

**Medina Valley Independent School District
Board of Trustees
Special Meeting on Wednesday, August 12, 2026 at 6:00 PM.
Medina Valley ISD Central Office Board Room**

A Special Board Meeting of the MVISD Board of Trustees was held on Wednesday, August 12, 2026, beginning at 6:00 PM at/on Medina Valley ISD Central Office Board Room.

I. First Order of Business

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

II. Public Comment

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

III. Discussion and Possible Action Items

- A Consider Approval of the Schedule for the Medina Valley ISD 2026-2027 Public Hearing for the Budget and Tax Rates
- B Consider Approval of the Superintendent's Personnel Recommendations for August 12, 2026

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IV. Budget Workshop

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V. Adjournment

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



Agenda Item Memorandum

To: MVIDS Board of Trustees

Date: August 12, 2026

Agenda item: 2026-2027 Record Vote for the Public Hearing for the Budget and Tax Rates

Background Information:

A public meeting is required under Education Code 44.004 to discuss the 2026-2027 budget and proposed tax rates. The Board will be asked to set the official date, place, and time to hold the public meeting. The Board is also asked to take a record vote for the maximum tax rates that can be approved at the August 24, 2026 meeting. A copy of the notice that will be published at least ten days prior to the public hearing will be included for your review.

Administrative Consideration:

- Maintenance & Operation tax rate of \$0.62660. This consists of the maximum compressed rate (MCR) calculated by TEA at \$0.57660 plus the \$0.05 enrichment pennies.
- Interest & Sinking tax rate of \$0.50. This maintains the current tax rate set by the district and will allow the district to meet its debt obligations for the fiscal year.

Supporting Documents:

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

Recommendation:

The administration recommends August 24, 2026 at 6:00 pm at the Medina Valley Board Room for the public meeting to discuss the proposed 2026-2027 budget and tax rates. The administration also recommends the maximum tax rates that can be considered for the 2026-2027 fiscal year be \$0.62660 for Maintenance and Operations and \$0.50 for Interest and Sinking for a total tax rate of \$1.12660 per \$100 of property value.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

Medina Valley Independent School District
(name of school district)

meeting at 6:00 PM on August 24, 2026 at MVISD Board Room
(time, date, year) *(name of room, building, physical location)*

in 8449 FM 471 S, Castroville, Texas. **This meeting is to discuss**
(city, state)

the school district's budget that will determine the tax rate the school district will adopt.

The school district invites public participation in the discussion.

The tax rate the school district ultimately adopts at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax \$ 0.62660 / \$100 (proposed rate for maintenance and operations)

School Debt Service Tax
Approved by Local Voters \$ 0.50000 / \$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	<u>7.06</u>	% increase	or		% (decrease)
Debt service	<u>5.18</u>	% increase	or		% (decrease)
Total expenditures	<u>6.60</u>	% increase	or		% (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ <u>9,332,702,547</u>	\$ <u>10,253,293,089</u>
Total appraised value* of new property**	\$ <u>772,867,862</u>	\$ <u>851,461,444</u>
Total taxable value*** of all property	\$ <u>6,234,097,383</u>	\$ <u>6,678,669,685</u>
Total taxable value*** of new property**	\$ <u>627,441,686</u>	\$ <u>657,494,345</u>

* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).

** New property is defined by Tax Code Section 26.012(17).

*** Taxable value is defined by Tax Code Section 1.04(10).

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ 662,267,885

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance and Operations</u>	<u>Interest and Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$ 0.65270	\$ 0.50000 *	\$ 1.15270	\$ 6,883	\$ 7,459
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ 0.63289	\$ 0.49910 *	\$ 1.13199	\$ 7,278	\$ 7,313
Proposed Rate	\$ 0.62660	\$ 0.50000 *	\$ 1.12660	\$ 6,922	\$ 7,779

* The interest and sinking fund tax revenue is used to pay for bonded indebtedness on construction, equipment or both.
The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$ 330,595	\$ 315,562
Average Taxable Value of Residences	\$ 181,145	\$ 182,528
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ 1.15270	\$ 1.12660
Taxes Due on Average Residence	\$ 2,088	\$ 2,056
Increase (Decrease) in Taxes		\$ (32)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person age 65 or older or their surviving spouse, if the surviving spouse was age 55 or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.12660. This election will be automatically held

(school voter-approval rate)

if the district adopts a rate in excess of the voter-approval rate of 1.12660.

(school voter-approval rate)

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$ 38,000,000
Interest and Sinking Fund Balance(s)	\$ 6,500,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



Agenda Item Memorandum

To: MVISD Board of Trustees

Date: August 12, 2026

Agenda item: 2026-2027 Budget Update

Background Information:

The Texas Education Code 44.002-44.006 establishes the legal basis for school district budget development. The Budget must be prepared and adopted by the Board of Trustees no later than the close of the fiscal year on August 31. A public hearing for the budget and proposed tax rate must occur before the Board adoption. In addition, the district must also post a summary of the proposed budgets on the Medina Valley ISD website as required by Section 44.0041 of the Texas Education Code. The annually adopted budget includes the General Fund (199), the Debt Service Fund (511), and the Child Nutrition Fund (240).

The budget planning season formally begins in January of each year with the Board receiving a draft of the budget calendar and demographic projections. The business office along with human resources begins to conduct mid-year budget and staffing reviews with campuses and departments. Following these reviews, campuses and departments submit their budget requests for the next year. These requests are reviewed by the appropriate member of the executive leadership team before being submitted to human resources and the business office. Submitted staffing requests and budgets are reviewed and a draft budget is completed.

The business office continues to monitor enrollment, attendance, and any legislative updates that could impact the budget, while awaiting property tax values. Once preliminary values are received, revenue estimates are reviewed, and human resources brings staffing and compensation to the Board for consideration. After staffing and compensation are approved by the Board, the draft budget is completed and brought to the Board for final approval.

Administrative Consideration:

- The recommended budgets are \$120,705,685 for the General Fund, \$8,970,128 for the Child Nutrition Fund, and \$38,595,289 for the Debt Service Fund.
- The recommended tax rates are \$0.62660 for Maintenance and Operations and \$0.50 for Interest and Sinking.
- A list of purchases that are over \$50,000 and built into the proposed budget will be provided for your review.

Supporting Documents:

- 2026-2027 Budget Book - DRAFT
- Memo for Line Item Approvals - DRAFT

Recommendation:

The administration recommends the Board receive information for the 2026-2027 budgets and tax rates.



Budget Workshop

August 12, 2026



Board Calendar



Medina Valley ISD Budget Calendar

2026-2027

Subject to Change

Board Calendar

December 18, 2025

Board of Trustees Meeting - Review Budget Timeline

February 11, 2026

Board of Trustees Workshop - Discuss District Plan and Goals

March 18, 2026

Board of Trustees Meeting - Contracts

July 15, 2026

Board of Trustees Workshop - Report Local Preliminary CAD values and Updated Revenue Estimates

July 25, 2026

Receive certified CAD values and Finalize Revenue Estimates

July 27, 2026

Board of Trustees Meeting - Approve the Compensation Plan

August 12, 2026

Board of Trustees Workshop - Set the Date/Place/Time of Budget Hearing & Review Draft of the Budget Book

August 24, 2026

Board of Trustees Meeting - Approve the 2026-2027 Budget and Tax Rate

Budget Priorities

Strategic Goals



**Every Student
Grows Every Year**



**Recruit and
Retain Staff**



**Parental and
Community
Involvement**



**Finance and
Operations**

General Fund



Budget Assumptions

- Enrollment Based on Adjusted Demographic Report: **11,189 (+750)**
- **92%** Attendance Rate
- ADA [(Enrollment - ½ Preschool) x Attendance Rate]: **10,110**
- **95.5%** Collection Rate
- **7.13% Property Value Growth**
- **M&O Tax Rate: \$0.6266**
- **I&S Tax Rate: \$0.5000**
- Current Law



Certified Property Values

	2026	2025	Change	% Change
Bexar County	\$3,391,180,535	\$3,197,287,037	\$193,893,498	6.06%
Medina County	\$3,287,489,150	\$3,036,810,346	\$250,678,804	8.25%
Medina Valley ISD	\$6,678,669,685	\$6,234,097,383	\$444,572,302	7.13%
Protest Allowance (4%)	\$(71,156,494)	\$(107,733,222)	\$36,586,728	(33.96%)
Budgeted Taxable Value	\$6,607,513,191	\$6,126,364,161	\$481,149,030	7.85%



Certified Property Values

	Residential	% of Total	Commercial	% of Total	Other/Ag	% of Total	Total Taxable Value
Bexar County	\$2,628,257,131	78%	\$761,876,588	22%	\$1,046,816	0%	\$3,391,180,535
Medina County	\$1,240,382,232	38%	\$2,023,485,453	62%	\$23,621,465	1%	\$3,287,489,150
Medina Valley ISD	\$3,868,639,363	58%	\$2,785,362,041	42%	\$24,668,281	0%	\$6,678,669,685
Protest Allowance (4%)							\$(71,156,494)
Budgeted Taxable Value							\$6,607,513,191



Property Value History

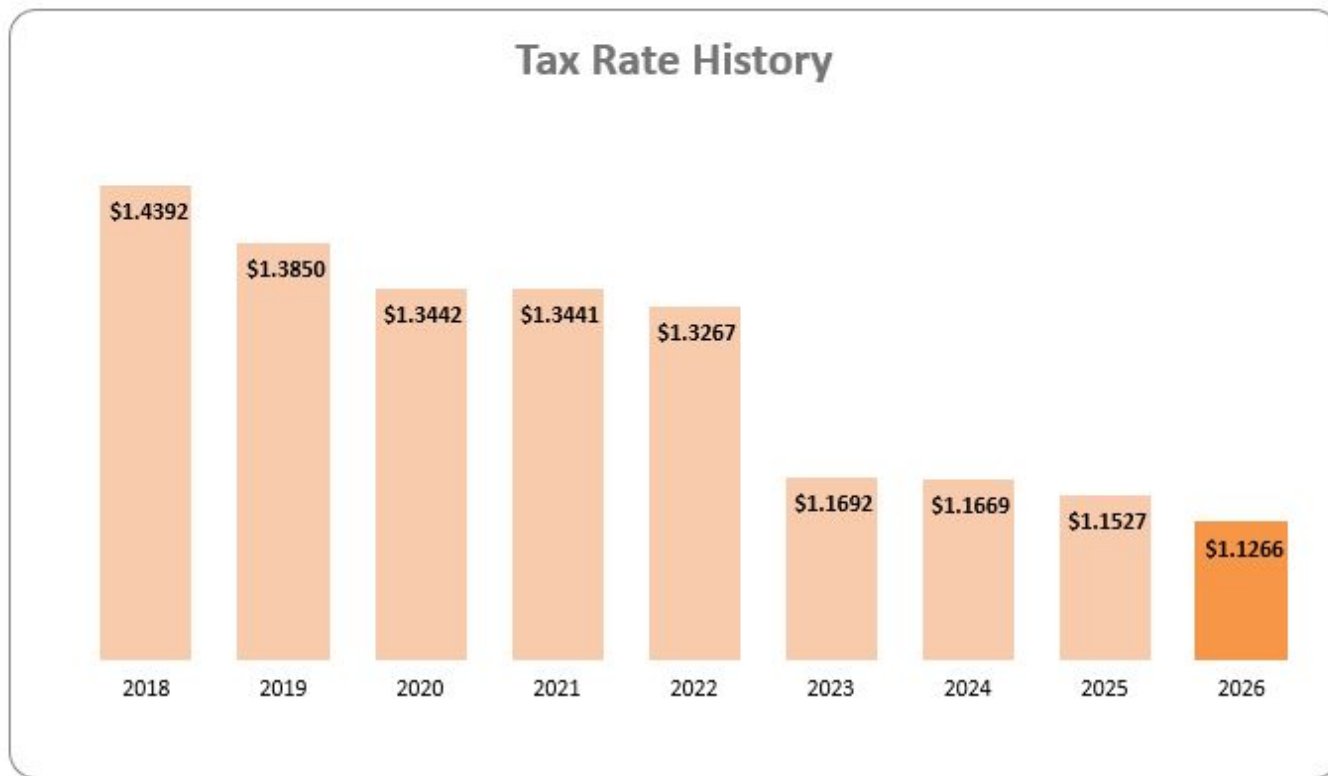


2026-2027 Tax Rate

2026-2027 Projected Tax Rate		
Maintenance & Operations	\$0.6266	Per \$100 valuation
Debt Service	\$0.5000	Per \$100 valuation
Total MVISD Tax Rate	\$1.1266	Per \$100 valuation



Tax Rate History



2026-2027 Projected Revenue

Prior Year Comparison <i>By Revenue Source</i>				
	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Difference	% Change
Local Revenue	\$ 40,765,553	\$ 41,226,195	\$ 460,642	1.1%
State Revenue	\$ 71,491,040	\$ 78,561,490	\$ 7,070,450	9.9%
Federal Revenue	\$ 490,000	\$ 918,000	\$ 428,000	87.3%
Total:	\$ 112,746,593	\$ 120,705,685	\$ 7,959,092	7.1%



2026-2027 Projected Expenditures

Prior year Comparison <i>By Major Object Code</i>				
	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Difference	% Change
6100 Payroll	\$ 91,514,768	\$ 101,267,235	\$ 9,752,467	10.7%
6200 Contracted Services	\$ 6,216,766	\$ 7,345,527	\$1,128,761	18.2%
6300 Supplies & Materials	\$ 7,816,228	\$ 7,477,737	(\$ 338,491)	(4.3%)
6400 Other Operating Costs	\$ 2,478,271	\$ 3,228,186	\$749,915	30.3%
6500 Debt Service	\$ 0	\$ 0	\$ 0	0%
6600 Capital Outlay	\$ 4,720,560	\$ 1,387,000	(\$3,333,560)	(70.6%)
Total:	\$112,746,593	\$120,705,685	\$7,959,092	7.1%



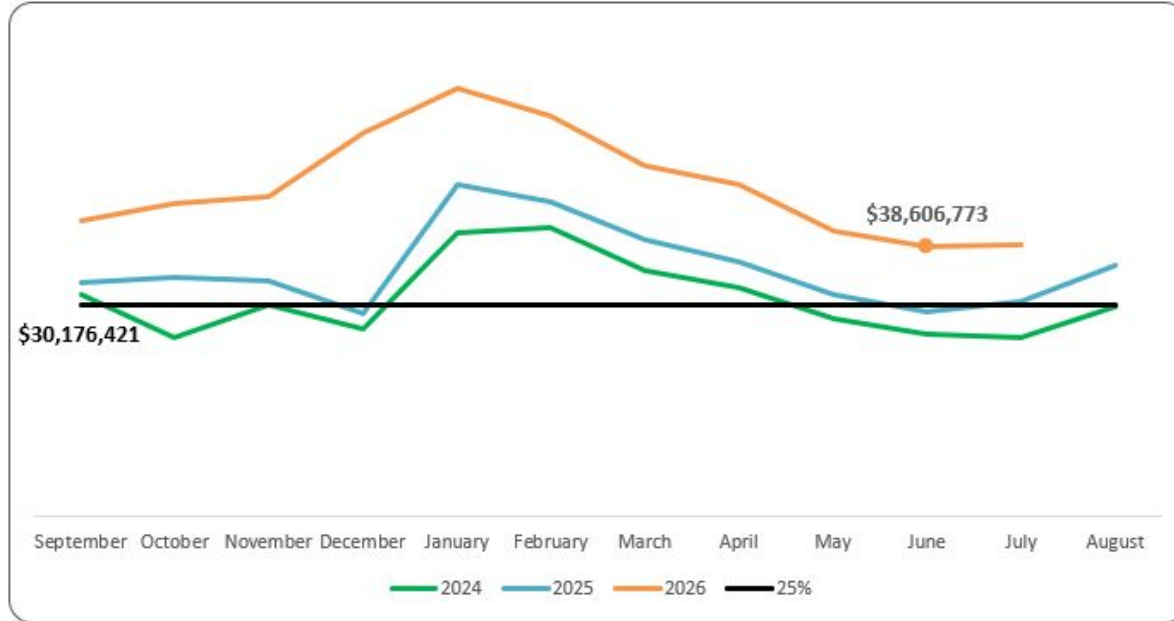
2025-2026 Fund Balance Projections

As of August 12, 2026

	2024-2025 Audited	2025-2026 Projected	2026-2027 Proposed
Total Revenue	\$101,629,845	\$112,235,084	\$120,705,685
Total Expenditures	\$96,454,068	\$110,235,084	\$120,705,685
Contribution to Fund Balance	\$5,175,777	\$2,000,000	\$0
Fund Balance Projection	\$35,958,901	\$37,958,901	\$37,958,901
<i>Fund Balance Recommendation - 25%</i>	<i>\$24,113,517</i>	<i>\$27,558,771</i>	<i>\$30,176,421</i>



Fund Balance History



- 25% for FIRST Rating
- Cash balance never drops below \$38.6 million

Projects

	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Difference
Buses	\$2,100,000	\$0	(\$2,100,000)
Portables	\$300,000	\$1,200,000	\$900,000
Furniture	\$75,000	\$72,513	(\$2,487)
MVHS Updates	\$235,000	\$200,000	(\$35,000)
Contingency	\$2,033,560	\$110,000	(\$1,923,560)
Total:	\$4,743,560	\$1,582,513	(\$3,161,047)



Debt Service Fund



2026-2027 Projected Revenue

Prior Year Comparison <i>By Revenue Source</i>				
	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Difference	% Change
5711 Taxes, Current Year Levy	\$ 29,442,357	\$ 30,856,363	\$ 1,414,006	54.8%
5712 Prior Year Taxes	\$ 150,000	\$ 125,000	(\$25,000)	(16.7%)
5719 Penalties & Interest	\$150,000	\$150,000	\$0	0%
5742 Earnings Temp. Investments	\$ 350,000	\$ 350,000	\$0	0%
5829 State Programs (ASAHE)	\$ 6,603,098	\$ 7,113,926	\$ 510,828	7.7%
Total:	\$36,695,455	\$38,595,289	\$1,899,834	5.2%



2026-2027 Projected Expenditures

Prior Year Comparison				
	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Difference	% Change
Current Principal and Interest	\$ 36,689,455	\$ 38,589,289	\$ 1,899,834	5.2%
Other Debt Fees	\$ 6,000	\$ 6,000	\$0	0%
Total:	\$36,695,455	\$38,595,289	\$1,899,834	5.2%



2025-2026 Fund Balance Projections

As of August 12, 2026

Beginning Fund Balance	\$6,471,898
Projected Revenue	\$36,728,102
Projected Expenses	\$36,700,000
Projected Fund Balance	\$6,500,000



Child Nutrition Fund



Budget Assumptions

- Enrollment Based on Adjusted Demographic Report: **11,189 (+750)**
- **3%** Increase to Consumer Price Index (CPI)
- Federal Reimbursement Rates:
 - **Paid lunch: \$0.45** (up 1¢ from 2025–26)
 - **Free lunch: \$4.76** (up 16¢ from 2025–26)
 - **Reduced-price lunch: \$4.36** (up 16¢ from 2025–26)
- Local student meal prices will remain at:
 - **Breakfast: \$1.60**
 - **Lunch: \$3.10**



2026-2027 Projected Revenue

Prior Year Comparison <i>By Revenue Source</i>				
	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Difference	% Change
5700 – Local Revenue	\$2,244,200	\$2,276,700	\$ 32,500	1.4%
5800 – State Revenue	\$ 29,000	\$ 29,855	\$ 855	2.9%
5900 – Federal Revenue	\$ 5,096,171	\$ 5,748,448	\$652,277	12.8%
GRAND TOTAL:	\$7,369,371	\$8,055,003	\$685,632	9.3%



2026-2027 Projected Expenditures

Prior Year Comparison By Major Object Code				
	2025-2026 Adjusted Budget	2026-2027 Proposed Budget	Difference	% Change
6100 - Payroll	\$ 2,790,690	\$3,150,377	\$359,687	12.9%
6200 - Contracted Services	\$ 252,000	\$228,500	(\$23,500)	(9.3%)
6300 - Food and Supplies	\$ 4,910,864	\$5,206,751	\$295,887	12.1%
6400 - Misc. Operating Exp.	\$ 96,000	\$84,500	(\$11,500)	(12.0%)
6600 - Capital Outlay	\$ 325,000	\$300,000	(\$25,000)	(7.7%)
GRAND TOTAL:	\$8,374,554	\$8,970,128	\$595,574	7.1%



2025-2026 Fund Balance Projections

As of August 12, 2026

Beginning Fund Balance	\$2,797,461
Projected Revenue	\$7,250,000
Projected Expenses	\$7,400,000
Projected Fund Balance	\$2,647,461



Line Item Approvals

(Over \$50,000)



DRAFT - All Board Adopted Budgets by Fund and Function



Proposed Budgets 2026-2027				
By Function	General Fund	Child Nutrition Fund	Debt Service Fund	Total All Funds
11 Instruction	\$69,968,233			\$69,968,233
12 Instructional Resource / Media	\$231,910			\$231,910
13 Curriculum & Instructional Staff Development	\$2,589,066			\$2,589,066
21 Instructional Leadership	\$2,330,456			\$2,330,456
23 School Leadership	\$6,410,046			\$6,410,046
31 Guidance, Counseling, and Evaluation Services	\$4,496,967			\$4,496,967
32 Social Work Services	\$612,144			\$612,144
33 Health Services	\$1,545,228			\$1,545,228
34 Student (Pupil) Transportation	\$5,446,125			\$5,446,125
35 Child Nutrition	\$108,577	\$8,970,128		\$9,078,705
36 Co-curricular / Extracurricular Activities	\$4,175,080			\$4,175,080
41 General Administration	\$3,487,794			\$3,487,794
51 Plant Maintenance & Operations	\$12,065,901			\$12,065,901
52 Security & Monitoring Services	\$2,306,786			\$2,306,786
53 Data Processing Services	\$2,872,664			\$2,872,664
61 Community Services	\$1,000			\$1,000
71 Debt Service	\$0		\$38,595,289	\$38,595,289
81 Facilities Acquisition & Construction	\$1,302,708			\$1,302,708
95 JJAEP Payments	\$5,000			\$5,000
99 Other Intergovernmental Charges	\$750,000			\$750,000
Total Expenditures:	\$120,705,685	\$8,970,128	\$38,595,289	\$168,271,02

Board of Trustee Input

