13,902,390</b>	<b>\$ 1,594,007</b>	<b>\$ 33,006,153</b>	<b>\$ 308,000</b>	<b>\$ 314,375,925</b>
Net Income / (Loss)	\$ (594,328)	\$ -	\$ (1,594,007)	\$ -	\$ -	\$ (2,188,335)
Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance</b>	<b>\$ 123,011,287</b>	<b>\$ 4,686,386</b>	<b>\$ 120,404</b>	<b>\$ 3,903,823</b>	<b>\$ 880,701</b>	<b>\$ 132,602,601</b>
<b>Ending Fund Balance</b>	<b>\$ 122,416,959</b>	<b>\$ 4,686,386</b>	<b>\$ (1,473,603)</b>	<b>\$ 3,903,823</b>	<b>\$ 880,701</b>	<b>\$ 130,414,266</b>

**McAllen Independent School District**  
**Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance**  
**All Funds by Object**  
**2021-2022 to 2025-2026**

	<b>Audited 2021-2022</b>	<b>Audited 2022-2023</b>	<b>Audited 2023-2024</b>	<b>Estimated Actuals 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Change From Prior Year</b>	<b>Percent Change</b>
<b>Beginning Fund Balance</b>	\$ 136,267,994	\$ 171,709,080	\$ 159,346,403	\$ 161,026,072	\$ 132,602,601	\$ (28,423,471)	-17.65%
<b>Revenues:</b>							
5700 Local	\$ 108,346,721	\$ 113,244,770	\$ 110,310,657	\$ 104,480,607	\$ 94,053,198	\$ (10,427,409)	-9.98%
5800 State	127,724,846	124,311,503	154,262,797	147,499,488	170,961,520	23,462,032	15.91%
5900 Federal	54,613,419	51,648,223	50,021,277	46,055,952	47,172,872	1,116,920	2.43%
7900 Other Sources	1,919,431	13,519,730	3,039,213	5,363,539	-	(5,363,539)	-100.00%
<b>Total Revenues</b>	<b>\$ 292,604,416</b>	<b>\$ 302,724,227</b>	<b>\$ 317,633,944</b>	<b>\$ 303,399,586</b>	<b>\$ 312,187,590</b>	<b>\$ 8,788,004</b>	<b>2.90%</b>
<b>Expenditures:</b>							
6100 Payroll Cost	\$ 170,805,948	\$ 212,931,633	\$ 216,154,821	229,602,167	\$ 238,062,850	\$ 8,460,683	3.68%
6200 Prof & Contracted Services	16,086,373	14,856,415	15,283,195	16,667,800	16,571,086	(96,714)	-0.58%
6300 Supplies & Materials	30,095,225	25,864,829	28,160,338	30,724,007	31,150,754	426,747	1.39%
6400 Other Operating Costs	5,685,190	7,821,103	7,531,620	10,223,138	7,572,479	(2,650,659)	-25.93%
6500 Debt Service	14,504,180	10,286,500	18,275,967	19,951,987	18,388,027	(1,563,960)	-7.84%
6600 Capital Outlay	18,399,607	31,821,171	29,745,493	21,501,253	2,630,729	(18,870,524)	-87.76%
8900 Other Uses	1,586,808	11,442,549	1,190,447	3,152,717	-	(3,152,717)	-100.00%
<b>Total Expenditures</b>	<b>\$ 257,163,331</b>	<b>\$ 315,024,200</b>	<b>\$ 316,341,881</b>	<b>\$ 331,823,069</b>	<b>\$ 314,375,925</b>	<b>\$ (17,447,144)</b>	<b>-5.26%</b>
Net Income / (Loss)	35,441,085	(12,299,973)	1,292,063	(28,423,483)	(2,188,335)	26,235,148	-92.30%
Prior Period Adjustments	-	(62,704)	387,605	-	-	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 171,709,080</b>	<b>\$ 159,346,403</b>	<b>\$ 161,026,072</b>	<b>\$ 132,602,589</b>	<b>\$ 130,414,266</b>	<b>\$ (2,188,323)</b>	<b>-1.65%</b>

**McAllen Independent School District  
Budget Forecast  
All Funds by Object  
2025-2026 to 2028-2029**

	<b>Adopted 2025-2026</b>	<b>Projected 2026-2027</b>	<b>Projected 2027-2028</b>	<b>Projected 2028-2029</b>
<b>Beginning Fund Balance</b>	<b>\$ 132,602,601</b>	<b>\$ 130,414,266</b>	<b>\$ 130,177,721</b>	<b>\$ 128,739,077</b>
<b>Projected Revenues:</b>				
5700 Local	\$ 94,053,198	\$ 92,905,506	\$ 87,203,335	\$ 90,962,049
5800 State	170,961,520	165,365,611	163,691,270	161,935,927
5900 Federal	47,172,872	47,172,872	47,172,872	47,172,872
7900 Other Sources	-	2,000,000	2,000,000	2,000,000
<b>Total Revenues</b>	<b>\$ 312,187,590</b>	<b>\$ 307,443,989</b>	<b>\$ 300,067,477</b>	<b>\$ 302,070,848</b>
<b>Projected Expenditures:</b>				
6100 Payroll Cost	\$ 238,062,850	\$ 240,224,364	\$ 242,512,896	\$ 244,842,523
6200 Prof & Contracted Services	16,571,086	15,834,494	15,956,249	16,101,278
6300 Supplies & Materials	31,150,754	28,150,629	28,222,964	28,373,415
6400 Other Operating Costs	7,572,479	7,561,829	7,580,689	7,600,075
6500 Debt Service	18,388,027	15,167,687	6,493,887	5,785,437
6600 Capital Outlay	2,630,729	741,531	739,436	650,018
8900 Other Uses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 314,375,925</b>	<b>\$ 307,680,534</b>	<b>\$ 301,506,121</b>	<b>\$ 303,352,746</b>
Net Income / (Loss)	(2,188,335)	(236,545)	(1,438,644)	(1,281,898)
Prior Period Adjustments	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 130,414,266</b>	<b>\$ 130,177,721</b>	<b>\$ 128,739,077</b>	<b>\$ 127,457,179</b>

**Assumptions:**

1. The projection for each fund is based on specific assumptions, which are detailed on the corresponding fund's forecast page.

### Operating Revenue and Expenditures by Fund Comparisons

For the 2025–2026 fiscal year, the District’s adopted budget reflects total operating revenues of \$278,873,437, an increase of \$3,642,534, or 1.32%, compared to the 2024–2025 forecasted revenue of \$275,230,903. This includes projected revenues for the General Fund, Debt Service Fund, and Capital Projects Fund. All revenue estimates are based on local, state, and federal sources and exclude the use of fund balance.

- General Fund revenues are projected at \$264,971,047, representing an increase of \$5,492,220, or 2.12%. This increase is primarily due to updated state funding projections, increased property tax collections, and federal program allocations aligned with the District’s strategic initiatives. The General Fund includes revenues for the District’s operational and instructional programs, including Food Service.
- Debt Service Fund revenues are projected to decline from \$14,618,150 to \$13,902,390, a decrease of \$715,760, or 4.90%. This reflects a planned reduction in tax collections aligned with scheduled decreases in debt obligations.
- Capital Projects Fund revenues are forecasted to increase from \$1,133,926 to \$1,594,007, as the District continues to draw down remaining proceeds from the Maintenance Tax Note (MTN-2020) issued in a prior year. These are not new revenues but reflect a planned use of restricted fund balance to complete energy efficiency and infrastructure projects.

It is important to note that while the District will utilize \$594,328 from the General Fund fund balance and \$1,594,007 from the MTN-2020 fund balance to support specific expenditures, these amounts are not included as revenues in this schedule. Instead, they are separately identified as planned fund balance contributions in the financial statements and summary schedules to ensure transparency and compliance with accounting standards.

### Operating Revenues by Fund Comparison

<b>Fund Type</b>	<b>Final Budget 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Percentage Change</b>
General Fund	\$ 259,478,827	\$ 264,971,047	2.12%
Debt Service Fund	14,618,150	13,902,390	-4.90%
Capital Projects Fund	1,133,926	-	-100%
<b>Total Revenues</b>	<b>\$ 275,230,903</b>	<b>\$ 278,873,437</b>	<b>1.32%</b>

On the expenditure side, total adopted expenditures for operating funds in 2025–2026 are \$281,061,772, which represents a decrease of \$22,793,025, or 7.50%, compared to the 2024–2025 forecasted budget of \$303,854,797. The reduction in expenditures reflects the completion of major one-time capital projects and a strategic shift to sustain core services within available resources.

- General Fund expenditures are adopted at \$265,565,375, down 5.93% from the prior year. This decrease reflects the conclusion of several nonrecurring expenditures and cost containment efforts while preserving student-facing services.
- Debt Service Fund expenditures are projected at \$13,902,390, a 2.67% decrease, aligned with the scheduled repayment structure of the District’s existing bonded debt.
- Capital Projects Fund expenditures are adopted at \$1,594,007, significantly lower than the prior year’s \$7,250,570, reflecting the near completion of major facility improvements funded by the MTN-2020.

Overall, the 2025–2026 budget reflects a balanced and forward-looking approach to financial stewardship—aligning resources with strategic priorities, controlling costs, and maintaining a strong fiscal position for the District.

#### Operating Expenditures by Fund Comparison

<b>Fund Type</b>	<b>Final Budget 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Percentage Change</b>
General Fund	\$ 282,321,127	\$ 265,565,375	-5.93%
Debt Service Fund	14,283,100	13,902,390	-2.67%
Capital Projects Fund	7,250,570	1,594,007	-78.02%
<b>Total Expenditures</b>	<b>\$ 303,854,797</b>	<b>\$ 281,061,772</b>	<b>-7.50%</b>



## General Fund

General Fund revenues are budgeted to increase by 5,492,220 or 2.12% in 2025-2026, driven by additional state funding from House Bill 2. Local revenues decline due to tax rate compression and a higher homestead exemption, while state revenues rise to offset the loss. Federal revenues remain steady with a slight decrease, and Other Sources are not budgeted since they reflect one-time transfers. The table below shows a comparison of revenue sources between the 2024-2025 forecasted budget and the 2025-2026 adopted budget.

### General Fund Revenue Sources Comparison

	<b>Final Budget 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Percentage Change</b>
Local Sources	\$ 83,926,467	\$ 75,888,729	-9.58%
State Sources	143,052,811	162,342,929	13.48%
Federal Sources	27,209,598	26,739,389	-1.73%
Other Sources	5,289,951	-	-100.00%
<b>Total Revenues</b>	<b>\$ 259,478,827</b>	<b>\$ 264,971,047</b>	<b>2.12%</b>

General Fund expenditures are budgeted to decrease by \$16,755,752 or 5.93% in 2025-2026. Payroll costs increase due to salary adjustments and growth in benefit costs, while supplies and materials decrease as budgets normalize post-COVID and one-time instructional material purchases are reduced. Other operating costs decline primarily from reductions in travel, utility, and miscellaneous service expenses, debt service decreases with anticipated fewer short-term financing obligations, and capital outlay falls sharply following the completion of major purchases in 2024-2025. The table below provides a comparison of expenditures between the 2024-2025 forecasted budget and the 2025-2026 adopted budget.

### General Fund Expenditures by Object Comparison

	<b>Final Budget 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Percentage Change</b>
Payroll Cost	\$ 209,935,635	\$ 217,753,866	3.72%
Professional and Contracted Services	14,958,591	14,118,279	-5.62%
Supplies and Materials	25,250,654	22,468,277	-11.02%
Other Operating Expenses	8,985,315	6,214,316	-30.84%
Debt Service	5,585,359	4,485,637	-19.69%
Capital Outlay	14,605,573	525,000	-96.41%
Other Uses	3,000,000	-	-100.00%
<b>Total Expenditures</b>	<b>\$ 282,321,127</b>	<b>\$ 265,565,375</b>	<b>-5.93%</b>

### Debt Service Fund

All revenues for the Debt Service Fund are derived from local property tax collections, which are based on the District's Interest & Sinking (I&S) tax rate and certified taxable values. For 2025-2026, total revenues are projected at \$13,902,390, a decrease of \$715,760, or 4.90%, from the prior year. The decrease is primarily due to lower property valuations and the corresponding decline in tax collections allocated for debt service. No state assistance is anticipated for debt repayment under the current funding structure.

#### Debt Service Fund Revenue Sources Comparison

	Final Budget 2024-2025	Adopted Budget 2025-2026	Percentage Change
Local Sources	\$ 14,618,150	\$ 13,902,390	-4.90%
State Sources	-	-	0%
<b>Total Revenues</b>	<b>\$ 14,618,150</b>	<b>\$ 13,902,390</b>	<b>-4.90%</b>

Adopted expenditures for the Debt Service Fund total \$13,902,390, which includes:

- \$5,475,000 for principal payments, reflecting a 3.50% increase from the prior year due to scheduled debt maturities.
- \$519,550 for interest payments, a 55.42% decrease, reflecting a decline in interest obligations as a result of retiring higher-interest debt.
- \$7,907,840 in other debt service fees, which are primarily related to the planned defeasance of eligible bonds. This strategic action allows the District to retire existing debt early, reduce long-term interest costs, and improve future financial flexibility.

The District continues to actively manage its debt portfolio to ensure long-term fiscal sustainability. The use of defeasance proceeds in 2025-2026 reflects McAllen ISD's proactive approach to minimizing interest costs and reducing overall debt obligations.

#### Debt Service Fund Expenditures by Object Comparison

	Final Budget 2024-2025	Adopted Budget 2025-2026	Percentage Change
Principal	\$ 5,290,000	\$ 5,475,000	3.50%
Interest	\$ 1,165,500	\$ 519,550	-55.42%
Other Debt Service Fees	7,827,600	7,907,840	1.03%
<b>Total Expenditures</b>	<b>\$ 14,283,100</b>	<b>\$ 13,902,390</b>	<b>-2.67%</b>

## Capital Projects Fund

For the 2025-2026 fiscal year, the District has budgeted \$1,594,007 in the Capital Projects Fund, representing a 78.02% decrease from the 2024-2025 forecasted budget of \$7,250,570. This decrease reflects the winding down of prior-year capital improvement projects and a shift toward targeted safety and security investments.

### Revenues

No new revenues are projected for the Capital Projects Fund in 2025-2026. Instead, the District will utilize existing restricted fund balance from the Maintenance Tax Note (MTN-2020) issued in a prior year. These funds were previously allocated for capital improvements and continue to be managed under trustee oversight. While they appear as part of the District's available resources for capital projects, they are not classified as current-year revenue in accordance with generally accepted accounting principles.

### Expenditures

Adopted expenditures for 2025-2026 total \$1,594,007, a significant reduction of \$5,656,563, or 78.02%, from the prior year's forecasted expenditures. This reduction is due to the completion of several one-time infrastructure and facility upgrades during 2024-2025.

The remaining expenditures in 2025-2026 are focused primarily on enhancing campus safety through the implementation of the Silent Panic Alert Technology (SPAT) system, a state-mandated security initiative. Expenditures are budgeted across the following categories:

- Professional and Contracted Services (6200): \$77,769
- Capital Outlay (6600): \$1,516,238

No expenditures are budgeted for supplies, materials, or debt service within this fund for 2025-2026.

The District continues to prioritize the use of one-time capital funds for projects that enhance safety, modernize facilities, and support long-term operational goals, while maintaining compliance with all bond covenants and state safety mandates.

### Capital Projects Fund Expenditures by Object Comparison

	<b>Final Budget 2024-2025</b>	<b>Adopted Budget 2025-2026</b>	<b>Percentage Change</b>
Professional and Contracted Services	\$ 412,328	\$ 77,769	-81.14%
Supplies and Materials	1,062,903	-	-100.00%
Debt Service	66,728	-	-100.00%
Capital Outlay	5,708,611	1,516,238	-73.44%
<b>Total Expenditures</b>	<b>\$ 7,250,570</b>	<b>\$ 1,594,007</b>	<b>-78.02%</b>

## Property Tax Values

The Hidalgo County Appraisal District (HCAD) provides Preliminary Certified Assessed Values to McAllen ISD each year by April 30. These preliminary values serve as the basis for developing General Fund and Debt Service Fund tax revenue budgets but may vary from the final certified values released in July.

For the 2025-2026 fiscal year, HCAD's preliminary estimate reflects an assessed value of \$9,170,510,012, representing a 3.79% increase over the prior year's preliminary estimate. However, following the passage of Senate Bill 4 during the 2025 Texas Legislative Session, which increases the state-mandated homestead exemption from \$100,000 to \$140,000, the district's taxable value is projected to decrease once exemptions are applied. Based on the 2025 Certified Estimate from HCAD, total taxable property values are expected to decline from \$8,836,031,452 to \$8,378,476,012, a reduction of approximately 5.17% compared to the prior year.

The District's long-term financial planning model assumes an average annual property value growth rate of 4.42%, consistent with recent historical trends before the new exemption adjustments.

	FY 2022	FY 2023	FY 2024	FY 2025	Preliminary FY 2026
<b>HCAD Certified Value</b>	\$ 7,733,525,460	\$ 8,351,046,936	\$ 8,635,742,218	\$ 8,836,031,452	\$ 8,378,476,012
<b>Average HCAD Change from Prior Year</b>		7.98%	3.41%	2.32%	-5.18%
<b>Texas Comptroller Value (T2)</b>	\$ 8,150,539,649	\$ 8,830,488,304	\$ 8,754,816,638	\$ 9,379,992,351	\$ 8,894,269,032

## Tax Rate

### Property Values and Tax Rate Overview

The District's revenue from local property taxes remains directly influenced by changes in taxable property values and state-mandated tax compression formulas. Both factors continue to reflect ongoing legislative action at the state level and local fiscal management decisions.

### Property Values

Each year, the Hidalgo County Appraisal District (HCAD) provides preliminary certified property value estimates by April 30, which serve as the basis for developing the District's General Fund and Debt Service Fund revenue budgets. These preliminary estimates are typically conservative and are updated when final certified values are issued in July.

For the 2025-2026 fiscal year, HCAD's preliminary estimate reflects an assessed value of \$9,170,510,012, representing a 3.79% increase over the prior year's preliminary estimate. However, following the passage of Senate Bill 4 during the 2025 Texas Legislative Session, the state-mandated homestead exemption was increased from \$100,000 to \$140,000, resulting in a reduction to the district's taxable value. After applying exemptions, total taxable property values are projected to decrease from \$8,836,031,452 to \$8,378,476,012, representing a 5.17% decrease compared to the prior year.

The District's long-term financial plan continues to assume an average annual property value growth rate of 4.42%, consistent with historical trends prior to recent legislative adjustments.

### **Tax Rate History and Outlook**

The District's tax rate continues to reflect a combination of state-mandated compression, local financial management, and recent legislative actions. The following summarizes recent tax rate history:

- **2020-2021:** Tier I M&O tax rate compressed to \$0.9164, total M&O rate of \$1.0450, I&S rate of \$0.0936.
- **2021-2022:** District elected the Declared Disaster Tax Rate Option; M&O rate increased to \$1.0486, I&S rate decreased to \$0.0884.
- **2022-2023:** M&O rate decreased to \$1.0206, I&S rate decreased to \$0.0758.
- **2023-2024:** M&O rate decreased to \$0.8448, I&S rate increased to \$0.1563, total tax rate reduced from \$1.0964 to \$1.0011.
- **2024-2025:** M&O rate remained at \$0.8350, I&S rate increased to \$0.1616, total tax rate reduced to \$0.9966.

### **2025-2026 Tax Rate Projections**

Final tax rate adoption for 2025-2026 will occur following:

- The release of certified property values in July 2025; and
- The issuance of the updated Maximum Compressed Tax Rate (MCR) by the Texas Education Agency in August 2025, which will reflect both annual compression requirements under House Bill 3 (2019) and new compression adjustments authorized by the 2025 Texas Legislature.

### **Preliminary Tax Rate Estimate for 2025-2026:**

Based on current law and preliminary values, the District's total tax rate is projected as follows (subject to final adjustments):

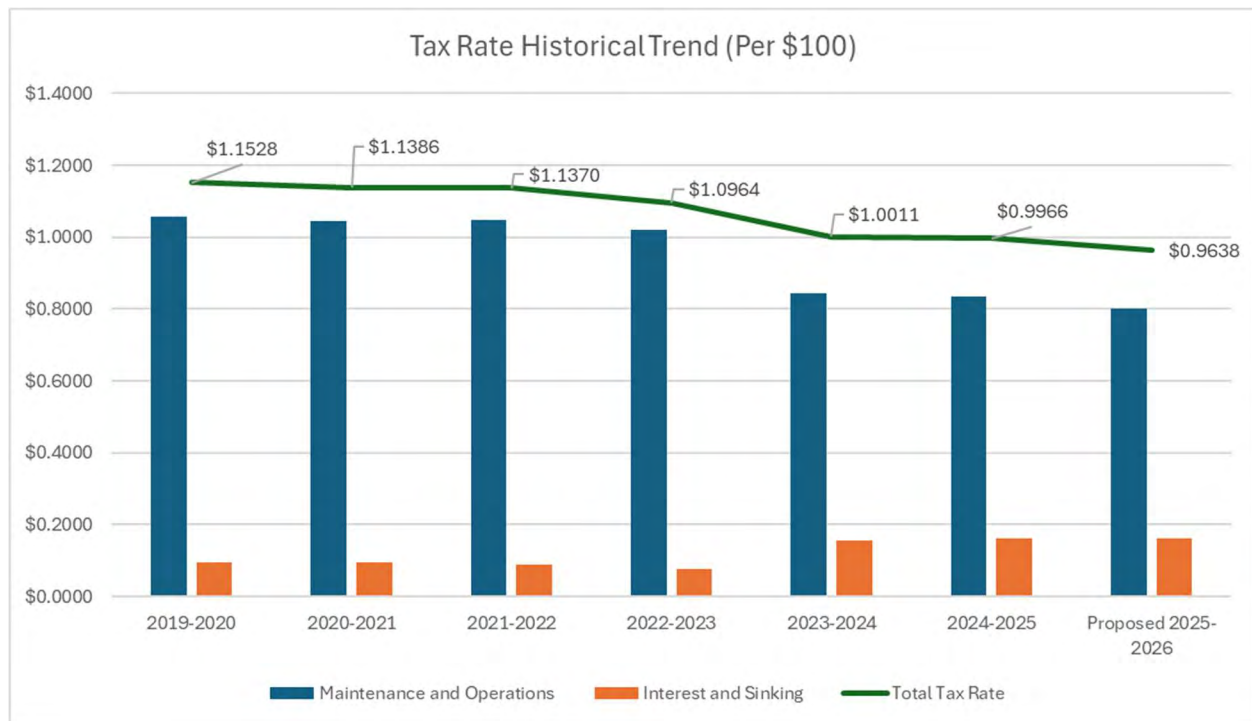
- Maintenance & Operations (M&O) Tax Rate: \$0.8022
- Interest & Sinking (I&S) Tax Rate: \$0.1616
- Total Tax Rate: \$0.9638

The M&O tax rate remains subject to annual compression formulas, which automatically adjust the rate based on changes in statewide property values and state funding requirements.

## Multi-Year Tax Rate History

Tax Year	M&O Tax Rate	I&S Tax Rate	Total Tax Rate	Notes
2020-2021	\$1.0450	\$0.0936	\$1.1386	Initial HB 3 Tier I compression
2021-2022	\$1.0486*	\$0.0884	\$1.1370	Declared Disaster Tax Rate Option utilized
2022-2023	\$1.0206*	\$0.0758	\$1.0964	Declared Disaster Tax Rate Option utilized
2023-2024	\$0.8448	\$0.1563	\$1.0011	Bond defeasance strategy increased I&S rate
2024-2025	\$0.8350	\$0.1616	\$0.9966	Bond defeasance strategy increased I&S rate
2025-2026	\$0.8022	\$0.1616	\$0.9638	Final rate pending certified values and TEA compression guidance.

## Tax Rate Historical Trend – 2020 to 2026



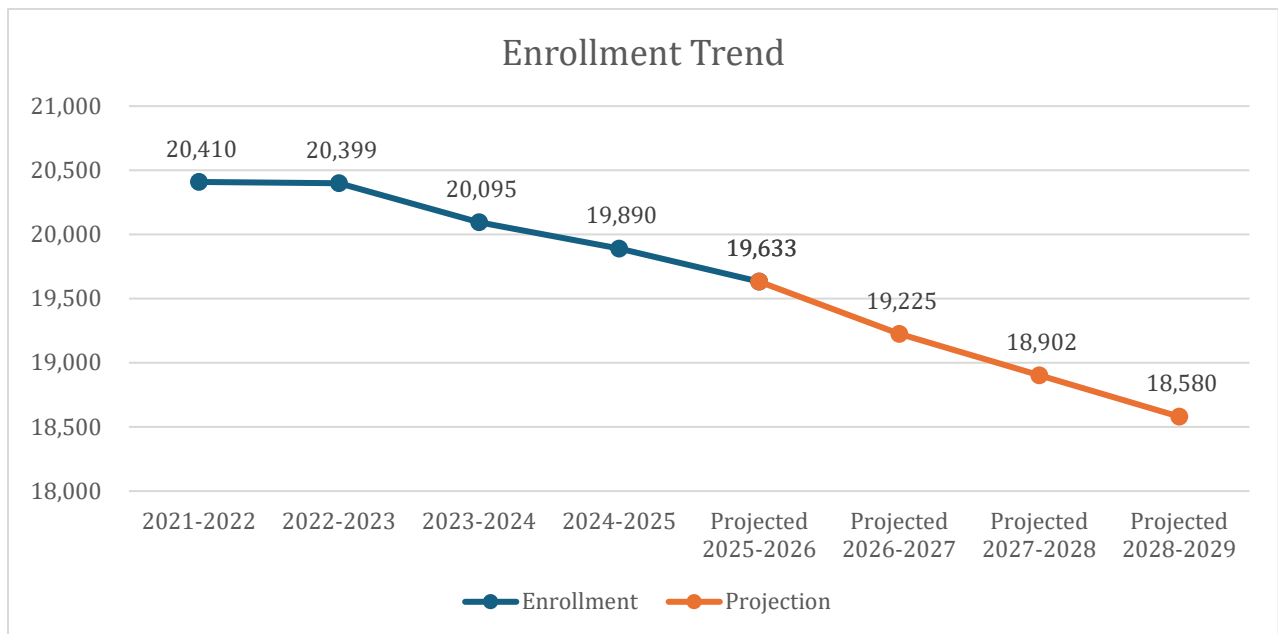


## Student Enrollment

Student enrollment continues to be a critical factor in McAllen ISD's financial and operational planning, directly influencing state funding, staffing levels, and per-student resource allocations. The District monitors enrollment data on a six-week cycle, allowing leadership to make responsive adjustments based on actual trends and demographic shifts.

For the 2025-2026 fiscal year, enrollment is projected at 19,633 students, with an Average Daily Attendance (ADA) of 17,685.65. Although the District anticipates a continued gradual decline in enrollment, the attendance rate is projected to improve to 94.93%, reflecting the effectiveness of student engagement strategies and daily attendance initiatives across campuses.

These projections are based on internal historical data, local demographic analysis, and student population trends.



## Staffing

Budgeted expenditures for salaries are determined in accordance with the District’s established staffing guidelines and in support of Goal 2. Staffing allocations are reviewed annually to ensure they meet instructional needs, comply with state mandates, and remain financially sustainable. The following chart outlines district-wide staffing by position for the previous six years and changes between fiscal years 2025 and 2026 to comply with our staffing models.

	Staff Count - All Funds					Adopted	Change from
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Current to Previous Year
Teachers	1,540.41	1,496.21	1,498.69	1,522.90	1,465.00	1,475.00	10.00
Substitute Teacher	-	6.53	6.51	8.50	2.00	4.00	2.00
Professional Support	391.24	429.32	444.34	429.80	443.00	438.00	(5.00)
Campus Administration (School Leadership)	77.34	78.98	74.00	72.00	74.00	74.00	0.00
Central Administration	37.00	34.00	36.50	33.00	25.00	25.00	0.00
Educational Aides	382.82	408.27	417.72	446.30	401.00	419.00	18.00
Auxiliary Staff	898.69	894.64	891.05	913.50	889.00	898.00	9.00
<b>Total Staff</b>	<b>3,327.50</b>	<b>3,347.95</b>	<b>3,368.81</b>	<b>3,426.00</b>	<b>3,299.00</b>	<b>3,333.00</b>	<b>34.00</b>

### Staffing Philosophy and Core Priorities

McAllen ISD’s staffing approach for 2025-2026 is guided by the following principles:

- Protect instructional integrity by prioritizing teacher and student-facing roles
- Preserve employment through natural attrition when adjustments are needed
- Maintain compensation competitiveness to retain and recruit effective staff
- Ensure equity in campus staffing based on projected enrollment and student needs
- Meet state compliance for certified staffing and class size ratios
- Support operational efficiency through data-driven resource planning

### 2025-2026 Staffing Projections

Staffing projections are based on:

- **Projected Enrollment:** 19,633 students
- **Projected Average Daily Attendance (ADA):** 17,685.65
- **Targeted program needs:** Special Education, Bilingual/ESL, CTE, Mental Health, Safety, and Technology
- **Available funding:** General Fund, federal grants, and other resources

## **Staffing Changes and Historical Trends**

The District regularly evaluates staffing levels to reflect changes in enrollment, academic programs, and funding availability. Adjustments are made to align with approved staffing models while protecting classroom-level services.

These adjustments reflect McAllen ISD's ongoing effort to balance fiscal responsibility with its commitment to student-centered staffing.

## **Campus-Based Staffing Allocations**

Campus staffing is allocated through a formula-based model that considers:

- Student enrollment
- Program requirements (e.g., Special Education, Bilingual/ESL, CTE)
- State-mandated teacher-to-student ratios
- Required support positions for compliance and instructional needs
- Funding source availability (General Fund, Title I, etc.)

Allocations are reviewed and validated annually in collaboration with campus administrators, Human Resources, and the Finance Department to ensure equitable distribution aligned with Board-approved financial priorities.



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 2024–2025.

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



  
Ryan S. Stechschulte

President



James M. Rowan, CAE, SFO  
CEO/Executive Director



## BUSINESS SERVICES AWARDS



### 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  
July 1, 2024 – June 30, 2025





## 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, 2024**



**2022-2023 Superior Achievement**  
**2021-2022 Superior Achievement**  
**2020-2021 Superior Achievement**  
**2019-2020 Superior Achievement**  
**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**



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

The Texas Comptroller of Public Accounts' Transparency Stars program recognizes local governments for going above and beyond in their transparency efforts. Provide clear and meaningful financial information by posting financial documents, as well as thorough summaries, visualizations, downloadable data and other relevant information.



THIRD  
YEAR  
AWARD

Texas Comptroller  
Leadership Circle  
Platinum Member  
2014 AND 2015



Texas Comptroller  
Leadership Circle  
Gold Member

2013



# Purchasing Services Awards





# ORGANIZATIONAL SECTION



## Where is McAllen ISD?



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, 2024, McAllen's population has grown to 150,638. As McAllen continues to grow, it has remained affordable. The average cost of a home in McAllen is \$227,295, while a two bedroom, two bath apartment rents for \$1,105. The cost of living in McAllen is 17% 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 collegiate academy, one alternative education campus of choice and one alternative education discipline campus for a total of thirty-one campuses. The District is now providing educational services to a total of 19,890 students in grade levels beginning from Early Education through 12th grade.

### Basic Facts

- 19,890 Students
- 31 Campuses
- 3,182 Employees
- 1,446 Teachers

### Demographics

- 93.87% Hispanic
- 54.93% At-Risk
- 70.05% Economically Disadvantaged
- 33.60% Limited English Proficient



2025						
JULY						
S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
AUGUST						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
SEPTEMBER						
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OCTOBER						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	(27)	28	29	30	31	
NOVEMBER						
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30						
DECEMBER						
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21	22	23	24	25	26	27
28	29	30	31			

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REPORTING PERIODS					
FIRST DAY OF SCHOOL - <b>August 14, 2025</b>					
FALL SEMESTER					
1st SW	August 14, 2025	TO	September 26, 2025	31	DAYS
2nd SW	September 29, 2025	TO	October 31, 2025	24	DAYS
3rd SW	November 3, 2025	TO	December 19, 2025	30	DAYS
TOTAL				85	DAYS
SPRING SEMESTER					
4th SW	January 7, 2026	TO	February 20, 2026	31	DAYS
5th SW	February 23, 2026	TO	April 17, 2026	33	DAYS
6th SW	April 20, 2026	TO	June 2, 2026	31	DAYS
TOTAL				95	DAYS
83 DAYS (FALL) + 97 DAYS (SPRING) = <b>180 INSTRUCTIONAL DAYS</b>					
LAST DAY OF SCHOOL - <b>June 2, 2026</b>					
REPORT CARDS (WEEK OF)					
September 22, 2025		February 17, 2026			
October 27, 2025		April 13, 2026			
December 15, 2025		June 1, 2026			
PROFESSIONAL LEARNING DAYS					
August 7-11 & 13 (1/2 Day)		January 5, 2026			
TEACHER WORKDAYS					
August 12 & 13 (1/2 day), 2025		January 6, 2026			
TEACHER PLANNING HALF DAYS (campus-based)					
August 29, 2025		February 13, 2026			
October 10, 2025		March 13, 2026			
November 21, 2025					
WEATHER MAKE-UP DAYS					
October 13, 2025					
February 16, 2026					
STUDENT EARLY RELEASE DAYS					
August 29, 2025		February 13, 2026			
October 10, 2025		March 13, 2026			
November 21, 2025		June 2, 2026			
December 19, 2025					
LEGEND					
PROFESSIONAL LEARNING DAY					<div></div>
WORKDAY					<div></div>
HOLIDAY					<div></div>
STATE ASSESSMENT DAY					<div></div>
WEATHER DAY					<div></div>
STUDENT EARLY RELEASE DAY					<div></div>
BEGIN SIX WEEKS					<div></div>
END SIX WEEKS					<div></div>
BEGIN SEMESTER					<div></div>
END SEMESTER					<div></div>
Student Early Release/Teacher Planning (campus-based)					<div></div>
Report Card Week					<div></div>

2026						
JANUARY						
S	M	T	W	T	F	S
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4	5	6	[[7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
FEBRUARY						
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MARCH						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
APRIL						
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	[20	21	22	23	24	25
26	27	28	29	30		
MAY						
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
JUNE						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

# Official Map

# McAllen

## INDEPENDENT SCHOOL DISTRICT

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

### ELEMENTARY SCHOOLS

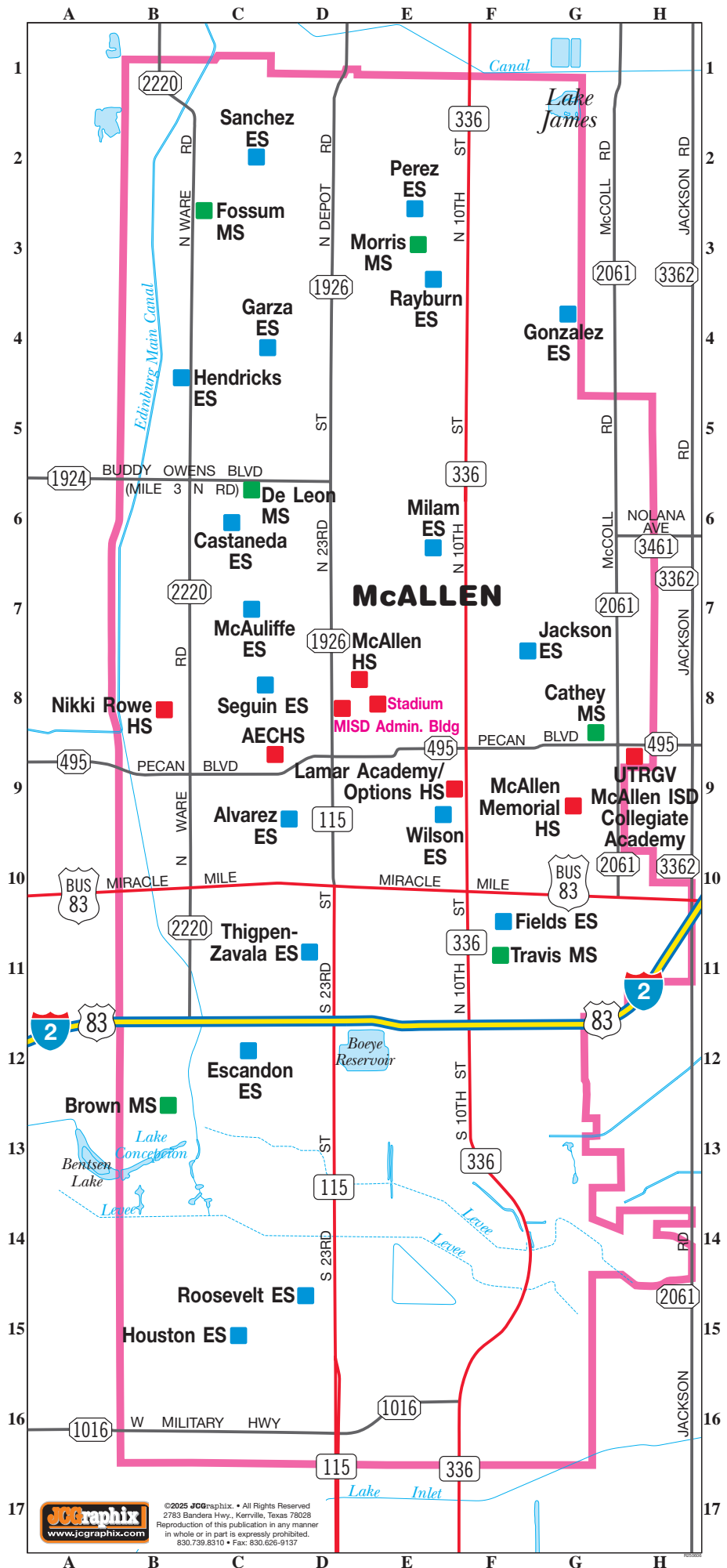
Alvarez	D-9
Escandon	C-12
Castaneda	C-6
Fields	F-11
Garza	C-4
Gonzalez	G-4
Hendricks	B-4
Houston	C-15
Jackson	F-7
McAuliffe	C-7
Milam	E-6
Perez	E-3
Rayburn	E-3
Roosevelt	D-15
Sanchez	C-2
Seguin	C-8
Thigpen-Zavala	D-11
Wilson	E-9

### MIDDLE SCHOOLS

Brown	B-13
Cathey	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
UTRGV McAllen ISD Collegiate Academy	H9



## Campus Listing - High Schools



**McAllen High School**  
2021 La Vista Avenue  
Stephanie Friedlein, Principal



**Memorial High School**  
101 East Hackberry Avenue  
Ramiro Castillo, Principal



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



**Lamar Academy**  
1009 North 10<sup>th</sup> Street  
Nora Sanchez, Principal



**Achieve Early College High School**  
1601 North 27<sup>th</sup> Street  
Miguel Carmona, Principal



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



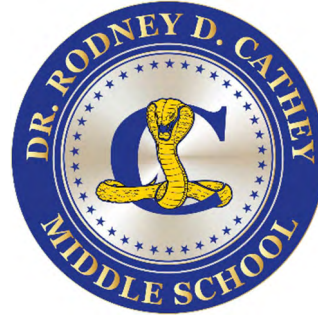
**UTRGV McAllen ISD Collegiate Academy**  
801 East Lakeview Drive  
Elizabeth Gonzalez, Director



### Campus Listing - 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 29<sup>th</sup> Street  
Ignacio Alaniz, Jr., Principal



**Michael E. Fossum Middle School**  
7800 North Ware Road  
Nora Trevino, Principal



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



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

## Campus Listing - Elementary Schools



**Francisca Alvarez Elementary**  
2606 Gumwood Street  
Melissa Lara, Principal



**Dr. Carlos Castañeda Elementary**  
4100 North 34<sup>th</sup> 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 29<sup>th</sup> 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  
Edna Hernandez, 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 26<sup>th</sup> Street  
Rachel Montgomery, Principal



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



**Juan Seguin Elementary**  
2200 North 29<sup>th</sup> Street  
Juan Nevarez, Principal

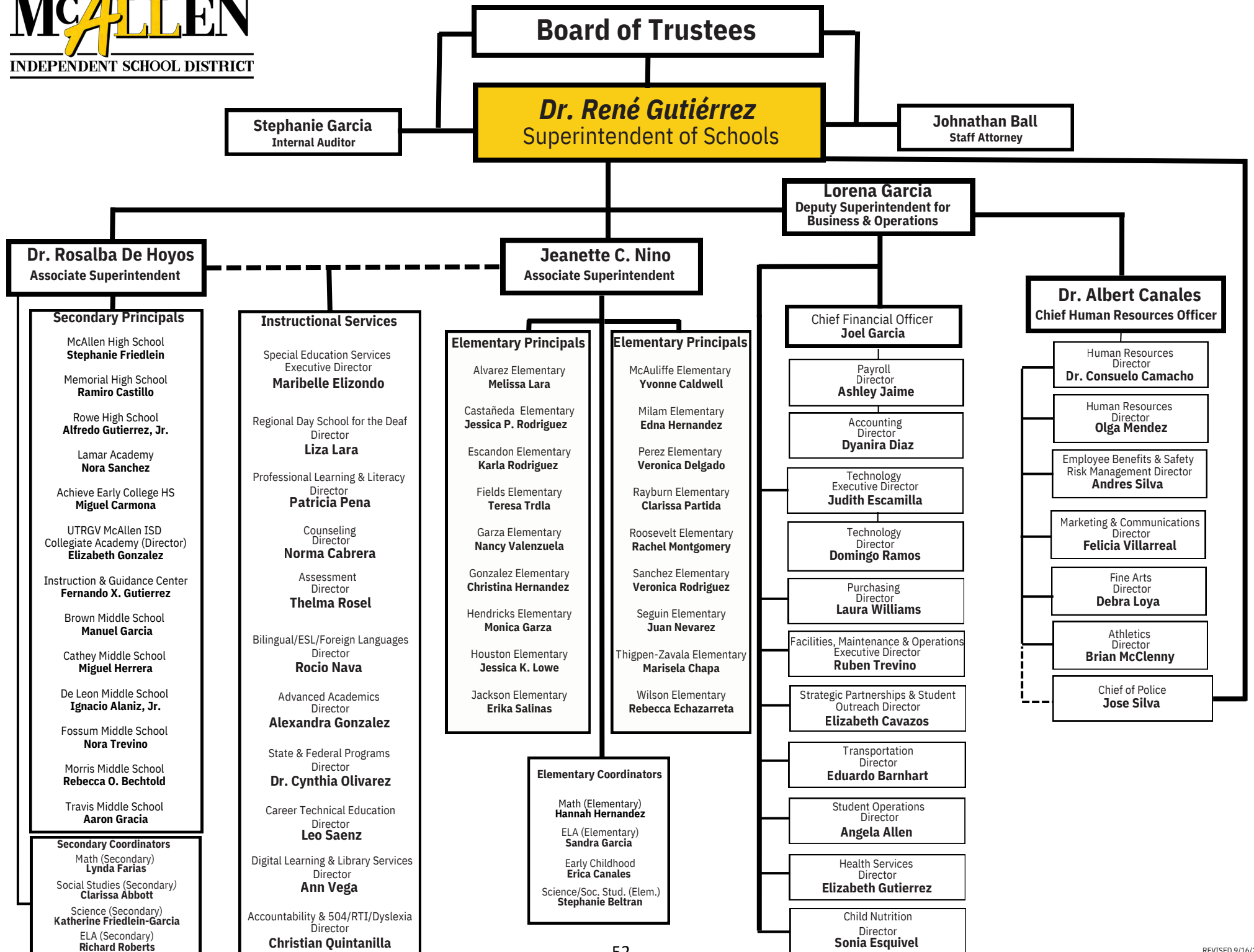


**Thigpen-Zavala Elementary**  
2500 Galveston Avenue  
Marisela Chapa, Principal



**Woodrow Wilson Elementary**  
1200 Hackberry Street  
Rebecca Echazarreta, Principal

# 2025 - 2026 Organizational Chart



## Dr. René Gutiérrez, Superintendent of Schools



Dr. René Gutiérrez is a life-long educator with 38 years devoted to educating students.

He has earned many accolades in his career in public education. A 1983 graduate of McAllen High School, he is the first superintendent of McAllen ISD to have graduated from a McAllen ISD high school.

He became Superintendent in McAllen ISD in November 2023. In less than 2 years, Dr. Gutiérrez has implemented programs and policies that have the district heading in the right direction both academically and financially.

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 16 years of experience.

In McAllen ISD, he oversees a district of 31 campuses with nearly 20,000 students and 3,200 employees. McAllen ISD has been a “State A Rated” district in the Texas Accountability System three times and has earned the state’s Postsecondary Readiness Distinction five times.

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 both Academics and School Finance.

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.

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 prepare students for a life of success by empowering them with the capability and confidence to accomplish their ambitions.

It begins with meeting the academic, social and emotional needs of students by equipping them with tools, experience and motivation. We have outstanding, dedicated teachers who nurture and guide children along their educational path. Our outstanding support staff works hard to provide our schools with the best resources while, at the same time, we effectively manage the community's tax dollars for maximum benefit.


At McAllen ISD, we take pride in giving our students quality choices. In fact, last fall, we opened our new UTRGV McAllen ISD Collegiate Academy. This state-of-the-art facility was created in partnership with the University of Texas Rio Grande Valley. Students can take courses taught by UTRGV professors and choose their choice of a career track – medical, engineering, computer science or education. Students will earn dozens of college credit hours (at no cost to themselves) before they even graduate high school.

Other programs and opportunities include:

- Free Pre-Kindergarten program for children who turn four-years-old by September 1.
- Opportunities to earn free college credit through programs like Advanced Placement, International Baccalaureate, an Early College High School and UT On Ramps.
- A two-time National Blue Ribbon winning Early College High School where students can earn an Associates Degree through South Texas College before they graduate from high school.
- A Career and Technical Education program where students can earn a professional license or certification in any of 13 career fields.
- Our high schools are geared for students to graduate with any of five Endorsements offered in Texas (Business & Industry, STEM, Public Services, Arts & Humanities or Multi-Disciplinary).
- Athletics, fine arts, UIL academic competition, chess, robotics, clubs and organizations that offer universal life skills and experiences.
- 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 teaching the state curriculum and taking assessments; it is about putting graduates in position to perform and produce in the real world. That is why we deliver instruction on a world-class level.

Sincerely,

  
RENE GUTIERREZ (Oct 1, 2025 10:30:31 CDT)

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



**Joel Garcia, RTSBA**  
Chief Financial Officer

## **Board of Trustees**



**2020 Region One School Board of the Year**

**2013 NSBA Magna Award Winner**

**Texas 2012 Outstanding Board of the Year**

**2012 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 comments 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**

**Aaron D. Rivera**

Place 5, 2023-2027

[aaron.rivera@mcallenisd.net](mailto:aaron.rivera@mcallenisd.net)



**Vice President**

**Lucia Regalado**

Place 2, 2023-2027

[lucia.regalado@mcallenisd.net](mailto:lucia.regalado@mcallenisd.net)



**Secretary**

**Dr. Elizabeth Kittleman**

Place 1, 2023-2027

[elizabeth.kittleman@mcallenisd.net](mailto:elizabeth.kittleman@mcallenisd.net)



**Trustee**

**Robert J. Carreon**

Place 3, 2025-2029

[robert.carreon@mcallenisd.net](mailto:robert.carreon@mcallenisd.net)



**Trustee**

**Erica de la Garza-Lopez**

Place 4, 2023-2027

[erica.delagarza@mcallenisd.net](mailto:erica.delagarza@mcallenisd.net)

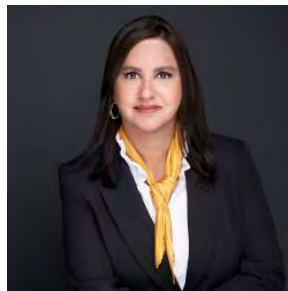


**Trustee**

**Roberto A. Haddad**

Place 7, 2025-2029

[roberto.haddad@mcallenisd.net](mailto:roberto.haddad@mcallenisd.net)

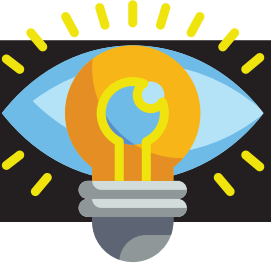


**Trustee**

**Sofia M. Peña**

Place 6, 2021-2029

[sofia.pena1@mcallenisd.net](mailto:sofia.pena1@mcallenisd.net)



## Vision

The McAllen Independent School District is an inclusive community where all students are empowered to reach their full potential.



## Mission

The McAllen Independent School District educates all students to be creative and digital thinkers who impact a global society.

# WE ARE <sup>+</sup>ALL IN!



## Goals

**1. Student Achievement/Student Focus**

**2. People Development**

**3. Facility Priorities**

**4. Financial Priorities**

**WE ARE A<sup>+</sup>LL IN!**



## District Goals Alignment

Department	Student Achievement / Student Focus	People Development	Facility Priorities	Financial Priorities
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	•			

## Strategies

### Strategy 1: Communication



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

### Strategy 2: Experienced Staff



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

### Strategy 3: Culture



We will foster a secure, supportive, rigorous and engaging learning environment.

### Strategy 4: Learning Experiences



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

### Strategy 5: Partnerships



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

### Strategy 6: Preparedness



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

### Strategy 7: Fiscal Responsibility



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

# District Strategies Alignment

Department	Communication	Experienced Staff	Culture	Learning Experiences	Partnerships	Preparedness	Fiscal Responsibility
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 Facilities Strategy**

### **Strategic Financial Stewardship**

McAllen ISD continues to lead with sound financial stewardship, using data-informed practices to ensure long-term fiscal sustainability while supporting academic excellence and employee well-being.

A key achievement has been the significant growth of the District's unassigned fund balance, which increased from \$58.6 million in FY 2022-2023 to \$93.1 million in FY 2023-2024. This reserve now represents approximately 135 days of operating expenditures, exceeding state and national benchmarks for fiscal health. This strong position not only protects core instructional services during times of economic uncertainty but also provides flexibility to fund strategic initiatives and preserve operational stability.

This financial strength has also enabled the District to achieve early debt defeasance, resulting in long-term interest savings and freeing up capacity in the Interest & Sinking (I&S) fund. These efforts have strategically positioned McAllen ISD for a potential bond issuance of up to \$290 million with no tax rate increase, should the Board and community choose to pursue it.

### **Staffing, Healthcare, and Multi-Year Planning**

To ensure operational efficiency and responsible resource allocation, McAllen ISD partnered with TASB to conduct a comprehensive staffing analysis. The study aligned staffing levels with student enrollment and program needs, and where adjustments were necessary, reductions were made strategically and through natural attrition, minimizing disruption to schools and departments.

The District has also taken major steps to strengthen the sustainability of its self-funded health insurance plan:

- In FY 2025-2026, McAllen ISD increased its contribution by \$55 per subscriber per month, an investment of approximately \$2 million annually to maintain plan stability.
- The District is preparing to solicit a Third-Party Administrator (TPA) and Pharmacy Benefit Administrator (PBA) to manage the health plan more efficiently and transparently.

This structure forms a strategic triangle of support:

- The TPA handles plan design, enrollment, claims processing, compliance, and provider negotiations.
- The PBA manages prescription drug benefits to help control pharmacy costs and utilization.
- The District holds stop-loss insurance, which protects against large, catastrophic claims—providing financial protection while retaining the advantages of self-funding.

This model enables McAllen ISD to offer competitive, high-quality healthcare while controlling long-term costs and risk.



The District has also implemented multi-year financial forecasting to project fund balance trends, healthcare costs, staffing needs, and capital funding. This long-range approach supports data-driven decision-making and helps maintain alignment with McAllen ISD's Strategic Plan and financial capacity.

### **Facilities Assessment and Long-Range Planning**

McAllen ISD continues to invest in long-range capital planning to ensure that facilities remain safe, efficient, and conducive to student learning. A comprehensive Facilities Education Master Plan was originally developed through robust stakeholder engagement, including input from community members, staff, and parents.

To build on that foundation, the District is currently working with professional consultants to conduct a comprehensive Facilities Assessment. This updated analysis evaluates building conditions, identifies future needs, and informs long-term capital investment strategies. It also supports the development of a potential bond program that would be strategic, fiscally responsible, and aligned with instructional priorities.

### **Facility Needs Standards**

The District uses six Facility Needs Standards to guide capital planning and prioritize facility investments:

1. **Safety and Security**
  - Facilities must support a safe and secure environment for students and staff.
2. **Educational Suitability**
  - Campuses must provide functional, well-equipped instructional spaces tailored to student needs.
3. **Technology Readiness**
  - Infrastructure must support modern instructional tools and digital learning environments.
4. **Capacity and Utilization**
  - Facilities should be used efficiently based on enrollment trends, staffing ratios, and instructional models.
5. **Quality Care and Maintenance**
  - Ongoing maintenance supports clean, well-lit, and safe campuses for teaching and learning.
6. **Long-Range Facilities Planning**
  - Facilities planning must account for life-cycle needs, capital priorities, and future enrollment.

### **Capital Projects Budget**

The Capital Projects Budget is guided by the District's Facilities Master Plan and updated assessment. For FY 2025-2026, capital outlay is budgeted within the Capital Projects Fund, supported in part by the Maintenance Tax Note Series 2020, which was issued to address urgent facility needs identified in earlier planning cycles.

A detailed listing of current capital projects is available on page 127 of the adopted budget.

## **Prekindergarten Programs**

McAllen ISD elementary schools provide 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 highlighted items within the policies in the following pages make reference to the budget process.

**Learn More** about our district policies [here](#).



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]



SUPERINTENDENT  
QUALIFICATIONS AND DUTIES

BJA  
(LEGAL)

**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:



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QUALIFICATIONS AND DUTIES

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(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**

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(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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<b>Tax Rate Adoption</b>	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. <i>Education Code 45.002, .003(a)</i>
Maintenance Taxes	
<i>Restriction on Maintenance Tax Levy</i>	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. <i>Education Code 45.0021(a)</i> [See Taxpayer Injunction, below]
<hr/>	
	<b>Note:</b> For information on the consequences of violating this restriction, see Education Code 45.0021(c)-(e). See also Taxpayer Injunction, below.
<hr/>	
Exceptions	Education Code 45.0021 does not prohibit a district from:  <ol style="list-style-type: none"><li>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;</li><li>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</li><li>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).</li></ol> <i>Education Code 45.0021(f)</i>
<i>Maintenance Tax Rate Components</i>	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. <i>Education Code 45.0032(a)</i>
Tier One	
<i>Maximum Compressed Rate</i>	"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.



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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 10 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 10 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

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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

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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.

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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

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**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](#).<sup>1</sup>

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*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 adminis-

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	<p>trative office is located. The notice shall be published not earlier than the 30th day or later than the 10th day before the date of the hearing.</p>
Form and Contents	<p>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).</p> <p>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.</p> <p>A notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.</p> <p><i>Education Code 44.004(b)-(d)</i></p>
Debt Service Rate Decrease	<p>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. <i>Education Code 44.004(g-1)</i></p>
Districts with July 1 Fiscal Year	<p>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.</p> <p>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:</p> <ol style="list-style-type: none"><li>1. The rate proposed in the notice prepared using the estimate; or</li><li>2. The district's voter-approval rate determined under Tax Code 26.08 using the certified appraisal roll.</li></ol> <p><i>Education Code 44.004(h), (i)</i></p>
Tax Rate Adoption Requirements Deadline	<p>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</p>



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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 10 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.

*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 ex-

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ceeds 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)*

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

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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 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)*

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	<p>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. <i>Education Code 45.0021(b)</i></p>
<p>Tax Information to County</p>	<p>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. <i>Tax Code 26.16(a)-(b)</i></p>
<p>Appraisal District Property Tax Database</p>	<p>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). <i>Tax Code 26.17(e)</i></p> <p>The assessor for the district shall post prominently on the district's internet website a notice informing each owner of property located in the appraisal district that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Tax Code 26.17. The notice must include the elements required by Tax Code 26.04(e-2). <i>Tax Code 26.04(e-2)</i></p>
<p><b>Internet Posting of Tax Rate and Budget Information</b></p>	<p>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. <i>Tax Code 26.18</i> [See CE for required information]</p>
<p><b>Election to Approve Tax Rate</b></p>	<p>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. <i>Tax Code 26.08(a), (n)</i></p> <p>[For information on conducting elections, see the BBB series.]</p>
<p>Voter-Approval Tax Rate</p>	<p>For purposes of Tax Code 26.08, the voter-approval tax rate of a district is the sum of the following:</p>

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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



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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](#)<sup>2</sup> 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

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	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>
<i>Uniform Election Date</i>	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.]
Proposition	<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>
Election Outcome	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>

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<sup>1</sup> Truth-in-Taxation: Tax Rate Adoption:

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

<sup>2</sup> LBB Efficiency Audit Guidelines: [https://www.lbb.state.tx.us/Documents/Publications/Policy\\_Report/6365\\_HB3\\_Efficiency\\_Audit\\_Guidelines.pdf](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 & Bro.*, 48 S.W.2d 983 (Tex. Comm'n 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. *Education Code 44.002; 19 TAC 109.1(a), .41, .5001*

Funds for  
Accelerated  
Instruction

A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBCA] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. *Education Code 29.081(b-2)*

Itemization of  
Certain  
Expenditures

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:

1. Notices required by law to be published in a newspaper by the district or a representative of the district; and
2. 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.

*Local Gov't Code 140.0045*

**Public Meeting on  
Budget and  
Proposed Tax Rate**

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. *Education Code 44.004(a), (f)* [See CCG for provisions governing tax rate adoption.]

The meeting must comply with the notice requirements of the Open Meetings Act. *Gov't Code 551.041, .043* [See BE]

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.

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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



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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*

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**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 adjutant 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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<b>Fiscal Year</b>	The District shall operate on a fiscal year beginning July 1 and ending June 30.
<b>Budget Planning</b>	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.
<b>Budget Meeting</b>	<p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none"><li>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.</li><li>2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.</li><li>3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.</li><li>4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.</li></ol>
<b>Authorized Expenditures</b>	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.
<b>Budget Amendments</b>	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.
<b>Fund Balance</b>	<p>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.</p> <p>Fund balances shall be composed of several components, as prescribed by GASB Statement 54:</p> <ul style="list-style-type: none"><li>• Nonspendable fund balance;</li></ul>

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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.



**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 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

Nonexempt 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 nonexempt employees who are required to work during an emergency closing shall be paid their regular rate of pay.

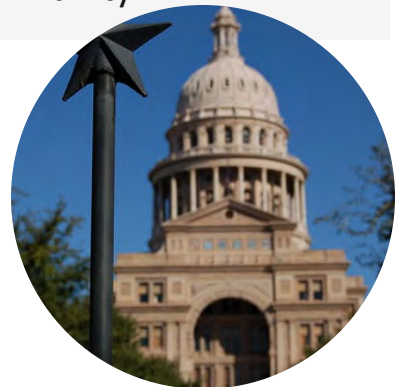
Overtime for time worked over 40 hours in a week shall be calculated and paid according to law. [See DEAB] The Superintendent shall approve payments and ensure that accurate time records are kept of actual hours worked during emergency closings.

## 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 to the community.

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 to 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, and
- Contingency Planning.

#### **Budget Implementation**

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

#### **Budget Monitoring**

- Provide quarterly 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  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility																								
	January 13, 2025	Review proposed budget calendar	Deputy Superintendent for Business & Operations																								
	January 20, 2025	<ul style="list-style-type: none"> <li>Establish Campus Base allotment: <b>Check One</b> - ADA  <input checked="" type="checkbox"/> Enrollment    <input type="checkbox"/> Membership</li> <li>Student allocation for High Schools, Middle Schools and Elementary Schools</li> </ul> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th colspan="2">2024-2025 Allotment</th> <th colspan="2">2025-2026 Allotment</th> </tr> </thead> <tbody> <tr> <td>HS 001/002</td><td>= \$ 90</td> <td>HS 001/002</td><td>= \$ 90</td> </tr> <tr> <td>006/007</td><td>= \$ 90</td> <td>006/007</td><td>= \$ 90</td> </tr> <tr> <td>005/011</td><td>= \$ 140</td> <td>005/011/900</td><td>= \$ 140</td> </tr> <tr> <td>MS</td><td>= \$ 75</td> <td>MS</td><td>= \$ 75</td> </tr> <tr> <td>ES</td><td>= \$ 60</td> <td>ES</td><td>= \$ 60</td> </tr> </tbody> </table>	2024-2025 Allotment		2025-2026 Allotment		HS 001/002	= \$ 90	HS 001/002	= \$ 90	006/007	= \$ 90	006/007	= \$ 90	005/011	= \$ 140	005/011/900	= \$ 140	MS	= \$ 75	MS	= \$ 75	ES	= \$ 60	ES	= \$ 60	Business Office
2024-2025 Allotment		2025-2026 Allotment																									
HS 001/002	= \$ 90	HS 001/002	= \$ 90																								
006/007	= \$ 90	006/007	= \$ 90																								
005/011	= \$ 140	005/011/900	= \$ 140																								
MS	= \$ 75	MS	= \$ 75																								
ES	= \$ 60	ES	= \$ 60																								
	January 22, 2025	Upload accounts for Grants 2xx, 3xx, 4xx <ul style="list-style-type: none"> <li>Create from existing accounts to check for duplicates</li> </ul>	Business Office																								
	January 22, 2025	<b><i>Refer to Budget Development Manual – Introduction</i></b> Email - Determine the following: <ul style="list-style-type: none"> <li>Identify items Campuses will budget through allocated funds (A-00)</li> <li>Identify items Departments will budget through department budgets</li> </ul> <b><i>(Due to Business Office 2/3/25)</i></b>	Business Office																								
	January 22, 2025	<b><i>Refer to Budget Development Manual – Sections IV (Required) and V (Optional) Budget Inclusions</i></b> Memos to Deputy Superintendent/Associates Superintendents/Chiefs to request Budget Inclusions Forms from directors, department heads and coordinators (attach prior year budget inclusion forms) <b><i>(Due to Deputy/Associates/Chiefs 2/3/25)</i></b> <b><i>(Due to Business Office 2/12/25)</i></b>	Business Office																								
	January 22, 2025	<b><i>Refer to Budget Development Manual – Section I</i></b> Memo – Special Populations Campus Allocations and Purchase Order Processing Instructions (Zero Based Budgeting Referenced) <ul style="list-style-type: none"> <li>162 – Career &amp; Technology (CTE)</li> <li>163 – Advanced Academics</li> <li>173 – Special Education</li> <li>193 – State Compensatory</li> <li>211 – Title I</li> <li>289 – Title IV</li> </ul>	Business Office  Respective Directors																								

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
		<i>(Due to Business Office 2/3/25)</i>	
	January 22, 2025	Route Calendar to Accounting, Department of Technology, Employee Benefits, Human Resources, Payroll Department, State Comp & Deputy Superintendent for Business & Operations	Business Office
	January 24, 2025	<b>Refer to Budget Development Manual – Section III</b> E-mail Accounting to begin District Account Coding updates  <i>(Due to Business Office 2/24/25)</i>	Business Office Accounting
	January 24, 2025	District Staffing Data to TASB to prepare the following: <ul style="list-style-type: none"> <li>• Market Value Comparison</li> <li>• Pay Structure Shift</li> <li>• Salary Cost Estimate</li> </ul> <b>Business Office to prepare worksheet for staff projections- for budget year 25-26 only, complete 2/17/25</b>  <i>(Due from TASB 4/3/25)</i>	Human Resources  Business Office
	January 24, 2025	Replacement Schedule e-mail: <b>Quotes must be submitted</b> <ul style="list-style-type: none"> <li>• Dept of Athletics (183)</li> <li>• Dept of Fine Arts (184)</li> <li>• Dept of FMO (199-P)</li> <li>• Technology</li> <li>• Police Department</li> </ul> <i>(Due to Business Office 2/17/25)</i>	Departments
	January 27, 2025	E-mail Department of Technology to create New Year Prior to staff planning - Create Budget Version (Business Office)	Business Office Department of Technology
	January 31, 2025	Preliminary State Property Values (1/31/xx)	State Comptroller's Office
	February 3, 2025	Sent out "Save-the-Date" to register for (4/4/25 – Budget Development Training) Collegiate Auditorium	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 3, 2025	<p><b><i>Refer to Budget Development Manual – Section IV (Required)</i></b>  <b><i>Refer to Budget Development Manual – Section V (Optional)</i></b></p> <p><b><i>(Due to Deputy/Associates/Chiefs)</i></b>  <b><i>(Due to Business Office 2/12/25)</i></b></p>	Deputy Superintendent Business & Operations Associate Superintendents: Instructional Services Instructional Leadership Chief Financial Officer Chief Human Resource Officer
	February 3, 2025	<p><b><i>Budget Development Manual – Section I</i></b></p> <p>Special Populations Campus Allocations and Purchase Order Processing Instructions:</p> <ul style="list-style-type: none"> <li>• 162 – Career &amp; Technology (CTE)</li> <li>• 163 – Advanced Academics</li> <li>• 173 – Special Education</li> <li>• 193 – State Compensatory</li> <li>• 211 – Title I</li> <li>• 289 – Title IV</li> </ul> <p><b><i>(Due to Business Office)</i></b></p>	Respective Directors
	February 3, 2025	<ul style="list-style-type: none"> <li>• Identify items Campuses will budget through allocated funds (A-00)</li> <li>• Identify items Departments will budget through department budgets</li> </ul> <p><b><i>(Due to Business Office)</i></b></p>	Department Directors
	February 3, 2025	<p>Discussion of Early Exit Incentive Program</p> <p>Discuss staffing and salary projections for 2025-2026</p>	Human Resources Deputy Superintendent for Business & Operations
	February 3, 2025	<p>Send out Calendar invite for 2/17/25 at 10:00 am (TEAMS)</p> <ul style="list-style-type: none"> <li>• Discuss Indirect Cost for Food Service-Fund 101 2025-2026 5% (return to former rate)</li> </ul>	Director of Food Service Chief Financial Officer Deputy Superintendent for Business & Operations
	February 7, 2025	<p>Send out Calendar invite for 03/30/25 at 2:00 pm (TEAMS)</p> <p>Discussion of Self-Funded Rates:</p> <ul style="list-style-type: none"> <li>• 753 Health</li> <li>• 771 TEC</li> <li>• 772 Worker's Comp</li> </ul>	Director of Employee Benefits Director of Payroll Department Chief Financial Officer
	February 12, 2025	<p><b><i>Refer to Budget Development Manual – Section II</i></b></p> <p>E-mail Payroll Department to begin Salary Information updates</p> <p><b><i>(Due to Business Office 2/28/25)</i></b></p>	Business Office Payroll Department

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

<b>√</b>	<b>Due Dates</b>	<b>Activity/Process</b>	<b>Responsibility</b>
	February 12, 2025	<b><i>Budget Development Manual –</i></b> <ul style="list-style-type: none"> <li>• <b><i>Section IV (Required)</i></b></li> <li>• <b><i>Section V (Optional)</i></b></li> </ul> <b><i>(Due to Business Office)</i></b>	Deputy Superintendent for Business & Operations Associate Superintendents: Instructional Services Instructional Leadership Chief Financial Officer Chief Human Resource Officer
	February 12, 2025	Calendar invite- Utility Projections with a due date/meeting on 4/11/25 at 3:30 – 4:30 p.m. <ul style="list-style-type: none"> <li>• Electricity (locked through 2032)</li> <li>• Water</li> <li>• Natural Gas</li> </ul> Calendar invite -Utility Projections <ul style="list-style-type: none"> <li>• Telephone</li> <li>• E-rate</li> </ul>	Chief Financial Officer Executive Director Facilities, Maintenance & Operations  Chief Financial Officer Executive Director Department of Technology
	February 12, 2025	Evaluate Grant Funded Positions	Grant Managers Deputy Superintendent for Business & Operations Chief Human Resource Officer Chief Financial Officer
	February 13, 2025	Email Memo for Extracurricular Funding Guidelines: <ul style="list-style-type: none"> <li>• Advanced Academics</li> <li>• Athletics</li> <li>• Bilingual</li> <li>• CTE</li> <li>• Instructional Services</li> <li>• Fine Arts</li> <li>• Secondary Science</li> <li>• Social Studies</li> <li>• UIL Academics</li> </ul> <b><i>(Due to Business Office 2/28/25)</i></b>	Respective Directors & Coordinators
	February 17, 2025	Replacement Schedules with Quotes (include in benchmark memo) <ul style="list-style-type: none"> <li>• Dept of Athletics (183)</li> <li>• Dept of Fine Arts (184)</li> <li>• Dept FMO (199-P)</li> <li>• DOT</li> <li>• Transportation</li> <li>• Police Department</li> </ul> <b><i>(Due to Business Office)</i></b>	Departments



**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 17, 2025	<ul style="list-style-type: none"> <li>TEAMS - Discuss Indirect Cost for Food Service-Fund 101 2025-2026 5% - (gradually return to former rate)</li> </ul>	Director of Food Service Chief Financial Officer Deputy Superintendent for Business & Operations
	February 18, 2025	1 <sup>st</sup> Budget Workshop – <ul style="list-style-type: none"> <li>2025-2026 Budget</li> <li>Student Enrollment</li> <li>Human Resources</li> <li>Tax Rate</li> <li>Fund Balance</li> <li>Legislative Updates</li> </ul>	Deputy Superintendent for Business & Operations Chief Financial Officer Chief Human Resource Officer
	February 21, 2025	<b><i>Refer to Budget Development Manual – Section I</i></b>  <b>Campus Allocated Budget</b>  Enrollment based on the PEIMS Fall Re-submission 01/19/xx (based on FY 24-25) vs Campus enrollments count 2/27/25 <ul style="list-style-type: none"> <li>Fall Campus Counts PEIMS Re-Submission 01/19/xx(based on FY 24-25)</li> <li>PDM1-120-009 TSDS PEIMS Disaggregation of PEIMS Student Data</li> <li>Snapshot Counts and Program Enrollments</li> <li>Most Current Enrollment Counts Department of Technology</li> </ul>	Business Office
	February 28, 2025	Extracurricular Funding Guidelines <ul style="list-style-type: none"> <li>Advanced Academics</li> <li>Athletics</li> <li>Bilingual</li> <li>CTE</li> <li>Instructional Services</li> <li>Fine Arts</li> <li>Secondary Science</li> <li>Social Studies</li> <li>UIL Academics</li> </ul> <p style="text-align: center;"><b><i>(Due to Business Office)</i></b></p>	Respective Directors & Coordinators
	February 28, 2025	<b><i>Budget Development Manual – Section II</i></b>  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;"><b><i>(Due to Business Office)</i></b></p>	Payroll Department

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 28, 2025	<b><i>Budget Development Manual – Section III</i></b> District Account Coding completed  <b><i>(Due to Business Office)</i></b>	Accounting Department
	February 28, 2025	Staff Study Review by Program Directors – Finalize	Human Resources
	March 3, 2025	Discussion of Self-Funded Rates meeting (TEAMS) at 10:00 a.m. <ul style="list-style-type: none"> <li>• 753 Health</li> <li>• 771 TEC</li> <li>• 772 Worker’s Comp</li> </ul>	Director of Employee Benefits Director of Payroll Department Chief Financial Officer
	March 04, 2025	2 <sup>nd</sup> Budget Workshop – <ul style="list-style-type: none"> <li>• Staffing Guidelines</li> <li>• Compensation Plan</li> <li>• Budget Preparation and Reduction</li> <li>• Student Enrollment/Projections/Attendance/OFSDP/ADYS</li> <li>• Fund Balance Report</li> <li>• Tax Rate</li> <li>• Legislative Updated</li> </ul>	Deputy Superintendent Business & Operations
	March 12, 2025	Budget training for Principals at Professional Learning Center PowerPoint Presentation (15 minutes) (updates and changes)	Chief Financial Officer Deputy Superintendent Business & Operations
	March 24, 2025	3 <sup>rd</sup> Budget Workshop – <ul style="list-style-type: none"> <li>• Employee Benefits Update</li> <li>• Workers Compensation Plan</li> <li>• Health/Pharmacy Plan</li> <li>• Legislative Updated</li> </ul>	Deputy Superintendent Business & Operations
	March 25, 2025	Finalize Staffing	Human Resources Deputy Superintendent Business & Operations
	March 25, 2025	Send Calendar Reminder to staff for 4/4/25 – Budget Development Training  <ul style="list-style-type: none"> <li>• Training Memo</li> <li>• Budget Development Manual</li> <li>• PowerPoint Presentation</li> </ul>	Business Office
	March 28, 2025	Post Budget Development Manual, PowerPoint and Fringe Benefits Template to Business Services website	Business Office
	March 28, 2025	Email Memo – Department Benchmarks  <b><i>(Due to Business Office 4/23/25)</i></b>	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility
	March 28, 2025	Email Memo – State and Local Program Benchmarks for the following funds: <ul style="list-style-type: none"> <li>• 1xx – Special Populations with a 2.5% P/R Increase</li> <li>• 713 – RD/GS</li> <li>• 101 – Indirect Cost Notation</li> </ul> <i>(Due to Business Office 4/23/25)</i>	Business Office
	March 28, 2025	Review of I&S Tax Rate - meet with Financial Advisors	Chief Financial Officer Deputy Superintendent Business & Operations
	March 28, 2025	Position Budgeting: <ul style="list-style-type: none"> <li>• 0 % roll</li> <li>• With current table rates (Funds 753,771,772)</li> </ul>	Human Resources Department of Technology Employee Benefits Payroll Department
	April 1, 2025	Review Organization 701 Review Position Budget 611* Salaries Review Position Budget 614* Fringe Benefits	Employee Benefits Human Resources Payroll Department
	April 3, 2025	Position Budgeting: <ul style="list-style-type: none"> <li>• With revised tables rates (Funds 753,771,772)</li> <li>• Addition/deletion of staff positions</li> <li>• Pay raise scenarios</li> </ul>	Human Resources Department of Technology Payroll Department
	April 4, 2025	Staff Study Report from TASB <ul style="list-style-type: none"> <li>• Market Value Comparison</li> <li>• Pay Structure Shift</li> <li>• Salary Cost Estimate</li> </ul>	Human Resources
	April 4, 2025	Budget Development Training – <b>UTRGV-Collegiate Auditorium 1:30 p.m. to 3:00 p.m.</b> One General Session Secondary = HS & MS Elementary/Safe & Secure 2xx to 4xx Grants 101-195 7xx/8xx Departments	Business Office
	April 4, 2025	Start inputting 2025-2026 budget  <i>(Due to Business Office 4/18/25)</i>	District-Wide
	April 7, 2025	Discuss and approve the Budget Benchmark increases and the One Time Projects (1P)	Deputy Superintendent Business & Operations

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility
	April 11, 2025	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"> <li>• Electricity</li> <li>• Water</li> <li>• Natural Gas</li> </ul>	Chief Financial Officer Executive Director Facilities, Maintenance & Operations
	April 11, 2025	Meeting with Department of Technology at 3:00 p.m. to 4:00 p.m. on TEAMS regarding: <ul style="list-style-type: none"> <li>• Telephone</li> <li>• E-Rate</li> </ul>	Chief Financial Officer Executive Director Department of Technology
	April 11, 2025	Review Proposed Budget Reports and Pie	Business Office Department of Technology
	April 11, 2025	Setup conference call for 4/25/25 with the Hidalgo County Appraisal District to review preliminary property values, if necessary	Chief Financial Officer
	April 11, 2025	Submission of new revenue and expense keys and access requests	Budget Managers
	April 11, 2025	Update Budget worksheet/ benchmark memos for One Time Projects (1P)  <i>(Due to Business Office 4/25/25)</i>	Business Office
	April 15, 2025	4th Budget Workshop – <ul style="list-style-type: none"> <li>• Market Peers 2024-2025</li> <li>• Teachers and Librarians Salary Plan Comparison 2024-2025</li> <li>• Administrative Professional – Administrative Education &amp; Administrative Management Salary Plan Comparison 2024-2025</li> <li>• Auxiliary Salary Plan Comparisons 2024-2025</li> <li>• Police salary Plan Comparisons 2024-2025</li> <li>• Cost Summary</li> </ul>	Deputy Superintendent Business & Operations
	April 23, 2025	Input of all budgets completed (Funds 1xx/7xx): <ul style="list-style-type: none"> <li>• Campus Budgets</li> <li>• Department Budgets</li> <li>• State and Local Program Budgets</li> </ul> <i>(Due to Business Office)</i>	District-Wide
	April 23, 2025	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

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility
	April 23, 2025	State Compensatory Education-request the following: <ul style="list-style-type: none"> <li>• Definition of SCE</li> <li>• Accelerated Instruction Budget – Sub-Object (A*)</li> <li>• Explanation of how funds will be expended</li> </ul> <p style="text-align: center;"><i>(Due to Business Office 4/28/25)</i></p>	Director of Federal Programs
	April 23, 2025 Through April 25, 2025	Budget Submission and Account Number reviews: <ul style="list-style-type: none"> <li>• Funds 101-197, 599 = VV/JB</li> <li>• Fund 199 – Revenues = JB</li> <li>• Fund 199-Axx, 7xx = RD</li> <li>• Fund 199 Dept, 6xx = JB</li> <li>• Funds 2xx, 3xx, 4xx = JB</li> </ul> Review Fringe Benefits: 614x	Business Office
	April 25, 2025	<b><u>Board Agenda Titles for May:</u></b>  “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”  <p style="text-align: center;"><i>(Notice must be published no later than 10 days or earlier than 30 days before the public meeting)</i></p>	Chief Financial Officer
	April 25, 2025	Deadline to enter budgets for those with updated Budget Benchmark Memos  <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Business Office
	April 25, 2025	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 25, 2025	Final input of all budgets Roll End User Entry into Preliminary Budget Begin Executive Summary	District-Wide Department of Technology Business Office
	April 25, 2025	Roll Position Budgeting into Preliminary Budget	Human Resources Department of Technology Business Office



**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility
	April 28, 2025	State Compensatory Education: <ul style="list-style-type: none"> <li>• Definition of SCE</li> <li>• Accelerated Instruction Budget – Sub-Object (A*)</li> <li>• Explanation of how funds will be expended</li> </ul> <p style="text-align: center;"><i>(Due to Business Office)</i></p>	Director of Federal Programs
	April 29, 2025	5 <sup>th</sup> Budget Workshop – <ul style="list-style-type: none"> <li>• 2024-2025 Budget updates</li> <li>• 2025-2026 Budget Projections</li> <li>• Budget Reductions</li> <li>• Budget Increases</li> <li>• Property Values including Lag -Update Hidalgo County Appraisal District</li> <li>• 2025 Tax Rate and Impact to Homeowners</li> <li>• Debt Defeasance Strategy</li> <li>• Facilities Needs Assessment</li> <li>• Employee Benefits Update</li> <li>• Legislative Updates</li> </ul>	Deputy Superintendent Business & Operations
	April 29, 2025	Organizational Section of Annual Budget Book reviewed and finalized	Business Office
	April 30, 2025	Preliminary Certified Property Tax Values Report (CCG Legal) Date Set by Law <ul style="list-style-type: none"> <li>• Board Presentation May 6, 2025</li> </ul>	Hidalgo County Appraisal District
	May 2, 2025	Tax estimate for revenue projections	Chief Financial Officer
	May 5, 2025	Planning Calendar - Hidalgo County Tax Office	Chief Financial Officer
	May 5, 2025	All funds balanced	Business Office
	May 5, 2025	<p><b><u>Board Agenda Items for May:</u></b></p> <p>Approval of Setting Public Meeting Date on Budget and Vote on Proposed Tax Rate</p> <ul style="list-style-type: none"> <li>• Vote on public meeting date for budget</li> </ul> <p>Vote on proposed tax rate that will be published in the newspaper as “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate”</p>	Board of Trustees  Chief Financial Officer

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility
	May 6, 2025	Schedules -Hidalgo County Tax Office based on Preliminary Certified Property Values and internal analysis. <ul style="list-style-type: none"> <li>• Debt Schedule</li> <li>• Effective Tax Rate (need to maintain)</li> <li>• Public Notice</li> </ul>	Chief Financial Officer
	May 13, 2025	Human Resources Documents for insertion in Budget Book  <i>(Due to Business Office)</i>	Human Resources
	May 23, 2025	<b><u>Board Agenda Titles for June:</u></b>  “Approval of the McAllen Independent School District Budget for Fiscal Year Beginning July 1, 2025, and Ending June 30, 2026”  A. Approval of Accelerated Instruction Funds Budget Approval of the District Budget	Chief Financial Officer
	May 28, 2025	6 <sup>th</sup> Budget Workshop – <ul style="list-style-type: none"> <li>• Proposed Budget Current Law</li> <li>• Legislative Update House Bill 2</li> <li>• Salary Increases Under House Bill 2</li> <li>• Salary Increases for Consideration</li> <li>• New Positions</li> <li>• Health Insurance Increases</li> <li>• Stipend Increases</li> <li>• Capital Improvement Projects</li> <li>• Budget Summary</li> <li>• Budget and Tax Rate Timeline</li> <li>• Cost for Planning Period for All Teachers at the High Schools</li> <li>• Planning Period Considerations for High School</li> <li>• House Bill 2 Projected Amounts</li> <li>• Update on Facilities Needs Assessment</li> <li>• Current Debt Profile</li> <li>• Legislative Updates</li> </ul>	Deputy Superintendent Business & Operations
	June 2, 2025	Last Day of Regular Legislative Session – Date Set By Law	State Legislature-In odd years

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility
	June 2, 2025	<p><b><u>Board Agenda Items for June:</u></b></p> <p><b>A. Public Meeting to Discuss 2025-2026 Budget and Proposed Tax Rate</b></p> <ul style="list-style-type: none"> <li>• Prepare PowerPoint Presentation</li> <li>• No Board Agenda Cover Sheet is prepared</li> </ul> <p><b>B. Approval and Adoption of the 2025-2026 Proposed Budget:</b></p> <ul style="list-style-type: none"> <li>• CE Legal/SB622 compares notices required by law (6491)</li> </ul> <p>Board Meeting Items must appear in the order indicated as follows:</p> <ol style="list-style-type: none"> <li>1. Approval of Accelerated Instruction Budget 2025-2026</li> <li>2. Approval of the District Budget 2025-2026</li> </ol> <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>	<p>Board of Trustees</p> <p>Chief Financial Officer</p>
	June 9, 2025	<p>7<sup>th</sup> Budget Workshop –</p> <ul style="list-style-type: none"> <li>• Proposed Budget - Revenues by Object Code</li> <li>• Proposed Budget - General Fund Revenues and Appropriations</li> <li>• Proposed Budget - Appropriations by Function Code</li> <li>• Proposed Budget - Appropriations by Object Code</li> <li>• Review of Draft 2025-2026 Annual Budget Book</li> <li>• Health Plan Update</li> <li>• Legislative Updates</li> </ul>	Deputy Superintendent Business & Operations
	June 11, 2025	<p>Business Office/County Tax Office submits notice to The Monitor for: "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate"</p> <p><b><i>Notice to be published by Saturday June 14, 2025 submit by June 11, 2025</i></b></p> <p><b><i>(Notice must be published no later than 10 days or earlier than 30 days <u>before</u> the public meeting) – 6/24/25 (no later than June 11, 2025)</i></b></p> <p><i>MISD Web Posting on Home Page:</i></p> <ul style="list-style-type: none"> <li>• Proposed Budget Summary Report for McAllen ISD</li> <li>• Do not include Special Tax Verbiage</li> </ul>	<p>Hidalgo County Tax Office</p> <p>Chief Financial Officer</p>
	June 14, 2025	Prepare Region 12 Template of Proposed Budget	Business Office
	June 16, 2025	Get copy of "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" from local newspaper	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

✓	Due Dates	Activity/Process	Responsibility
	June 17, 2025	Begin PowerPoints for Public Meeting – 12 Copies <ul style="list-style-type: none"> <li>• 2025-2026 Budget</li> <li>• 2025 Proposed Tax Rate</li> </ul>	Business Office
	June 18, 2025	Final budget must be prepared & submitted by June 11, 20xx	Chief Financial Officer
	June 24, 2025	Board Meeting- Approval of 2025-2026 Budget	Business Office
	June 25, 2025	Change PDF file: Title page and footnotes to “Annual Budget” and change charts from “Proposed Budget” to “Adopted Budget”	Business Office
	June 25, 2025	Prepare Region 12 Template of Adopted Budget	Business Office
	June 25, 2025	Post Region 12 Template of Adopted Budget	Business Office
	June 25, 2025	User defaults to the new fiscal year on July 1 by the Department of Technology. Submit work order to the Department of Technology	Department of Technology
	June 25, 2025	<ul style="list-style-type: none"> <li>• Preliminary Budget rolled to Original Budget/GL</li> <li>• Confirm General Ledger Budget</li> </ul>	Department of Technology Business Office
	June 25, 2025	Annual Budget Book posted on Financial Transparency Link and Business Services	Business Office
		<b>CONTINUED INTO NEW YEAR</b>	
	July 17, 2025	Submit Annual Budget Book to Association of School Business Officials International (ASBO)	Business Office
	July 18, 2025	Affidavit & Invoice from The Monitor for Public Meeting Notice for 2025-2026 Budget (requisition)	Business Office
	July 18, 2025	Forward project listing of 1P’s and 66xx to Purchasing for next year planning purposes	Business Office
	July 25, 2025	Planning Calendar to the Hidalgo County Tax Office <ul style="list-style-type: none"> <li>• Approval of 2025 School Tax rate on August 19, 2025</li> </ul>	Chief Financial Officer
	July 25, 2025	Certified Local Property Tax Values - Date Set by Law	Hidalgo County Appraisal District
	July 25, 2025	Certified State Property Values – Date Set by Law	State Comptroller’s Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT  
2025-2026 FISCAL YEAR  
BUDGET DEVELOPMENT CALENDAR**

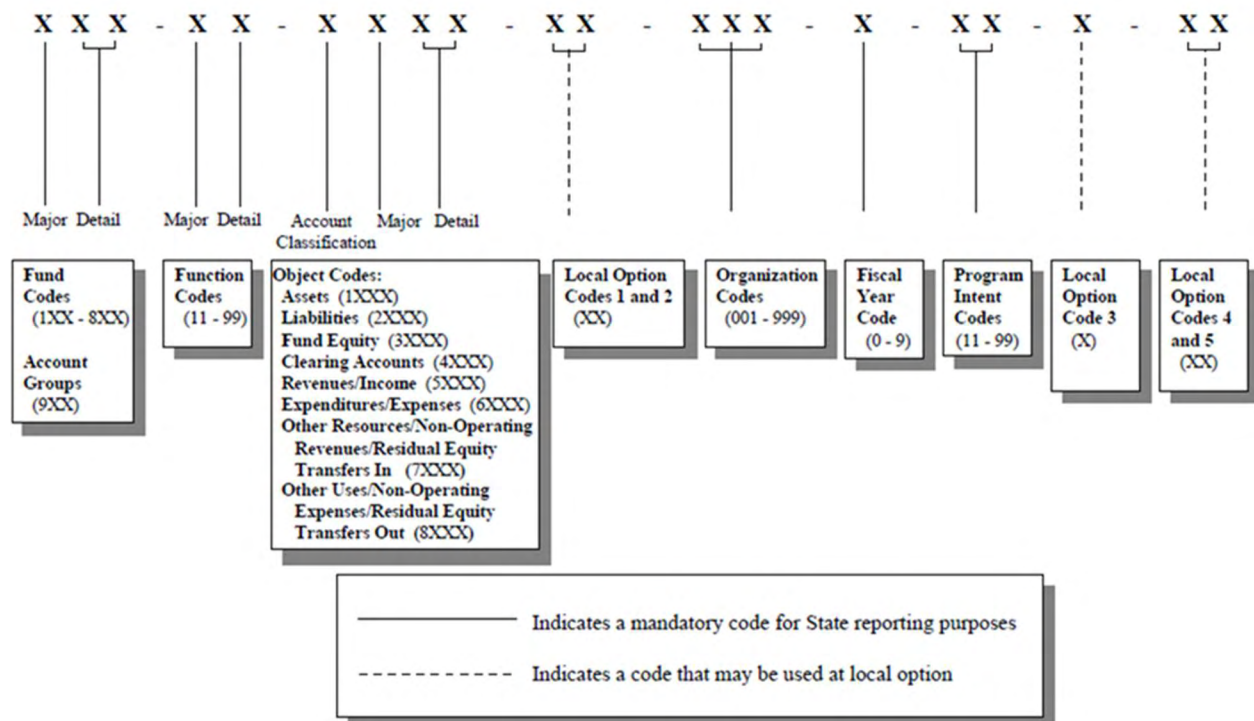
✓	Due Dates	Activity/Process	Responsibility
	July 29, 2025	<p><b><u>Board Agenda Title for August:</u></b></p> <p>“Approval and Adoption of the Resolution for the 2025 School Tax Rate”</p> <p><b><u>Possible:</u></b></p> <p>Public Meeting:</p> <p>“Approval of Setting Public Meeting Date and Vote on Proposed 2025 School Tax Rate” (10-30 days)</p>	Hidalgo County Appraisal District Board of Trustees Chief Financial Officer
	August 4, 2025	<p>Schedules to Hidalgo County Tax Office based on Certified Property Values</p> <ul style="list-style-type: none"> <li>• Debt Schedule</li> <li>• Effective Tax Rate (need to maintain)</li> <li>• Public Notice</li> </ul>	Chief Financial Officer
	August 13, 2025	<p><b><u>Possible:</u></b></p> <p>2nd notice based on Certified Property Values to The Monitor for: If tax rate higher than what was published in May.</p> <p>“Notice of Public Meeting to discuss Proposed 2025 School Tax Rate” (10-30 days)</p>	Hidalgo County Tax Office
	August 26, 2025	<p>Approval and Adoption of the Resolution for the 2025 School Tax Rate:</p> <ul style="list-style-type: none"> <li>• Include special tax verbiage in Larger Typeset and Sample Home Value, if applicable, on Resolution</li> <li>• Tax Rate must be adopted by September 29 or 60 days after Certified Roll, whichever date is later</li> <li>• Approve separately not as part of Consent Agenda</li> </ul> <p>Must be by Record Vote (Verbal Individual Vote @ 60% or 5 “Ayes”)</p> <p><b><u>Possible:</u></b></p> <p>Public Hearing for Proposed 2025 School Tax Rate</p>	Chief Financial Officer
	August 27, 2025	<ul style="list-style-type: none"> <li>• McAllen ISD Web Posting of Adopted Budget - Updated for Tax Rate Verbiage (Post for three (3) years)</li> <li>• Tax Rate Resolution - Send Resolution to Hidalgo County Tax Office, Hidalgo County Appraisal District, and Delinquent Tax Attorney/PVS</li> <li>• Tax Rate History (Post on Web Site)</li> </ul>	Office of Marketing & Communications  Business Office

## Account Code Structure

Section 44.007 of the Texas Education Code requires that a standard district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

### The Code Structure





**Fund**

A mandatory three-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit identifies the fund group, and the second and third digits identify 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.

**Function**

A mandatory two-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 four-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
<b>GENERAL FUND</b>		<b>SPECIAL REVENUE FUNDS</b>	
101	FOOD SERVICE	<b>(FEDERALLY FUNDED SSA) 290-379</b>	
103	FOOD SERVICE FFV	315	SSA-IDEA-PART B, DISCRETIONARY (DEAF)
123	PAYROLL CLEARING	340	SSA-IDEA, PART C, EARLY INTERVENTION (DEAF)
124	ACCOUNTS PAYABLE CLEARING	<b>SPECIAL REVENUE FUNDS</b>	
125	CREDIT CARD CLEARING	<b>(STATE PROGRAMS ) 380-429</b>	
126	CASH MANAGEMENT CLEARING	397	ADVANCED PLACEMENT/INTERNATIONAL BACCALAUREATE INCENTIVE PROGRAM
153	HIGH SCHOOL ALLOTMENT (FOUNDATION SCHOOL FUND)	410	INSTRUCTIONAL MATERIALS FUND
155	COLLEGE CAREER MILITARY READINESS	428	STATE FUNDED SPECIAL REVENUE FUNDS
156	EARLY EDUCATION ALLOTMENT		428(O)-ACHIEVEMENT ACADEMY TEACHER STIPENDS
157	DYSLEXIA		428(F)- SPECIAL EDUCATION FISCAL SUPPORT ROUND 2
158	SCHOOL SAFETY ALLOTMENT	429	STATE FUNDED SPECIAL REVENUE FUNDS
162	CAREER AND TECHNICAL EDUCATION (FOUNDATION SCHOOL FUND)		429(801-0)-LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION
163	ADVANCED LEARNERS / G&T (FOUNDATION SCHOOL FUND)		429(1XX-0)-READY TO READ
164	BILINGUAL / ESL (FOUNDATION SCHOOL FUND)		429(M)-TEACHER TRAINING REIMBURSEMENT
173	SPECIAL EDUCATION (FOUNDATION SCHOOL FUND)		429(P)-SCHOOL SAFETY STANDARDS
183	ATHLETICS		429(S)-TEXAS STRATEGIC STAFFING
184	FINE ARTS		429(W)-SAFE GRANT - CYCLE 1 & 2
193	STATE COMPENSATORY (FOUNDATION SCHOOL FUND)		429(Z)-SPAT-SILENT PANIC ALERT
194	CORONAVIRUS RELIEF FUND- CARES ACT		<b>SHARED SERVICE ARRANGEMENTS</b>
195	ADVERTISING	435	REGIONAL DAY SCHOOL FOR THE DEAF
197	MAINTENANCE TAX NOTES		
199	GENERAL FUND		

R

## FUND CODES

CODE	FUND DESCRIPTION	CODE	FUND DESCRIPTION
<b>SPECIAL REVENUE FUNDS</b>		<b>SPECIAL REVENUE FUNDS</b>	
<b>(FEDERAL PROGRAMS) 200-289</b>		<b>(LOCAL PROGRAMS) 498-499</b>	
R 206	HOMELESS GRANT	498	LOCALLY FUNDED SPECIAL REVENUE
211	ESEA TITLE I, PART A-IMPROVING BASIC PROGRAMS		498(A)-LAURA BUSH LIBRARY
212	ESEA TITLE I, PART C-EDUCATION OF MIGRATORY CHILDREN		498(I)-TPS SAFETY GRANT PROGRAM
224	IDEA-PART B, FORMULA		498(Z)- NO KID HUNGRY GRANT
225	IDEA-PART B, PRESCHOOL	<b>DEBT SERVICE FUND</b>	
244	CAREER AND TECHNICAL - BASIC GRANT	599	DEBT SERVICE FUND
255	ESEA TITLE II, PART A-TEACHER AND PRINCIPAL TRAINING AND RECRUITING	<b>CAPITAL PROJECT FUNDS</b>	
263	TITLE III, PART A-ENGLISH LANGUAGE ACQUISITION & LANGUAGE ENHANCEMENT	619	MISD-MTN 2020
263	TITLE III, PART A-IMMIGRANT	620	MTN 2020
272	MEDICAID ADM CLAIMING PROGRAM	697	UTRGV COLLEGIATE ACADEMY
274	GEAR UP	698	CAPITAL PROJECTS FUND
287	FEDERALLY FUNDED SPECIAL REVENUE FUNDS	<b>ENTERPRISE FUNDS (PROPRIETARY)</b>	
	287(Z)-DEPARTMENT OF JUSTICE EQUITABLE SHARING FUNDS	713	PROJECT SAFE AND SECURE
288	FEDERALLY FUNDED SPECIAL REVENUE FUNDS	<b>INTERNAL SERVICE FUNDS</b>	
	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	<b>PRIVATE PURPOSE TRUST FUNDS</b>	
	289(O/A)-TITLE IV, PART A, SUB PART 1	829	SCHOLARSHIPS- PRIVATE PURPOSE
	289 (H)-COVID-19 PUBLIC HEALTH (NURSE'S GRANT)		
	289(I)-UTRGV MENTAL HEALTH ACCESS GRANT		
R	289(M) AVIATION GRANT		

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 a Summary of the Total Budget (All Funds Combined), which includes the General Fund, Debt Service Fund, Capital Projects Fund, Special Revenue Funds, and Enterprise Fund. This section provides eight years of financial data showing the total revenues by source, total expenditures by object, and fund balance information. Next, the section presents Summary Data for the Operating Funds. This includes the General Fund, Debt Service Fund, and Capital Projects Fund. Revenues and expenditures are shown by major categories, with eight years of historical and projected information to illustrate trends and shifts in fund balances. Finally, the section drills down to the most detailed level by providing Summary Data for Individual Funds. Each fund includes its own eight-year data summary of revenues by source, expenditures by object, and changes in fund balances. This pyramid approach moves from a broad, districtwide perspective to more detailed breakdowns, ensuring transparency and clarity in communicating the District's financial position.

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

This section outlines the key financial assumptions for 2025-2026, including revenue projections, major expenditure categories, and the impact of recent state legislation on district finances.

The McAllen ISD 2025-2026 Annual Budget reflects a fiscally responsible plan to allocate revenues, fund balance, and appropriations in alignment with the District's mission, vision, goals, and strategic priorities. Budget assumptions are based on current economic conditions, legislative updates, enrollment trends, prior year actuals, and funding formulas. This section has been updated in accordance with the McAllen ISD Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2024.

### Revenue Overview

- **5700 - Local Revenues:** Local revenues are lower due to tax rate compression and a higher homestead exemption. This reduction results from the voter-approved Proposition 4 (Nov. 2023), which increased the homestead exemption from \$40,000 to \$100,000 and added tax rate compression. The 2025 legislative session extended this impact with Senate Bill 4, raising the homestead exemption to \$140,000, further compressing the M&O tax rate with state-funded hold harmless provisions. Despite a 3.79% increase in preliminary property values from the prior year's certified value of \$8.836 billion to \$9.171 billion, the proposed M&O tax rate for 2025-2026 is \$0.8022 and the I&S tax rate is \$0.1616, resulting in a total proposed tax rate of \$0.9638. Tax collections are based on a strong 96% collection rate, consistent with historical trends. Interest earnings are lower due to anticipated decreases in federal interest rates.
- **5800 - State Revenues:** State revenues are higher due to increases in State Funding provided by House Bill 2, which allocates \$8.5 billion in new education funding statewide. This includes additional allotments to offset local tax compression and expand funding for compensation, operations, safety, and special education. The Basic Allotment increases for the first time since 2019, and the Guaranteed Yield may also be positively affected. While ADA is projected to decrease based on trend analysis, funding is held stable or increased due to these state-level adjustments.
- **5900 - Federal Revenues:** Federal revenues are projected to remain consistent with 2024-2025 levels. Within this category, SHARS (School Health and Related Services) revenues are expected to decline due to reduced prior-year settle-up payments. Recent changes in Medicaid reimbursement practices continue to create uncertainty and variability in SHARS funding across Texas school districts.
- **7900 - Other Resources:** No other resources are budgeted for FY 2025-2026.
- **Fund Balance:** The General Fund is budgeted to use fund balance to cover projected shortfalls. Capital Projects Funds will use fund balance to carry forward one-time projects from 2024-2025. Per the ACFR, this strategy aligns with maintaining long-term fiscal sustainability. The District continues to implement cost-saving measures to reduce reliance on fund balance and prioritize non-recurring expenditures.



## Appropriation Overview

- **6100 - Payroll Costs:** Payroll expenditures reflect salary increases required by House Bill 2 and additional local compensation enhancements. HB 2 mandates include:
  - \$5,000 raise for teachers with 5+ years of experience (in districts with >5,000 students)
  - \$2,500 raise for teachers with 3-4 years of experience
  - \$45 per ADA to fund raises for non-administrative staff

In addition, McAllen ISD has implemented:

- A 2.5% increase from midpoint for all professional non-teaching staff
- A raise for paraprofessionals and auxiliary staff equal to the greater of 2.5% of midpoint or \$0.75/hour
- An increase in the District's employer contribution to the self-funded health insurance plan to \$521.50 per month or \$6,258 annually per employee

Post-employment benefits are available on a voluntary basis and fully paid by employees.

- **6200 - Contracted Services:** Decreases slightly due to major capital projects' completion, but is offset due to higher utility costs (electricity, water, telephone).
- **6300 - Supplies and Materials:** Higher in Food Service due to national inflation and labor costs; general supply expenses are reduced due to a conservative spending approach.
- **6400 - Other Operating Costs:** Increased insurance premiums for 2025-2026 offset by reduced discretionary operating costs.
- **6500 - Debt Services:** Decreases due to a decline in interest obligations as a result of retiring higher-interest debt.
- **6600 - Capital Outlay:** Decreases sharply due to the completion of major purchases in 2024-2025. One major project is the implementation of the Silent Panic Alert Technology (SPAT) system. See page 127 for full project list.
- **8900 - Other Uses:** No expenditures budgeted under this code for FY 2025-2026.

## Legislative Summary

The 89th Texas Legislature enacted several measures that affect the District's financial outlook:

- **Senate Bill 4:** Increases the homestead exemption from \$100,000 to \$140,000 beginning January 1, 2025. Also expands exemptions for individuals over 65 and those with disabilities. Requires voter approval in November 2025. State funds will offset the resulting decline in taxable value.
- **Senate Bill 23:** Further enhances exemptions for qualifying homeowners. Also pending voter approval.
- **House Bill 2:** Allocates \$8.5 billion in new public education funding, including:
  - Teacher and support staff raises (as detailed above)

- Formalized retention allotments
- Increases for school safety, special education, and operations

These legislative provisions are incorporated into current assumptions where possible. Funding changes tied to voter approval will be tracked closely and modeled for fiscal impact.



**2025-2026  
CAPITAL OUTLAY PROJECTS**

Projects for 2025-2026	Original Budget	Fund Code	Fund Source	Life Span	Replacement Schedule (RS) / FEMP	Additional Cost on an Annual Basis	Cost Savings on an Annual Basis	Estimated Start Date	Estimated Completion Date
<b>Department of Technology</b>									
Silent Panic Alert System	\$ 1,081,208	620	MTN-2020	10 Years	N/A	\$ 208,000	N/A	2/15/2025	Fall 2026
Generator additions at Travis MS, Morris MS, Brown MS and McAllen Memorial Veterans Stadium	\$ 126,000	620	MTN-2020	15 Years	N/A	\$ 1,600	N/A	12/20/2024	Fall 2026
<b>Facilities, Maintenance and Operations</b>									
HVAC Chillers installation	\$ 309,030	620	MTN-2020	15 Years	RS/FEMP	N/A	N/A	7/1/2025	Fall 2026
<b>Food Service Administration</b>									
1 Refrigerated truck	\$ 190,000	101	Food Service	10-15 Years	N/A	N/A	\$ 7,000	9/15/2025	6/30/2026
2 Forklifts	\$ 120,000	101	Food Service	10-12 Years	RS	N/A	\$ 14,000	7/1/2025	12/30/2025
2 Electric Pallet Jacks	\$ 40,000	101	Food Service	7-10 Years	RS	N/A	\$ 1,000	7/1/2025	12/30/2025
5 Ice Machines	\$ 25,000	101	Food Service	4-10 Years	RS	N/A	N/A	7/1/2025	6/30/2026
5 Walk-In Freezers	\$ 150,000	101	Food Service	15-25 Years	RS	N/A	\$ 4,500	8/1/2025	6/30/2026
<b>Grand Total</b>	<b>\$ 2,041,238</b>								

FEMP - Facilities Education Master Plan

MTN - Maintenance Tax Notes

RS - Replacement Schedule

N/A - Not Applicable

**McAllen Independent School District**  
**Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance**  
**All Funds Combined by Object**  
**2021-2022 to 2025-2026**

	<b>Audited 2021-2022</b>	<b>Audited 2022-2023</b>	<b>Audited 2023-2024</b>	<b>Estimated Actuals 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Change From Prior Year</b>	<b>Percent Change</b>
<b>Beginning Fund Balance</b>	\$ 136,267,994	\$ 171,709,080	\$ 159,346,403	\$ 161,026,072	\$ 132,602,601	\$ (28,423,471)	-17.65%
<b>Revenues:</b>							
5700 Local	\$ 108,346,721	\$ 113,244,770	\$ 110,310,657	\$ 104,480,607	\$ 94,053,198	\$ (10,427,409)	-9.98%
5800 State	127,724,846	124,311,503	154,262,797	147,499,488	170,961,520	23,462,032	15.91%
5900 Federal	54,613,419	51,648,223	50,021,277	46,055,952	47,172,872	1,116,920	2.43%
7900 Other Sources	1,919,431	13,519,730	3,039,213	5,363,539	-	(5,363,539)	-100.00%
<b>Total Revenues</b>	<b>\$ 292,604,416</b>	<b>\$ 302,724,227</b>	<b>\$ 317,633,944</b>	<b>\$ 303,399,586</b>	<b>\$ 312,187,590</b>	<b>\$ 8,788,004</b>	<b>2.90%</b>
<b>Expenditures:</b>							
6100 Payroll Cost	\$ 170,805,948	\$ 212,931,633	\$ 216,154,821	229,602,167	\$ 238,062,850	\$ 8,460,683	3.68%
6200 Prof & Contracted Services	16,086,373	14,856,415	15,283,195	16,667,800	16,571,086	(96,714)	-0.58%
6300 Supplies & Materials	30,095,225	25,864,829	28,160,338	30,724,007	31,150,754	426,747	1.39%
6400 Other Operating Costs	5,685,190	7,821,103	7,531,620	10,223,138	7,572,479	(2,650,659)	-25.93%
6500 Debt Service	14,504,180	10,286,500	18,275,967	19,951,987	18,388,027	(1,563,960)	-7.84%
6600 Capital Outlay	18,399,607	31,821,171	29,745,493	21,501,253	2,630,729	(18,870,524)	-87.76%
8900 Other Uses	1,586,808	11,442,549	1,190,447	3,152,717	-	(3,152,717)	-100.00%
<b>Total Expenditures</b>	<b>\$ 257,163,331</b>	<b>\$ 315,024,200</b>	<b>\$ 316,341,881</b>	<b>\$ 331,823,069</b>	<b>\$ 314,375,925</b>	<b>\$ (17,447,144)</b>	<b>-5.26%</b>
Net Income / (Loss)	35,441,085	(12,299,973)	1,292,063	(28,423,483)	(2,188,335)	26,235,148	-92.30%
Prior Period Adjustments	-	(62,704)	387,605	-	-	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 171,709,080</b>	<b>\$ 159,346,403</b>	<b>\$ 161,026,072</b>	<b>\$ 132,602,589</b>	<b>\$ 130,414,266</b>	<b>\$ (2,188,323)</b>	<b>-1.65%</b>

**McAllen Independent School District  
Financial Forecast  
All Funds Combined by Object  
2025-2026 to 2028-2029**

	<b>Adopted 2025-2026</b>	<b>Projected 2026-2027</b>	<b>Projected 2027-2028</b>	<b>Projected 2028-2029</b>
<b>Beginning Fund Balance</b>	<b>\$ 132,602,601</b>	<b>\$ 130,414,266</b>	<b>\$ 130,177,721</b>	<b>\$ 128,739,077</b>
<b>Projected Revenues:</b>				
5700 Local	\$ 94,053,198	\$ 92,905,506	\$ 87,203,335	\$ 90,962,049
5800 State	170,961,520	165,365,611	163,691,270	161,935,927
5900 Federal	47,172,872	47,172,872	47,172,872	47,172,872
7900 Other Sources	-	2,000,000	2,000,000	2,000,000
<b>Total Revenues</b>	<b>\$ 312,187,590</b>	<b>\$ 307,443,989</b>	<b>\$ 300,067,477</b>	<b>\$ 302,070,848</b>
<b>Projected Expenditures:</b>				
6100 Payroll Cost	\$ 238,062,850	\$ 240,224,364	\$ 242,512,896	\$ 244,842,523
6200 Prof & Contracted Services	16,571,086	15,834,494	15,956,249	16,101,278
6300 Supplies & Materials	31,150,754	28,150,629	28,222,964	28,373,415
6400 Other Operating Costs	7,572,479	7,561,829	7,580,689	7,600,075
6500 Debt Service	18,388,027	15,167,687	6,493,887	5,785,437
6600 Capital Outlay	2,630,729	741,531	739,436	650,018
8900 Other Uses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 314,375,925</b>	<b>\$ 307,680,534</b>	<b>\$ 301,506,121</b>	<b>\$ 303,352,746</b>
Net Income / (Loss)	(2,188,335)	(236,545)	(1,438,644)	(1,281,898)
Prior Period Adjustments	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 130,414,266</b>	<b>\$ 130,177,721</b>	<b>\$ 128,739,077</b>	<b>\$ 127,457,179</b>

**Assumptions:**

1. The projection for each fund is based on specific assumptions, which are detailed on the corresponding fund's forecast page.

**McAllen Independent School District**  
Summary All Operating Funds  
General, Debt Service and Capital Projects Funds  
2021-2022 to 2028-2029

	<b>Audited 2021-2022</b>	<b>Audited 2022-2023</b>	<b>Audited 2023-2024</b>	<b>Estimated Actuals 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Projected 2026-2027</b>	<b>Projected 2027-2028</b>	<b>Projected 2028-2029</b>
<b>Beginning Fund Balance</b>	<b>\$ 133,489,026</b>	<b>\$ 168,031,868</b>	<b>\$ 155,315,114</b>	<b>\$ 156,441,971</b>	<b>\$ 127,818,077</b>	<b>\$ 125,629,742</b>	<b>\$ 125,377,215</b>	<b>\$ 123,919,793</b>
<b>Revenues:</b>								
5700 Local	104,243,366	108,554,277	105,728,960	99,678,543	89,791,119	88,546,725	82,745,552	86,402,905
5800 State	124,119,714	122,117,042	149,266,303	143,052,811	162,342,929	160,481,727	158,483,115	156,484,517
5900 Federal	27,226,999	30,070,601	27,691,433	27,209,598	26,739,389	26,739,389	26,739,389	26,739,389
7900 Other Sources	1,895,316	13,480,277	3,013,715	5,289,951	-	2,000,000	2,000,000	2,000,000
<b>Total Revenues</b>	<b>\$ 257,485,394</b>	<b>\$ 274,222,198</b>	<b>\$ 285,700,411</b>	<b>\$ 275,230,903</b>	<b>\$ 278,873,437</b>	<b>\$ 277,767,841</b>	<b>\$ 269,968,056</b>	<b>\$ 271,626,811</b>
<b>Expenditures:</b>								
6100 Payroll Cost	151,041,787	192,193,846	193,840,345	209,935,635	217,753,866	219,931,405	222,130,719	224,352,027
6200 Prof & Contracted Services	13,712,339	14,010,504	14,189,404	15,370,919	14,196,048	14,118,279	14,118,279	14,118,279
6300 Supplies & Materials	21,137,322	21,213,210	21,726,118	26,313,557	22,468,277	22,468,277	22,468,277	22,468,277
6400 Other Operating Costs	4,904,600	6,513,438	6,387,212	8,985,315	6,214,316	6,214,316	6,214,316	6,214,316
6500 Debt Service	12,364,372	10,286,500	18,275,967	19,935,187	18,388,027	15,167,687	6,493,887	5,785,437
6600 Capital Outlay	18,204,734	31,350,356	29,396,108	20,314,184	2,041,238	120,404	-	-
8900 Other Uses	1,577,399	11,371,098	1,146,018	3,000,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 222,942,553</b>	<b>\$ 286,938,952</b>	<b>\$ 284,961,172</b>	<b>\$ 303,854,797</b>	<b>\$ 281,061,772</b>	<b>\$ 278,020,368</b>	<b>\$ 271,425,478</b>	<b>\$ 272,938,336</b>
Net Income / (Loss)	34,542,841	(12,716,754)	739,239	(28,623,894)	(2,188,335)	(252,527)	(1,457,422)	(1,311,525)
Prior Period Adjustments	-	-	387,605	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 168,031,868</b>	<b>\$ 155,315,114</b>	<b>\$ 156,441,971</b>	<b>\$ 127,818,077</b>	<b>\$ 125,629,742</b>	<b>\$ 125,377,215</b>	<b>\$ 123,919,793</b>	<b>\$ 122,608,268</b>

**Assumptions:**

1. The projection for each operating fund is based on specific assumptions, which are detailed on the corresponding fund's forecast page.



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

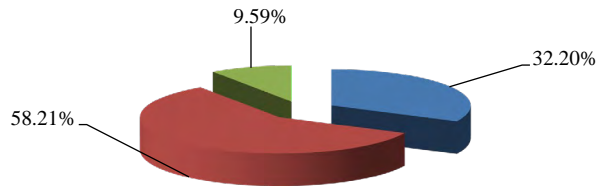
		REVENUES		
		Adopted Budget 2025-2026 07/01/2025	Original Budget 2024-2025 07/01/2024	Difference
<i>LOCAL PROGRAM REVENUES</i>				
5711	TAXES-CURRENT YEAR LEVY	79,577,463	90,407,977	(10,830,514)
5712	TAXES-PRIOR YEARS	2,483,317	2,786,716	(303,399)
5700	OTHER	7,730,339	5,537,542	2,192,797
		<u>\$89,791,119</u>	<u>\$98,732,235</u>	<u>(\$8,941,116)</u>
<i>STATE PROGRAM REVENUES</i>				
5800	STATE PROGRAM REVENUES	<u>\$162,342,929</u>	<u>\$140,703,661</u>	<u>\$21,639,268</u>
<i>FEDERAL PROGRAM REVENUES</i>				
5900	FEDERAL PROGRAM REVENUES	\$26,739,389	\$23,947,355	\$2,792,034
<i>OTHER RESOURCES</i>				
7900	OTHER RESOURCES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Sub-Total Revenue and Other Sources	<u>\$278,873,437</u>	<u>\$263,383,251</u>	<u>\$15,490,186</u>
<i>FUND BALANCE CONTRIBUTIONS</i>				
194	ESSER II - LOCAL	0	0	0
199	GENERAL FUND	594,328	4,500,000	(3,905,672)
599	DEBT SERVICE FUND	0	0	0
619	MISD MTN-2020	0	0	0
620	MTN-2020	1,594,007	4,560,231	(2,966,224)
697	UTRGV COLLEGIATE ACADEMY MISD	0	120,422	(120,422)
698	CAPITAL PROJECTS	0	247,001	(247,001)
	Sub-Total Contributions	<u>\$2,188,335</u>	<u>\$9,427,654</u>	<u>(\$7,239,319)</u>
	Grand Total	<u><u>\$281,061,772</u></u>	<u><u>\$272,810,905</u></u>	<u><u>\$8,250,867</u></u>
		APPROPRIATIONS		
		Adopted Budget 2025-2026 07/01/2025	Original Budget 2024-2025 07/01/2024	Difference
6100	PAYROLL COSTS	217,753,866	208,609,289	9,144,577
6200	PROFESSIONAL & CONTRACTED	14,196,048	13,199,314	996,734
6300	SUPPLIES & MATERIALS	22,468,277	20,485,072	1,983,205
6400	OTHER OPERATING COSTS	6,214,316	6,858,278	(643,962)
6500	DEBT SERVICE	18,388,027	18,764,606	(376,579)
6600	CAPITAL OUTLAY	2,041,238	4,894,346	(2,853,108)
	Total Expenditures	<u>\$281,061,772</u>	<u>\$272,810,905</u>	<u>\$8,250,867</u>
8900	OTHER USES	0	0	0
	Grand Total	<u><u>\$281,061,772</u></u>	<u><u>\$272,810,905</u></u>	<u><u>\$8,250,867</u></u>
Excess/(Deficiency)		\$0	\$0	\$0

## MCALLEN INDEPENDENT SCHOOL DISTRICT

Two Year Budget Comparison of Revenues by Object Code  
General, Debt Service and Capital Projects Funds  
2025-2026 ADA - 17,685.65    2024-2025 ADA 17,839.35

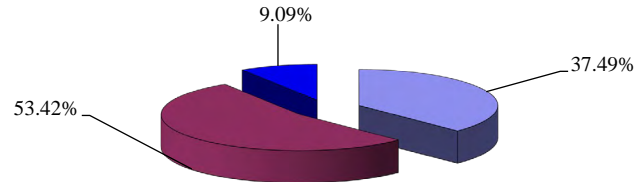
Revenue Code	Description	Percent of Total	Adopted Budget 2025-2026 07/01/2025	Revenues Per ADA	Percent of Total	Original Budget 2024-2025 07/01/2024	Revenues Per ADA
5700	LOCAL REVENUES	32.20%	\$ 89,791,119	\$ 5,077	37.49%	\$ 98,732,235	\$ 5,535
5800	STATE REVENUES	58.21%	162,342,929	9,179	53.42%	140,703,661	7,887
5900	FEDERAL REVENUES	9.59%	26,739,389	1,512	9.09%	23,947,355	1,342
	Total	100.00%	\$ 278,873,437	\$ 15,768	100.00%	\$ 263,383,251	\$ 14,764
7900	OTHER RESOURCES		-	-		-	
<b>FUND BALANCE CONTRIBUTIONS</b>							
199	GENERAL FUND		594,328	34		4,500,000	252
620	MTN-2020		1,594,007	90		4,560,231	256
697	UTRGV COLLEGIATE ACADEMY		-	-		120,422	7
698	MISD CAPITAL PROJECTS		-	-		247,001	14
	Grand Total		<u>\$ 281,061,772</u>	<u>\$ 15,892</u>		<u>\$ 272,810,905</u>	<u>\$ 15,293</u>

2025-2026  
ESTIMATED REVENUES COMPARISON BY SOURCE



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

2024-2025  
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

		<b>Adopted Budget 2025-2026 07/01/2025</b>	<b>Original Budget 2024-2025 07/01/2024</b>	<b>Difference</b>
<b>GENERAL FUND</b>				
101	FOOD SERVICE	\$ 24,298,657	\$ 21,823,941	\$ 2,474,716
155	COLLEGE CAREER MILITARY READINESS	1,163,673	798,297	365,376
156	EARLY EDUCATION ALLOTMENT	3,538,072	2,953,122	584,950
157	DYSLEXIA	1,545,094	1,331,750	213,344
158	SCHOOL SAFETY ALLOTMENT	1,446,592	657,891	788,701
162	CAREER TECHNICAL ED	9,135,067	8,596,239	538,828
163	ADV LEARNERS/G&T	390,396	388,592	1,804
164	BILINGUAL/ESL	2,247,461	2,425,982	(178,521)
173	SPECIAL EDUCATION	26,764,433	23,504,670	3,259,763
183	ATHLETICS	6,380,324	6,260,365	119,959
184	FINE ARTS	2,577,667	2,455,120	122,547
193	STATE COMPENSATORY	11,700,703	13,210,923	(1,510,220)
195	ADVERTISING	34,000	41,250	(7,250)
197	MAINTENANCE TAX NOTES	3,914,378	3,915,634	(1,256)
199	GENERAL FUND	<u>170,428,858</u>	<u>165,236,375</u>	<u>5,192,483</u>
		<u>\$ 265,565,375</u>	<u>\$ 253,600,151</u>	<u>\$ 11,965,224</u>
<b>DEBT SERVICE FUND</b>				
599	DEBT SERVICE FUND	<u>\$ 13,902,390</u>	<u>\$ 14,283,100</u>	<u>\$ (380,710)</u>
		<u>\$ 13,902,390</u>	<u>\$ 14,283,100</u>	<u>\$ (380,710)</u>
<b>CAPITAL PROJECTS FUND</b>				
620	MTN-2020	1,594,007	4,560,231	(2,966,224)
697	UTRGV COLLEGIATE ACADEMY		120,422	(120,422)
698	MISD CAPITAL PROJECTS	<u>-</u>	<u>247,001</u>	<u>(247,001)</u>
		<u>\$ 1,594,007</u>	<u>\$ 4,927,654</u>	<u>\$ (3,333,647)</u>
Sub-Total All Funds		\$ 281,061,772	\$ 272,810,905	\$ 8,250,867
Other Uses 8xxx		\$ -	-	-
Total All Funds		<u>\$ 281,061,772</u>	<u>\$ 272,810,905</u>	<u>\$ 8,250,867</u>

# MCALLEN INDEPENDENT SCHOOL DISTRICT

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

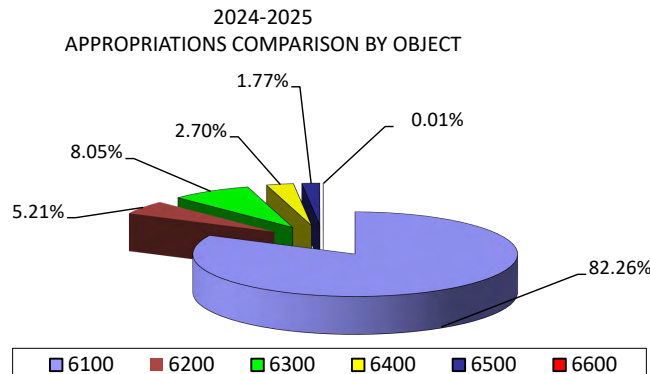
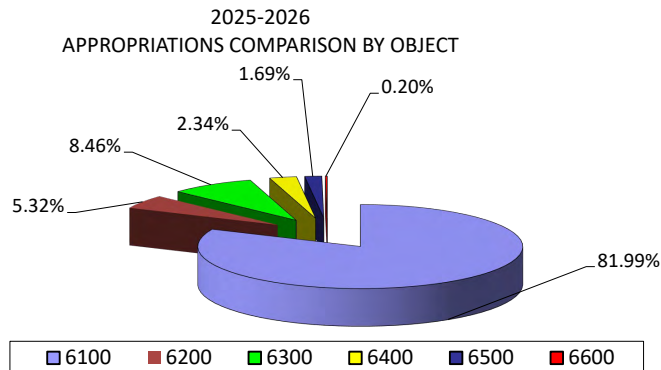
Object Code	Description	Percent of Total	Adopted Budget 2025-2026 07/01/2025	Percent of Total	Original Budget 2024-2025 07/01/2024
<b>GENERAL FUND</b>					
6100	PAYROLL COSTS	81.99%	\$ 217,753,866	82.26%	\$ 208,609,289
6200	PROF & CONTRACTED SERVICES	5.32%	14,118,279	5.21%	13,199,314
6300	SUPPLIES & MATERIALS	8.46%	22,468,277	8.05%	20,414,239
6400	OTHER OPERATING COSTS	2.34%	6,214,316	2.70%	6,858,278
6500	DEBT SERVICE	1.69%	4,485,637	1.77%	4,481,506
6600	CAPITAL OUTLAY	0.20%	525,000	0.01%	37,525
<b>Total</b>		100.00%	\$ 265,565,375	100.00%	\$ 253,600,151
<b>DEBT SERVICE FUND</b>					
599	DEBT SERVICE FUND		13,902,390		14,283,100
<b>CAPITAL PROJECTS FUNDS</b>					
620	MTN-2020		1,594,007		4,560,231
697	UTRGV COLLEGIATE ACADEMY		-		120,422
698	MISD CAPITAL PROJECTS		-		247,001
<b>OTHER USES 8xxx</b>			-		-
<b>Grand Total</b>			<u>\$ 281,061,772</u>		<u>\$ 272,810,905</u>

Payroll Costs - Percent of Total less

\*Non-Monetary On-Behalf

\*81.00%

\*81.24%



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

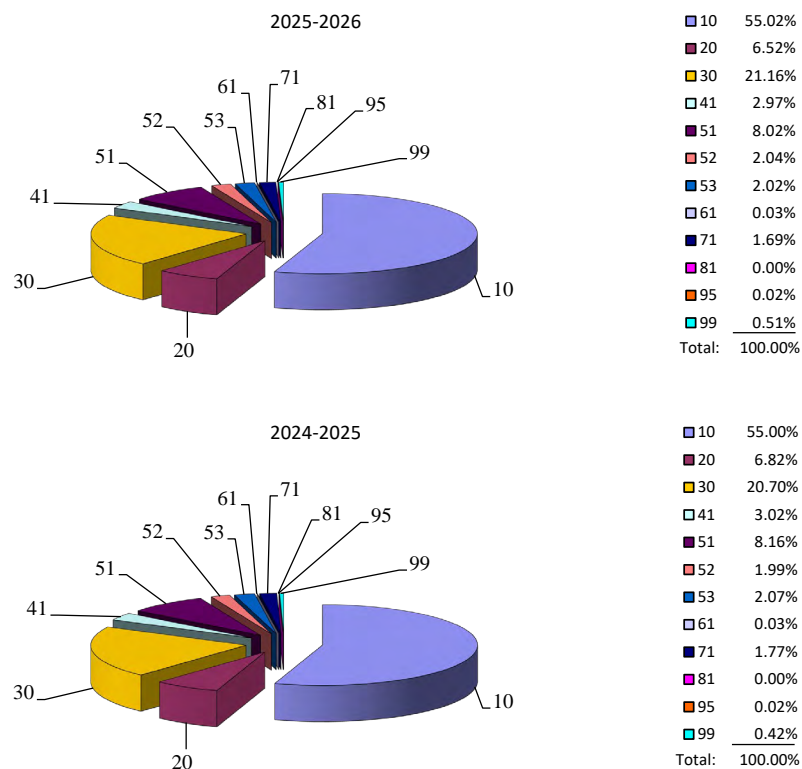
Function Code	Description	Percent of Total	Adopted Budget 2025-2026 07/01/2025	Percent of Total	Original Budget 2024-2025 7/1/2024
<b>GENERAL FUND</b>					
10	INSTRUCTIONAL & INSTRUCTIONAL RELATED SERVICES	55.02%	\$ 146,110,384	55.00%	\$ 139,483,436
20	INSTRUCTIONAL & SCHOOL LEADERSHIP	6.52%	17,312,587	6.82%	17,302,626
30	SUPPORT SERVICES-STUDENT (PUPIL)	21.16%	56,183,838	20.70%	52,489,000
41	ADMINISTRATIVE SUPPORT SERVICES	2.97%	7,892,182	3.02%	7,650,393
51	PLANT MAINTENANCE & OPERATIONS	8.02%	21,305,420	8.16%	20,698,687
52	SECURITY & MONITORING SERVICES	2.04%	5,411,206	1.99%	5,048,236
53	DATA PROCESSING SERVICES	2.02%	5,372,159	2.07%	5,251,154
61	COMMUNITY SERVICES	0.03%	92,015	0.03%	82,415
71	DEBT SERVICE	1.69%	4,485,637	1.77%	4,481,506
81	FAC ACQ AND CONSTRUCTION	0.00%	5,000	0.00%	-
95	PAYMENT TO JUVENILE JUSTICE	0.02%	40,000	0.02%	40,000
99	OTHER INTERGOV. CHARGES	0.51%	1,354,947	0.42%	1,072,698
Total		100.00%	\$ 265,565,375	100.00%	\$ 253,600,151
<b>DEBT SERVICES</b>					
599	DEBT SERVICE FUND		13,902,390		14,283,100
<b>CAPITAL PROJECTS</b>					
620	MTN-2020		1,594,007		4,560,231
697	UTRGV COLLEGIATE ACADEMY				120,422
698	MISD CAPITAL PROJECTS				247,001

**OTHER USES 8xxx**

Grand Total

-  
\$ 281,061,772

-  
\$ 272,810,905



# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Appropriations by Function

### Two Year Budget Comparison of General, Debt Service and Capital Projects Funds

	Adopted Budget 2025-2026 07/01/2025	Original Budget 2024-2025 07/01/2024	Difference	2025-2026 % of Total Appropriations
11 INSTRUCTION	138,697,011	132,270,921	6,426,090	49.36%
12 INSTRUCTIONAL RES & MEDIA SERV	3,388,065	3,349,732	38,333	1.21%
13 CURR DEV & INSTRUCTIONAL DEV	4,025,308	3,862,783	162,525	1.43%
21 INSTRUCTIONAL LEADERSHIP	2,882,352	3,460,537	(578,185)	1.03%
23 SCHOOL LEADERSHIP	14,430,235	13,842,089	588,146	5.13%
31 COUNSEL AND EVALUATION	11,873,258	10,829,063	1,044,195	4.22%
32 SOCIAL WORK SERVICES	1,937,220	1,970,180	(32,960)	0.69%
33 HEALTH SERVICES	3,015,984	3,026,343	(10,359)	1.07%
34 STUDENT TRANSPORTATION	4,636,380	4,940,668	(304,288)	1.65%
35 FOOD SERVICES	24,301,030	21,826,304	2,474,726	8.65%
36 EXTRACURRICULAR ACTIVITIES	10,419,966	9,896,442	523,524	3.71%
41 GENERAL ADMINISTRATION	7,892,182	7,650,393	241,789	2.81%
51 FACILITIES MAINT & OPERATIONS	21,305,420	20,977,730	327,690	7.58%
52 SECURITY AND MONITORING SERV	6,492,414	5,048,236	1,444,178	2.31%
53 DATA PROCESSING SERVICES	5,575,928	5,251,154	324,774	1.98%
61 COMMUNITY SERVICES	92,015	82,415	9,600	0.03%
71 DEBT SERVICE	18,388,027	18,764,606	(376,579)	6.54%
81 FACILITIES ACQ & CONSTRUCTION	314,030	4,648,611	(4,334,581)	0.11%
95 PYMTS TO JUVENILE JUSTICE	40,000	40,000	0	0.01%
99 OTHER INTERGOVT CHARGES	1,354,947	1,072,698	282,249	0.48%
Total Appropriations	\$281,061,772	\$272,810,905	\$8,250,867	100.00%
Other Uses 8xxx	\$0	\$0	\$0	0.00%
Grand Total	\$281,061,772	\$272,810,905	\$8,250,867	100.00%



# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2025-2026

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<hr/>					
<i>INSTRUCTION</i>	<i>11</i>				
6100	PAYROLL COSTS	131,823,301	-	-	131,823,301
6200	PROFESSIONAL & CONTRACTED SERV	1,980,249	-	-	1,980,249
6300	SUPPLIES & MATERIALS	4,507,465	-	-	4,507,465
6400	OTHER OPERATING COSTS	385,996	-	-	385,996
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		138,697,011	-	-	138,697,011
<hr/>					
<i>INSTRUCTIONAL RES &amp; MEDIA SERV</i>	<i>12</i>				
6100	PAYROLL COSTS	2,993,062	-	-	2,993,062
6200	PROFESSIONAL & CONTRACTED SERV	78,919	-	-	78,919
6300	SUPPLIES & MATERIALS	306,759	-	-	306,759
6400	OTHER OPERATING COSTS	9,325	-	-	9,325
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		3,388,065	-	-	3,388,065
<hr/>					
<i>CURR DEV &amp; INSTRUCTIONAL DEV</i>	<i>13</i>				
6100	PAYROLL COSTS	3,041,700	-	-	3,041,700
6200	PROFESSIONAL & CONTRACTED SERV	513,883	-	-	513,883
6300	SUPPLIES & MATERIALS	212,988	-	-	212,988
6400	OTHER OPERATING COSTS	256,737	-	-	256,737
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		4,025,308	-	-	4,025,308
<hr/>					
<i>INSTRUCTIONAL LEADERSHIP</i>	<i>21</i>				
6100	PAYROLL COSTS	2,521,596	-	-	2,521,596
6200	PROFESSIONAL & CONTRACTED SERV	123,710	-	-	123,710
6300	SUPPLIES & MATERIALS	172,965	-	-	172,965
6400	OTHER OPERATING COSTS	64,081	-	-	64,081
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		2,882,352	-	-	2,882,352
<hr/>					
<i>SCHOOL LEADERSHIP</i>	<i>23</i>				
6100	PAYROLL COSTS	13,867,554	-	-	13,867,554
6200	PROFESSIONAL & CONTRACTED SERV	107,671	-	-	107,671
6300	SUPPLIES & MATERIALS	245,282	-	-	245,282
6400	OTHER OPERATING COSTS	209,728	-	-	209,728
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		14,430,235	-	-	14,430,235
<hr/>					
<i>COUNSEL AND EVALUATION</i>	<i>31</i>				
6100	PAYROLL COSTS	10,987,710	-	-	10,987,710
6200	PROFESSIONAL & CONTRACTED SERV	117,919	-	-	117,919
6300	SUPPLIES & MATERIALS	715,449	-	-	715,449
6400	OTHER OPERATING COSTS	52,180	-	-	52,180
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		11,873,258	-	-	11,873,258
<hr/>					
<i>SOCIAL WORK SERVICES</i>	<i>32</i>				
6100	PAYROLL COSTS	1,875,358	-	-	1,875,358
6200	PROFESSIONAL & CONTRACTED SERV	35,594	-	-	35,594
6300	SUPPLIES & MATERIALS	14,544	-	-	14,544
6400	OTHER OPERATING COSTS	11,724	-	-	11,724
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		1,937,220	-	-	1,937,220

# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2025-2026

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<b>HEALTH SERVICES</b>					
	33				
6100	PAYROLL COSTS	2,964,696	-	-	2,964,696
6200	PROFESSIONAL & CONTRACTED SERV	11,701	-	-	11,701
6300	SUPPLIES & MATERIALS	37,487	-	-	37,487
6400	OTHER OPERATING COSTS	2,100	-	-	2,100
6600	CAPITAL OUTLAY	-	-	-	-
		3,015,984	-	-	3,015,984
<b>STUDENT TRANSPORTATION</b>					
	34				
6100	PAYROLL COSTS	4,346,455	-	-	4,346,455
6200	PROFESSIONAL & CONTRACTED SERV	114,263	-	-	114,263
6300	SUPPLIES & MATERIALS	574,845	-	-	574,845
6400	OTHER OPERATING COSTS	(-399,183)	-	-	(-399,183)
6600	CAPITAL OUTLAY	-	-	-	-
		4,636,380	-	-	4,636,380
<b>FOOD SERVICES</b>					
	35				
6100	PAYROLL COSTS	10,404,528	-	-	10,404,528
6200	PROFESSIONAL & CONTRACTED SERV	285,163	-	-	285,163
6300	SUPPLIES & MATERIALS	12,986,439	-	-	12,986,439
6400	OTHER OPERATING COSTS	99,900	-	-	99,900
6600	CAPITAL OUTLAY	525,000	-	-	525,000
		24,301,030	-	-	24,301,030
<b>EXTRACURRICULAR ACTIVITIES</b>					
	36				
6100	PAYROLL COSTS	6,714,008	-	-	6,714,008
6200	PROFESSIONAL & CONTRACTED SERV	547,926	-	-	547,926
6300	SUPPLIES & MATERIALS	160,437	-	-	160,437
6400	OTHER OPERATING COSTS	2,997,595	-	-	2,997,595
6600	CAPITAL OUTLAY	-	-	-	-
		10,419,966	-	-	10,419,966
<b>GENERAL ADMINISTRATION</b>					
	41				
6100	PAYROLL COSTS	6,329,837	-	-	6,329,837
6200	PROFESSIONAL & CONTRACTED SERV	787,737	-	-	787,737
6300	SUPPLIES & MATERIALS	222,452	-	-	222,452
6400	OTHER OPERATING COSTS	552,156	-	-	552,156
6600	CAPITAL OUTLAY	-	-	-	-
		7,892,182	-	-	7,892,182
<b>FACILITIES MAINT &amp; OPERATIONS</b>					
	51				
6100	PAYROLL COSTS	11,549,537	-	-	11,549,537
6200	PROFESSIONAL & CONTRACTED SERV	6,878,996	-	-	6,878,996
6300	SUPPLIES & MATERIALS	1,085,967	-	-	1,085,967
6400	OTHER OPERATING COSTS	1,790,920	-	-	1,790,920
6600	CAPITAL OUTLAY	-	-	-	-
		21,305,420	-	-	21,305,420
<b>SECURITY AND MONITORING SERV</b>					
	52				
6100	PAYROLL COSTS	4,795,675	-	-	4,795,675
6200	PROFESSIONAL & CONTRACTED SERV	218,123	-	-	218,123
6300	SUPPLIES & MATERIALS	332,129	-	-	332,129
6400	OTHER OPERATING COSTS	65,279	-	-	65,279
6600	CAPITAL OUTLAY	-	-	1,081,208	1,081,208
		5,411,206	-	1,081,208	6,492,414

# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2025-2026

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<i>DATA PROCESSING SERVICES</i>	<i>53</i>				
6100	PAYROLL COSTS	3,453,194	-	-	3,453,194
6200	PROFESSIONAL & CONTRACTED SERV	919,728	-	77,769	997,497
6300	SUPPLIES & MATERIALS	887,269	-	-	887,269
6400	OTHER OPERATING COSTS	111,968	-	-	111,968
6600	CAPITAL OUTLAY	-	-	126,000	126,000
		5,372,159	-	203,769	5,575,928
<i>COMMUNITY SERVICES</i>	<i>61</i>				
6100	PAYROLL COSTS	85,655	-	-	85,655
6200	PROFESSIONAL & CONTRACTED SERV	1,750	-	-	1,750
6300	SUPPLIES & MATERIALS	800	-	-	800
6400	OTHER OPERATING COSTS	3,810	-	-	3,810
		92,015	-	-	92,015
<i>DEBT SERVICE</i>	<i>71</i>				
6500	DEBT SERVICE	4,485,637	13,902,390	-	18,388,027
		4,485,637	13,902,390	-	18,388,027
<i>FACILITIES ACQ &amp; CONSTRUCTION</i>	<i>81</i>				
6200	PROFESSIONAL & CONTRACTED SERV	-	-	-	-
6300	SUPPLIES & MATERIALS	5,000	-	-	5,000
6400	OTHER OPERATING COSTS	-	-	-	-
6600	CAPITAL OUTLAY	-	-	309,030	309,030
		5,000	-	309,030	314,030
<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	1,354,947	-	-	1,354,947
		1,354,947	-	-	1,354,947
Total Estimated Appropriations		265,565,375	13,902,390	1,594,007	281,061,772
Total Other Uses		-	-	-	-
Total Appropriations & Other Uses		265,565,375	13,902,390	1,594,007	281,061,772

# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Budget Summary

### General, Debt Service and Capital Projects Funds

2025-2026

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
5700	LOCAL REVENUES	\$ 75,888,729	\$ 13,902,390	\$ -	\$ 89,791,119
5800	STATE REVENUES	162,342,929	-	-	162,342,929
5900	FEDERAL REVENUES	26,739,389	-	-	26,739,389
7900	OTHER RESOURCES	-	-	-	-

#### FUND BALANCE CONTRIBUTIONS:

199	GENERAL FUND	594,328	-	-	594,328
599	DEBT SERVICE FUND	-	-	-	-
620	MTN-2020	-	-	1,594,007	1,594,007
Total Revenues and Fund Balance		\$ 265,565,375	\$ 13,902,390	\$ 1,594,007	\$ 281,061,772

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
11	INSTRUCTION	\$ 138,697,011	\$ -	\$ -	\$ 138,697,011
12	INSTRUCTIONAL RES & MEDIA SERV	3,388,065	-	-	3,388,065
13	CURR DEV & INSTRUCTIONAL DEV	4,025,308	-	-	4,025,308
21	INSTRUCTIONAL LEADERSHIP	2,882,352	-	-	2,882,352
23	SCHOOL LEADERSHIP	14,430,235	-	-	14,430,235
31	GUIDANCE COUNSELING AND EVAL	11,873,258	-	-	11,873,258
32	SOCIAL WORK SERVICES	1,937,220	-	-	1,937,220
33	HEALTH SERVICES	3,015,984	-	-	3,015,984
34	STUDENT TRANSPORTATION	4,636,380	-	-	4,636,380
35	FOOD SERVICES	24,301,030	-	-	24,301,030
36	EXTRACURRICULAR ACTIVITIES	10,419,966	-	-	10,419,966
41	GENERAL ADMINISTRATION	7,892,182	-	-	7,892,182
51	FACILITIES MAINT & OPERATIONS	21,305,420	-	-	21,305,420
52	SECURITY AND MONITORING SERV	5,411,206	-	1,081,208	6,492,414
53	DATA PROCESSING SERVICES	5,372,159	-	203,769	5,575,928
61	COMMUNITY SERVICES	92,015	-	-	92,015
71	DEBT SERVICE	4,485,637	13,902,390	-	18,388,027
81	FACILITIES ACQ & CONSTRUCTION	5,000	-	309,030	314,030
95	PYMTS TO JUVENILE JUSTICE	40,000	-	-	40,000
99	OTHER INTERGOVT CHARGES	1,354,947	-	-	1,354,947
8900	OTHER USES	-	-	-	-
Total Appropriations		\$ 265,565,375	\$ 13,902,390	\$ 1,594,007	\$ 281,061,772

## **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 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;
- Academic 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  
2025-2026

	<b>State Compensatory Fund</b>
11 - INSTRUCTION	129,725
12 - INSTRUCTIONAL RES & MEDIA SERV	-
13 - CURR DEV & INSTRUCTIONAL DEV	22,650
23 - SCHOOL LEADERSHIP	29,036
31 - COUNSEL AND EVALUATION	-
61 - COMMUNITY SERVICES	-
Total Appropriations	181,411



## **General Fund**

The General Fund is the District's primary operating fund and supports the majority of instructional and administrative functions. Maintaining a healthy General Fund balance ensures financial stability and provides flexibility to address unforeseen needs. The Board's financial goal is to maintain a fund balance equivalent to at least two and a half months of General Fund operating expenditures.

### **Revenues**

General Fund revenues are budgeted to increase by 5,492,220 or 2.12% in 2025-2026, driven by additional state funding from House Bill 2. Local revenues decline due to tax rate compression and a higher homestead exemption, while state revenues rise to offset the loss. Federal revenues remain steady with a slight decrease, and Other Sources are not budgeted since they reflect one-time transfers.

### **Expenditures**

General Fund expenditures are budgeted to decrease by \$16,755,752 or 5.93% in 2025-2026. Payroll costs increase due to salary adjustments and growth in benefit costs, while supplies and materials decrease as budgets normalize post-COVID and one-time instructional material purchases are reduced. Other operating costs decline primarily from reductions in travel, utility, and miscellaneous service expenses, debt service decreases with anticipated fewer short-term financing obligations, and capital outlay falls sharply following the completion of major purchases in 2024-2025.

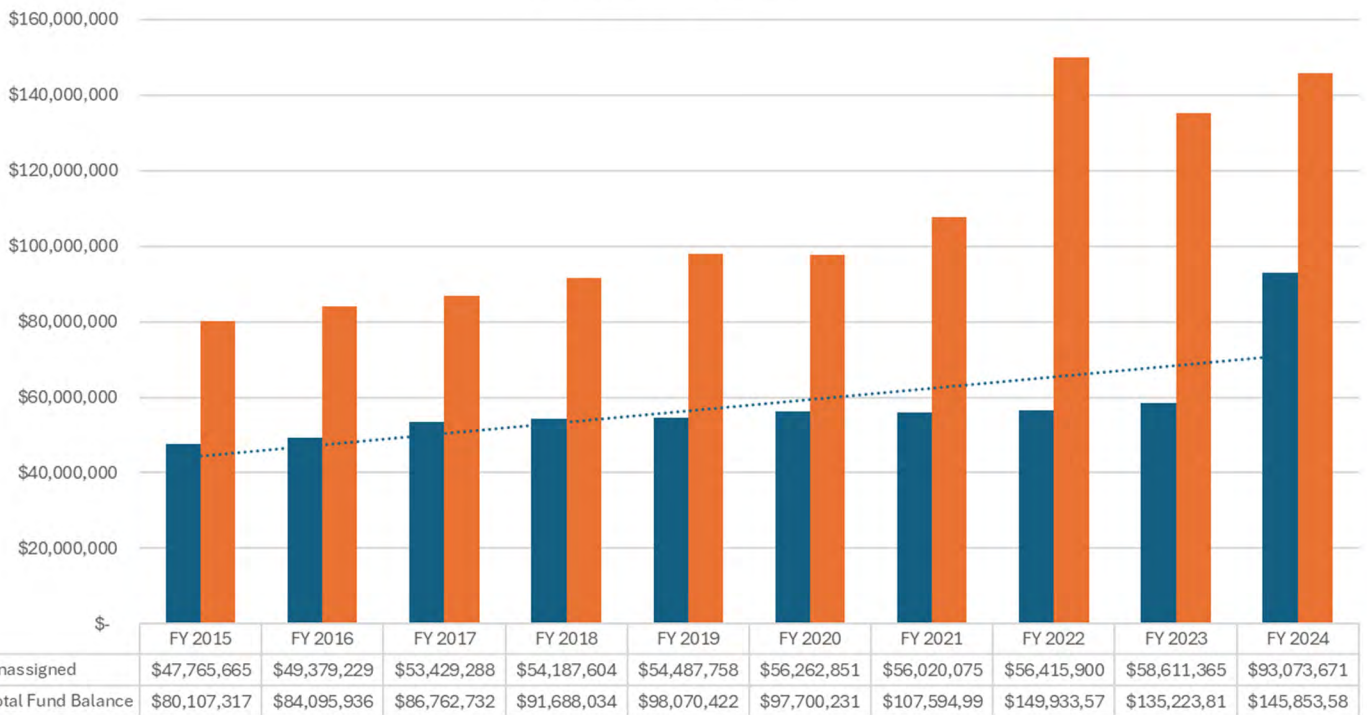
## General Fund Balance

Fund balance is defined as the difference between a governmental fund's assets and liabilities at a given point in time. Governmental fund financial statements categorize fund balance into five components:

- **Non-Spendable** – Not in spendable form (e.g., inventories, prepaid items) or legally required to remain intact (e.g., self-funded reserve requirements)
- **Restricted** – Constrained by external providers (e.g., state or federal grantors)
- **Committed** – Formally designated for a specific purpose by Board action
- **Assigned** – Earmarked for specific purposes by management or designee
- **Unassigned** – Available for any lawful purpose; this category represents the District's most flexible source of funds

The unassigned fund balance is critical for supporting operating expenditures, addressing unforeseen financial needs, and maintaining the District's creditworthiness.

Fund Balance Trend



**McAllen Independent School District**  
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
General Fund (Funds 1xx)  
2021-2022 to 2025-2026

	<b>Audited 2021-2022</b>	<b>Audited 2022-2023</b>	<b>Audited 2023-2024</b>	<b>Estimated Actuals 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Change From Prior Year</b>	<b>Percent Change</b>
<b>Beginning Fund Balance</b>	<b>\$ 107,594,997</b>	<b>\$ 149,933,573</b>	<b>\$ 134,836,211</b>	<b>\$ 145,853,587</b>	<b>\$ 123,011,287</b>	<b>\$ (22,842,300)</b>	<b>-15.66%</b>
<b>Revenues:</b>							
5700 Local	96,881,249	97,243,584	83,053,814	83,926,467	75,888,729	\$ (8,037,738)	-9.58%
5800 State	123,949,691	121,760,994	148,181,964	143,052,811	162,342,929	19,290,118	13.48%
5900 Federal	27,226,999	30,070,601	27,691,433	27,209,598	26,739,389	(470,209)	-1.73%
7900 Other Sources	457,093	2,126,295	1,867,697	5,289,951	-	(5,289,951)	-100.00%
<b>Total Revenues</b>	<b>\$ 248,515,032</b>	<b>\$ 251,201,474</b>	<b>\$ 260,794,908</b>	<b>\$ 259,478,827</b>	<b>\$ 264,971,047</b>	<b>\$ 5,492,220</b>	<b>2.12%</b>
<b>Expenditures:</b>							
6100 Payroll Cost	141,932,064 <b>A</b>	180,066,186 <b>B</b>	181,357,387	195,608,471	203,874,086	\$ 8,265,615	4.23%
6100 TRS On-Behalf	9,109,723	12,127,660	12,482,958	14,327,164	13,879,780	(447,384)	-3.12%
6200 Prof & Contracted Services	13,712,339	13,968,169	13,972,468	14,958,591	14,118,279	(840,312)	-5.62%
6300 Supplies & Materials	21,137,322	21,159,292	21,171,772	25,250,654	22,468,277	(2,782,377)	-11.02%
6400 Other Operating Costs	4,904,600	6,513,438	6,387,212	8,985,315	6,214,316	(2,770,999)	-30.84%
6500 Debt Service	5,558,977	3,472,355	4,069,688	5,585,359	4,485,637	(1,099,722)	-19.69%
6600 Capital Outlay	8,244,032	17,620,638	9,577,634	14,605,573	525,000	(14,080,573)	-96.41%
8900 Other Uses	1,577,399	11,371,098	1,146,018	3,000,000	-	(3,000,000)	-100.00%
<b>Total Expenditures</b>	<b>\$ 206,176,456</b>	<b>\$ 266,298,836</b>	<b>\$ 250,165,137</b>	<b>\$ 282,321,127</b>	<b>\$ 265,565,375</b>	<b>\$ (16,755,752)</b>	<b>-5.93%</b>
<b>Net Income / (Loss)</b>	<b>42,338,576 <b>C</b></b>	<b>(15,097,362) <b>D</b></b>	<b>10,629,771 <b>E</b></b>	<b>(22,842,300)</b>	<b>(594,328)</b>	<b>22,247,972</b>	<b>-97.40%</b>
<b>Prior Period Adjustments</b>	<b>-</b>	<b>-</b>	<b>387,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 149,933,573</b>	<b>\$ 134,836,211</b>	<b>\$ 145,853,587</b>	<b>\$ 123,011,287</b>	<b>\$ 122,416,959</b>	<b>\$ (594,328)</b>	<b>-0.48%</b>
<b>ADA</b>	<b>18,697</b>	<b>18,255</b>	<b>18,038</b>	<b>17,839</b>	<b>17,685</b>	<b>(154)</b>	<b>-0.87%</b>
<b>Decrease in ADA</b>			<b>(217)</b>	<b>(199)</b>	<b>(154)</b>		

**Notes:**

- A.** 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.
- B.** Includes \$18,930,199 one-time payroll expense reclasses from Fund 199 General Fund to Fund 282 ESSER III as allowed by the Grant.
- C.** Net Income includes Fund 194 ESSER II Local carry-forward projects of \$36,882,064 as reflected in 2022-2023 Proposed Budget.
- D.** Net Loss is due to the completion of ESSER II Local carry-forward projects in 2022-2023 and other fund balance transfers.
- E.** Net Income is due to the transfer of ESSER II Local committed fund balance to General Fund unassigned fund balance.

# McAllen Independent School District

## Financial Forecast

### General Fund (Funds 1xx)

	Adopted 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
<b>Beginning Fund Balance</b>	<b>\$ 123,011,287</b>	<b>\$ 122,416,959</b>	<b>\$ 123,663,172</b>	<b>\$ 124,214,000</b>
<b>Revenues:</b>				
5700 Local	75,888,729	79,243,011	82,745,552	86,402,905
5800 State	162,342,929	160,481,727	158,483,115	156,484,517
5900 Federal	26,739,389	26,739,389	26,739,389	26,739,389
7900 Other Sources	-	2,000,000	2,000,000	2,000,000
<b>Total Revenues</b>	<b>\$ 264,971,047</b>	<b>\$ 268,464,127</b>	<b>\$ 269,968,056</b>	<b>\$ 271,626,811</b>
<b>Expenditures:</b>				
6100 Payroll Cost	203,874,086	205,912,827	207,971,955	210,039,950
6100 TRS On-Behalf	13,879,780	14,018,578	14,158,764	14,300,352
6200 Prof & Contracted Services	14,118,279	14,118,279	14,118,279	14,118,279
6300 Supplies & Materials	22,468,277	22,468,277	22,468,277	22,468,277
6400 Other Operating Costs	6,214,316	6,214,316	6,214,316	6,214,316
6500 Debt Service	4,485,637	4,485,637	4,485,637	4,485,637
6600 Capital Outlay	525,000	-	-	-
8900 Other Uses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 265,565,375</b>	<b>\$ 267,217,914</b>	<b>\$ 269,417,228</b>	<b>\$ 271,626,811</b>
<b>Net Income / (Loss)</b>	<b>(594,328)</b>	<b>1,246,213</b>	<b>550,828</b>	<b>-</b>
<b>Prior Period Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 122,416,959</b>	<b>\$ 123,663,172</b>	<b>\$ 124,214,000</b>	<b>\$ 124,214,000</b>
<b>ADA</b>	<b>17,685</b>	<b>17,278</b>	<b>17,012</b>	<b>16,722</b>
<b>Decrease in ADA</b>	<b>(154)</b>	<b>(407)</b>	<b>(267)</b>	<b>(290)</b>

#### Assumptions:

1. Local Revenues include an average increase in local tax revenue as a result of an estimated 4.42% increase in property values.
2. State revenues includes decreases in ADA as shown above.
3. Federal funding is not guaranteed from year to year. For that reason, the 2025-2026 Budget was used as projected amounts for the next 3 school years.
4. Annual salary increases generally range between 1% and 3%. In alignment with District staffing guidelines and anticipated enrollment declines, payroll projections incorporate reductions where appropriate. For planning purposes, a conservative 1% annual increase has been applied.
5. All other functional expenditures are expected to remain flat as the District evaluates future expenditures in the midst of declining enrollment.



# MCALLEN INDEPENDENT SCHOOL DISTRICT

Revenues - General Fund  
2025-2026

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 2025-2026 Budget
5711 TAXES-CURRENT YEAR LEVY	54,760,875	-	-	-	-	-	-	-	-	-	5,805,250	2,482,586	-	-	-	3,186,027	66,234,738
5712 TAXES-PRIOR YEARS	2,284,652	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,284,652
5719 PENALTIES/INT & OTHER TAXES	1,100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,100,000
5722 SSA-LOCAL REV FM MEMBER DIST	462,139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462,139
5729 LOCAL REV FROM OTHER DIST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5739 TUITION AND FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5742 INTEREST	5,000,000	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,060,000
5743 RENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5744 GIFTS AND BEQUESTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5745 INSURANCE RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5748 MARKET VALUE GAIN/LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5749 OTHER REVENUES	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
5751 FOOD SERVICE	-	327,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	327,200
5752 ATHLETIC ACTIVITIES	-	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-	-	350,000
5754 INTERFUND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5755 ENTERPRISING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5759 OTHER EXTRA/CO-CURRICULAR	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	34,000	-	40,000
5769 MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 PER CAPITA APPORTIONMENT	7,147,907	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,147,907
5812 FOUNDATION ENTITLEMENTS	86,462,453	-	1,135,750	3,335,568	1,447,474	1,359,913	8,704,825	382,135	2,176,302	25,130,745	-	-	11,110,142	-	-	-	141,245,307
5819 OTHER FOUNDATION REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5829 REV BY TEXAS EDUCATION AGENCY	-	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000
5831 TEACHER RETIREMENT/TRS CARE	9,729,887	681,036	27,923	202,504	97,620	86,679	430,242	8,261	71,159	1,633,688	225,074	95,081	590,561	-	-	-	13,879,715
5919 REVENUE FM OTHER GOVERNMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5921 SCHOOL BREAKFAST PROGRAM	-	8,345,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,345,408
5922 NATIONAL SCHOOL LUNCH PROGRAM	1,046,736	11,620,513	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,667,249
5923 USDA COMMODITIES	-	1,200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200,000
5929 FEDERAL REVENUE THROUGH TEA	658,582	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	658,582
5931 SCHOOL HEALTH & RELATED SERV	800,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800,000
5939 FEDERAL REVENUE THROUGH STATE	-	1,964,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,964,500
5949 FED REV THROUGH FEDERAL GOVT	375,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	728,351	1,103,650
TOTAL REVENUES	169,834,530	24,298,657	1,163,673	3,538,072	1,545,094	1,446,592	9,135,067	390,396	2,247,461	26,764,433	6,380,324	2,577,667	11,700,703	-	34,000	3,914,378	264,971,047
Other Resources																	
TOTAL OTHER RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL REVENUES & OTH SOURCES	169,834,530	24,298,657	1,163,673	3,538,072	1,545,094	1,446,592	9,135,067	390,396	2,247,461	26,764,433	6,380,324	2,577,667	11,700,703	-	34,000	3,914,378	264,971,047



## MCALLEN INDEPENDENT SCHOOL DISTRICT

### Appropriations - General Fund 2025-2026

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 2025-2026 Budget
<b>11 - INSTRUCTION</b>																	
6100 - PAYROLL COSTS	88,451,056	-	168,750	3,232,104	1,275,174	-	6,726,061	84	1,203,893	21,658,730	243,424	4,261	8,859,764	-	-	-	131,823,301
6200 - PROFESSIONAL & CONTRACTED SERV	1,293,959	-	233,000	-	-	-	236,000	300	48,000	111,000	-	56,400	1,590	-	-	-	1,980,249
6300 - SUPPLIES & MATERIALS	1,070,334	-	100,000	143,004	-	-	565,676	87,724	410,300	175,000	429,560	208,364	1,317,503	-	-	-	4,507,465
6400 - OTHER OPERATING COSTS	282,746	-	-	-	-	-	51,900	50	16,500	34,800	-	-	-	-	-	-	385,996
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>91,098,095</b>	<b>-</b>	<b>501,750</b>	<b>3,375,108</b>	<b>1,275,174</b>	<b>-</b>	<b>7,579,637</b>	<b>88,158</b>	<b>1,678,693</b>	<b>21,979,530</b>	<b>672,984</b>	<b>269,025</b>	<b>10,178,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,697,011</b>
<b>12 - INSTRUCTIONAL RES &amp; MEDIA SERV</b>																	
6100 - PAYROLL COSTS	2,976,247	-	-	-	-	-	-	-	-	-	-	-	16,815	-	-	-	2,993,062
6200 - PROFESSIONAL & CONTRACTED SERV	78,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,919
6300 - SUPPLIES & MATERIALS	306,759	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	306,759
6400 - OTHER OPERATING COSTS	9,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,325
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>3,371,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,815</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,388,065</b>
<b>13 - CURR DEV &amp; INSTRUCTIONAL DEV</b>																	
6100 - PAYROLL COSTS	2,250,924	-	-	124,574	-	-	302,443	2,169	334,895	4,000	-	-	22,695	-	-	-	3,041,700
6200 - PROFESSIONAL & CONTRACTED SERV	428,335	-	-	25,190	-	-	-	1,100	33,000	2,000	-	8,950	15,308	-	-	-	513,883
6300 - SUPPLIES & MATERIALS	205,438	-	-	4,400	-	-	1,500	250	-	-	-	-	1,400	-	-	-	212,988
6400 - OTHER OPERATING COSTS	89,337	-	-	8,800	-	-	95,000	2,900	53,200	2,500	-	5,000	-	-	-	-	256,737
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,974,034</b>	<b>-</b>	<b>-</b>	<b>162,964</b>	<b>-</b>	<b>-</b>	<b>398,943</b>	<b>6,419</b>	<b>421,095</b>	<b>8,500</b>	<b>-</b>	<b>13,950</b>	<b>39,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,025,308</b>
<b>21 - INSTRUCTIONAL LEADERSHIP</b>																	
6100 - PAYROLL COSTS	1,798,616	-	-	-	-	-	89,485	43,054	38,221	513,888	-	-	38,332	-	-	-	2,521,596
6200 - PROFESSIONAL & CONTRACTED SERV	113,395	-	-	-	-	-	5,750	475	4,090	-	-	-	-	-	-	-	123,710
6300 - SUPPLIES & MATERIALS	59,715	-	-	-	-	-	8,000	18,250	7,000	80,000	-	-	-	-	-	-	172,965
6400 - OTHER OPERATING COSTS	41,481	-	-	-	-	-	13,500	-	1,100	8,000	-	-	-	-	-	-	64,081
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,013,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,735</b>	<b>61,779</b>	<b>50,411</b>	<b>601,888</b>	<b>-</b>	<b>-</b>	<b>38,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,882,352</b>
<b>23 - SCHOOL LEADERSHIP</b>																	
6100 - PAYROLL COSTS	13,821,344	-	-	-	-	-	-	-	1,605	-	-	-	44,605	-	-	-	13,867,554
6200 - PROFESSIONAL & CONTRACTED SERV	107,671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,671
6300 - SUPPLIES & MATERIALS	245,282	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	245,282
6400 - OTHER OPERATING COSTS	205,228	-	-	-	-	-	4,500	-	-	-	-	-	-	-	-	-	209,728
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>14,379,525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>1,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,430,235</b>
<b>31 - COUNSEL AND EVALUATION</b>																	
6100 - PAYROLL COSTS	6,715,703	-	360,287	-	269,920	-	281,226	106,525	53,657	2,672,863	-	-	527,529	-	-	-	10,987,710
6200 - PROFESSIONAL & CONTRACTED SERV	42,019	-	-	-	-	-	900	-	-	75,000	-	-	-	-	-	-	117,919
6300 - SUPPLIES & MATERIALS	98,551	-	301,636	-	-	-	4,500	78,762	42,000	190,000	-	-	-	-	-	-	715,449
6400 - OTHER OPERATING COSTS	43,780	-	-	-	-	-	8,400	-	-	-	-	-	-	-	-	-	52,180
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-





# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Appropriations - General Fund 2025-2026

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 2025-2026 Budget
<b>31 - COUNSEL AND EVALUATION</b>																	
TOTAL	6,900,053	-	661,923	-	269,920	-	295,026	185,287	95,657	2,937,863	-	-	527,529	-	-	-	11,873,258
<b>32 - SOCIAL WORK SERVICES</b>																	
6100 - PAYROLL COSTS	1,064,645	-	-	-	-	-	-	-	-	-	-	-	810,713	-	-	-	1,875,358
6200 - PROFESSIONAL & CONTRACTED SERV	35,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,594
6300 - SUPPLIES & MATERIALS	11,544	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	14,544
6400 - OTHER OPERATING COSTS	11,724	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,724
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,123,507	-	-	-	-	-	-	-	-	-	-	-	813,713	-	-	-	1,937,220
<b>33 - HEALTH SERVICES</b>																	
6100 - PAYROLL COSTS	2,962,166	-	-	-	-	-	-	-	-	-	-	2,530	-	-	-	-	2,964,696
6200 - PROFESSIONAL & CONTRACTED SERV	11,701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,701
6300 - SUPPLIES & MATERIALS	37,487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,487
6400 - OTHER OPERATING COSTS	2,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,100
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,013,454	-	-	-	-	-	-	-	-	-	-	2,530	-	-	-	-	3,015,984
<b>34 - STUDENT TRANSPORTATION</b>																	
6100 - PAYROLL COSTS	3,286,925	-	-	-	-	-	-	-	-	1,053,392	-	6,138	-	-	-	-	4,346,455
6200 - PROFESSIONAL & CONTRACTED SERV	99,263	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	114,263
6300 - SUPPLIES & MATERIALS	443,469	-	-	-	-	-	-	-	-	131,376	-	-	-	-	-	-	574,845
6400 - OTHER OPERATING COSTS	(-426,540)	-	-	-	-	-	-	-	-	27,357	-	-	-	-	-	-	(-399,183)
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,403,117	-	-	-	-	-	-	-	-	1,227,125	-	6,138	-	-	-	-	4,636,380
<b>35 - FOOD SERVICES</b>																	
6100 - PAYROLL COSTS	110	10,404,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,404,528
6200 - PROFESSIONAL & CONTRACTED SERV	2,263	282,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	285,163
6300 - SUPPLIES & MATERIALS	-	12,986,439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,986,439
6400 - OTHER OPERATING COSTS	-	99,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,900
6600 - CAPITAL OUTLAY	-	525,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	525,000
TOTAL	2,373	24,298,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,301,030
<b>36 - EXTRACURRICULAR ACTIVITIES</b>																	
6100 - PAYROLL COSTS	654,117	-	-	-	-	-	119,238	3,407	-	9,527	4,237,684	1,690,035	-	-	-	-	6,714,008
6200 - PROFESSIONAL & CONTRACTED SERV	32,876	-	-	-	-	-	87,000	-	-	-	320,200	107,850	-	-	-	-	547,926
6300 - SUPPLIES & MATERIALS	69,312	-	-	-	-	-	9,000	-	-	-	10,000	72,125	-	-	-	-	160,437
6400 - OTHER OPERATING COSTS	977,368	-	-	-	-	-	478,266	45,346	-	-	1,107,256	389,359	-	-	-	-	2,997,595
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,733,673	-	-	-	-	-	693,504	48,753	-	9,527	5,675,140	2,259,369	-	-	-	-	10,419,966
<b>41 - GENERAL ADMINISTRATION</b>																	
6100 - PAYROLL COSTS	6,329,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,329,837
6200 - PROFESSIONAL & CONTRACTED SERV	787,737	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	787,737
6300 - SUPPLIES & MATERIALS	222,452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	222,452



# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Appropriations - General Fund 2025-2026

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 2025-2026 Budget
<b>41 - GENERAL ADMINISTRATION</b>																	
6400 - OTHER OPERATING COSTS	518,156	-	-	-	-	-	-	-	-	-	-	-	-	-	34,000	-	552,156
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>7,858,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,000</b>	<b>-</b>	<b>7,892,182</b>

### 51 - FACILITIES MAINT & OPERATIONS

6100 - PAYROLL COSTS	11,502,207	-	-	-	-	-	39,222	-	-	-	-	8,108	-	-	-	-	11,549,537
6200 - PROFESSIONAL & CONTRACTED SERV	6,852,796	-	-	-	-	25,000	1,000	-	-	-	200	-	-	-	-	-	6,878,996
6300 - SUPPLIES & MATERIALS	1,052,467	-	-	-	-	-	1,500	-	-	-	32,000	-	-	-	-	-	1,085,967
6400 - OTHER OPERATING COSTS	1,790,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,790,920
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>21,198,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>41,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,200</b>	<b>8,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,305,420</b>

### 52 - SECURITY AND MONITORING SERV

6100 - PAYROLL COSTS	3,633,160	-	-	-	-	1,143,968	-	-	-	-	-	18,547	-	-	-	-	4,795,675
6200 - PROFESSIONAL & CONTRACTED SERV	218,123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	218,123
6300 - SUPPLIES & MATERIALS	54,505	-	-	-	-	277,624	-	-	-	-	-	-	-	-	-	-	332,129
6400 - OTHER OPERATING COSTS	65,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,279
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>3,971,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,421,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,411,206</b>

### 53 - DATA PROCESSING SERVICES

6100 - PAYROLL COSTS	3,453,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,453,194
6200 - PROFESSIONAL & CONTRACTED SERV	919,728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	919,728
6300 - SUPPLIES & MATERIALS	887,269	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	887,269
6400 - OTHER OPERATING COSTS	111,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,968
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,372,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,372,159</b>

### 61 - COMMUNITY SERVICES

6100 - PAYROLL COSTS	45,006	-	-	-	-	-	-	-	-	-	-	-	40,649	-	-	-	85,655
6200 - PROFESSIONAL & CONTRACTED SERV	1,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750
6300 - SUPPLIES & MATERIALS	500	-	-	-	-	-	-	-	-	-	-	-	300	-	-	-	800
6400 - OTHER OPERATING COSTS	3,310	-	-	-	-	-	-	-	-	-	-	-	500	-	-	-	3,810
<b>TOTAL</b>	<b>50,566</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,449</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,015</b>

### 71 - DEBT SERVICE

6500 - DEBT SERVICE	571,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,914,378	4,485,637
<b>TOTAL</b>	<b>571,259</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,914,378</b>	<b>4,485,637</b>

### 81 - FACILITIES ACQ & CONSTRUCTION

6200 - PROFESSIONAL & CONTRACTED SERV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6300 - SUPPLIES & MATERIALS	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>

### 95 - PYMTS TO JUVENILE JUSTICE



# MCALLEN INDEPENDENT SCHOOL DISTRICT

## Appropriations - General Fund 2025-2026

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 2025-2026 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	1,354,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,354,947
TOTAL	1,354,947	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,354,947
TOTAL APPROPRIATIONS	170,428,858	24,298,657	1,163,673	3,538,072	1,545,094	1,446,592	9,135,067	390,396	2,247,461	26,764,433	6,380,324	2,577,667	11,700,703	-	34,000	3,914,378	265,565,375
8900 - Other Uses																	
8900 - Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL APPROPRIATIONS & OTH USES	170,428,858	24,298,657	1,163,673	3,538,072	1,545,094	1,446,592	9,135,067	390,396	2,247,461	26,764,433	6,380,324	2,577,667	11,700,703	-	34,000	3,914,378	265,565,375
PROJECTED FUND BALANCE	(594,328)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(594,328)

## Debt Service Fund

The Debt Service Fund is a governmental fund that accounts for principal and interest payments on bonded debt. The fund balance reflects the District's ability to meet these obligations over time. The legal limit on a school district's debt service tax rate is established by Texas Education Code §45.0031.

### Revenues

All revenues for the Debt Service Fund are derived from local property tax collections, which are based on the District's Interest & Sinking (I&S) tax rate and certified taxable values. For 2025-2026, total revenues are projected at \$13,902,390, a decrease of \$715,760, or 4.90%, from the prior year. The decrease is primarily due to lower property valuations and the corresponding decline in tax collections allocated for debt service. No state assistance is anticipated for debt repayment under the current funding structure.

### Expenditures

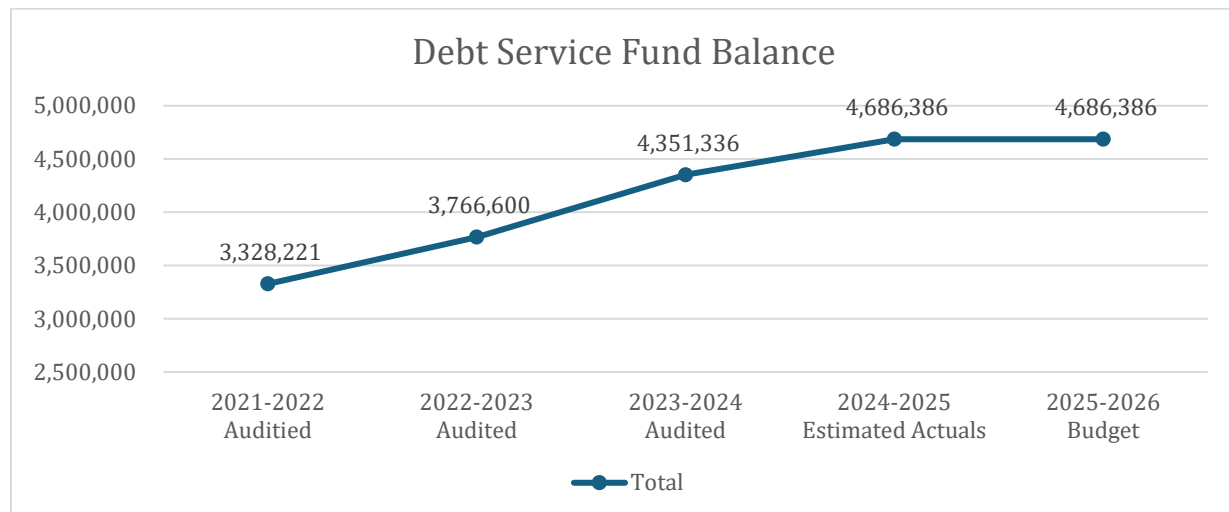
Adopted expenditures for the Debt Service Fund total \$13,902,390, which includes:

- \$5,475,000 for principal payments, reflecting a 3.50% increase from the prior year due to scheduled debt maturities.
- \$519,550 for interest payments, a 55.42% decrease, reflecting a decline in interest obligations as a result of retiring higher-interest debt.
- \$7,907,840 in other debt service fees, which are primarily related to the planned defeasance of eligible bonds. This strategic action allows the District to retire existing debt early, reduce long-term interest costs, and improve future financial flexibility.

The District continues to actively manage its debt portfolio to ensure long-term fiscal sustainability. The use of defeasance proceeds in 2025-2026 reflects McAllen ISD's proactive approach to minimizing interest costs and reducing overall debt obligations.

### Fund Balance

The chart below illustrates the historical and projected fund balance of the Debt Service Fund. Future declines in the fund balance are anticipated as bonds near maturity, reflecting the District's planned use of resources to defease debt and reduce long-term interest costs.



### **Legal Cap on I&S Tax Rate**

Under Texas law, specifically **Texas Education Code §45.0031**, school districts are prohibited from levying an Interest & Sinking (I&S) tax rate higher than **\$0.50 per \$100 of assessed property valuation**. This "50-cent debt test" ensures that districts remain within prudent debt capacity. Before issuing bonds, districts must certify their ability to repay debt within this statutory cap, ensuring taxpayer affordability and regulatory compliance.

### **Computation of Legal Debt Margin for 2025-2026 (Per \$100 of Assessed Valuation)**

- **Debt Limit:** \$0.5000
- **Proposed I&S Rate:** \$0.1616
- **Available Margin:** \$0.3384

McAllen ISD's 2025-2026 proposed I&S rate remains well below the legal limit, reflecting conservative debt management and strong fiscal oversight.

### **Forecast and Assumptions**

The Debt Service Fund forecast reflects declining fund balances beginning in 2026-2027 as outstanding bonds near maturity. The District may defease eligible bonds early, which reduces outstanding debt and long-term interest costs. This planned use of fund balance is a strategic debt management decision rather than a negative financial trend.

**McAllen Independent School District**  
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
Debt Service Fund  
2021-2022 to 2025-2026

<b>Fiscal Year</b>	<b>Audited 2021-2022</b>	<b>Audited 2022-2023</b>	<b>Audited 2023-2024</b>	<b>Estimated Actuals 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Change From Prior Year</b>	<b>Percent Change</b>
Debt Service Tax Rate	0.0884	0.0758	0.1563	0.1616	0.1616	0.0000	0%
<b>Beginning Fund Balance</b>	<b>\$ 2,639,059</b>	<b>\$ 3,328,221</b>	<b>\$ 3,766,600</b>	<b>\$ 4,351,336</b>	<b>\$ 4,686,386</b>	<b>\$ 335,050</b>	<b>7.70%</b>
Current Taxes	7,031,077	6,499,155	13,052,346	13,944,628	13,342,725	(601,903)	-4.32%
Delinquent Taxes	180,366	149,662	157,633	222,937	198,665	(24,272)	-10.89%
<b>Sub-Total</b>	<b>7,211,443</b>	<b>6,648,816</b>	<b>13,209,979</b>	<b>14,167,565</b>	<b>13,541,390</b>	<b>(626,175)</b>	<b>-4.42%</b>
State Funding	153,562	348,852	1,084,339	-	-	-	0.00%
Hold Harmless	-	-	-	-	-	-	0.00%
Prior Year Adjustments	16,461	7,196	-	-	-	-	0.00%
Operating Transfer In from General Fund	-	-	-	-	-	-	0.00%
<b>Sub-Total</b>	<b>170,023</b>	<b>356,048</b>	<b>1,084,339</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Issuance of Bonds (Bond Refunding)	-	-	-	-	-	-	0.00%
Premium/Discount on Issuance of Bonds	-	-	-	-	-	-	0.00%
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Penalties & Interest	100,785	106,344	140,037	100,000	130,000	30,000	30.00%
Interest	7,124	138,517	354,610	349,585	230,000	(119,585)	-34.21%
Royalties	5,183	2,798	2,050	1,000	1,000	-	0.00%
<b>Revenues</b>	<b>\$ 7,494,557</b>	<b>\$ 7,252,524</b>	<b>\$ 14,791,015</b>	<b>\$ 14,618,150</b>	<b>\$ 13,902,390</b>	<b>\$ (715,760)</b>	<b>-4.90%</b>
Principal	(4,935,000)	(5,175,000)	(5,340,000)	(5,290,000)	(5,475,000)	(185,000)	3.50%
Interest	(1,865,900)	(1,633,200)	(1,389,000)	(1,165,500)	(519,550)	645,950	-55.42%
<b>Sub-Total</b>	<b>(6,800,900)</b>	<b>(6,808,200)</b>	<b>(6,729,000)</b>	<b>(6,455,500)</b>	<b>(5,994,550)</b>	<b>460,950</b>	<b>-7.14%</b>
Non-Operating Expenses	-	-	-	-	-	-	0.00%
Other Fees	(4,495)	(5,945)	(7,477,279)	(7,827,600)	(7,907,840)	(80,240)	1.03%
<b>Expenses</b>	<b>\$ (6,805,395)</b>	<b>\$ (6,814,145)</b>	<b>\$ (14,206,279)</b>	<b>\$ (14,283,100)</b>	<b>\$ (13,902,390)</b>	<b>\$ 380,710</b>	<b>-2.67%</b>
Net Income / (Loss)	689,162	438,379	584,736	335,050	-	(335,050)	-100.00%
<b>Preliminary Ending Fund Balance</b>	<b>\$ 3,328,221</b>	<b>\$ 3,766,600</b>	<b>\$ 4,351,336</b>	<b>\$ 4,686,386</b>	<b>\$ 4,686,386</b>	<b>\$ (0)</b>	<b>0.00%</b>



**McAllen Independent School District**

Financial Forecast

Debt Service Fund

<b>Fiscal Year</b>	<b>Adopted 2025-2026</b>	<b>Projected 2026-2027</b>	<b>Projected 2027-2028</b>	<b>Projected 2028-2029</b>
Debt Service Tax Rate	0.1616	0.1058	0.0000	0.0000
<b>Beginning Fund Balance</b>	<b>\$ 4,686,386</b>	<b>\$ 4,686,386.00</b>	<b>\$ 3,308,050.00</b>	<b>\$ 1,299,800.00</b>
Current Taxes	13,342,725	9,125,212	-	-
Delinquent Taxes	198,665	178,502	-	-
<b>Sub-Total</b>	<b>13,541,390</b>	<b>\$ 9,303,714.00</b>	<b>\$ -</b>	<b>\$ -</b>
State Funding	-	-	-	-
Hold Harmless	-	-	-	-
Prior Year Adjustments	-	-	-	-
Operating Transfer In from General Fund	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Issuance of Bonds (Bond Refunding)	-	-	-	-
Premium/Discount on Issuance of Bonds	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Penalties & Interest	130,000	-	-	-
Interest	230,000	-	-	-
Royalties	1,000	-	-	-
<b>Total Revenues</b>	<b>\$ 13,902,390</b>	<b>\$ 9,303,714.00</b>	<b>\$ -</b>	<b>\$ -</b>
Principal	(5,475,000)	(5,695,000)	(1,885,000)	(1,245,000)
Interest	(519,550)	(300,550)	(118,250)	(49,800)
<b>Sub-Total</b>	<b>(5,994,550)</b>	<b>\$ (5,995,550)</b>	<b>\$ (2,003,250)</b>	<b>\$ (1,294,800)</b>
Non-Operating Expenses	-	-	-	-
Other Fees	(7,907,840)	(4,686,500)	(5,000)	(5,000)
<b>Total Expenditures</b>	<b>\$ (13,902,390)</b>	<b>\$ (10,682,050)</b>	<b>\$ (2,008,250)</b>	<b>\$ (1,299,800)</b>
Net Income / (Loss)	-	(1,378,336)	(2,008,250)	(1,299,800)
<b>Preliminary Ending Fund Balance</b>	<b>\$ 4,686,386</b>	<b>\$ 3,308,050</b>	<b>\$ 1,299,800</b>	<b>\$ -</b>

**Assumptions:**

1. 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.
2. Principal and interest payments are based on the district's payment schedules.
3. For 2026-2027 and future years, the projected decrease in the debt service tax rate reflects the District nearing the maturity of its outstanding bonds, which reduces the revenue required to meet annual debt service obligations.
4. Debt Service Fund balances are projected to decline as bonds near maturity. The District may defease eligible bonds early, which reduces outstanding debt and long-term interest costs. This planned use of fund balance reflects a strategic approach to debt management rather than a negative financial trend.

## **Capital Projects Fund**

The Capital Projects Fund accounts for financial resources that are restricted, committed, or assigned for capital outlays, including the acquisition, construction, or major improvement of district facilities and infrastructure. For the 2025-2026 fiscal year, the District has budgeted \$1,594,007 in the Capital Projects Fund, representing a 78.02% decrease from the 2024-2025 forecasted budget of \$7,250,570. This decrease reflects the winding down of prior-year capital improvement projects and a shift toward targeted safety and security investments.

In Fiscal Year 2019-2020, McAllen ISD issued Maintenance Tax Notes to address critical facility needs identified in a comprehensive facility assessment. These funds supported environmental remediation, HVAC improvements, roof replacements, and upgrades to electrical and plumbing systems across existing school buildings. These efforts underscore the District's commitment to providing safe, functional, and modern learning environments.

### **Revenues**

No new revenues are projected for the Capital Projects Fund in 2025-2026. Instead, the District will utilize existing restricted fund balance from the Maintenance Tax Note (MTN-2020) issued in a prior year. These funds were previously allocated for capital improvements and continue to be managed under trustee oversight. While they appear as part of the District's available resources for capital projects, they are not classified as current-year revenue in accordance with generally accepted accounting principles.

### **Expenditures**

Adopted expenditures for 2025-2026 total \$1,594,007, a significant reduction of \$5,656,563, or 78.02%, from the prior year's forecasted expenditures. This reduction is due to the completion of several one-time infrastructure and facility upgrades during 2024-2025.

The remaining expenditures in 2025-2026 are focused primarily on enhancing campus safety through the implementation of the Silent Panic Alert Technology (SPAT) system, a state-mandated security initiative. Expenditures are budgeted across the following categories:

- Professional and Contracted Services (6200): \$77,769
- Capital Outlay (6600): \$1,516,238

No expenditures are budgeted for supplies, materials, or debt service within this fund for 2025-2026.

The District continues to prioritize the use of one-time capital funds for projects that enhance safety, modernize facilities, and support long-term operational goals, while maintaining compliance with all bond covenants and state safety mandates.

**Long-Range Capital Improvement Planning**

McAllen ISD invests in long-range capital planning to ensure facilities remain safe, efficient, and supportive of student learning. A comprehensive Facilities Education Master Plan was developed through community and staff input, and the District is currently updating this plan through a new Facilities Assessment. This analysis evaluates building conditions, identifies future needs, and informs capital investment strategies, including life-cycle replacement schedules for major systems such as HVAC, roofs, and electrical infrastructure. The updated assessment also provides the foundation for future capital planning, including potential bond initiatives, and ensures projects are aligned with instructional priorities, fiscally responsible, and strategically scheduled to extend the useful life of District facilities.



**McAllen Independent School District**  
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
Capital Projects Fund (Funds 6xx)  
2021-2022 to 2025-2026

	<b>Audited 2021-2022</b>	<b>Audited 2022-2023</b>	<b>Audited 2023-2024</b>	<b>Estimated Actuals 2024-2025</b>	<b>Adopted 2025-2026</b>	<b>Change From Prior Year</b>	<b>Percent Change</b>
<b>Beginning Fund Balance</b>	<b>\$ 23,254,983</b>	<b>\$ 14,770,086</b>	<b>\$ 16,712,317</b>	<b>\$ 6,237,048</b>	<b>\$ 120,404</b>	<b>\$ (6,116,644)</b>	<b>-98.07%</b>
<b>Revenues:</b>							
5700 Local	37,582	4,414,218	8,968,470	\$ 1,133,926	-	(1,133,926)	-100.00%
7900 Other Sources	1,438,223	11,353,982	1,146,018	\$ -	-	-	0.00%
<b>Total Revenues</b>	<b>\$ 1,475,805</b>	<b>\$ 15,768,200</b>	<b>\$ 10,114,488</b>	<b>\$ 1,133,926</b>	<b>\$ -</b>	<b>\$ (1,133,926)</b>	<b>-100.00%</b>
<b>Expenditures:</b>							
6200 Prof & Contracted Services	-	42,335	216,936	\$ 412,328	77,769	(334,559)	-81.14%
6300 Supplies & Materials	-	53,918	554,346	\$ 1,062,903	-	(1,062,903)	-100.00%
6400 Other Operating Costs	-	-	-	\$ -	-	-	0.00%
6500 Debt Service	-	-	-	\$ 66,728	-	(66,728)	-100.00%
6600 Capital Outlay	9,960,702	13,729,718	19,818,474	\$ 5,708,611	1,516,238	(4,192,373)	-73.44%
8900 Other Uses	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 9,960,702</b>	<b>\$ 13,825,971</b>	<b>\$ 20,589,757</b>	<b>\$ 7,250,570</b>	<b>\$ 1,594,007</b>	<b>\$ (5,656,563)</b>	<b>-78.02%</b>
Net Income / (Loss)	(8,484,897)	1,942,229	(10,475,269)	\$ (6,116,644)	(1,594,007)	4,522,637	-73.94%
Use of MTN-2020 Restricted Fund Balance	-	-	-	\$ -	1,594,007	1,594,007	100.00%
<b>Ending Fund Balance</b>	<b>\$ 14,770,086</b>	<b>\$ 16,712,317</b>	<b>\$ 6,237,048</b>	<b>\$ 120,404</b>	<b>\$ 120,404</b>	<b>\$ -</b>	<b>0.00%</b>

# McAllen Independent School District

## Financial Forecast

### Capital Projects Fund (Funds 6xx)

	Adopted 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
<b>Beginning Fund Balance</b>	\$ 120,404	\$ 120,404	\$ -	\$ -
<b>Revenues:</b>				
5700 Local	-	-	-	-
7900 Other Sources	-	-	-	-
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>				
6200 Prof & Contracted Services	77,769	-	-	-
6300 Supplies & Materials	-	-	-	-
6400 Other Operating Costs	-	-	-	-
6500 Debt Service	-	-	-	-
6600 Capital Outlay	1,516,238	120,404	-	-
8900 Other Uses	-	-	-	-
<b>Total Expenditures</b>	\$ 1,594,007	\$ 120,404	\$ -	\$ -
Net Income / (Loss)	(1,594,007)	(120,404)	-	-
Use of MTN-2020 Restricted Fund Balance	1,594,007			
<b>Ending Fund Balance</b>	\$ 120,404	\$ -	\$ -	\$ -

### Assumptions:

1. The Capital Projects fund is budgeted on a project basis. Projects are budgeted based on priority and funds available.
2. The District is currently undergoing a Facilities Needs Assessment to guide future long-range capital planning .  
More information is available at <https://www.mcallenisd.org/page/ffac>.



**MCALLEN INDEPENDENT SCHOOL DISTRICT**  
**Revenues - Debt Service and Capital Projects Funds**  
**2025-2026**

<b>Object</b>	<b>599 Debt Service</b>	<b>620 MTN-2020</b>	<b>Total 2025-2026 Budget</b>
5711 TAXES-CURRENT YEAR LEVY	13,342,725	-	13,342,725
5712 TAXES-PRIOR YEARS	198,665	-	198,665
5719 PENALTIES/INT & OTHER TAXES	130,000	-	130,000
5742 INTEREST	230,000	-	230,000
5749 OTHER REVENUES	1,000	-	1,000
<b>TOTAL REVENUES</b>	<b>13,902,390</b>	<b>-</b>	<b>13,902,390</b>
<b>Other Resources</b>			
<b>TOTAL OTHER RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TTL REVENUES &amp; OTH SOURCES</b>	<b>13,902,390</b>	<b>-</b>	<b>13,902,390</b>

**MCALLEN INDEPENDENT SCHOOL DISTRICT**  
**Appropriations - Debt Service and Capital Projects Funds**  
**2025-2026**

<b>Object</b>	<b>599 Debt Service</b>	<b>620 MTN-2020</b>	<b>Total 2025-2026 Budget</b>
<b>52 - SECURITY AND MONITORING SERV</b>			
6600 - CAPITAL OUTLAY	-	1,081,208	1,081,208
<b>TOTAL</b>	<b>-</b>	<b>1,081,208</b>	<b>1,081,208</b>
<b>53 - DATA PROCESSING SERVICES</b>			
6200 - PROFESSIONAL & CONTRACTED SERV	-	77,769	77,769
6600 - CAPITAL OUTLAY	-	126,000	126,000
<b>TOTAL</b>	<b>-</b>	<b>203,769</b>	<b>203,769</b>
<b>71 - DEBT SERVICE</b>			
6500 - DEBT SERVICE	13,902,390	-	13,902,390
<b>TOTAL</b>	<b>13,902,390</b>	<b>-</b>	<b>13,902,390</b>
<b>81 - FACILITIES ACQ &amp; CONSTRUCTION</b>			
6400 - OTHER OPERATING COSTS	-	-	-
6600 - CAPITAL OUTLAY	-	309,030	309,030
<b>TOTAL</b>	<b>-</b>	<b>309,030</b>	<b>309,030</b>
<b>TOTAL APPROPRIATIONS</b>	<b>13,902,390</b>	<b>1,594,007</b>	<b>15,496,397</b>
<b>8900 - Other Uses</b>			
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TTL APPROPRIATIONS &amp; OTH USES</b>	<b>13,902,390</b>	<b>1,594,007</b>	<b>15,496,397</b>
<b>PROJECTED FUND BALANCE</b>	<b>-</b>	<b>(1,594,007)</b>	<b>(1,594,007)</b>



## 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:

**206 McKinney-Vento Homeless Assistance Act, Title VII, Subtitle B— Education for Homeless Children and Youth (Title I, Part A, and Every Student Succeeds Act, Title IX, Part A)** – This code is used to account for funds granted for activities such as coordination and collaboration with local agencies to provide comprehensive services to homeless children and youths, and a variety of staff-development and supplemental services, including in-service training, counseling, psychological services, and tutoring.

**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 Career and Technical Education – Basic 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.

- 263-0 – Title III, Part A-ELA
- 263-M – Title III, Part A-Immigrant

**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

**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.

- 287-Z – Equitable Sharing Program – Asset Forfeiture
- 288-0 – Summer School LEP Students in K1
- 288-M – School Violence Prevention Program (SVPP)
- 288-Z – Stop School Violence Prevention and Mental Health Training Program Grant
- 289-H – Region One Covid-19 Public Health Supplemental Fund Grant – Nurse Grant Cooperative
- 289-I – Mental Health Service Professional Demonstration Grant Program
- 289-0,A – Title IV, Part A, Subpart 1
- 289-M – Aviation Grant

**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 the district under the Texas Advanced Placement Incentive Program.

**410 State Instructional Materials Fund** – This code is used to account for funds awarded to the 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
- 428-O – Achievement Academy Teacher Stipends
- 428-F – Special Education Fiscal Support Round 2
- 429-1XX-O – Ready to Read
- 429-M – CTE Certification Exam Reimbursements
- 429-P – School Safety Standards
- 429-S – Texas Strategic Staffing
- 429-W – Safety and Facilities Enhancement Grant (SAFE)
- 429-Z – SPAT-Silent Panic Alert

**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.

**McAllen Independent School District**  
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
Special Revenue Funds  
2021-2022 to 2025-2026

	<b>Audited 2021-2022</b>	<b>Audited 2022-2023</b>	<b>Audited 2023-2024</b>	<b>Estimated Actuals 2024-2025</b>	<b>Budget 2025-2026</b>	<b>Change From Prior Year</b>	<b>Percent Change</b>
<b>Beginning Fund Balance</b>	\$ 2,163,902	\$ 2,947,622	\$ 3,198,956	\$ 3,679,094	\$ 3,903,823	\$ 224,729	0.00%
<b>Revenues</b>							
5700 Local	\$ 3,695,170	\$ 4,212,566	\$ 4,127,922	\$ 4,266,044	\$ 3,954,079	\$ (311,965)	0.00%
5800 State	3,585,239	2,173,074	4,972,291	4,415,397	8,618,591	4,203,194	0.00%
5900 Federal	27,386,420	21,577,622	22,329,844	18,846,354	20,433,483	1,587,129	8.42%
7900 Other Sources	24,115	39,115	25,498	66,786	-	(66,786)	0.00%
<b>Total Revenues</b>	<b>\$ 34,690,944</b>	<b>\$ 28,002,377</b>	<b>\$ 31,455,555</b>	<b>\$ 27,594,581</b>	<b>\$ 33,006,153</b>	<b>\$ 5,411,572</b>	<b>19.61%</b>
<b>Expenditures</b>							
6100 Payroll Cost	\$ 19,477,906	\$ 20,423,737	\$ 21,964,129	\$ 19,237,514	\$ 20,012,211	\$ 774,697	4.03%
6200 Prof & Contracted Services	2,373,944	845,903	1,093,766	1,296,877	2,374,538	1,077,661	83.10%
6300 Supplies & Materials	8,947,432	4,649,897	6,433,530	4,409,476	8,675,222	4,265,746	96.74%
6400 Other Operating Costs	773,261	1,297,987	1,134,607	1,222,116	1,354,691	132,575	10.85%
6500 Debt Service	2,139,808	-	-	16,800	-	(16,800)	0.00%
6600 Capital Outlay	194,873	470,815	349,385	1,187,069	589,491	(597,578)	0.00%
8900 Other Uses	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 33,907,224</b>	<b>\$ 27,688,339</b>	<b>\$ 30,975,417</b>	<b>\$ 27,369,852</b>	<b>\$ 33,006,153</b>	<b>\$ 5,636,301</b>	<b>20.59%</b>
Net Income / (Loss)	783,720	314,038	480,138	224,729	-	(224,729)	0.00%
Prior Period Adjustment	-	(62,704)	-	-	-	-	0.00%
<b>Ending Fund Balance</b>	<b>\$ 2,947,622</b>	<b>\$ 3,198,956</b>	<b>\$ 3,679,094</b>	<b>\$ 3,903,823</b>	<b>\$ 3,903,823</b>	<b>\$ -</b>	<b>0.00%</b>

# McAllen Independent School District

## Financial Forecast Special Revenue Funds

	Budget 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
<b>Beginning Fund Balance</b>	<b>\$ 3,903,823</b>	<b>\$ 3,903,823</b>	<b>\$ 3,917,118</b>	<b>\$ 3,933,677</b>
<b>Revenues</b>				
5700 Local	\$ 3,954,079	\$ 4,046,161	\$ 4,140,474	\$ 4,237,075
5800 State	8,618,591	4,883,884	5,208,155	5,451,410
5900 Federal	20,433,483	20,433,483	20,433,483	20,433,483
7900 Other Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 33,006,153</b>	<b>\$ 29,363,528</b>	<b>\$ 29,782,112</b>	<b>\$ 30,121,968</b>
<b>Expenditures</b>				
6100 Payroll Cost	\$ 20,012,211	\$ 19,992,476	\$ 20,077,187	\$ 20,180,931
6200 Prof & Contracted Services	2,374,538	1,716,165	1,837,870	1,982,849
6300 Supplies & Materials	8,675,222	5,679,752	5,751,687	5,901,638
6400 Other Operating Costs	1,354,691	1,340,713	1,359,373	1,378,359
6500 Debt Service	-	-	-	-
6600 Capital Outlay	589,491	621,127	739,436	650,018
8900 Other Uses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 33,006,153</b>	<b>\$ 29,350,233</b>	<b>\$ 29,765,553</b>	<b>\$ 30,093,795</b>
Net Income / (Loss)	-	13,295	16,559	28,173
<b>Ending Fund Balance</b>	<b>\$ 3,903,823</b>	<b>\$ 3,917,118</b>	<b>\$ 3,933,677</b>	<b>\$ 3,933,677</b>

### Assumptions:

1. Federal and Advanced Placement Incentive funding is not guaranteed from year to year. For that reason, the 2025-2026 Budget was used as projected amounts for the next 3 school years.
2. State Instructional Materials Fund revenues are state-funded and based on enrollment (TEC §§48.307 & 48.308). Projections reflect a decline in funding due to anticipated enrollment decreases.
3. State Funded Special Revenue Funds (Fund 429) projections are developed using a rolling three-year average of grant activity.
4. Projections for Fund 435 - Shared Services Arrangements (Regional Day School for the Deaf) are based on historical revenue and expenditure trends. Given the stability of contributions from participating districts and state allocations, revenues and expenditures are projected using a 2% annual growth rate.
5. Campus Activity Funds:
  - For local revenue a 3% per year increase was projected due to expected growth.
  - Expenditures will increase to accommodate for inflation. An increase of 1%-3% was used.
6. The District budgets for Special Revenue Funds as grants are awarded by the state, so projection amounts may vary and will be updated when awards are received.

### **Enterprise Fund**

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
- 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**  
Comparative Summary of Revenues, Expenditures, and Changes in Fund Balance  
Project Safe and Secure  
2021-2022 to 2025-2026

	Audited 2021-2022		Audited 2022-2023		Audited 2023-2024		Estimated Actuals 2024-2025		Budget 2025-2026		Change From Prior Year		Percent Change	
Beginning Fund Balance	\$	615,066	\$	729,590	\$	832,333	\$	905,019	\$	880,701	\$	(24,318)		-2.69%
Revenues														
5700 Local	\$	408,185	\$	477,927	\$	453,775	\$	536,020	\$	308,000	\$	(228,020)		-42.54%
5800 State		19,893		21,387		24,203		31,280		-		(31,280)		-100.00%
5900 Federal		-		-		-		-		-		-		0.00%
7900 Other Sources		-		338		-		6,802		-		(6,802)		-100.00%
Total Revenues	\$	428,078	\$	499,652	\$	477,978	\$	574,102	\$	308,000	\$	(266,102)		-46.35%
Expenditures														
6100 Payroll Cost	\$	286,255	\$	314,050	\$	350,347	\$	429,018	\$	296,773	\$	(132,245)		-30.83%
6200 Prof & Contracted Services		90		8		25		4		500		496		12400.00%
6300 Supplies & Materials		10,471		1,722		690		974		7,255		6,281		644.87%
6400 Other Operating Costs		7,329		9,678		9,801		15,707		3,472		(12,235)		-77.90%
6500 Debt Service		-		-		-		-		-		-		0.00%
6600 Capital Outlay		-		-		-		-		-		-		0.00%
8900 Other Uses		9,409		71,451		44,429		152,717		-		(152,717)		-100.00%
Total Expenditures	\$	313,554	\$	396,909	\$	405,292	\$	598,420	\$	308,000	\$	(290,420)		-48.53%
Net Income / (Loss)		114,524		102,743		72,686		(24,318)		-		24,318		-100.00%
Ending Fund Balance	\$	729,590	\$	832,333	\$	905,019	\$	880,701	\$	880,701	\$	-		0.00%

# McAllen Independent School District

## Financial Forecast

### Project Safe and Secure

	Budget 2025-2026	Projected 2026-2027	Projected 2027-2028	Projected 2028-2029
<b>Beginning Fund Balance</b>	<b>\$ 880,701</b>	<b>\$ 880,701</b>	<b>\$ 883,388</b>	<b>\$ 885,607</b>
<b>Revenues</b>				
5700 Local	\$ 308,000	\$ 312,620	\$ 317,309	\$ 322,069
5800 State	-	-	-	-
5900 Federal	-	-	-	-
7900 Other Sources	-	-	-	-
<b>Total Revenues</b>	<b>\$ 308,000</b>	<b>\$ 312,620</b>	<b>\$ 317,309</b>	<b>\$ 322,069</b>
<b>Expenditures</b>				
6100 Payroll Cost	\$ 296,773	\$ 300,483	\$ 304,990	\$ 309,565
6200 Prof & Contracted Services	500	50	100	150
6300 Supplies & Materials	7,255	2,600	3,000	3,500
6400 Other Operating Costs	3,472	6,800	7,000	7,400
6500 Debt Service	-	-	-	-
6600 Capital Outlay	-	-	-	-
8900 Other Uses	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 308,000</b>	<b>\$ 309,933</b>	<b>\$ 315,090</b>	<b>\$ 320,615</b>
Net Income / (Loss)	-	2,687	2,219	1,454
<b>Ending Fund Balance</b>	<b>\$ 880,701</b>	<b>\$ 883,388</b>	<b>\$ 885,607</b>	<b>\$ 887,061</b>

#### **Assumptions:**

1. At the time of adoption of the 2025-2026 budget, the Safe and Secure Program was expected to be dissolved at one campus.
2. For 2026-2027 and future years, the revenues are projected by applying an annual growth rate of 1.5%.

**MCALLEN INDEPENDENT SCHOOL DISTRICT**  
 Budget Summary - Special and Enterprise Funds  
 2025-2026

		<u>Revenues</u>	<u>Appropriation</u>	<u>Fund Balance</u>
<b>SPECIAL REVENUES</b>				
206	TTL X PART C HOMELESS	\$ 23,106	23,106	\$ -
211	TTL I PRT A IMPROV BASIC PGMS	10,646,790	10,646,790	-
212	TTL I PART C-MIGRANT	510,565	510,565	-
224	IDEA-PART B FORMULA	4,116,045	4,116,045	-
225	IDEA-PART B PRESCHOOL	75,206	75,206	-
244	VOCATIONAL ED BASIC GRANT	433,186	433,186	-
255	TTL II PART A SUPPORT EFF INST	1,823,593	1,823,593	-
263	TTL III PART A ELA	1,056,850	1,056,850	-
272	MEDICAID ADM CLAIMING PROGRAM	50,000	50,000	-
274	GEAR UP PROJECT	497,866	497,866	-
288	FEDERALLY FUNDED SPECIAL REVENUE	79,359	79,359	-
289	TITLE IV, PART A-SUBPART I	941,501	941,501	-
315	SSA DISCRETIONARY	176,413	176,413	-
340	SSA EARLY INTERVENTION DEAF	3,003	3,003	-
397	AP/BACCALAUREATE INCENTIVES	17,432	17,432	-
410	INST MATERIAL ALLOTMENT	3,619,326	3,619,326	-
427	STATE FUNDED	4,020	4,020	-
429	ST FUNDED SPECIAL REVENUE	3,045,579	3,045,579	-
435	REG DAY SCHOOL FOR THE DEAF	4,586,313	4,586,313	-
461	CAMPUS ACTIVITY FUNDS	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>
	Sub-Total Special Revenue Funds	\$ <u>33,006,153</u>	\$ <u>33,006,153</u>	\$ <u>-</u>
<b>PROPRIETARY FUNDS</b>				
713	PROJECT SAFE AND SECURE	<u>308,000</u>	<u>308,000</u>	<u>-</u>
	Sub-Total Proprietary Funds	\$ <u>308,000</u>	\$ <u>308,000</u>	\$ <u>-</u>
	Grand Total	\$ <u><u>33,314,153</u></u>	\$ <u><u>33,314,153</u></u>	\$ <u><u>-</u></u>

# INFORMATIONAL SECTION



## Assessed Values

In accordance with the Texas Property Tax Code, appraisal districts must appraise all taxable property at its market value as of January 1 each year. As specified in Section 23.06(e) of the Property Tax Code, the Hidalgo County Appraisal District (HCAD) provides Preliminary Certified Assessed Values on April 30, and Certified Values on July 25, per Section 26.01(a).

For the 2025-2026 fiscal year, McAllen ISD's tax projections are based on HCAD's preliminary values as of April 30, 2025. These values reflect a 5.17% decrease in taxable property—from \$8.84 billion in 2024 to \$8.38 billion in 2025—primarily due to the expanded homestead exemption passed by voters in Proposition 4, which increased the exemption from \$100,000 to \$140,000, effective in the 2025 tax year, as enacted by Senate Bill 4 (88-4).

For forecasting purposes, the District assumes a 4.42% annual growth in taxable values for 2026-2027 and beyond, consistent with HCAD's long-term estimates.

The Texas Comptroller's Office also releases statewide property values each year, with Preliminary Values in January and Final Values in July. These are used by the Texas Education Agency (TEA) to determine state funding under the Foundation School Program.

	FY 2022	FY 2023	FY 2024	FY 2025	Preliminary FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
<b>HCAD Certified Value</b>	\$ 7,733,525,460	\$ 8,351,046,936	\$ 8,635,742,218	\$ 8,836,031,452	\$ 8,378,476,012	\$ 8,748,804,652	\$ 9,135,501,817	\$ 9,539,290,998
<b>Average HCAD Change From Prior Year</b>		7.98%	3.41%	2.32%	-5.18%	4.42%	4.42%	4.42%
<b>Texas Comptroller Value</b>	\$ 8,150,539,649	\$ 8,830,488,304	\$ 8,754,816,638	\$ 9,379,992,351	\$ 8,894,269,032	\$ 9,287,395,723	\$ 9,697,898,614	\$ 10,126,545,732

## Property Tax Rates and Collections

The District's total tax rate consists of two components:

- **Maintenance & Operations (M&O) Tax Rate** – Funds day-to-day operations such as salaries, utilities, and instructional services.
- **Interest & Sinking (I&S) Tax Rate** – Pays debt service obligations, including bond principal and interest.

	Audited			Final Budget	Proposed Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>Levy</b>	\$ 90,489,805.41	\$ 96,621,135.70	\$ 86,308,387.07	\$ 89,170,675.64	\$ 79,577,463.00
<b>Tax Rate:</b>					
Maintenance & Operations	1.0486	1.0206	0.8448	0.8350	0.8022
Interest & Sinking	0.0884	0.0758	0.1563	0.1616	0.1616
<b>Total Tax Rate</b>	<b>1.1370</b>	<b>1.0964</b>	<b>1.0011</b>	<b>0.9966</b>	<b>0.9638</b>
<b>Current Collections:</b>					
Maintenance & Operations	83,402,538.00	87,507,087.00	70,547,783.00	72,053,000.00	66,234,738.00
Interest & Sinking	7,031,075.00	6,499,155.00	13,052,346.00	13,944,628.00	13,342,725.00
<b>Total Tax Collections</b>	<b>\$ 90,433,613.00</b>	<b>\$ 94,006,242.00</b>	<b>\$ 83,600,129.00</b>	<b>\$ 85,997,628.00</b>	<b>\$ 79,577,463.00</b>

For **2025-2026**, McAllen ISD's **proposed total tax rate** is:

- **M&O Rate:** \$0.8022 (subject to final compression)
- **I&S Rate:** \$0.1616
- **Total Rate:** \$0.9638 per \$100 of assessed valuation

This rate reflects continued state-mandated compression of the M&O rate under House Bill 3 (2019) and additional compression authorized by House Bill 2 (88-4), which increased state funding and required further local tax rate reductions. The District assumes a 96% collection rate, based on historical trends.



### Maintenance & Operations Tax Limitation

The M&O rate has undergone several reductions due to state legislation:

- 2019-2020: Tier I M&O rate compressed from \$1.00 to \$0.93 under HB 3
- 2023-2024: Compressed to \$0.8034, with voters approving a VATRE to add \$0.0414 → Final M&O rate of \$0.8448
- 2025-2026 (proposed): M&O rate further compressed to \$0.8022 under HB 2 (88-4)

These compressions reduce local tax burdens while increasing state aid, reinforcing the district's commitment to fiscal equity and taxpayer relief.

### Tax Supported Debt Limitation

Under Texas Education Code §45.0031, school districts may not issue tax-supported bonds that would raise the I&S rate above \$0.50 per \$100 valuation—commonly known as the "50-cent debt test." Before issuing bonds, districts must certify their capacity to remain within this limit.

- Proposed I&S Rate (2025-2026): \$0.1616
- Legal Limit: \$0.5000
- Available Margin: \$0.3384

McAllen ISD remains well within the legal limit, demonstrating prudent debt management and long-range financial planning.

### Tax Rate History

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

Tax Rate Trend (Per \$100)				
Budget Year	Tax Year	Maintenance and Operations	Interest and Sinking	Total Tax Rate
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
2024-2025	2024	\$0.8350	\$0.1616	\$0.9966
Proposed 2025-2026	2025	\$0.8022	\$0.1616	\$0.9638



### Effect of Tax Levy on Single Family Residence

The District's proposed tax rate for the 2025-2026 fiscal year reflects the combined impact of state legislative changes and local tax adjustments aimed at easing the financial burden on homeowners while sustaining essential public services.

In 2019, the Texas Legislature passed Senate Bill 2 (SB 2), which significantly reformed the property tax system and included an increase in the state-mandated homestead exemption from \$25,000 to \$100,000. This change took effect in the 2023 tax year, providing meaningful relief to Texas homeowners by reducing the taxable value of their primary residences.

Building on this effort, Senate Bill 4 (SB 4), passed during the 88th Legislature and approved by voters through Proposition 4 in November 2023, increases the homestead exemption from \$100,000 to \$140,000 beginning in the 2025 tax year. This expanded exemption further reduces the taxable portion of a homeowner's property, significantly lowering the overall tax burden for most families.

The example below shows the tax rate's effect on the average taxpayer per \$200,000 residence value:

	Actuals			Current Budget	Proposed Budget
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<b>Residence Value</b>	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Less: Homestead Exemption</b>	\$ (25,000)	\$ (40,000)	\$ (100,000)	\$ (100,000)	\$ (140,000)
<b>Adjusted Taxable Value</b>	\$ 175,000	\$ 160,000	\$ 100,000	\$ 100,000	\$ 60,000
<b>Rate Per \$100 Value</b>	\$ 1.1386	\$ 1.0964	\$ 1.0011	\$ 0.9966	\$ 0.9638
<b>Taxes Due on \$200,000 Value</b>	\$ 1,992.55	\$ 1,754.24	\$ 1,001.10	\$ 996.60	\$ 578.28
<b>Annual Property Tax Impact</b>		\$ (238.31)	\$ (753.14)	\$ (4.50)	\$ (418.32)
<b>Monthly Property Tax Impact</b>		\$ (19.86)	\$ (62.76)	\$ (0.38)	\$ (34.86)

These reductions reflect the combined effect of the proposed lower tax rate and the increased homestead exemption. The enhanced exemption shields a larger portion of the home's value from taxation, allowing most homeowners to experience tax relief even in the face of changing market conditions.

Together, these measures underscore the District's commitment to fiscal responsibility, legislative alignment, and homeowner support.

**MCALLEN INDEPENDENT SCHOOL DISTRICT**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**TAX YEAR 2023 AND 2014**

**TABLE L-13**

<u>Taxpayer</u>	<u>Tax Year 2023 Assessed Valuation</u>	<u>Percentage Total Assessed Valuation</u>
1 Simon Property Group-McAllen NO 2	\$ 157,167,477	1.86%
2 AEP Texas Inc-27th	76,739,830	0.91%
3 Rio Grande Regional Hospital	59,151,267	0.70%
4 La Plaza Mall LLC	55,249,517	0.65%
5 Universal Health Services	48,250,030	0.57%
6 Palm Crossing Town Center LLC	36,117,696	0.43%
7 Shops at 29 LTD	33,046,455	0.39%
8 Calmac Suites LTD	32,656,454	0.39%
9 S P Plaza L C	28,766,463	0.34%
10 1547 CSR-McAllen LP	27,809,311	0.33%
11 H E Butt Grocery Company	26,310,046	0.31%
12 KRCX WRI Holdings LLC	25,700,000	0.30%
13 McAllen Medical Center	25,247,170	0.30%
14 Jim & Mary Kay Moffitt Family LTD	22,320,489	0.26%
15 GE Engine Services-McAllen LP	22,257,545	0.26%
16 Texas State Bank	21,654,591	0.26%
17 Wal-Mart Real Estate Business Trust	20,979,194	0.25%
18 Dillard Texas OPG LTD Prtnrshp	19,529,985	0.23%
19 Villa Regale at Nolana LLC	18,837,297	0.22%
20 Coca-Cola Southwest Beverage LLC	18,578,995	0.22%
21 Kenneth Fox Supply CO INC	18,207,370	0.21%
22 DHR Real Estate Management LLC	17,470,145	0.21%
23 South Texas Buick GMC	17,356,693	0.20%
24 Rio Bank	17,144,360	0.20%
25 Goldstein Financial LLC	17,000,000	0.20%
	<u>\$ 863,548,380</u>	<u>10.20%</u>

Source:  
Certified Totals from Hidalgo County Appraisal District  
Top Taxpayer 2023 & 2014  
McAllen ISD 2015 CAFR

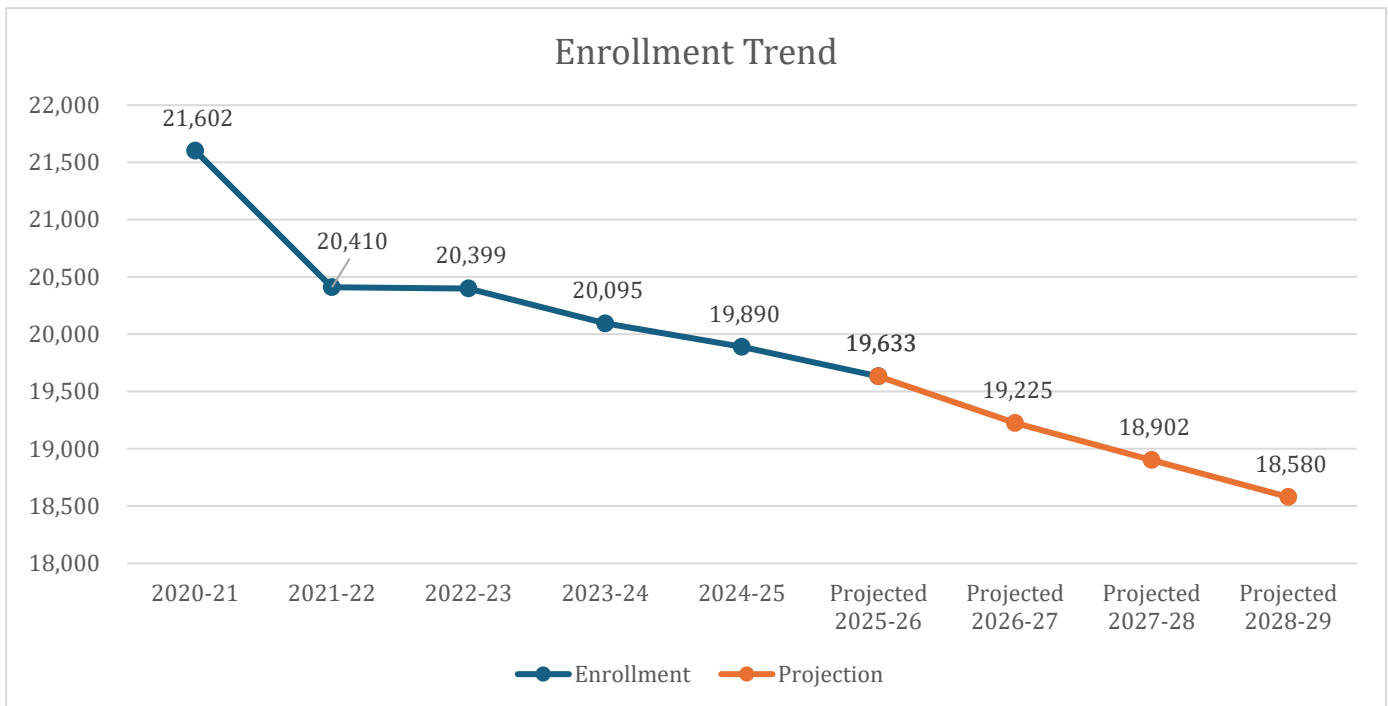
## Student Enrollment

Student enrollment plays a critical role in shaping both academic and financial planning across the district. McAllen ISD monitors enrollment trends on a six-week basis to ensure timely adjustments to staffing, programming, and resource allocation. Projections for the 2025-2026 fiscal year were developed based on current enrollment patterns and historical data, reflecting a consistent multi-year decline.

To forecast enrollment beyond 2025-2026, the district applied a trend-based linear regression model using historical enrollment data from 2020-2021 through 2024-2025. Each school year was assigned a numerical value, and a best-fit line was calculated to determine the average rate of decline. This statistical method provided a transparent and data-driven projection based on the actual rate of change observed over the past five years.

The model revealed an average annual enrollment loss of approximately 428 students from 2020-2021 to 2024-2025. It also indicated that while the pace of decline is gradually slowing, overall enrollment is expected to continue decreasing over the next three years—absent significant changes in housing development, regional birth rates, or student retention.

The following table provides a summary of actual and projected enrollment from 2020-2021 through 2028-2029, offering a foundation for strategic planning and resource alignment.



## Performance Metrics



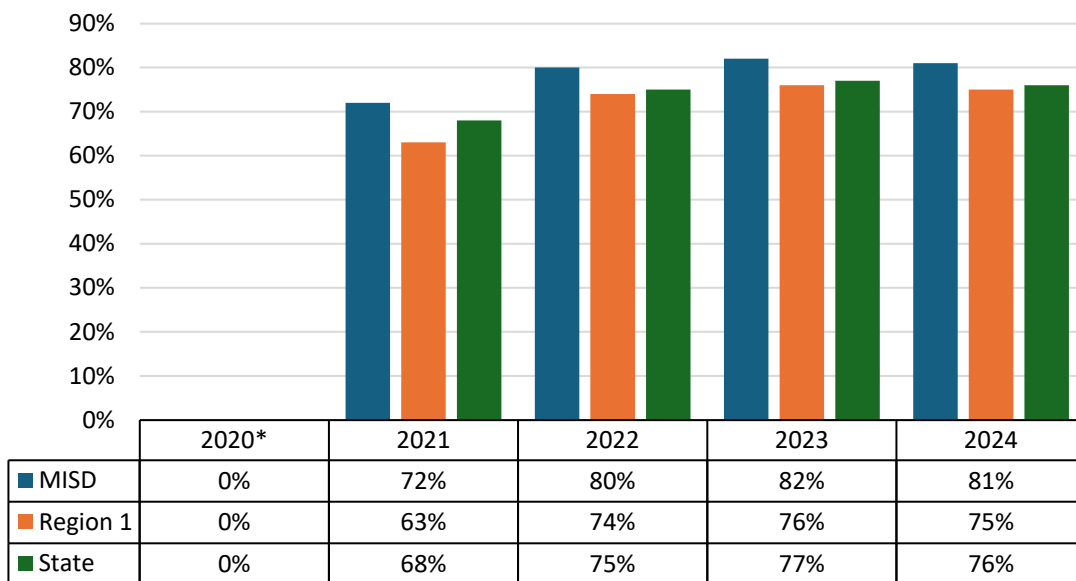
In the 2011-2012 school year, the State of Texas Assessments of Academic Readiness (STAAR) replaced the Texas Assessment of Knowledge and Skills (TAKS) as the state's official assessment program. Since then, the Texas Education Agency (TEA) has published annual Texas Academic Performance Reports (TAPR) each December, which provide a comprehensive view of student performance on state assessments from the prior school year.

These reports offer valuable insight into how districts perform relative to their regional counterparts and the state as a whole. The most current data available is from the 2024 TAPR, which reflects assessment results from the 2022-2023 school year. This report includes comparisons across the five tested subject areas: Reading, Mathematics, Science, Social Studies, and Writing (where applicable).

The chart below highlights STAAR Reading performance (all grades) for McAllen ISD compared to both Region 1 and the State of Texas. McAllen ISD continues to outperform the region and state, demonstrating strong gains in student achievement over the past several years.

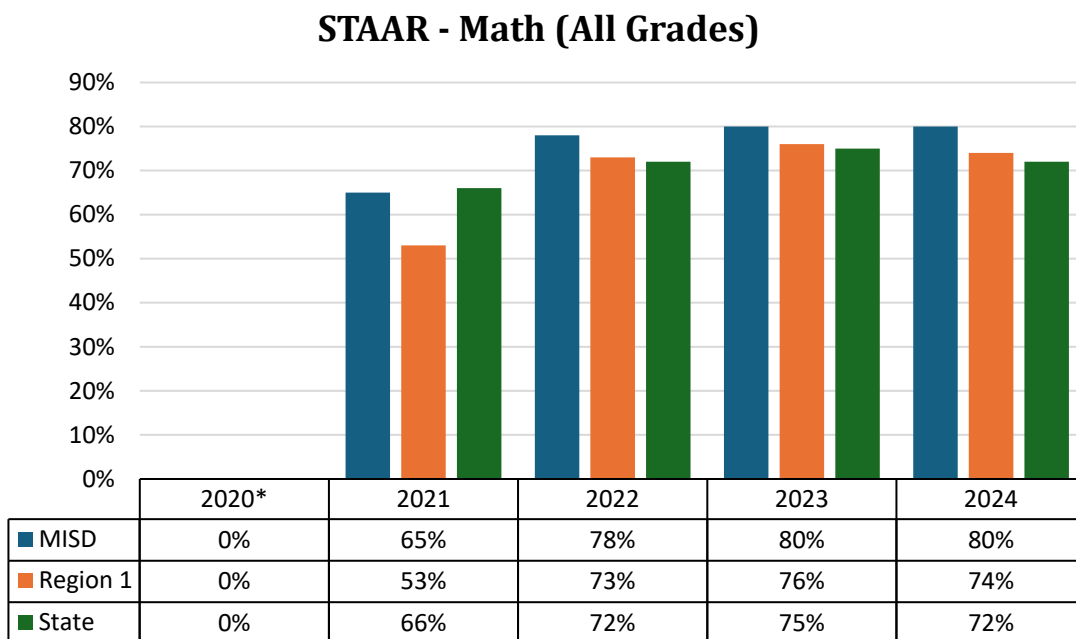
Note: For the 2019-2020 school year, the STAAR test was cancelled due to the COVID-19 Pandemic.

### STAAR - Reading (All Grades)



According to the 2024 Texas Academic Performance Report (TAPR), McAllen ISD students continue to show strong achievement in STAAR Math across all tested grade levels. In 2024, 80% of MISD students met grade-level standards, outperforming Region 1 (74%) and the State of Texas (72%). This consistent trend demonstrates MISD’s sustained investment in math instruction and student support. Over the last four years, MISD has not only recovered from pandemic-related dips but has maintained an edge above both regional and statewide averages.

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

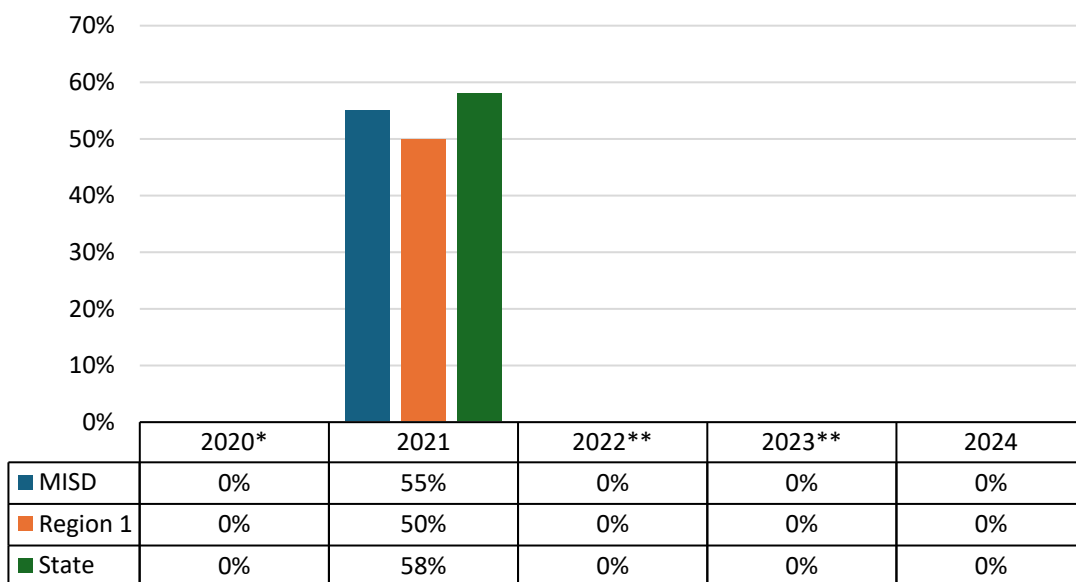


STAAR Writing was last assessed in 2021, with 55% of MISD students meeting grade-level expectations. While this exceeded Region 1’s performance (50%), it trailed the state average of 58%. Beginning in 2022, TEA phased out standalone writing assessments, so there are no reported results for 2022-2024. Writing performance is now evaluated through integrated assessments within reading and English language arts exams.

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

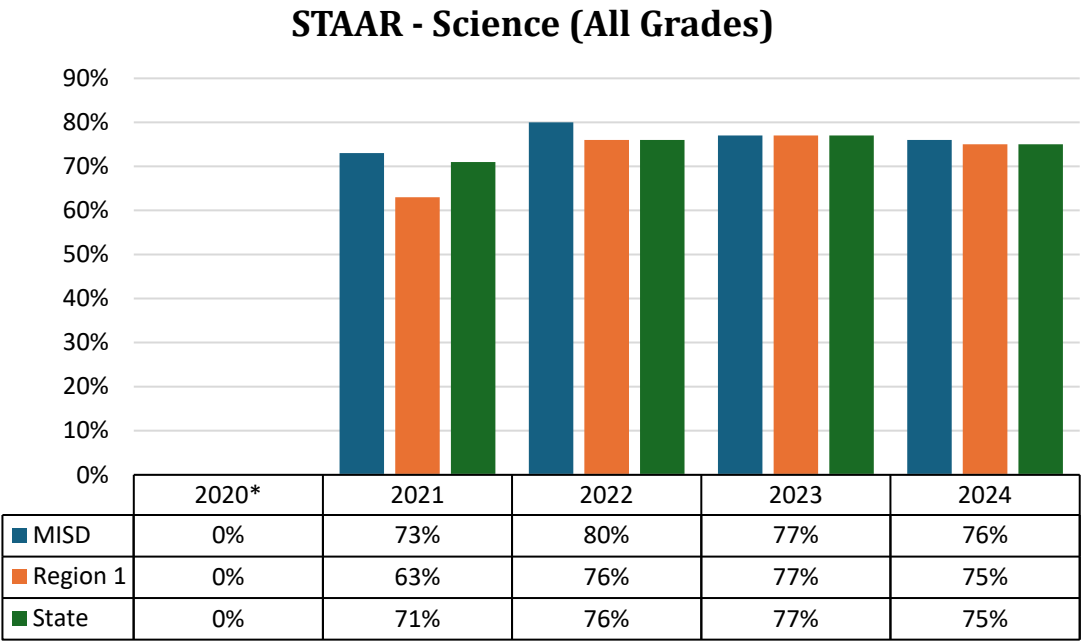
Note 2: Starting in 2021-2022, the Writing STAAR test has been embedded in the Reading STAAR test.

### STAAR - Writing (All Grades)



MISD has demonstrated consistently high performance in STAAR Science. In 2024, 76% of students met the standard, compared to 75% in both Region 1 and the state. MISD students have outperformed their regional peers each year since 2021, reflecting the district’s emphasis on hands-on learning, targeted interventions, and STEM-focused curriculum development. The narrowing gap between MISD and the state suggests continuous improvement across the region, with MISD still maintaining a leading edge.

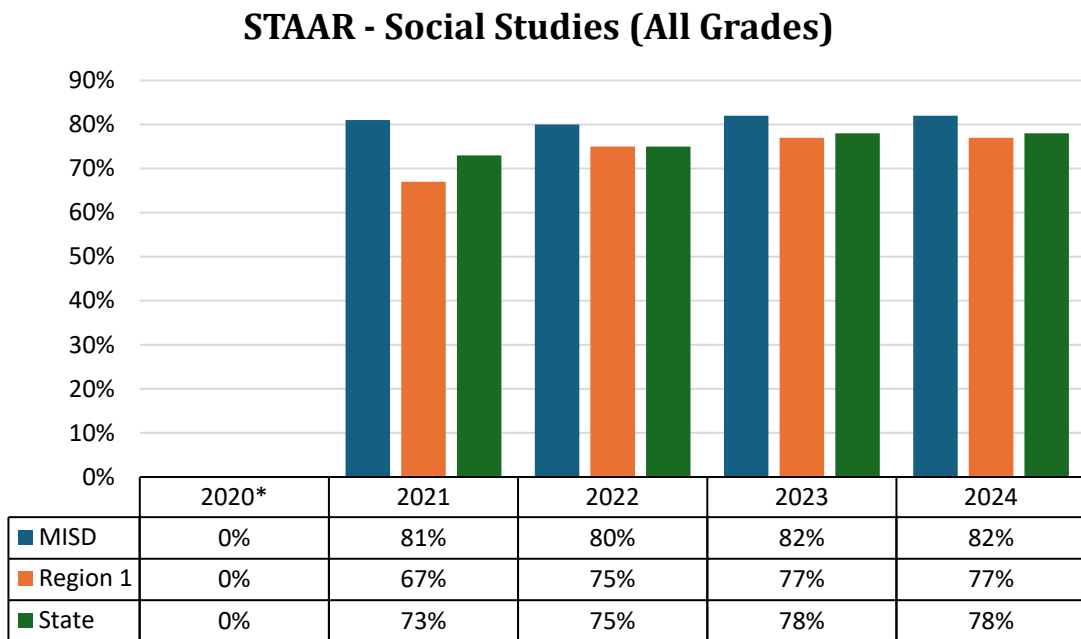
Note: For the 2019-2020 school year, the STAAR test was cancelled due to the COVID-19 Pandemic.





MISD students have consistently outperformed both the region and the state in STAAR Social Studies. In 2024, 82% of MISD students met grade-level expectations—five percentage points higher than Region 1 and four points above the state average. This trend has held steady for five consecutive years, reinforcing MISD’s commitment to civic readiness and critical thinking through history and government instruction.

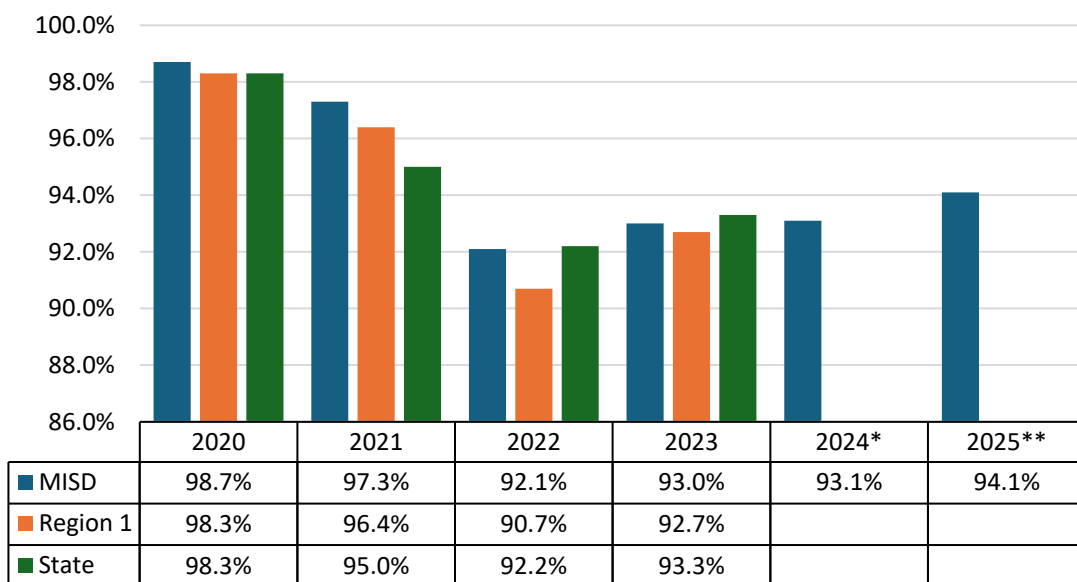
Note: For the 2019-2020 school year, the STAAR test was cancelled due to the COVID-19 Pandemic.



MISD’s attendance rate has steadily rebounded since the pandemic, climbing from 92.1% in 2022 to 94.1% in 2025 (projected). According to the latest TAPR data, MISD’s 2023 attendance rate (93.0%) surpassed Region 1 (92.7%) but remained slightly below the state average (93.3%). These gains reflect districtwide efforts to improve student engagement and reduce chronic absenteeism. The district continues to prioritize attendance through family outreach, incentive programs, and campus-level supports.

Note: 2023-24 Texas Academic Performance Report (TAPR) will be released December 2025. 2024-25 MISD Rate is based on 4th Six Weeks Average, the Texas Academic Performance Report (TAPR) will be published in December 2026.

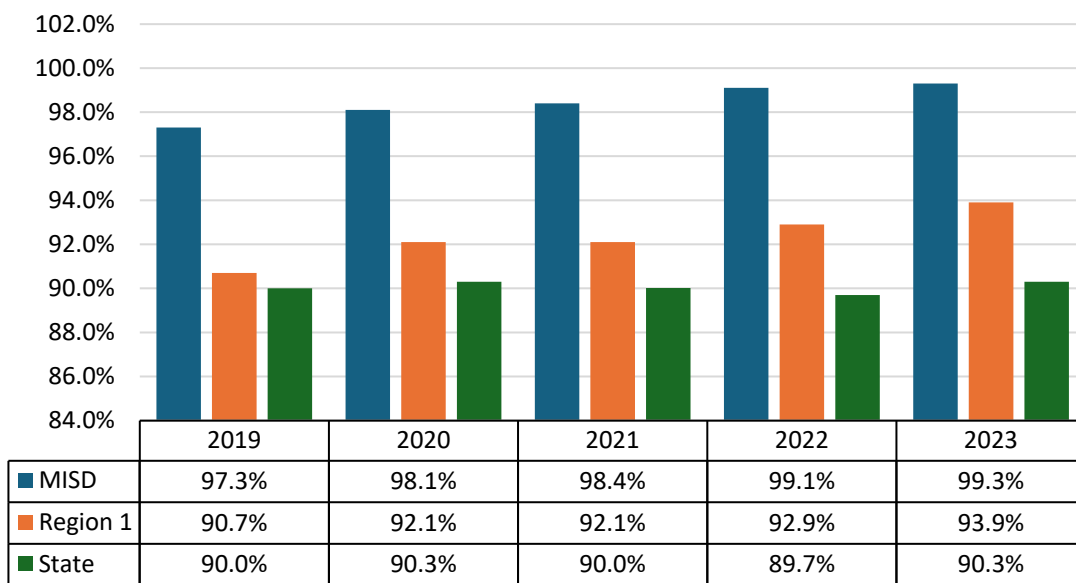
### Attendance Rates



Graduation rates for the Class of 2023 reaffirm MISD's long-standing excellence in student completion outcomes. At 99.3%, MISD significantly exceeded both Region 1 (93.9%) and the State of Texas (90.3%). Over the past five cohorts, MISD's graduation rates have remained near or above 98%, demonstrating the effectiveness of its early intervention strategies, college readiness supports, and strong partnerships with families.

Note: Graduation rates for the Class of 2024 will be published in the December 2025 TAPR.

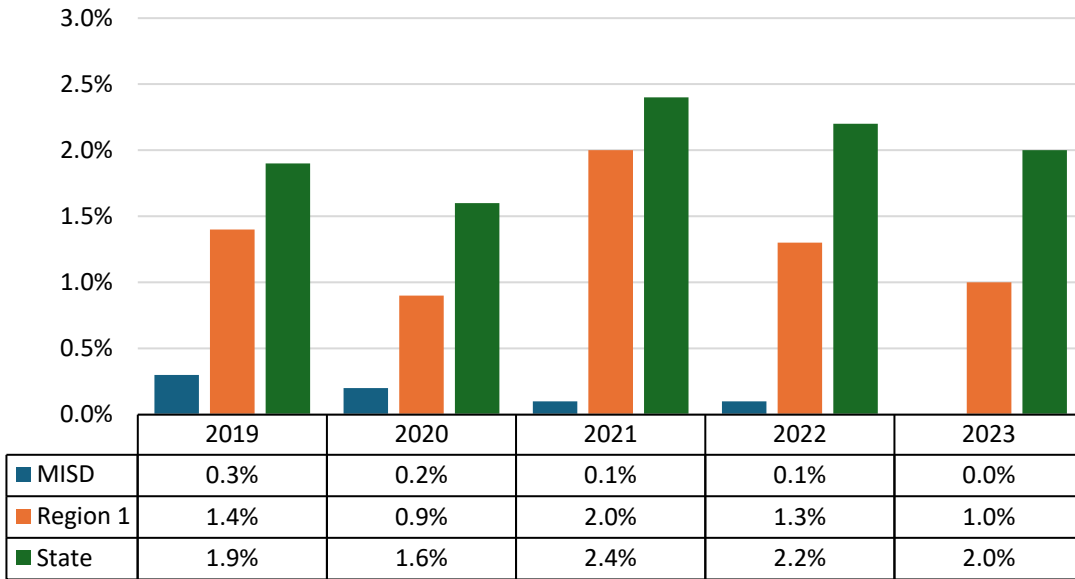
### Graduation Rates (4 - Year)



MISD reported a 0.0% dropout rate for Grades 9-12 in 2023—substantially lower than Region 1 (1.0%) and the State (2.0%). This marks the fourth consecutive year that MISD’s dropout rate has been at or near zero. This success is attributable to proactive counseling, targeted credit recovery programs, and focused support for at-risk students.

Note: Dropout rates for 2023-2024 will be released in the December 2025 TAPR.

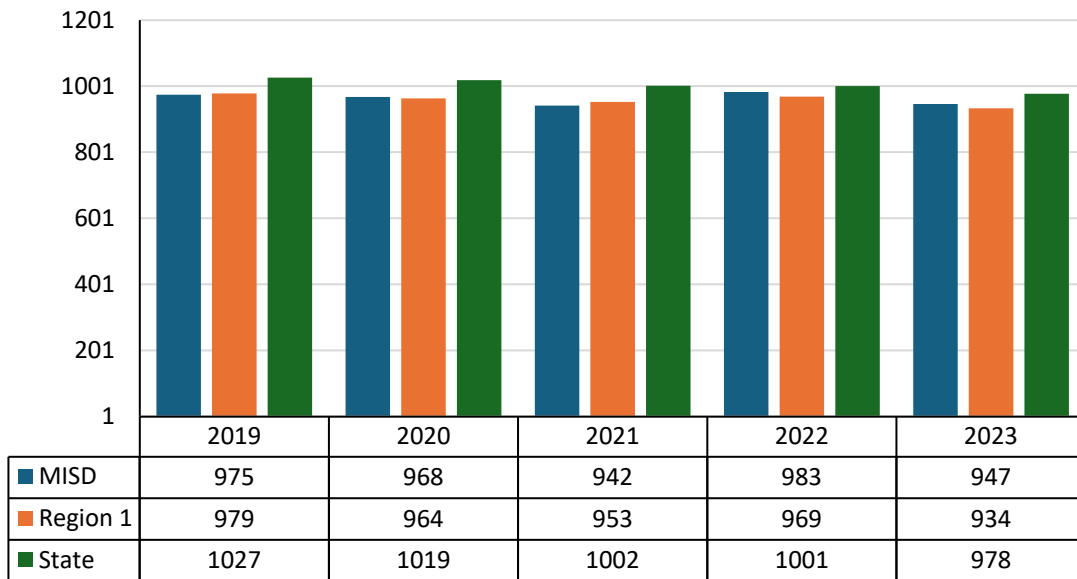
### Dropout Rates (Gr 9-12)



The 2023 average SAT score for MISD students was 947, slightly above Region 1 (934), but below the statewide average (978). While scores declined slightly from 2022, the district continues to support college readiness through expanded dual credit opportunities, test prep programs, and academic counseling.

Note: Updated SAT scores for 2023-2024 will be released in the December 2025 TAPR.

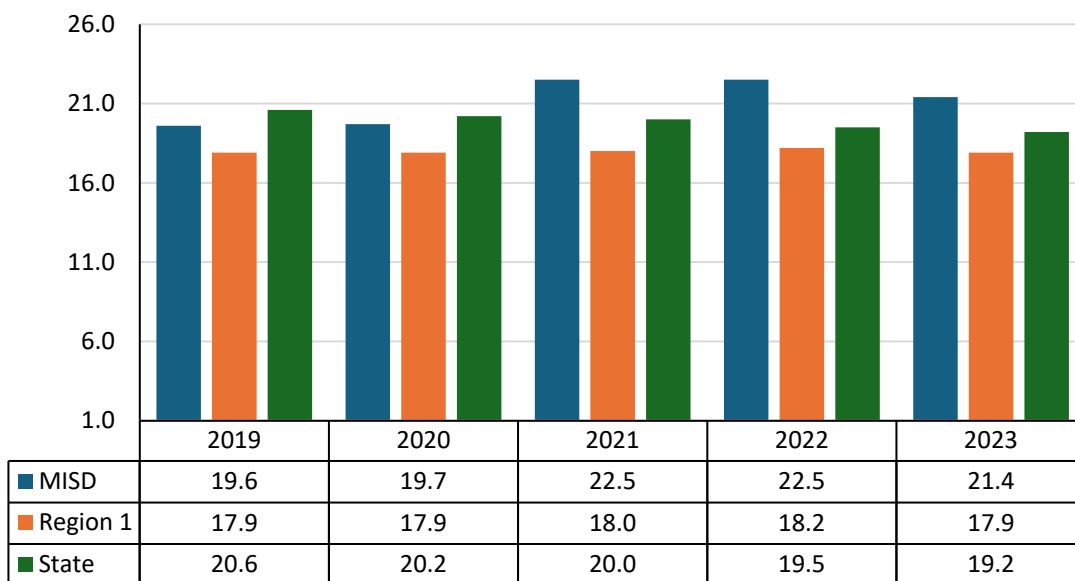
### Average SAT Scores



MISD students posted an average ACT score of 21.4 in 2023, significantly outperforming Region 1 (17.9) and the State (19.2). This continues a multi-year trend in which MISD students demonstrate strong college readiness outcomes on the ACT. Continued investment in test preparation resources, rigorous instruction, and access to advanced coursework likely contribute to this sustained success.

Note: Updated ACT scores for 2023-2024 will be released in the December 2025 TAPR.

### Average ACT Scores



### 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 2021	CEP FY 2022	CEP FY 2023	CEP FY 2024	CEP FY 2025
Free	89.10%	90.48%	91.22%	90.32%	90.32%
Reduced	-	-	-	-	-
Paid	10.90%	9.52%	8.78%	9.68%	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>
2025-2026	5,475,000	519,550	5,994,550	5,000	5,999,550
2026-2027	5,695,000	300,550	5,995,550	5,000	6,000,550
2027-2028	1,885,000	118,250	2,003,250	5,000	2,008,250
2028-2029	<u>1,245,000</u>	<u>49,800</u>	<u>1,294,800</u>	<u>5,000</u>	<u>1,299,800</u>
<b>Total Debt</b>	<b><u>\$ 14,300,000</u></b>	<b><u>\$ 988,150</u></b>	<b><u>\$ 15,288,150</u></b>	<b><u>\$ 20,000</u></b>	<b><u>\$ 15,308,150</u></b>

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

McAllen ISD maintains a strong credit profile that reflects its ongoing commitment to sound financial management, conservative budgeting practices, and long-term capital planning. As of March 2025, Moody's Investors Service has affirmed the district's issuer rating at "Aa2" with no outlook assigned, placing the district among the higher-rated school districts in Texas and the nation.

This Aa2 rating indicates high quality and very low credit risk, allowing the district to access capital at favorable interest rates and generate long-term savings for taxpayers. The rating is based on several key credit strengths identified by Moody's, including:

- A robust financial position, with an available fund balance of \$114.5 million as of 2024, representing 41.7% of operating revenues—well above the national median for similarly rated districts.
- Strong liquidity, with net cash totaling \$134.5 million (49.0% of revenue), providing ample operating flexibility.
- A manageable debt burden, with outstanding direct debt declining to \$73.9 million in 2024 and a fixed-costs ratio of just 6.2%.
- A large and stable tax base, supported by over \$9 billion in full market value property as of 2024, despite enrollment declines in recent years.



Moody's noted that the district's long-term liabilities—such as pension and OPEB obligations—have moderated, and its financial metrics remain solidly above median values for Aa-rated districts.

The district's continued adherence to fiscal discipline supports not only its bond rating, but also enhances investor confidence and reduces the cost of future bond issuances. This fiscal strength ultimately benefits the McAllen ISD community by ensuring that more dollars are available to support students and infrastructure rather than interest payments.

#### Credit Rating Summary

- Agency: Moody's Investors Service
- Rating: Aa2
- Date Issued: March 7, 2025
- Report Reference: Moody's Issuer Comment Report No. 1436814



**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 06/30/2024	*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	\$ 7,015,000	\$ 46.57	X
Series 2020B Unlimited Tax Refunding Bonds	Interest and Sinking	10/30/2020	2/15/2029	3.00% - 4.00%	Bond Refunding	\$ 32,800,000	\$ 19,785,000	\$ 131.34	X
Subtotal For Interest and Sinking						\$ 40,875,000	\$ 26,800,000		
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 Funds required by ordinance to be set aside as a restricted asset for maturity in 2026	\$ 109.43	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	\$ 196,000	\$ 1.30	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	\$ 20,580,000	\$ 136.62	X
Subtotal For Maintenance and Operations						\$ 41,396,000	\$ 37,261,000		
Grand Total						\$ 82,271,000	\$ 64,061,000	\$ 425.26	
*Outstanding Total Debt Per Capita calculated as follows: Outstanding Balance divided by Population 150,638 7,015,000 / 150,638 =46.57									

## 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.

**MCALLEN INDEPENDENT SCHOOL DISTRICT**  
**DIRECT AND OVERLAPPING**  
**GOVERNMENTAL ACTIVITIES DEBT**

**TABLE L-15**

Political Subdivision	*Gross Debt Amounts	As of	Applicable to MISD	***Overlapping Debt
<b>DIRECT DEBT</b>				
McAllen ISD - Bonds	\$ 30,394,318	6/30/2024	100.00%	\$ 30,394,318
McAllen ISD - Leases	1,049,232	6/30/2024	100.00%	1,049,232
Subscription-Based Information Technology Arrangements****	925,123	6/30/2024	100.00%	925,123
McAllen ISD - Maintenance Tax Notes	41,554,156	6/30/2024	100.00%	41,554,156
				<u>\$ 73,922,829</u>
<b>**OVERLAPPING DEBT</b>				
Edinburg, City Of	\$ 112,950,000	6/30/2024	0.54%	\$ 609,930
Hidalgo Co.	395,825,000	6/30/2024	19.65%	77,779,613
Hidalgo Co DD #1	276,378,000	6/30/2024	20.35%	56,242,923
McAllen, City Of	85,970,000	6/30/2024	75.37%	64,795,589
Pharr, City of	124,947,955	6/30/2024	0.02%	24,990
South Texas College	94,589,693	6/30/2024	14.78%	13,980,357
				<u>213,433,401</u>
Total Net Overlapping Debt				<u>213,433,401</u>
Total Direct and Overlapping Debt				<u>\$ 287,356,230</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

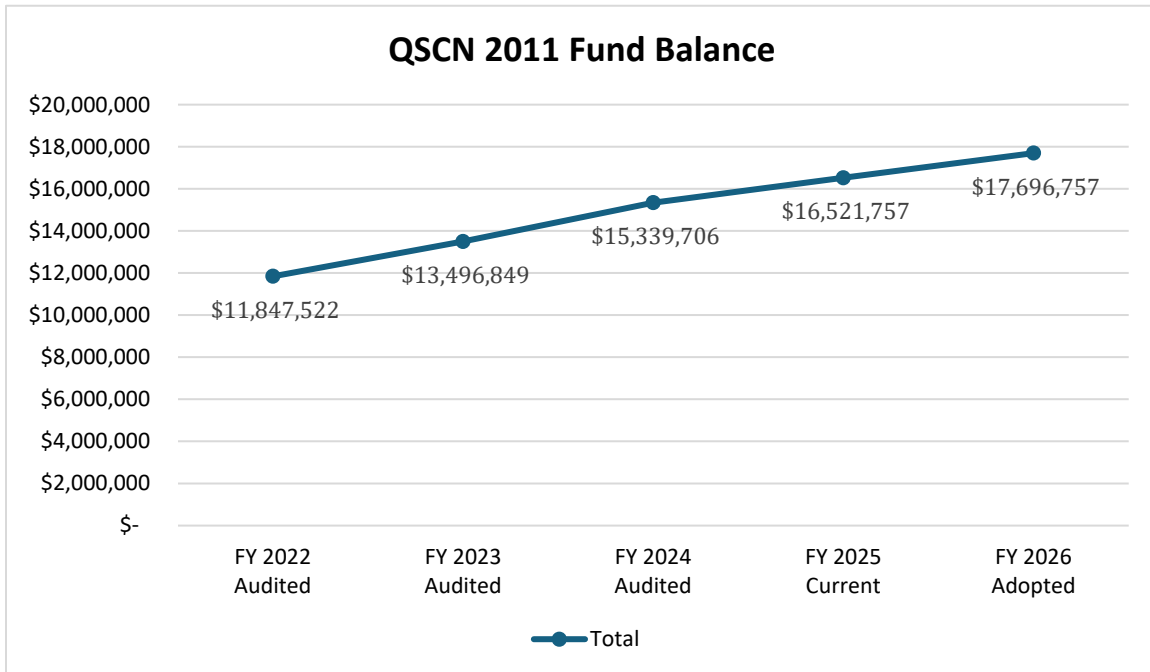
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and the businesses of the District. This process recognizes 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 (SBITAs)

Source: Municipal Advisory Council of Texas

### 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 districtwide. These funds are managed by Bank of New York Mellon serving as Trustee of the District.



	Audited			Current	Proposed
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Total Revenues	\$ 3,384,972	\$ 4,387,257	\$ 4,579,821	\$ 4,293,122	\$ 3,914,378
Total Expenditures	2,744,111	2,737,930	2,736,964	3,111,071	2,739,378
Excess (Deficiency of Revenues Over (Under) Expenditures	640,860	1,649,327	1,842,857	1,182,051	1,175,000
Total Other Financing Sources and (Uses)	-	-	-	-	-
<b>Net Change in Fund Balances</b>	640,860	1,649,327	1,842,857	1,182,051	1,175,000
Fund Balances - Beginning	11,206,662	11,847,522	13,496,849	15,339,706	16,521,757
<b>Fund Balances - Ending</b>	\$ 11,847,522	\$ 13,496,849	\$ 15,339,706	\$ 16,521,757	\$ 17,696,757

# Maintenance Tax Notes Amortization Schedule

QSCN-2011	QSCN-2012	MTN-2020	Annual Debt	Pmt. Date	Principal/
Fund 197	Fund 197	Fund 197	Requirements	Fiscal Yr.	Interest
	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
			<b>3,904,677.40</b>	<b>2025-26</b>	<b>P&amp;I TOTAL</b>
	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
			<b>1,953,699.20</b>	<b>2026-27</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,882,800.00</b>	<b>2027-28</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,886,800.00</b>	<b>2028-29</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,882,800.00</b>	<b>2029-30</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,886,050.00</b>	<b>2030-31</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,886,050.00</b>	<b>2031-32</b>	<b>P&amp;I TOTAL</b>

# Maintenance Tax Notes Amortization Schedule

QSCN-2011	QSCN-2012	MTN-2020	Annual Debt	Pmt. Date	Principal/
Fund 197	Fund 197	Fund 197	Requirements	Fiscal Yr.	Interest
			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
			<b>1,887,800.00</b>	<b>2032-33</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,885,400.00</b>	<b>2033-34</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,885,800.00</b>	<b>2034-35</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,883,800.00</b>	<b>2035-36</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,884,400.00</b>	<b>2036-37</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,887,400.00</b>	<b>2037-38</b>	<b>P&amp;I TOTAL</b>
			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
			<b>1,887,600.00</b>	<b>2038-39</b>	<b>P&amp;I TOTAL</b>
<b>TOTAL OUTSTANDING</b>					
1,180,000.00	131,000.00	19,610,000.00	20,921,000.00		P TOTAL
768,201.00	5,575.60	6,790,300.00	7,564,076.60		I TOTAL
			(773,776.00)		INTEREST SUBSIDY AVAILABLE
1,948,201.00	136,575.60	26,400,300.00	<b>27,711,300.60</b>		<b>P&amp;I TOTAL</b>

# Tax Rate Worksheets





# 2025 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

MCALLEN | S D 1

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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 9,429,855,524
2.	<b>Prior year tax ceilings.</b> Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 726,721,948
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 8,703,133,576
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.9966 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.</b> 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. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 0
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 8,703,133,576
9.	<b>Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

<sup>5</sup> Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 2,118,165</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 98,677,218</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	<p>\$ 100,795,383</p>
11.	<p><b>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.</b> 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><b>A. Prior year market value.</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.</p>	<p>\$ 0</p>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 100,795,383
13.	<b>Adjusted prior year taxable value.</b> Subtract Line 12 from Line 8.	\$ 8,602,338,193
14.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ 85,730,902
15.	<p><b>Taxes refunded for years preceding tax year prior year.</b> 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. <sup>8</sup></p>	\$ 1,118,732
16.	<p><b>Adjusted prior year levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></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>	\$ 86,849,634
17.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>10</sup></p> <p><b>A. Certified values.</b> <sup>11</sup> ..... \$ 6,922,138,442</p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>C. Total current year value.</b> Subtract B from A.</p>	<p>\$ 6,922,138,442</p>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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. <sup>13</sup> ..... \$ 4,389,459,655</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup> ..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	<p>\$ 4,389,459,655</p>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Current year tax ceilings.</b> Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ 834,840,156
20.	<b>Current year total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 10,476,757,941
21.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
22.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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.	\$ 140,229,190
23.	<b>Total adjustments to the current year taxable value.</b> Add lines 21 and 22.	\$ 140,229,190
24.	<b>Adjusted current year taxable value.</b> Subtract line 23 from line 20.	\$ 10,336,528,751
25.	<b>Current year NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 0.8402 /\$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.<sup>18</sup>

- 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.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> 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.<sup>21</sup>
- 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.<sup>22</sup>

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.<sup>23</sup> 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*.<sup>24</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>Current year maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	\$ 0.6322 /\$100
27.	<b>Current year enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup>	\$ 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	

<sup>16</sup> [Reserved for expansion]

<sup>17</sup> [Reserved for expansion]

<sup>18</sup> Tex. Tax Code §26.08(n)

<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)

<sup>20</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

<sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

<sup>22</sup> Tex. Edu. Code §45.0021(a)

<sup>23</sup> Tex. Edu. Code §11.184(b)

<sup>24</sup> Tex. Edu. Code §11.184(b-1)

<sup>25</sup> Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

<sup>26</sup> Tex. Tax Code §26.08(n)(2)

<sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Current year maintenance and operations (M&amp;O) tax rate.</b> 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. <sup>27</sup>	\$ 0.8022 /\$100
29.	<b>Total current year debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (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.  A. <b>Debt</b> 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. <sup>28</sup> Enter debt amount: ..... \$ 16,935,000  B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0  C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ 0  D. <b>Adjust debt:</b> Subtract B and C from A.	\$ 16,935,000
30.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
31.	<b>Adjusted current year debt.</b> Subtract line 30 from line 29D.	\$ 16,935,000
32.	<b>Current year anticipated collection rate.</b> 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%. <sup>30</sup>  A. Enter the current year anticipated collection rate certified by the collector. <sup>31</sup> 100.00 % B. Enter the 2024 actual collection rate 98.29 % C. Enter the 2023 actual collection rate 100.20 % D. Enter the 2022 actual collection rate 100.28 %	100.00 %
33.	<b>Current year debt adjusted for collections.</b> 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.	\$ 16,935,000
34.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,476,757,941
35.	<b>Current year debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.1616 /\$100
36.	<b>Current year voter-approval tax rate.</b> 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. <sup>32</sup>	\$ 0.9638 /\$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.

<sup>28</sup> Tex. Tax Code §26.012(7)

<sup>29</sup> Tex. Tax Code §§26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

<sup>31</sup> Tex. Tax Code §26.04(b)

<sup>32</sup> Tex. Tax Code §26.08(g)

<sup>33</sup> Tex. Tax Code §26.045(d)

<sup>34</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	\$ 0
38.	<b>Current year total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,476,757,941
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ 0.9638 /\$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. <sup>35</sup> 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.	<b>Prior year adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.9966 /\$100
42.	<b>Prior voter-approval tax rate.</b> 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.	<b>Increase in the prior year tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	<b>Current year voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.9638 /\$100

#### SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... \$ 0.8402 /\$100  
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate ..... \$ 0.9638 /\$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. <sup>36</sup>

**print**  
**here** ➔

Printed Name of School District Representative

**sign**  
**here** ➔

School District Representative

Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

<sup>36</sup> Tex. Tax Code §26.04(c)



# Employee Compensation Plan 2025-2026



# Staffing Guidelines





McALLEN INDEPENDENT SCHOOL DISTRICT  
STAFF COUNT - ALL FUNDS  
(Source: PEIMS -PDM1-110-006)

	2020-21	2021-22	2022-23	2023-24	2024-25	Adopted 2025-26	Change from 2024-25 to Proposed
<b>Teachers</b>							
(047) - Substitute Teacher		6.53	6.51	8.50	2.00	4.00	2.00
(087) - Teacher	1540.41	1496.21	1498.69	1522.90	1465.00	1475.00	10.00
<b>Total=</b>	<b>1540.41</b>	<b>1502.74</b>	<b>1505.20</b>	<b>1531.40</b>	<b>1467.00</b>	<b>1479.00</b>	12.00
<b>Professional Support</b>							
(006) - Audiologist	0.50	1.00	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	67.03	73.20	77.30	77.90	73.00	73.00	0.00
(011) - Educational Diagnostician	18.86	22.50	22.89	26.90	30.00	30.00	0.00
(013) - Librarian	32.40	31.78	29.00	29.20	28.00	29.00	1.00
(016) - Occupational Therapist	4.00	4.00	4.00	4.00	4.00	4.00	0.00
(022) - School Nurse	32.00	29.11	27.83	29.70	30.00	27.00	-3.00
(023) - LSSP/Psychologist	7.00	4.55	7.00	5.00	9.00	8.00	-1.00
(024) - Social Worker	11.97	11.23	12.95	15.80	13.00	13.00	0.00
(026) - Speech Thrpst/Speech-Lang Path	24.00	23.98	25.00	27.30	30.00	30.00	0.00
(030) - Truant Officer/Visiting Teacher	10.00	8.94	11.00	13.00	3.00	3.00	0.00
(041) - Teacher Facilitator	51.12	54.75	59.02	44.60	18.00	17.00	-1.00
(054) - Department Head	7.80	4.56	0.00	0.00	0.00	0.00	0.00
(056) - Athletic Trainer	6.00	6.00	6.80	6.00	7.00	7.00	0.00
(101) - Legal Services				1.00	1.00	1.00	0.00
(100) - Instructional Materials Coordinator	1.00	1.00	1.00				0.00
(102) - Communications Professional	5.00	6.00	6.00	5.00	3.00	3.00	0.00
(103) - Research/Evaluation Professional (Including but not limited to Analysis, Grant Writers)					4.00	4.00	0.00
(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	3.00	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 Coor, Other)	21.00	21.67	20.00	21.00	23.00	23.00	0.00
(107) - Food Service Professional (including but not limited to Dietician)	6.00	8.65	8.50	12.00	13.00	13.00	0.00
(108) - Transportation	5.00	3.72	4.00	4.00	4.00	4.00	0.00
(109) - Athletics (Other than Athletic Director)	2.50	2.24	2.24	1.00	4.00	3.00	-1.00
(110) - Custodial - Staff serving in a Professional/Management role					1.00	1.00	0.00
(111) - Maintenance – Staff serving in a professional/management role	3.00	3.00	4.00	4.00	5.00	5.00	0.00
(112) - Business Services Professional (Including but not limited to Accounting, Budget, Prof Payroll Staff)	20.07	21.57	20.00	20.00	18.00	18.00	0.00
(113) - Other District Exempt Professional Aux - District staff who are prof-level, non-instructional staff.	13.50	13.00	16.00	12.00	8.00	8.00	0.00
(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.	37.49	24.73	20.69	16.00	16.00	16.00	0.00
(119) - Family and Community Liaison		16.50	18.00	19.00	27.00	27.00	0.00
(120) - Instructional Coach		27.45	35.12	29.40	65.00	65.00	0.00
<b>Total=</b>	<b>391.24</b>	<b>429.32</b>	<b>444.34</b>	<b>429.80</b>	<b>443.00</b>	<b>438.00</b>	-5.00
<b>Campus Administration (School Leadership)</b>							
(003) - Assistant Principal	46.34	45.37	44.50	43.00	44.00	44.00	0.00
(020) - Principal	31.00	30.00	29.50	29.00	30.00	30.00	0.00
<b>Total=</b>	<b>77.34</b>	<b>75.37</b>	<b>74.00</b>	<b>72.00</b>	<b>74.00</b>	<b>74.00</b>	0.00
<b>Central Administration</b>							
(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	4.00	4.00	4.00	0.00
(012) - District Instructional Program Director or Executive Director	13.00	13.00	13.50	12.00	13.00	13.00	0.00
(028) - Teacher Supervisor	14.00	11.00	13.00	12.00	3.00	3.00	0.00
(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
<b>Total=</b>	<b>37.00</b>	<b>34.00</b>	<b>36.50</b>	<b>33.00</b>	<b>25.00</b>	<b>25.00</b>	0.00
<b>Educational Aides:</b>							
(033) - Educational Aide	381.82	406.59	417.72	446.30	401.00	419.00	18.00
(036) - Certified Interpreter	1.00	1.68					0.00
<b>Total=</b>	<b>382.82</b>	<b>408.27</b>	<b>417.72</b>	<b>446.30</b>	<b>401.00</b>	<b>419.00</b>	18.00
<b>Auxiliary Staff:</b>							
(201) - Business/Finance	9.00	16.57	16.00	18.40	29.00	29.00	0.00
(202) - Campus Office/Clerical	407.69	279.23	185.20	167.40	143.00	146.00	3.00
(203) - Central Office/Clerical (Receptionist, Secretary)	58.00	70.95	75.09	66.40	72.00	72.00	0.00
(204) - Child Nutrition	39.00	135.72	207.88	225.60	215.00	215.00	0.00
(205) - Human Resources	7.00	7.00	6.59	5.00	8.00	8.00	0.00
(206) - Information Technology	6.00	13.00	11.87	33.60	32.00	32.00	0.00
(213) - Custodial	164.00	161.13	156.79	170.00	147.00	151.00	4.00
(214) - Maintenance	53.00	50.96	44.00	34.00	41.00	41.00	0.00
(215) - Plumber	5.00	4.72	4.00	5.00	5.00	5.00	0.00
(216) - Painter	6.00	6.00	4.00	4.00	6.00	6.00	0.00
(217) - HVAC	12.00	12.00	10.60	12.00	11.00	11.00	0.00
(218) - Electrician	6.00	5.04	5.00	4.00	5.00	5.00	0.00
(219) - Warehouse			18.60	17.00	17.00	17.00	0.00
(220) - Safety/Security	69.00	66.95	65.70	67.70	69.00	69.00	0.00
(221) - Transportation	57.00	65.37	79.72	83.40	89.00	91.00	2.00
<b>Total=</b>	<b>898.69</b>	<b>894.64</b>	<b>891.05</b>	<b>913.50</b>	<b>889.00</b>	<b>898.00</b>	9.00
<b>Total Staff =</b>							
<b>FTE Difference from Previous Year =</b>	<b>10.91</b>	<b>16.84</b>	<b>24.47</b>	<b>57.19</b>	<b>-127.00</b>	<b>34.00</b>	34.00
<b>Student Enrollment =</b>	<b>20,410</b>	<b>19,880</b>	<b>20,399</b>	<b>19,879</b>	<b>19,574</b>		
<b>Student/Staff FTE Ratio =</b>	<b>6.13</b>	<b>5.94</b>	<b>6.06</b>	<b>5.80</b>	<b>5.93</b>		

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**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	173/224
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	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	173/224
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 I Campus	187	211
Lead Innovative Instruction	One (1) full time person district wide	197	211
RDSPD DHH - Escandon and Roosevelt	Situation Dependent	187	435/315
AEP	One (1) Teacher district wide	187	193
INSTRUCTIONAL PARAPROFESSIONAL			
Inst. Assistant - PE	One (1) per campus	187	199
Inst. Assistant - Pre-K "or Inst. Assistant Early Childhood PK for at-risk"	One (1) Paraprofessional per class	187	164/199 193/199
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 - Resource Media	600+ = One (1) Paraprofessional	187	199
Inst. Assistant - Bilingual	One (1) per campus	187	164
Inst. Assistant - Special Ed	Situation Dependent	187	173/224/225
Inst. Assistant - RDSPD DHH	Situation Dependent	187	435/315
Inst. Assistant - AEP	One (1) Person district wide	187	193
SECRETARY/CLERICAL PARAPROFESSIONAL		DAYS	FUND
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			
Coach Instructional K-5	One (1) per Title I campus	187	211
Interventionist	Situation Dependent	187	211
Specialist, Parent and Family Engagement	(.5) 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 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	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**  
**2025 - 2026**  
**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
Counselor - Gear Up- UTRGV Grant	One (1) at Brown, De Leon, Travis	201	274/199
Librarian	750+ = One (1) per campus	197	199
Nurse	One (1) per campus	192	199
Social Worker	Situation Dependent	187	193
TEACHERS			
English	One (1) per 25 students per six (6) periods (6th/7th grade blocked)	187	199
Mathematics	One (1) per 25 students per three (6) periods (all grades blocked)	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) per 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
Mariachi	One (1) Shared for Brown, Travis, Fossum	212	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
ELA CSR 6th/8th Grade	Situation Dependent, 18:1 Ratio	187	255
Math CSR 6th Grade	Situation Dependent, 18:1 Ratio	187	255
ESL Literacy Extension 6-12	One (1) per campus	187	193
Dyslexia	One (1) per campus, 18:1 Ratio	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	199/162
Technology Education	One (1) per 25 students per six (6) periods	187	199/162
Physical Education	One (1) per 25 students per six (6) periods	187	199
Special Education - Inclusion	One (1) per 20 students	187	173/224
Special Education - Visually Impaired	Situation Dependent	187	173
Special Education - Self Contained	One (1) per 12 students	187	224/173
RDSPD DHH - Brown MS	Situation Dependent	187	435/315
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	435/315
Inst. Assistant - Special Ed.	Situation Dependent	187	173/224
Inst. Assistant- PE	650+ = One (1) Para, 800+ = Two (2) Para	187	199
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
Bookkeeper	One (1) per campus Morris & Cathey, (.5) De Leon, Fossum, Travis, Brown	217	199

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**MIDDLE SCHOOLS STAFFING GUIDELINES**  
Page 2

SUPPLEMENTAL PROFESSIONAL			
IB Coordinator	One (1) @DeLeon MS	187	199
Athletic Trainer- MS	One per district	207	199
RDSPD DHH (Brown MS)	Situation Dependent	187	435
Speech Pathologist - RDSPD (Brown MS)	Situation Dependent	192	435
Specialist - Parent and Family Engagement	.5 per campus	187	211
Speech Pathologist Assistant - RDSPD (Brown MS)	Situation Dependent	192	435
SUPPLEMENTAL PARAPROFESSIONAL			
Inst. Assistant - Parental Involvement	.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**  
**2025 - 2026**  
**HIGH SCHOOL STAFFING GUIDELINES**

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) per campus	226	199
Principal - I & G Center	One (1)	212	199
Assistant Principal - AECHS / Lamar Academy)	One (1) per campus	222	199
Assistant Principal	601-1300 = 1 per campus, 1301-2100 = 2 per campus, 2101+ = 3 per campus	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 per campus, 801-1,200 = 2 per campus, 1201-1600 = 3 per campus, 1600+ = 4 per campus	203	199
Counselor-Lamar Academy (Options)/Instruction & Guidance Ctr.	(.05) per campus One (1)	203/201	193
Counselor - Special Ed.	Situation Dependent	203	173
Counselor - Gear Up	(2) @ McHi	201	274
Counselor- CTE	One (1) per campus (Comprehensive)	203	162
Librarian	750+ = 1 per campus, 1,000+ additional aide	197	199
Librarian - Achieve Early College HS	450+ - One (1) per campus	197	199
Librarian - Lamar Academy & UTRGV Collegiate	.5 per campus (shared)	197	199
Head Nurse, RN	One (1) per campus (Comprehensive)	201	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
Social Studies	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 18:1	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 18:1	187	255
ELA Bridging	Situation Dependent 18:1	187	193
Math Bridging	Situation Dependent 18:1	187	193
Science Bridging	Situation Dependent 18:1	187	211
RDSPD DHH- 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	211
Band Director, Head	One (1) per campus	212	199 / 184
Band Director, Assistant	Four (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
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. 16-25:1	187 / 226	162
AEP	Situation Dependent	187	193
Physical Education	One (1) Teacher per 25 students x 6 periods	187	199
PRS Teacher	One half (.5) district-wide	187	193
Special Education - Inclusion	One (1) Teacher per 20 students	187	173 / 224
Special Education - Visually impaired	Situation Dependent	187	173
Special Education - Self Contained	One (1) per 12 students	187	173 / 224
Special Education - Voc. Adj. Coordinator	One (1) per campus (Comprehensive)	221	173

**McALLEN INDEPENDENT SCHOOL DISTRICT**

**2025 - 2026**

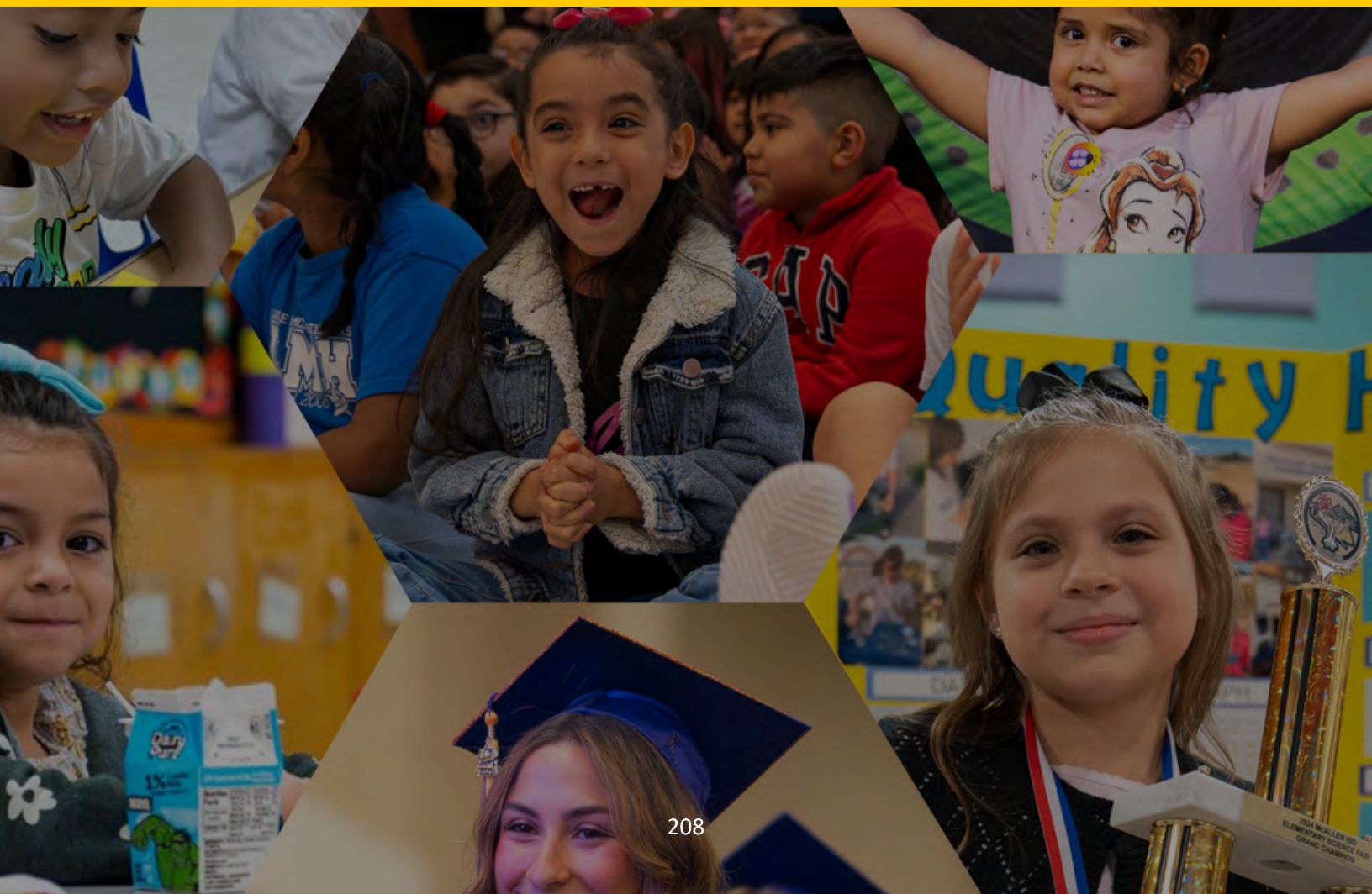
**HIGH SCHOOL STAFFING GUIDELINES**

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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)	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)	One half (.5) per campus	187	199	
Inst. Assistant - Deaf Interpreter - RDSPD (6475)	Situation Dependent	187	435	
Inst. Assistant - RDSPD DHH - Memorial HS	Situation Dependent	187	435 / 315	
Inst. Assistant - Special Education	Situation Dependent	187	173 / 224	
Inst. Assistant - CTE (Welding, Auto Tech, Business, Culinary, EMT)	Situation Dependent	187	162	
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 (Comprehensive)	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 (1) per campus	197	193	
Specialist - Parent and Family Engagement	One half (.5) per campus	187	211	
Campus Testing Coordinator	Two (2) per campus (Comprehensive), One (1) - Lamar Academy	201	199	
Athletic Trainer	Two (2) per Comprehensive HS	207	183	
Piano Accompanist	Two (2) per campus	187	199	
Diagnostician	Situation Dependent	197	173 / 224	
Speech Pathologist	Situation Dependent	192	173 / 224	
Speech Pathologist Assistant	Situation Dependent	192	173	
SUPPLEMENTAL PARAPROFESSIONAL				
Inst. Assistant - Parental Involvement	One (1) per campus	187	211	
Inst. Assistant - Radio & TV prog. - McAllen HS	One (1) per campus	187	199	
Inst. Assistant - Technology Support	One (1) per campus	187	211	
Licensed Vocational Nurse (LVN)	One (1) per campus (Comprehensive)	192	199	
Licensed Vocational Nurse (LVN) - AECHS/Lamar Academy & UTRGV Collegiate	One (1) per campus	192	199	
Health Assistant (CMA,RMA,CNA)	One (1) per campus (Comprehensive)	192	199 / 289	
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







**2025 - 2026 Teacher**  
**Minimum Hiring Pay Structure**  
 (Board approved raise as per HB2 requirements for returning staff)

Pay Grade	Job Title	Work Days	Minimum (0 year)	Maximum (25+ years)
Teacher		<b>Daily</b>	<b>\$295.72</b>	<b>\$383.90</b>
		<b>187</b>	\$55,300	\$71,789
		<b>195</b>	\$57,665	\$74,861
		<b>197</b>	\$58,257	\$75,628
		<b>200</b>	\$59,144	\$76,780
		<b>202</b>	\$59,735	\$77,548
		<b>207</b>	\$61,214	\$79,467
		<b>212</b>	\$62,693	\$81,387
		<b>226</b>	\$66,833	\$86,761

**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.”*



2025 - 2026

## Administrative Education Pay Structure

(Board approved raise of 2.5% of Pay Grade Midpoint for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>1</b>			<b>Daily</b>	<b>\$229.63</b>	<b>\$275.00</b>
	Piano Accompanist	187	<b>187</b>	\$42,941	\$59,911
<b>2</b>			<b>Daily</b>	<b>\$272.11</b>	<b>\$325.88</b>
	Attendance Officer	207	<b>187</b>	\$50,885	\$70,995
	Assistant, Speech Pathology (SpEd & RDSPD)	192	<b>192</b>	\$52,245	\$72,893
	Audiologist Assistant	197	<b>197</b>	\$53,606	\$74,791
	Facilitator, Parent & Family Engagement Prog	226	<b>201</b>	\$54,694	\$76,310
	LSSP Intern - UTRGV	187	<b>207</b>	\$56,327	\$78,588
	Nurse (All Level)	192, 226	<b>226</b>	\$61,497	\$85,801
	Social Worker	187			
	Specialist, Graduation	201			
	Specialist, Parent & Family Engagement	187			
	Specialist, RDSPD Student Support	207			
	Specialist, Student Transfer	226			
<b>3</b>			<b>Daily</b>	<b>\$317.01</b>	<b>\$379.65</b>
	Campus Testing Coordinator	201	<b>187</b>	\$59,281	\$82,708
	Counselor (ES, MS, HS)	190, 201, 203	<b>190</b>	\$60,232	\$84,035
	Evaluator, Federal/Special Funds	226	<b>192</b>	\$60,866	\$84,920
	Gear-Up Facilitator	201, 203	<b>197</b>	\$62,451	\$87,131
	Head Nurse (HS)	201	<b>201</b>	\$63,719	\$88,900
	Instructional Coaches (Literacy; Math & Writing 3-8)	197	<b>203</b>	\$64,353	\$89,785
	Instructional Coach Science Intervention	197	<b>207</b>	\$65,621	\$91,554
	Innovative Instruction Coach	197	<b>212</b>	\$67,206	\$93,765
	Librarian	197	<b>217</b>	\$68,791	\$95,977
	Social Services Case Manager	212	<b>221</b>	\$70,059	\$97,746
	Specialist, College Admissions/Scholarships	201	<b>226</b>	\$71,644	\$99,958
	Specialist, Instructional Technology	217			
	Specialist, Prevention Intervention	207, 226			
	Strategist, Early Literacy/Math (K-2)	221			
	Strategist, Federal Programs	226			
	Strategist, Professional Learning	221			
	Strategist, RDSPD Instructional	203			
	Tchr, Behavioral Strategist	187, 221			
	Teacher Coaches (Bilingual & English Learner)	207			
	Teacher Coaches Instructional (K-5 & 6-8)	192			
<b>4</b>			<b>Daily</b>	<b>\$332.86</b>	<b>\$398.63</b>
	Athletic Trainer	207	<b>197</b>	\$65,573	\$91,487
	Assistant Principal, Elementary	207	<b>203</b>	\$67,571	\$94,273
	Counselor, Lead	207	<b>207</b>	\$68,902	\$96,131
	Diagnostician (SpEd & RDSPD)	197	<b>217</b>	\$72,231	\$100,775
	Facilitator, Instructional Support (TIA)	217			
	Supervisor, Family Treatment Program	226			
	Supervisor, Regional Day School for the Deaf	217			



2025 - 2026

### Administrative Education Pay Structure

(Board approved raise of 2.5% of Pay Grade Midpoint for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>5</b>			<b>Daily</b>	<b>\$349.50</b>	<b>\$418.56</b>
	Assistant Principal, MS	207, 212	<b>192</b>	\$67,104	\$80,364
	Coordinator, Advance Academics	221	<b>197</b>	\$68,852	\$82,456
	Coordinator, Career Technical Education	221	<b>207</b>	\$72,347	\$86,642
	Coordinator, College Career Military Readiness (CTE)	221	<b>212</b>	\$74,094	\$88,735
	Coordinator, Early Childhood Instruction	221	<b>217</b>	\$75,842	\$90,828
	Coordinator, Fine Arts	221	<b>221</b>	\$77,240	\$92,502
	Coordinator, Language Arts (Sec)	221	<b>226</b>	\$78,987	\$94,595
	Coordinator, Language Arts/Reading (Elem)	221			\$110,202
	Coordinator, Mathematics (Elem & Sec)	221			
	Coordinator, Science (Sec)	221			
	Coordinator, Science/Social Studies (Elem)	221			
	Coordinator, Social Studies (Sec)	221			
	Coordinator, Student Assessment (Elem & Sec)	226			
	Occupational Therapist	197			
	School Improvement Facilitator (MS & HS)	212, 217			
	School Psychologist	207			
	Speech Pathologist (SpEd & RDSPD)	192			
<b>6</b>			<b>Daily</b>	<b>\$366.97</b>	<b>\$439.49</b>
	Assistant Director, Student Operations	226	<b>212</b>	\$77,798	\$93,172
	Assistant Principal (I&G, AECHS, Lamar)	212, 222	<b>222</b>	\$81,467	\$97,567
	Assistant Principal, HS	212, 222	<b>226</b>	\$82,935	\$99,325
	Coordinator, Title I Migrant	226			\$115,714
	Dean of Instruction	222			
	Instructional Support Officer	226			
	Supervisor, Special Education	221			
<b>7</b>			<b>Daily</b>	<b>\$387.16</b>	<b>\$463.66</b>
	Assistant Director, Athletics	226	<b>226</b>	\$87,498	\$104,787
	Coordinator, Athletic Head Coach	226			\$122,076
<b>8</b>			<b>Daily</b>	<b>\$406.51</b>	<b>\$486.84</b>
	Director, Accountability	226	<b>212</b>	\$86,180	\$103,210
	Director, Bilingual/ESL/Foreign Language	226	<b>226</b>	\$91,871	\$110,026
	Director, Career Technical Education	226			\$128,180
	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, Student Assessment	226			
	Principal (Elem & I&G)	212			



2025 - 2026

### Administrative Education Pay Structure

(Board approved raise of 2.5% of Pay Grade Midpoint for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>9</b>			<b>Daily</b>	<b>\$426.84</b>	<b>\$511.18</b>
	Director, Advanced Academics	226	<b>217</b>	\$92,624	\$110,926
	Director, Athletics	226	<b>226</b>	\$96,466	\$115,527
	Director, Fine Arts	226			\$134,588
	Director, State-Federal Program	226			
	Principal, (AECHS; Lamar & UTRGV Collegiate)	226			
	Principal, MS	217			
<b>10</b>			<b>Daily</b>	<b>\$452.44</b>	<b>\$541.85</b>
	Executive Director, Special Education	226	<b>226</b>	\$102,251	\$122,458
	Principal, HS	226			\$142,665
<b>11</b>			<b>Daily</b>	<b>\$556.51</b>	<b>\$666.48</b>
	Associate Supt, Instruction Services	226	<b>226</b>	\$125,771	\$150,624
	Associate Supt, Instructional Leadership	226			\$175,478
	Staff Attorney	226			

# Management Personnel





2025 - 2026

## Administrative Management Pay Structure

(Board approved raise of 2.5% of Pay Grade Midpoint for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Daily	\$208.75	\$250.00	\$291.25
	Buyer	226	226	\$47,178	\$56,500	\$65,823
	Specialist, Accounting	226				
	Specialist, Budget & Cost	226				
	Specialist, Student Outreach	226				
2			Daily	\$221.28	\$265.00	\$308.73
	Specialist, Facilities Safety	226	226	\$50,009	\$59,890	\$69,773
	Specialist, Fixed Assets & Inventory	226				
	Specialist, Inventory & Receiving (CNP)	226				
	Specialist, Sourcing & Cost (CNP)	226				
	Specialist, Student Data	226				
	Supervisor, Operations (CNP)	226				
	Supervisor, Production (CNP)	226				
	Supervisor, Transportation Mechanic Shop	226				
	Supervisor, Warehouse	226				
3			Daily	\$242.30	\$290.18	\$338.06
	Internal Staff Auditor	226	221	\$53,548	\$64,130	\$74,711
	Senior Buyer	226	226	\$54,760	\$65,581	\$76,402
	Staff Accountant I	226				
	Student Support Officer	221				
4			Daily	\$266.53	\$319.20	\$371.87
	Analyst, Compensation/HR	226	226	\$60,236	\$72,139	\$84,043
	Specialist, Child Nutrition Menu & Production	226				
	Specialist, Child Nutrition Procurement	226				
	Specialist, Community Information	226				
	Specialist, Finance (CNP)	226				
	Specialist, Finance & Operations	226				
	Specialist, Marketing Content	226				
	Staff Accountant II	226				
5			Daily	\$293.19	\$351.12	\$409.05
	Police Captain	226	226	\$66,261	\$79,353	\$92,445
	Registered Dietitian	226				
6			Daily	\$332.76	\$398.52	\$464.28
	Coordinator, Accounting	226	226	\$75,204	\$90,066	\$104,927
	Coordinator, Budget	226				
	Coordinator, Child Nutrition Operations	226				
	Coordinator, Facilities, Maintenance & Operations	226				
	Coordinator, Payroll	226				
	Coordinator, Purchasing	226				
	Coordinator, Risk Management	226				
	Coordinator, Student Data-PEIMS	226				



2025 - 2026

## Administrative Management Pay Structure

(Board approved raise of 2.5% of Pay Grade Midpoint for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>7</b>			<b>Daily</b>	<b>\$369.37</b>	<b>\$442.36</b>
			<b>226</b>	<b>\$83,478</b>	<b>\$116,469</b>
	Assistant Director, Child Nutrition Program	226			
	Assistant Director, Facilities Operations	226			
	Assistant Director, Marketing & Communications	226			
	Assistant Director, Transportation	226			
	District Emergency Operations Officer	226			
<b>8</b>			<b>Daily</b>	<b>\$410.00</b>	<b>\$491.02</b>
			<b>226</b>	<b>\$92,660</b>	<b>\$129,281</b>
	Director, Accounting	226			
	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, Transportation	226			
	Internal Auditor	226			
	Police Chief	226			
<b>9</b>			<b>Daily</b>	<b>\$455.10</b>	<b>\$545.03</b>
			<b>226</b>	<b>\$102,853</b>	<b>\$143,501</b>
	Executive Director, Facilities, Maintenance & Ops	226			
	Executive Director, Technology	226			
<b>10</b>			<b>Daily</b>	<b>\$543.84</b>	<b>\$651.31</b>
			<b>226</b>	<b>\$122,908</b>	<b>\$171,484</b>
	Chief Financial Officer	226			
	Chief Human Resources Officer	226			
<b>11</b>			<b>Daily</b>	<b>\$666.20</b>	<b>\$797.85</b>
			<b>226</b>	<b>\$150,561</b>	<b>\$210,067</b>
	Deputy Superintendent Business & District Operations	226			



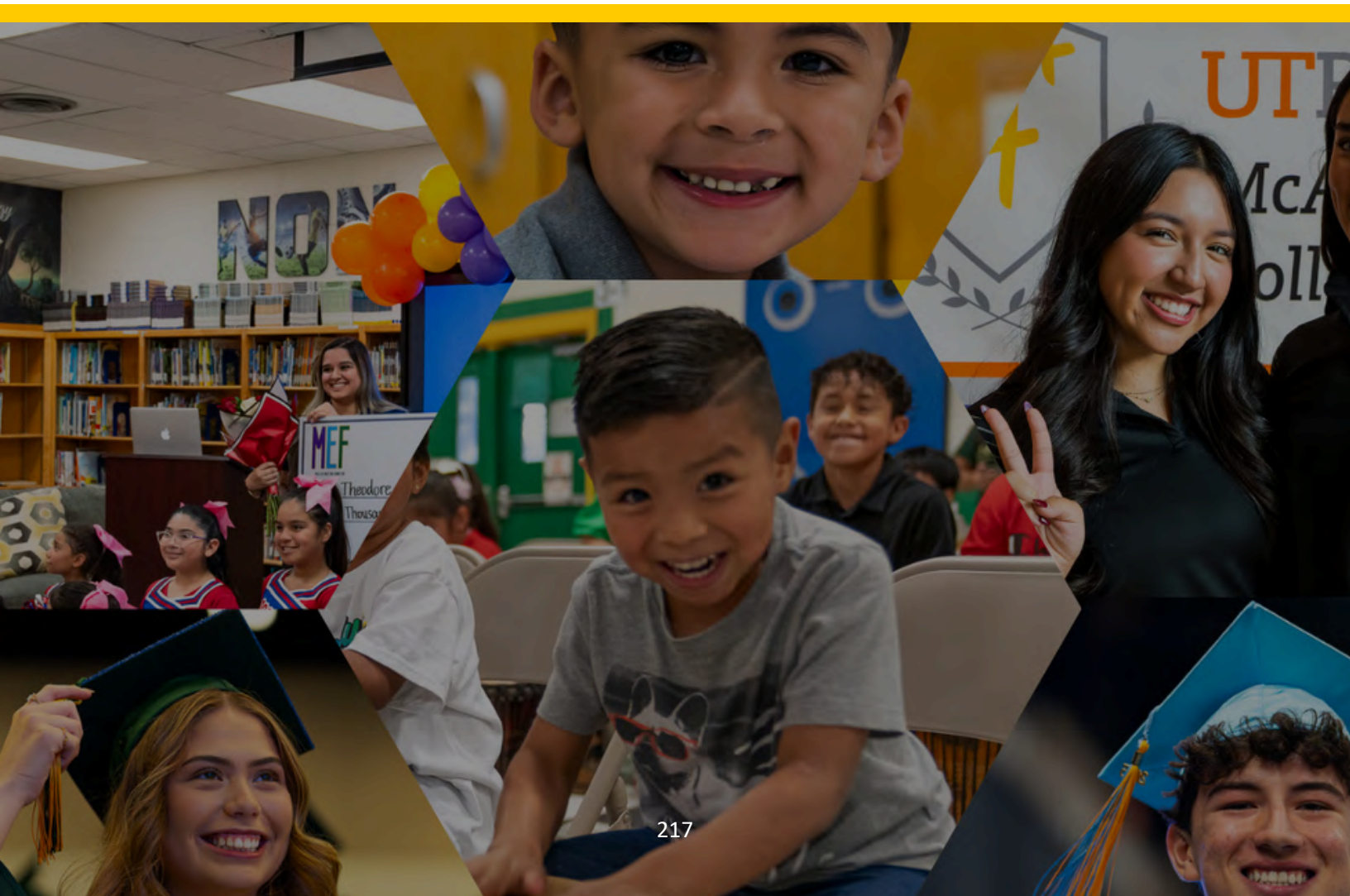


## 2025 - 2026 Technology Pay Structure

(Board approved raise of .75 or 2.5% of Pay Grade Midpoint, whichever is greater, for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>1</b>	Technician, Tech Support	226	<b>Hourly</b>	<b>\$21.85</b>	<b>\$26.17</b>
			226	\$39,505	\$55,108
<b>2</b>	Specialist, Cybersecurity Project	226	<b>Daily</b>	<b>\$221.28</b>	<b>\$265.00</b>
			226	\$50,009	\$69,773
<b>3</b>	Specialist, Cybersecurity	226	<b>Daily</b>	<b>\$242.30</b>	<b>\$290.18</b>
			226	\$54,760	\$76,402
<b>4</b>	Specialist, Technology Resources	226	<b>Daily</b>	<b>\$266.54</b>	<b>\$319.21</b>
			226	\$60,238	\$84,045
<b>5</b>	Specialist, Technology Services Project	226	<b>Daily</b>	<b>\$295.86</b>	<b>\$354.32</b>
			226	\$66,864	\$93,288
<b>6</b>	Specialist, Computer Network	226	<b>Daily</b>	<b>\$346.15</b>	<b>\$414.55</b>
			226	\$78,230	\$109,147
<b>7</b>	Specialist, Technology Finance & Operations	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Systems Analyst, Child Nutrition Program	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Network Analyst	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Systems Analyst	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Coordinator, Cybersecurity & Compliance	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Coordinator, Network	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Coordinator, Systems & Data	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Coordinator, Technology Service & Support	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Systems Administrator	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976
<b>7</b>	Director, Technology	226	<b>Daily</b>	<b>\$415.38</b>	<b>\$497.46</b>
			226	\$93,876	\$130,976

# Classified Personnel





2025 - 2026

### Clerical / Technical Pay Structure

(Board approved raise of .75 or 2.5% of Pay Grade Midpoint, whichever is greater, for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$13.50	\$16.15	\$18.80
	Clerk, Administration	226	197	\$21,276	\$25,452	\$29,629
	Clerk, Attendance (HS)	201	201	\$21,708	\$25,969	\$30,230
	Clerk, Campus	197, 201, 207, 226	207	\$22,356	\$26,744	\$31,133
	Clerk, Federal Programs	226	221	\$23,868	\$28,553	\$33,238
	Clerk, Parent & Family Engagement Prog	226	222	\$23,976	\$28,682	\$33,389
	Clerk, Professional Learning	221	226	\$24,408	\$29,199	\$33,990
	Clerk, Special Education Program	226				
	Clerk, Testing	221				
	Receptionist, Campus	222, 226				
2			Hourly	\$14.70	\$17.61	\$20.52
	Assistant Registrar	226	197	\$23,167	\$27,753	\$32,340
	Clerk, Attendance (HS Alternative Campus)	222	201	\$23,638	\$28,317	\$32,996
	Clerk, Counselor	201, 203	203	\$23,873	\$28,599	\$33,324
	Clerk, Family Treatment Program	201	207	\$24,343	\$29,162	\$33,981
	Clerk, Fixed Assets	212, 226	212	\$24,931	\$29,867	\$34,802
	Clerk, Head Attendance	226	221	\$25,990	\$31,134	\$36,279
	Clerk, Student Data	197, 226	222	\$26,107	\$31,275	\$36,444
	Receptionist/Clerk (Adm)	226	226	\$26,578	\$31,839	\$37,100
	Secretary, Assistant Principal	212				
	Secretary, Coordinator	221				
	Secretary, Counselor	203, 207				
	Secretary, Dean of Instruction	222				
	Secretary, Parent & Family Engagement Prog	226				
3			Hourly	\$15.80	\$18.92	\$22.04
	Bookkeeper (MS Campus)	217	212	\$26,797	\$32,088	\$37,380
	Clerk, Data Processing (Campus/Dept)	212, 217, 222, 226	217	\$27,429	\$32,845	\$38,261
			222	\$28,061	\$33,602	\$39,143
			226	\$28,566	\$34,207	\$39,848
4			Hourly	\$17.25	\$20.66	\$24.07
	Bookkeeper (HS Campus/Dept)	217, 226	207	\$28,566	\$34,213	\$39,860
	Clerk, Accounts Payable (CN)	226	212	\$29,256	\$35,039	\$40,823
	Clerk, Data Management (Admin)	207, 226	217	\$29,946	\$35,866	\$41,786
	Clerk, Special Ed Medicaid	207	222	\$30,636	\$36,692	\$42,748
	Migrant Student Recruiter	226	226	\$31,188	\$37,353	\$43,519
	Registrar	222, 226				
	Secretary, Facilities Maintenance & Ops	226				
	Secretary, Principal (ES/MS/I&G)	212, 217				



2025 - 2026

### Clerical / Technical Pay Structure

(Board approved raise of .75 or 2.5% of Pay Grade Midpoint, whichever is greater, for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
5			Hourly	\$19.00	\$22.76	\$26.52
	Clerk, Accounting	226	221	\$33,592	\$40,240	\$46,887
	Clerk, Human Resources	226	226	\$34,352	\$41,150	\$47,948
	Clerk, Payroll	226	242	\$36,784	\$44,063	\$51,343
	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	\$20.33	\$24.36	\$28.39
	Specialist, Facilities Procurement & Ops	226	226	\$36,757	\$44,043	\$51,329
	Specialist, Internal Audit	226				
	Specialist, STOP Grant	226				
7			Hourly	\$21.75	\$26.05	\$30.35
	Secretary, Human Resources	226	226	\$39,324	\$47,098	\$54,873
	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				
8			Hourly	\$24.25	\$29.04	\$33.83
	Secretary, Board of Trustees	226	226	\$43,844	\$52,504	\$61,165
	Secretary, Deputy Superintendent	226				
	Specialist, Certification	226				
	Specialist, Classified Personnel	226				
	Specialist, Employee Benefits	226				
9			Hourly	\$25.85	\$30.78	\$35.71
	MITV Video/Editor	217	217	\$44,876	\$53,434	\$61,993
	Secretary, Superintendent	226	226	\$46,737	\$55,650	\$64,564



2025 - 2026

## Instructional Support Pay Structure

(Board approved raise of .75 or 2.5% of Pay Grade Midpoint, whichever is greater, for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>1</b>			<b>Hourly</b>	<b>\$13.75</b>	<b>\$16.50</b>
			<b>187</b>	<b>\$20,570</b>	<b>\$28,798</b>
	Instructional Assistant, AEP	187			
	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			
<b>2</b>			<b>Hourly</b>	<b>\$14.50</b>	<b>\$17.37</b>
			<b>187</b>	<b>\$21,692</b>	<b>\$30,279</b>
	Health Assistant (CMA,RMA,CNA)	192			
	Instructional Assistant, Dyslexia	187	<b>192</b>	<b>\$22,272</b>	<b>\$31,089</b>
	Instructional Assistant, Resource Media	187			
	Instructional Assistant, Special Education	187			
	Instructional Assistant, Technology Support	187			
<b>3</b>			<b>Hourly</b>	<b>\$15.30</b>	<b>\$18.32</b>
			<b>187</b>	<b>\$22,889</b>	<b>\$31,925</b>
	Instructional Assistant, Radio/TV Prog	187			
	Instructional Assistant, RDSPD	187			
	Instructional Assistant, RDSPD Oral	187			
	Instructional Assistant, Special Ed Self Contained	187			
	Instructional Assistant, Visually Impaired	187			
<b>4</b>			<b>Hourly</b>	<b>\$16.25</b>	<b>\$19.46</b>
	For Future Use				
<b>5</b>			<b>Hourly</b>	<b>\$19.50</b>	<b>\$23.35</b>
			<b>192</b>	<b>\$29,952</b>	<b>\$41,779</b>
	Licensed Vocational Nurse	192			



## 2025 - 2026 Auxiliary Pay Structure

(Board approved raise of .75 or 2.5% of Pay Grade Midpoint, whichever is greater, for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$12.50	\$14.85	\$17.20
	Bus Aide	187 (5.5 hrs)	187	\$12,856	\$15,273	\$17,690
	Custodian	242	242	\$24,200	\$28,750	\$33,299
	Custodian (Itinerant)	242				
2			Hourly	\$13.00	\$15.48	\$17.96
	Child Nutrition Worker (ES)	187	187	\$19,448	\$23,158	\$26,868
	Custodian, Lead (HS)	242	242	\$25,168	\$29,969	\$34,771
3			Hourly	\$13.85	\$16.49	\$19.13
	Child Nutrition Worker (CK; MS; HS)	187	187	\$20,720	\$24,669	\$28,618
	Child Nutrition Worker (ES) Self-Prep	187	242	\$26,814	\$31,925	\$37,036
	Custodian, Head I (ES & UTRGV)	242				
	Electrician, Helper	242				
	General Maintenance	242				
	Groundskeeper	242				
	Plumber, Helper	242				
4			Hourly	\$14.80	\$17.62	\$20.44
	AG Facility Assistant	226	226	\$26,758	\$31,857	\$36,956
	Custodian, Head I (MS; Lamar & ECHS)	242	242	\$28,653	\$34,112	\$39,572
	Groundskeeper, Athletic Complex	242				
	Warehouse/Delivery Worker	242				
5			Hourly	\$15.85	\$18.87	\$21.89
	Asst Manager, Child Nutrition (ES)	187	187	\$23,712	\$28,230	\$32,747
	Custodian, Head II (HS)	242	242	\$30,686	\$36,532	\$42,379
	Campus General Maintenance	242	244	\$30,939	\$36,834	\$42,729
	HVAC Duct Cleaner	242				
6			Hourly	\$17.45	\$20.77	\$24.09
	Asst Manager, Child Nutrition (ES) Self-Prep	187	187	\$26,105	\$31,072	\$36,039
	Asst Manager, Child Nutrition (CK; MS & HS)	221	221	\$30,852	\$36,721	\$42,591
	Painter	242	242	\$33,783	\$40,211	\$46,638
	Roofer	242				
	Specialist, Irrigation	242				
	Warehouse Leader (Fixed Assets & CNP)	242				
7			Hourly	\$18.70	\$22.26	\$25.82
	Carpenter	242	187	\$27,975	\$33,301	\$38,627
	Dispatcher (FMO/Transp)	242	242	\$36,203	\$43,095	\$49,988
	Leader, General Maintenance	242				
	Leader, Painters Crew	242				
	Locksmith	242				
	Manager, Child Nutrition (ES)	187				
	Technician, Transportation Safety	242				



## 2025 - 2026 Auxiliary Pay Structure

(Board approved raise of .75 or 2.5% of Pay Grade Midpoint, whichever is greater, for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>8</b>			<b>Hourly</b>	<b>\$20.20</b>	<b>\$24.04</b>
	Electrician, Journeyman	242	<b>187</b>	\$30,219	\$41,708
	Manager, Child Nutrition (ES) Self-Prep	187	<b>217</b>	\$35,067	\$48,400
	Manager, Child Nutrition (MS & HS Specialty)	221	<b>221</b>	\$35,714	\$49,292
	Mechanic	242	<b>226</b>	\$36,522	\$50,407
	Plumber, Journeyman	242	<b>242</b>	\$39,107	\$53,976
	Technician, Equipment (CNP)	242			
	Technician, HVAC	242			
	Technician, Transportation Route	242			
<b>9</b>			<b>Hourly</b>	<b>\$22.00</b>	<b>\$26.19</b>
	Electrician, Master	242	<b>221</b>	\$38,896	\$53,712
	Manager, Child Nutrition Comprehensive HS & CK	221	<b>226</b>	\$39,776	\$54,927
	Processor, Instructional Materials	226	<b>242</b>	\$42,592	\$58,816
<b>10</b>			<b>Hourly</b>	<b>\$23.25</b>	<b>\$27.67</b>
	Supervisor, Area Custodial	242	<b>242</b>	\$45,012	\$62,126
	Supervisor, Auxiliary Services	242			
	Supervisor, Electrical	242			
	Supervisor, HVAC	242			
	Supervisor, Plumbing	242			
<b>BD</b>			<b>Hourly</b>	<b>\$18.00</b>	<b>\$21.43</b>
	Bus Drivers	187	<b>187</b>	\$26,928	\$37,191





2025 - 2026

## Police Department Pay Structure

(Board approved raise of .75 or 2.5% of Pay Grade Midpoint, whichever is greater, for returning staff)

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
<b>1</b>			<b>Hourly</b>	<b>\$17.85</b>	<b>\$21.25</b>
	Security Camera Monitor	187, 226	<b>187</b>	\$26,704	\$31,790
	Communication Officer	244	<b>226</b>	\$32,273	\$38,420
			<b>244</b>	\$34,843	\$41,480
<b>2</b>			<b>Hourly</b>	<b>\$22.25</b>	<b>\$26.49</b>
	Police Officer	217, 226	<b>217</b>	\$38,626	\$45,987
	Police K-9 Officer		<b>226</b>	\$40,228	\$47,894
<b>3</b>			<b>Hourly</b>	<b>\$23.75</b>	<b>\$28.27</b>
	Police Investigator	226	<b>226</b>	\$42,940	\$51,112
	Specialist Crime, Prevention	226			\$59,284
<b>4</b>			<b>Hourly</b>	<b>\$28.50</b>	<b>\$33.93</b>
	Sergeant	226	<b>226</b>	\$51,528	\$61,345

# Substitute Teachers



**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**SUBSTITUTE RATES**

	<b>Daily Rate</b>	<b>Long Term Substitute Daily Rate (11+ days in the same job)</b>
Full day substitute (non-degreed)	\$95	\$105
Full day substitute (60+ college hours or degreed)	\$115	\$125
Full day substitute (degreed & certified)	\$135	\$145
Full day substitute nurse (RN)	\$200	N/A

# Supplemental Pay (Stipends)



**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**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**  
**2025 - 2026**  
**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>		
<b>Note:</b> 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		Yearly Stipend
Teacher Coach, English Learner	3	\$2,700
<i>Fund 199 HR Entered</i>		
Position	# of Positions	Yearly Stipend
Teacher Coach, Bilingual/English as a Second Language (ESL)	1	\$2,700
<i>Fund 199 HR Entered</i>		
Position	# of Positions	Yearly Stipend
Dual Language Campus Lead Teacher Stipend	10	\$500

Note:

Dual Language Campus/Headstart Lead Teacher will attend professional learning and informational meetings with the Bilingual/ESL/FL Department to stay up to date with latest information and resources provided. Lead teacher will be responsible for taking information and training back to their dual language teacher colleagues at their campus and support the implementation of the program at the different grade levels. They will assist with promoting and informing parents and community about the dual language program. Teacher must have the appropriate bilingual certification in order to qualify for this stipend.

*Fund 164  
Department Supplemental*

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**ATHLETIC PROGRAMS**

High School Head Coach Positions	# of Positions	Extra Days (Daily Rate)*	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
<b>Year Round Sports</b>			
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 (Daily Rate)*	Yearly Stipend
Asst. Athletic Coordinator *	3	0	\$7,500
Baseball Asst.	12	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
Special Teams Coordinator	3	20	\$7,500
Football - Varsity Asst.	18	15	\$5,500
Powerlifting	3	15	\$4,000
Soccer Asst.	18	15	\$4,000
Softball Asst.	12	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
<b>Year Round Sports</b>			
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 (Daily Rate)*	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 (Daily Rate)*	Yearly Stipend
Athletic Trainer - High School	6	207 Calendar	\$6,000
Athletic Trainer - Middle School	1	207 Calendar	\$6,000
Athletic Technology Coordinator	1	0	\$5,000
Asst. Athletic Technology Coordinator	1	0	\$3,600

**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 25-26 will be paid at the teacher 's current daily rate.
- 5) Athletic Trainers covering a MS event will be paid at their current daily rate.

Fund 183  
HR Entered

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**CAREER TECHNICAL EDUCATION PROGRAM**

<b>HIGH SCHOOL</b>		
<b>Position</b>	<b># of Positions</b>	<b>Yearly Stipend</b>
Future Farmers of America (FFA)	6	\$2,000
Distributive Education Clubs of America (DECA)	7	\$2,000
Family Career and Community Leaders of America (FCCLA)	5	\$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	7	\$2,000
Texas Association Of Future Educators (TAFE)	1	\$2,000
Texas Restaurant Association (ProStart)	1	\$2,000
<b>MIDDLE SCHOOL</b>		
First Tech Challenge (FTC) or First Lego League (FLL) (Robotics)	7	\$1,200

*Fund 162*

Note:

*Department Supplemental*

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

**ROTC INSTRUCTORS**

<b>Position</b>	<b># of Positions</b>	<b>Stipend per semester</b>
ROTC Senior Instructor	3	\$10,000

*Fund 162*

*HR Entered*

**POST-SECONDARY**

<b>Position</b>	<b># of Positions</b>	<b>Stipend per semester</b>
Dual Enrollment	18	\$150

**ONE TIME SIGN-ON**

<b>Position</b>	<b>Yearly Stipend Total</b>
Health Science Teacher	\$5,000

*Fund 162*

Note:

*Department Supplemental*

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



**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**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:**

<b>Schedule:</b>	<b>Rate per Presenter (maximum of 3)</b>	<b>Maximum Pay:</b>
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
	<b>Maximum Total:</b>	\$308

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

<b>Schedule:</b>	<b>Rate per Presenter (maximum of 3)</b>	<b>Maximum Pay:</b>
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
	<b>Maximum Total:</b>	\$236

**II. PRESENTERS (During contract):**

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

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

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

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

<b>Number of hours:</b>	<b>Rate:</b>
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**  
**2025 - 2026**  
**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**

**2025 - 2026**

**FINE ARTS PROGRAM**

<b>High Schools</b>	<b># of Positions</b>	<b>Extra Days (Paid at current daily rate)</b>	<b>Yearly Stipend (unless noted)</b>
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	\$4,500
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	\$2,500

<b>Middle Schools</b>	<b># of Positions</b>	<b>Extra Days (paid at TchR daily rate)</b>	<b>Yearly Stipend</b>
Band Director	6	15	\$7,500
Asst. Band Director	6	15	\$5,500
Choir Director	6	8	\$5,500
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
Mariachi Director	1	15	\$6,000

<b>Elementary Schools</b>	<b># of Positions</b>	<b>Extra Days (Paid at tchr daily rate)</b>	<b>Yearly Stipend</b>
Lead MusicTeacher	1	0	\$2,000

*Fund 184  
HR Entered*

<b>Supplemental Stipend</b>	<b># of Positions</b>	<b>Stipend (per event)</b>
Assist HS Fall/Spring Drama Production - (1 per primary HS)	3	\$1,000
Assist HS Collaborative Broadway Musical - (1 per primary HS)	3	\$1,500
Assistant Choir Director Assist with HS Collab. Broadway Musical	3	\$750
Piano Accompanist - (only if assists with musical)		\$1,000

*Fund 184  
Department Supplemental*

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**GRANT FUNDED**

**DYSLEXIA PROGRAM**

Position	# of Positions	Yearly Stipend
Certified Academic Language Therapists (CALT)	8	\$3,000
Certified Academic Language Practitioners (CALP)	4	\$2,000
<p style="text-align: right;"><i>Fund 157</i> <i>HR Entered</i></p> <p><b>Note:</b>  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.</p>		

**READING ACADEMY**

Position	# of Positions	Yearly Stipend
English Language Arts (or "General Ed.") path	TBD	\$750
Biliteracy path	TBD	\$1,250
<p style="text-align: right;"><i>Fund 211/164</i> <i>Department Supplemental</i></p> <p><b>Note:</b>  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.</p>		

**STATE & FEDERAL PROGRAMS**

Position	# of Positions	Yearly Stipend
Social Worker	12	\$1,000
<p style="text-align: right;"><i>Fund 193</i> <i>Department Supplemental</i></p> <p><b>Title I, Part A</b></p>		
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
<p style="text-align: right;"><i>Fund 211/193</i> <i>HR Entered</i></p> <p><b>Title II, Part A</b></p>		
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	20	\$12,000

*Fund 255*  
*HR Entered*  
\*\* Department Supplemental

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**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

**Notes:**

- **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**  
**2025 - 2026**  
**REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF (RDSPD)**

<b>TEACHER</b>	<b># of Positions</b>	<b>Yearly Stipend</b>
Teacher (Incl. Itinerate)* - Auditory Impaired (AI) certified - Traditional route	30	\$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)	4	\$400-\$2,000
RDSPD VAC (Vocational Adjustment Coordinator) Teacher	1	\$1,000
<b>PROFESSIONAL STAFF: Non-Teaching</b>	<b># of Positions</b>	<b>Yearly Stipend</b>
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
<b>PARAPROFESSIONAL STAFF</b>	<b># of Positions</b>	<b>Yearly Stipend</b>
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

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**SPECIAL DUTY ASSIGNMENTS**

Assignment (Classroom)	# of positions	Yearly Stipend	Fund/Entered
Master degree in subject area (effective 12-13) (grandfathered prior to 12-13)+C4:C5	TBD	\$2,500	TBD/ HR
Campus Coordinator Secondary Science & Engineering Fair	11	\$300 – 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). \$400 – 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). \$500 – 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	\$1,000 – regional competition Additional \$450 – state competition Additional \$450 – national competition * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Secondary Science Olympiad Assistant Coach	11	\$500 – regional competition Additional \$225 – state competition Additional \$225 – national competition * Stipend is paid out to the teacher after the last level students compete.	199/Science Coord.
Elementary Science Olympiad Coach	18	\$500	199/Science Coord.
Elementary Science Olympiad Assistant Coach	18	\$300	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	\$2,500 (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	\$1,200	199/DOT
Media Technology Facilitator (MTF)	31	\$1,200	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
<b>Child Nutrition Department</b>			
Child Nutrition Team Lead	5	\$1,200	101/ CNP
<b>MISD Police Department</b>			
Corporal	7	\$1,500	199/ HR
Drone Operator	2	\$1,500	199/ HR
Police Instructor	5	\$1,000	158/ HR
Terminal Agency Coordinator	1	\$500	199/ HR
<b>Transportation</b>			
Bus Driver Trainer	3	\$2,000	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**  
**2025 - 2026**  
**SPECIAL EDUCATION PROGRAM**

<b>Position</b>	<b># of Positions</b>	<b>Yearly Stipend</b>
Special Education Teacher - Self contained	45	\$2,000
Special Education Teacher	108	\$1,500
Special Education Early Childhood	16	\$2,000
Visually Impaired (VI) Teacher	2	\$2,700
Vocational Adjustment Coordinator	4	\$1,200
Social Worker	1	\$1,200
Diagnostician	28	\$1,700
School Psychologist	8	\$1,700
Special Education Counselor	6	\$1,200
Occupational Therapist	4	\$1,200
Speech Pathologist	20	\$1,200
Speech Assistant	9	\$1,200
Behavior Support	3	\$1,500
STRIDES Teachers-Self-contained	8	\$2,000
Teacher Board Certified Behavior Analyst (Certification required)	2	\$2,500
<b>Special Duty Positions</b>	<b># of Positions</b>	<b>Yearly stipend</b>
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 Counselor (Less than 10)	1	\$1,000
Lead Diagnostician	1	\$2,500

*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.

<b>Extra Duty</b>	<b>Mono Per Eval / Bilingual Per Eval</b>
School Psychological Eval for Emotional Disturbance/Autism	\$325 / \$375
School Psy. & Diagnostician - FIE for LD, OHI, etc (No Psychological, No Speech Eval)	\$350 / \$400
Speech Pathologist - Speech Evaluation	\$300 / \$350

*Fund 173 / 224  
Department Supplemental*

<b>Certification</b>	<b># of Positions</b>	<b>Yearly stipend</b>
Speech Pathologist (with Masters)	19	\$5,000
Speech Assistant Therapist	7	\$1,800

*Fund 173/224  
HR Entred*

<b>Special Assignment</b>	<b># of Positions</b>	<b>Yearly stipend</b>
Adapted Physical Education	3	\$1,200
Adapted Physical Education (Special Olympics)	3	\$2,000

*Fund 173 / 224  
HR Entered*

**McALLEN INDEPENDENT SCHOOL DISTRICT**

**2025 - 2026**

**DEPARTMENT & GRADE LEVEL CHAIR / UIL / EXTRA CURRICULAR**

<b>HIGH SCHOOL</b>		
<b>Department Chair</b>	<b># positions (1 per HS)</b>	<b>Yearly Stipend</b>
Number of members <b>excludes</b> Chairperson		
Lamar & Early College HS only (\$200 per member)	2-4	TBD
	5-10	TBD
	11-15	TBD
	16-20	TBD
	21+	TBD
Advanced Placement (AP) Coordinator	5	Based on Membership
<b>University Interscholastic League (UIL) Sponsorship</b>	<b># positions (1 per HS)</b>	<b>Yearly Stipend</b>
Coordinator	4	\$2,700
Accounting	4	\$1,300
Calculator	4	\$1,300
Chess (Non-UIL)	4	\$1,100
Computer Science	4	\$1,300
Congressional Debate	4	\$1,300
Copy Editing	4	\$1,300
Cross Examination	4	\$1,300
Current Events	4	\$1,300
Editorial Writing	4	\$1,300
Feature Writing	4	\$1,300
Headline Writing	4	\$1,300
Informative Speaking	4	\$1,300
Lincoln Douglas Debate	4	\$1,300
Literary Criticism	4	\$1,300
Math	4	\$1,300
News Writing	4	\$1,300
Number Sense	4	\$1,300
Persuasive Speaking	4	\$1,300
Poetry	4	\$1,300
Prose	4	\$1,300
Ready Writing	4	\$1,300
Robotics	4	\$1,200
Science	4	\$1,300
Social Studies	4	\$1,300
Spelling	4	\$1,300
Theatrical Design	4	\$1,300
Young Filmmakers	4	\$1,300

<b>Extra Curricular Activities</b>	<b>(1 per HS)</b>	<b>Stipend</b>
American Sign Language Society	5	600
Art Society/ Club	5	\$600
Campus Magazine	5	\$600
Citizen Bee	5	\$1,000
Crime Stoppers	5	\$1,200
French Honor Society	5	\$600
Interact Club	5	\$600
Masterminds/ Quiz Bowl	5	\$900
Mock Trial Coach	5	\$1,200
Motion Picture/TV/AV	5	\$700
National History Day Coach	5	\$1,200
National Honor Society	5	\$850
Newspaper	5	\$1,000
Spanish National Honor Society	5	\$600
Sponsor - Freshman or Sophomore	5	600 each
Sponsor - Junior or Senior	5	1200 each
Student Council	5	\$1,200
Thespian Honor Society	5	\$600
Yearbook	5	\$1,500
JROTC Color Guard	3	\$600
JROTC Drill Team (Armed / Unarmed)	3	\$600
JROTC Honor Guard	3	\$600
JROTC Physical Fitness Team	3	\$600
JROTC Rifle	3	\$600

**Notes:**

- 1) Stipends are paid 1/2 in December and 1/2 in May.
- 2) Stipends are subject to proration based on days worked.

<b>MIDDLE SCHOOL</b>		
<b>Department Chair</b>	<b># positions (1 Per MS)</b>	<b>Yearly Stipend</b>
Number of members <b>excludes</b> Chairperson		
	3-5	TBD
	6-9	TBD
	10-14	TBD
	15+	TBD

<b>UIL Sponsorship</b>	<b># positions (1 Per MS)</b>	<b>Yearly Stipend</b>
Coordinator	6	\$1,500
Calculator	6	\$800
Chess (Non-UIL)	6	\$1,100
Dictionary Skills	6	\$800
Duet Acting	6	\$800
Impromptu speaking	6	\$800
Listening skills	6	\$800
Maps, Graphs & Charts	6	\$800
Math	6	\$800
Modern oratory	6	\$800
Number Sense	6	\$800
Prose or Poetry	6	\$800
Solo Acting	6	\$800
Ready Writing	6	\$800
Robotics (Non-UIL)	6	\$1,100
Science	6	\$800
Social Studies	6	\$800
Spanish Oral Reading	6	\$800
Spelling	6	\$800

<b>Extra Curricular Activities</b>	<b># positions (1 Per MS)</b>	<b>Yearly Stipend</b>
Cyber Patriot Club	6	\$750
Nat'l History OR Citizen Bee	6	\$1,200
National Honor Society	6	\$700
Publication / Yearbook	6	\$500
Spelling Bee	6	\$600
Student Council	6	\$700

*Fund 199  
Business Budgeted*

<b>ELEMENTARY SCHOOL</b>		
	<b># positions</b>	<b>Yearly Stipend</b>
Grade Level Chair (one per GL)	126	\$600

<b>UIL Sponsorship</b>	<b># positions (1 per ES)</b>	<b>Yearly Stipend</b>
Coordinator	18	\$800
Art Smart (Grade 5)	18	\$500
Chess (Non-UIL)	18	\$1,100
Creative writing (Grade 2)	18	\$500
Dictionary skills (Grade 5)	18	\$500
Maps, Graphs & Charts (Grade 5)	18	\$500
Math (Grades 3-5)	18	\$500
Number Sense (Grades 4-5)	18	\$500
Oral reading (Grades 3-5)	18	\$500
Ready Writing (Grades 3-5)	18	\$500
Robotics (Non-UIL)	18	\$1,000
Science (Grade 5)	18	\$500
Spanish oral reading (Grades 3-5)	18	\$500
Spelling (Grades 3-5)	18	\$500

*Fund 199  
Business Budgeted*

<b>Extra Curricular Activities</b>	<b># positions</b>	<b>Yearly Stipend</b>
<b>High School</b>		
eSports	10	\$1,200
Tech Wars Competition Club *	32	\$700-\$1,200
* Note: \$700 - sponsor one event \$1200 - sponsor 2 or more events		
<b>Middle School</b>		
eSports	6	\$1,200
<b>Elementary</b>		
Little eSports	18	\$1,000
Spelling Bee	18	\$600

*Fund 199  
Digital Learning  
Department Supplemental*

# Part-Time Rates



**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**PART TIME ATHLETIC PROGRAM RATES**

<b>Varsity Football</b>	<b>Hourly Rate</b>
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)

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

<b>Varsity Basketball &amp; Volleyball</b>	<b>Hourly Rate</b>
Ticket Seller	\$12.50
Gate Keeper	\$10.25

<b>Wrestling</b>	<b>Hourly Rate</b>
Ticket Seller	\$12.50

<b>Baseball &amp; Softball</b>	<b>Hourly Rate</b>
Pitch Counter	\$35 (per game)
Ticket Seller	\$12.50

<b>Other</b>	<b>Hourly Rate</b>
<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	\$28.00
- Instructional Assistant	\$10.25

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025 - 2026**  
**PART TIME RATES**  
**TITLE I, PART A - EVENING STUDY CENTER**

	<b>Hourly Rate</b>
Lead Teacher / Program Coordinator	\$29
Adult Ed Teacher (degreed)	\$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

**2025 - 2026**  
**PART TIME RATES**  
**SAFE AND SECURE CHILD CARE**  
(Self Funded Program)

	<b>Hourly Rate</b> (unless noted)
Director / Facilitator	\$40
Facilitator (professional)	\$28
Nurse	\$24
Teacher (certified)	\$23
Clerk/Bookkeeper	\$10 (Weighted Avg)
Child Care Aide	\$10
Student Worker (Coop Students)	\$7.25

**McALLEN INDEPENDENT SCHOOL DISTRICT**  
**2025- 2026**  
**PART TIME RATES**

	<b>Hourly Rate</b>
Student Worker (Coop. Student)	\$7.25
Part Time (Professional)	Minimum of AE/AM schedule
Part Time Child Nutrition Worker	10.00
Part Time Clerk	\$8.00
Part Time Flag Corp	\$10.00
Part Time Parent Educator (degreed)	\$19.00
Part Time Technology Support Technicians	\$12.00
Part Time Testers	\$12.50
Substitute Custodian	\$10.00
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**  
**2025 SUMMER SCHOOL/PROGRAM RATES**  
June 6, 2025 through August 1, 2025  
**Board Approved February 25, 2025**

<b>Summer School/Program Position</b>	<b>Remediation Hourly Pay Rate</b>	<b>Enrichment Hourly Pay Rate</b>
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) (Parent and Family Engagement Program)	-----	\$32
Parent Educator (non-degreed) (Parent and Family Engagement Program)	-----	\$15
Child Care 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	



# Glossary of Terms



## 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.

**Defeasance:** Termination of certain rights and interests of the bondholders and of their lien on the pledged revenues or other security in accordance with the terms of the bond contract for an issue of securities. This is sometimes referred to as a “legal defeasance.” Defeasance usually occurs in connection with the refunding of an outstanding issue after provision has been made for future payment of all obligations related to the outstanding bonds, sometimes from funds provided by the issuance of a new series of bonds. In some cases, particularly where the bond contract does not provide a procedure for termination of these rights, interests and lien other than through payment of all outstanding debt in full, funds deposited for future payment of the debt may make the pledged revenues available for other purposes without effecting a legal defeasance. This is sometimes referred to as an “economic defeasance” or “financial defeasance.” If for some reason the funds deposited in an economic or financial defeasance prove insufficient to make future payment of the outstanding debt, the issuer would continue to be legally obligated to make payment on such debt from the pledged revenues.

**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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