



**Mission Consolidated Independent School District**

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## *Notice and Agenda*

The Board of Trustees of the Mission Consolidated Independent School District will hold a **Special Meeting on Monday, August 21, 2023, at 6:30 PM** in the **Mission CISD Annex, 925 E. Business HWY. 83, Mission, Tx 78572**. At this meeting, the Board may deliberate or act on any of the subjects listed on the following agenda. The President may change the order of items listed below for the convenience of the Board.

### **A G E N D A**

**I. Call Meeting to Order and Establish Quorum**

**II. Pledge of Allegiance and Moment of Silence**

**1. U. S. Flag and Texas Flag -**

**III. Public Comment(s) on Specific Agenda Item(s)**

**IV. Superintendent's Update and Recognitions**

The Superintendent may provide information to update the Board of Trustees on the following subjects: Student Extracurricular and Co-Curricular Achievement; District Awards and Recognitions; Recent and Upcoming Professional Staff and Leadership Development; Progress Reports on Student and Staff Initiatives Previously Approved by the Board of Trustees; and Communications Received from Other Governmental Entities Not Requiring Action by the Board of Trustees. This will be for informational purposes only. Board consideration of any subject included in the Superintendent's Report will not take place until the subject is placed on the agenda of a future board meeting for consideration and possible action. The Board's consideration of any subject at the present meeting will be limited to those subjects appearing elsewhere on the meeting agenda.

**V. Discussion and Possible Action**

**1. Approval and Adoption of the Ordinance for the 2023 School Tax Rate 3**

**2. Consideration and Action in Authorizing the Mission Consolidated 5**

**Independent School District to Order and Call for a Tax Ratification Election to be Held During the 2023 General Elections and Following that Calendar; Setting Certain Parameters for the Election; and Enacting Other Provisions Relating Thereto**

**VI. Executive Session**

**1. Private Consultation with Board Attorney if necessary (Texas Gov't Code §551.071)**

**2. Deliberate the Appointment, Employment, Evaluation, Reassignment, Duties, Discipline, or Dismissal of a Public Officer or Employee or to Hear a Complaint or Charge Against an Officer or Employee (Texas Gov't Code §551.074)**

**VII. Action, if Necessary, on Matters Discussed in Executive Session**

**VIII. Important Dates to Remember**

- 1. Monday, September 4, 2023, School Holiday**
- 2. Wednesday, September 6, 2023, Board of Trustees Workshop at 6:30 p.m.**
- 3. Wednesday, September 13, 2023, Regular Board of Trustees Meeting at 6:30 p.m.**

**IX. Adjournment**

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

**This Notice was posted by 5:00 p.m., on August 17, 2023.**

  
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**Dr. Carol G. Perez, Superintendent of Schools**  
**Mission Consolidated Independent School District**

**SUBJECT:** Approval and Adoption of the Ordinance for the 2023 Tax Rate

**PRESENTER:** Joel Garcia, Assistant Superintendent for Finance 

### **BACKGROUND INFORMATION**

Setting school tax rates is guided by the Truth-In-Taxation principles, the Texas Property Tax Code, the Education Code, and Board Policy CCG. These regulations mandate that every local education agency establishes the school tax rate for each fiscal year.

**Legislative Updates:** House Bill 3 (HB3), enacted by the 86th Legislature and signed into law by Governor Greg Abbott in June 2019, introduced significant changes. HB3 required school districts to lower the maintenance and operations (M&O) tax rate in alignment with the Education Code and Tax Code provisions. Additionally, Senate Bill 2, approved in July 2023, further reduces the M&O tax rate by \$0.1070 for the tax year 2023, subject to the 90% equity band. Furthermore, Senate Bill 2 increases the mandatory homestead exemption to \$100,000 from the previous \$40,000.

**Compliance and Public Engagement:** The District has taken proactive steps to adhere to the Truth-In-Taxation laws and ensure transparency. The Notice of Public Meeting to Discuss Budget and Proposed Tax Rate was published on June 9, 2023, and August 11, 2023. Public engagement was facilitated through a public hearing held on June 21, 2023, with another scheduled for August 21, 2023. Notably, the fiscal year 2023-2024 budget received approval from the Board of Trustees during the June 21, 2023 Board Meeting.

### **ADMINISTRATIVE CONSIDERATIONS**

Under the stipulations outlined in House Bill 3 (HB3), there will be a reduction in the Maintenance & Operations (M&O) Tax Rate for the upcoming tax year, 2023. Notably, the proposed total tax rate for the fiscal year 2023 remains consistent with the previous year at \$1.113.

**Tax Rate Composition:** The proposed tax rate encompasses the subsequent components:

- **Maintenance & Operations (M&O):** A rate of \$0.7892 per \$100 valuation.
- **Interest & Sinking (I&S):** A rate of \$0.3238 per \$100 valuation.
- **Total 2023 Tax Rate:** \$1.113 per \$100 valuation.

**Reliance on Certified Values Report:** In line with financial planning, the calculation of the Tax Revenue budget rests on precise and current information. The tax property values utilized for the calculation are derived from the July 25, 2023, Certified Values Report, furnished by the Hidalgo County Appraisal District.

- Net Taxable amount: \$2,931,233,971
- Freeze taxable amount: \$122,798,964
- Freeze adjusted taxable amount: \$2,808,435,007

**FUNDING SOURCE AND AMOUNT:**

General Fund: \$22,986,847  
Debt Service Fund: \$9,431,248

**RECOMMENDATION:**

The language for establishing the 2023 Tax Rate and the corresponding Tax Ordinance will be presented during the upcoming Board of Trustees meeting.

**CONTACT PERSON (S)**

Joel Garcia, Assistant Superintendent for Finance

**SUBJECT:** Consideration and Action in Authorizing the Mission Consolidated Independent School District to Order and Call for a Tax Ratification Election to be Held During the 2023 General Elections and Following that Calendar; Setting Certain Parameters for the Election; and Enacting Other Provisions Relating Thereto

**PRESENTER:** Joel Garcia, Assistant Superintendent for Finance 

### **BACKGROUND INFORMATION**

Mission Consolidated Independent School District (Mission CISD) has consistently demonstrated an unwavering commitment to fiscal responsibility and operational excellence. Over the last six years, Mission CISD has achieved a noteworthy reduction of 0.2372 cents in its tax rate, a testament to its unwavering dedication to efficient financial management.

Highlighted by the 2022 Hidalgo County School District Tax Rate data, Mission CISD has emerged as one of the County's foremost proponents of prudent financial practices, boasting one of the region's lowest school tax rates. This achievement reflects the District's steadfast focus on delivering educational excellence while being responsible stewards of taxpayer resources.

The current agenda item presents an opportunity for further fiscal optimization through a strategic fund transfer facilitated by a Tax Ratification Election (TRE). We propose the transfer of funds from the Interest & Sinking Fund to the Maintenance & Operations Fund, a move that aligns with our commitment to amplify state funding while preserving our existing tax rate structure.

By seeking authorization through a TRE, we can empower Mission CISD to reallocate resources to maximize the inflow of state funding. This strategic maneuver made possible through the support of our community, will ensure that Mission CISD continues to thrive while maintaining its fiscal integrity.

### **ADMINISTRATIVE CONSIDERATIONS**

1. **Demonstrated Fiscal Responsibility:** Mission CISD's consistent tax rate reduction of 0.2372 cents over six years reflects our unwavering dedication to prudent financial management. This history of responsible fiscal decisions aligns seamlessly with the proposed initiative to optimize our financial resources.

2. Strategic Allocation through Tax Ratification Election (TRE) for Enhanced State Funding: In a strategic move, we propose reallocating funds from the Interest & Sinking Fund to the Maintenance & Operations Fund, facilitated by a Tax Ratification Election (TRE). This innovative approach holds the potential to unlock additional state funding without impacting the current tax rate, thus strengthening the district's fiscal position.
3. Maintaining Tax Rate Stability: A Tax Ratification Election (TRE) maintains the current tax rate, providing essential stability for our taxpayers. This approach reinforces our commitment to safeguarding the financial well-being of our community while optimizing the district's financial standing.
4. Rigorous Legal and Regulatory Compliance: Mission CISD's proposal for a Tax Ratification Election (TRE) adheres meticulously to all legal and regulatory requirements.

**FUNDING SOURCE and AMOUNT**

N/A

**RECOMMENDATION**

Administration recommends approval for Action in Authorizing the Mission Consolidated Independent School District to Order and Call for a Tax Ratification Election to be Held During the 2023 General Elections and Following that Calendar; Setting Certain Parameters for the Election; and Enacting Other Provisions Relating Thereto

**CONTACT PERSON (S)**

Lorena Garcia, Deputy Superintendent for Support Services  
Joel Garcia, Assistant Superintendent for Finance