



Mission Consolidated Independent School District

- 1201 Bryce Drive, Mission, Texas 78572
- Telephone: (956) 323 5505 Fax: (956) 323 5634
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Notice and Agenda

The Board of Trustees of the Mission Consolidated Independent School District will hold a **Board of Trustees WORKSHOP** on **Wednesday, May 28, 2025, 6:30 PM** in the **Administration Office Eagles Staff Development Room, 1201 Bryce Dr., Mission, TX 78572**. At this meeting, the Board may deliberate or act on any of the subjects listed on this agenda. The President may change the order of items listed below for the convenience of the meeting. **Notice Regarding Executive Session:** The Board of Trustees may convene in a closed meeting (Executive Session) at any time during the course of this meeting as authorized by the Texas Open Meetings Act, Tex. Gov't Code §§ 551.071, 551.072, 551.073, 551.074, 551.076, 551.082, 551.0821, 551.0785, 551.089, 551.087, §§ 418.175-.182, and Tex. Educ. Code § 39.030(a). Any final action or decision on a matter deliberated in a Executive Session will be made in open session in accordance with law.

A G E N D A

I. Call Meeting to Order

II. Acknowledge Board Members Present

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

IV. BUSINESS & FINANCE

1. Presentation(s) to the Board of Trustees

- a. 2025–2026 Budget Presentation** **3**

2. Discussion and Possible Action for Next Board Meeting

- a. FIRST Report Requirement Discussion of Property Values Tax Year 2025** **4**

V. Important Dates to Remember

1. Tuesday, June 3, 2025, Safety & Security Committee Meeting at 12:00 p.m. Location: Mission CISD Annex

2. Wednesday, June 4, 2025, Board of Trustees Workshop at 6:30 p.m. Location: Administration Office Eagles Staff Development Room

3. June 11-14, 2025, Summer Leadership (SLI) Conference

4. Wednesday, June 18, 2025, Public Hearing at 6:15 p.m. Location: Mission CISD Annex

5. Wednesday, June 18, 2025, Regular Board of Trustees Meeting at 6:30 p.m. Location: Mission CISD Annex

VI. Adjournment

This Notice was posted by 4:00 p.m., on May 23, 2025.

A handwritten signature in black ink that reads "Dr. Cris Valdez". The signature is written in a cursive style with a large, stylized "D" and "V".

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

SUBJECT: 2025-2026 Budget Presentation No. 2

PRESENTER: Jaime Lopez, Assistant Superintendent for Business and Finance

BACKGROUND INFORMATION

Purpose: To present an update on the 2025–2026 fiscal year budget, highlighting key elements including state funding projections, expenditure assumptions, proposed compensation adjustments, property tax estimates, recent legislative developments, and the timeline for final budget and tax rate adoption.

This summary outlines the District’s financial planning strategy, which adopts a fiscally responsible approach—prioritizing stability in compensation, implementing a strategic pause on new construction projects, and preparing for potential adjustments pending the final impact of House Bill 2 (HB2).

ADMINISTRATIVE CONSIDERATIONS

Not applicable.

FUNDING SOURCE AND AMOUNT

Not applicable.

RECOMMENDATION

Information item only.

CONTACT PERSON(S)

Jaime Lopez, Assistant Superintendent for Business and Finance
Sylvia Cruz, Executive Director for Business and Finance
Dora Garcia, Director for Budget and Finance

SUBJECT: FIRST Report Requirement Discussion of Property Values Tax Year 2025

PRESENTER: Jaime Lopez, Assistant Superintendent for Business and Finance

BACKGROUND INFORMATION

As part of the Financial Integrity Rating System of Texas (FIRST) public reporting requirements, we are providing an update on property values for Tax Year 2025.

This update is critical because property values directly impact the amount of tax revenue available to fund our district's operations. In accordance with Texas Administrative Code §109.1001(o), FIRST requires school districts to publicly report financial information that affects fiscal stability, including changes to the local tax base.

Stable or increasing property values contribute to a strong financial outlook and support higher FIRST ratings, demonstrating the district's continued commitment to sound financial management.

ADMINISTRATIVE CONSIDERATIONS

The discussion on property values fulfills a key component of the FIRST reporting requirements and helps position us to make fiscally responsible decisions for the coming year.

FUNDING SOURCE AND AMOUNT

N/A

RECOMMENDATION

Informational Item

CONTACT PERSON(S)

Jaime Lopez, Assistant Superintendent for Business and Finance
Sylvia Cruz, Executive Director for Business and Finance



**FIRST Report Requirement
Discussion of Property Values
Tax Year 2025**



Definitions

- **Maintenance and Operations Tax Rate (M&O Tax Rate)** - Used to fund day-to-day operations such as salaries and benefits, supplies and materials
- **Interest and Sinking Tax Rate (I&S)** - Used to finance voter-approved bonded debt
- **Maximum Tier I M&O Tax Rate or Maximum Compressed Tax Rate (MCR):** The Maximum Tier 1 Rate a particular district is allowed to adopt. It is calculated by TEA based on data submitted by the district through the local property value survey
- **Tier II M&O Tax Rate** - Referred to as the Guaranteed Yield Allotment (GYA). Intended to provide enrichment above the minimum foundation (Maximum Tier 1 M&O Tax rate or Maximum Compressed Tax Rate (MCR))
- **Tier I Allotment-** Referred to as the minimum foundation, covers the cost of providing the basic education, driven largely by student counts & attributes
- **Tier II Allotment-** Referred to as the Guaranteed Yield Allotment, Intended to provide enrichment above Tier I, driven primarily by tax effort
- **Local Share or Local Fund Assignment-** Line in TEA Summary of Finance Report that represents how much of the Tier I total allotment will be bill fulfilled by the school district with Local Property Taxes. It is calculated by $MCR * (T2 \text{ Value} / 100)$

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FIRST Report Requirement

DISCUSSION OF PROPERTY VALUES WITH BOARD OF TRUSTEES

TAX YEAR	FISCAL YEAR	Grand Totals	% Change	Total Levy	M&O Tax Rate	I&S Rate	Total Tax Rate
		Net Taxable Values	From Prior Year				
2019	2019-2020	2,276,006,306		27,504,984.00	1.0684	0.1712	1.2396
2020	2020-2021	2,438,428,209	7.14%	28,040,950.95	1.0280	0.1713	1.1993
2021	2021-2022	2,667,482,895	9.39%	28,363,668.26	0.9719	0.1613	1.1332
2022	2022-2023	2,903,037,754	8.83%	31,332,080.80	0.9429	0.1701	1.1130
2023	2023-2024	2,931,233,971	0.97%	30,925,838.00	0.7892	0.3238	1.1130
2024	2024-2025	3,224,708,994	10.01%	34,120,920.21	0.7869	0.3261	1.1130
2025	2025-2026	3,343,836,170	3.69%	33,607,532.00	0.7849	0.3261	1.1110

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**** Final number from prior year under Grand Totals Net Taxable Values is the output from the Certified Values provided by Hidalgo County Appraisal District, which will differ from the T2 Value produced for actual local share calculation in Summary Of Finance runs****

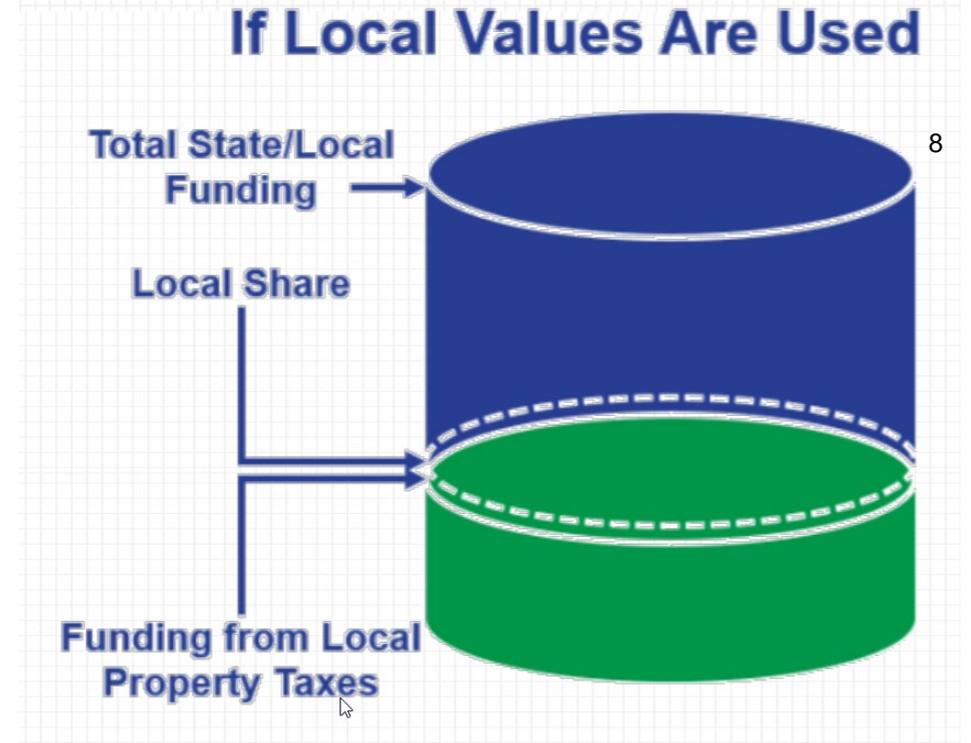
**** All Tax Year 2025 numbers are tentative until final certified values are provided and TEA issues a Maximum Compressed Tax Rate for Tier I tax rate purposes****



Tier I Allotment

Why Are Property Values Important?

- Rising property values play a significant role in school funding. As property values increase, the **Maximum Compressed Rate (MCR)** tends to compress. However, in most cases, the growth in property values primarily shifts a greater portion of the **Tier I allotment** from **State Aid** to the **Local Fund Assignment**.
- Additionally, property values are also a key variable in calculating the **Tier II allotment**, further influencing the overall funding formula.



MISSION CISD (108908)

Last Update: APR 24, 2025

Payment Cycle: Final

Payment Class: 1

Run Id: 45468

Program Intent Codes - Allotments		LPE	Final
Tier One Subchapter B and C Allotments			
21.	11-Regular Program Allotment 48.051	\$65,207,197	\$67,835,823
22.	Small and Mid-Size Allotment 48.101	\$0	\$0
23.	23-Special Education Adjusted Allotment 48.102 (spend 55% of amount)	\$8,010,561	\$12,276,838
24.	37-Dyslexia Allotment 48.103 (spend 100% of amount)	\$479,248	\$616,616
25.	24-Compensatory Education Allotment 48.104 (spend 55% of amount)	\$19,098,463	\$19,097,082
26.	25-Bilingual Education Allotment 48.105 (spend 55% of amount)	\$2,818,449	\$3,452,070
27.	22-Career and Technology Allotment 48.106 (spend 55% of amount)	\$10,082,865	\$10,520,525
28.	11-Public Education Grant 48.107	\$0	\$0
29.	36-Early Education Allotment 48.108 (spend 100% of amount)	\$2,176,587	\$2,576,421
30.	21-Gifted & Talented Adjusted Allotment 48.109 (spend 100% of amount)	\$257,455	\$271,145
31.	38-CCMR Outcomes Bonus 48.110 (spend 55% of amount)	\$576,000	\$545,000
32.	Fast growth allotment 48.111	\$0	\$0
33.	Teacher Incentive Allotment 48.112	\$2,759,405	\$3,588,019
34.	Mentor Program Allotment 48.114	\$0	\$0
35.	School Safety Allotment 48.115	\$469,544	\$458,142
36.	Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118	\$0	\$0
Tier One Subchapter D Allotments			
37.	99-Transportation Allotment 48.151	\$702,521	\$635,799
38.	99-New Instructional Facility Allotment 48.152	\$0	\$0
39.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$0	\$0
40.	Tuition Allotment for Districts not Offering all Grade Levels 48.154	\$0	\$0
41.	College Preparation Assessment Reimbursement 48.155	\$51,735	\$31,920
42.	Certification Examination Reimbursement 48.156	\$42,881	\$45,745
43.	Total Cost of Tier One	\$112,732,911	\$121,951,145
44.	Local Fund Assignment	(\$17,491,624)	(\$17,491,624)



Tier I Allotment

