



Mission Consolidated Independent School District

- 1201 Bryce Drive, Mission, Texas 78572
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Notice and Agenda

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

A G E N D A

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

II. Discuss the 2025–2026 Budget and Proposed Tax Rate

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III. Adjournment

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

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

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

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



2025-2026 Budget and Proposed Tax Rate



Assumptions

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



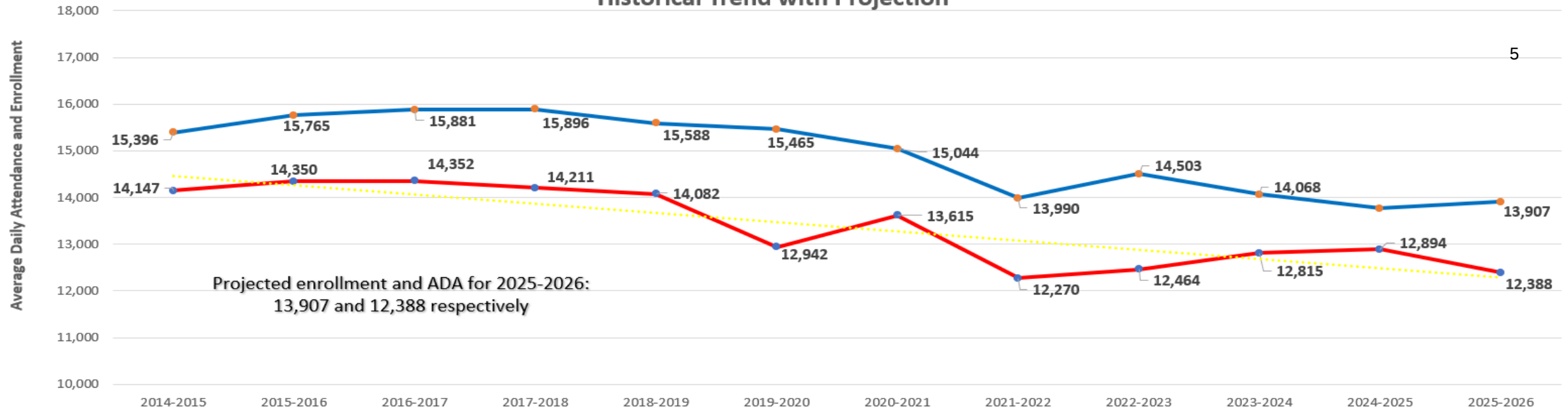
Assumptions

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



Mission CISD Enrollment & Average Daily Attendance (ADA)

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



Category
ADA
Enrollment

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

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



GENERAL FUND⁶ AND DEBT SERVICE



STATE COMPENSATORY*

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

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

*House Bill 5, 83rd Legislative Session, requires school districts to separately budget and prioritize state compensatory education funding and any other funding necessary to sufficiently support the cost of additional accelerated instruction for students who fail to perform satisfactorily on an end of course assessment instrument.

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

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

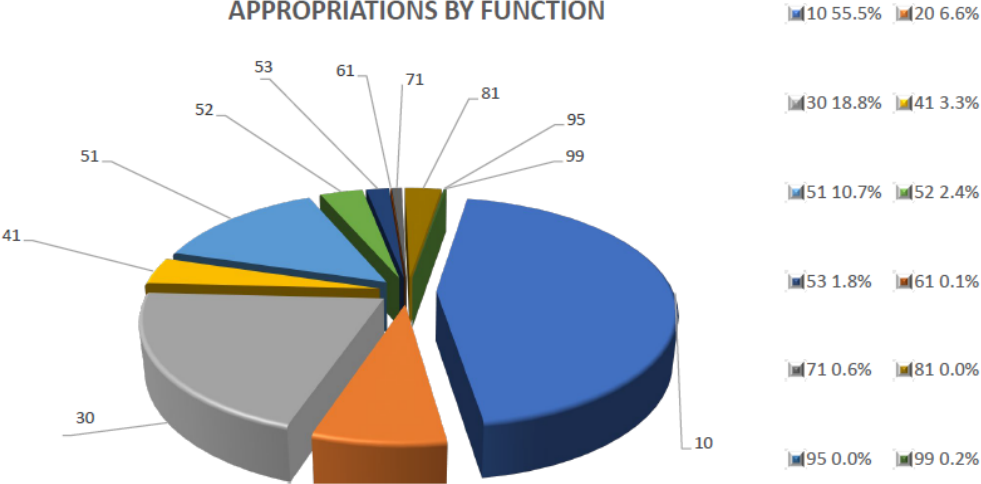


2025-2026 BUDGET

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

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

**2025 - 2026
APPROPRIATIONS BY FUNCTION**

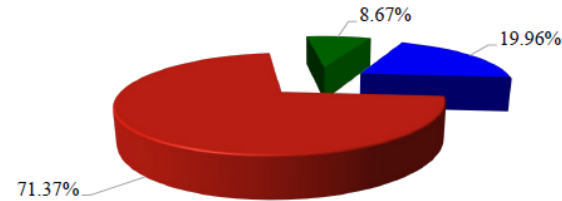


2025-2026 BUDGET

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

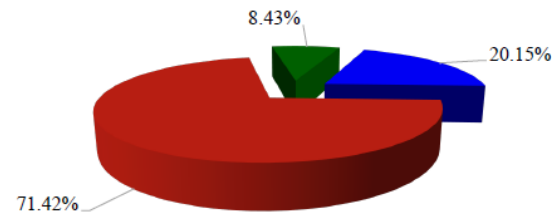
Object Code	Description	% of Total	Proposed Budget 2025 - 2026			Revenues Per ADA	% of Total	Adopted Budget 2024 - 2025			Revenues Per ADA
			General Fund	Debt Service	Total			General Fund	Debt Service	Total	
5700	LOCAL REVENUES	19.96%	\$ 28,230,994	\$ 9,853,950	\$ 38,084,944	\$ 3,074	20.15%	\$ 30,031,602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

2025-2026
ESTIMATED REVENUES COMPARISON BY OBJECT CODE



■ LOCAL REVENUES ■ STATE REVENUES ■ FEDERAL REVENUES

2024-2025
ESTIMATED REVENUES COMPARISON BY OBJECT CODE



■ LOCAL REVENUES ■ STATE REVENUES ■ FEDERAL REVENUES

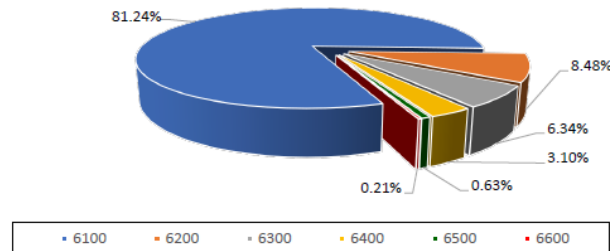


2025-2026
BUDGET

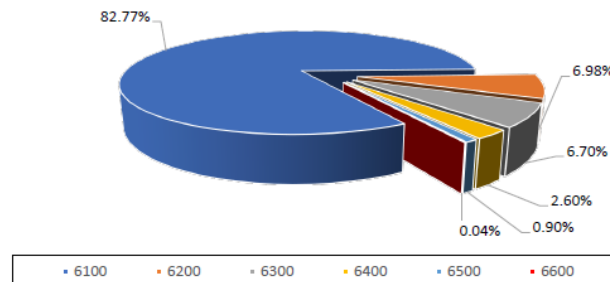
**Mission Consolidated Independent School District
General Fund and Debt Service
Two Year Budget Comparison by Expenditure Object Code
2025 - 2026 and 2024 - 2025**

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

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



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



2025-2026 BUDGET

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

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



2025-2026 BUDGET



Next Steps

Tax Rate and Budget Process

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

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Budget Amendments Maintenance & Operations Interest and Sinking Funds

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

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

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

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

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➤ **Interest and Sinking (I&S):**

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

