

2022-2023 ANNUAL BUDGET

FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023



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Executive Summary





Principal Officers

<u>Board of Trustees</u>	<u>Length of Service</u>	<u>Term Expires</u>
Mr. Tony Forina, Place 4 President	7 Years	2023
Mrs. Debbie Crane Aliseda, Place 3 Vice President	9 Years	2025
Mr. Marco Suarez, Place 1 Secretary	7 Years	2023
Mr. Conrado Alvarado, Place 2 Trustee	11 Years	2023
Ms. Sofia M. Peña, Place 6 Trustee	1 Year	2025
Mr. Sam Saldivar, Jr., Place 7 Trustee	13 Years	2025
Mr. Daniel D. Vela, Place 5 Trustee	15 Years	2023

<u>Administrative Officials</u>	<u>Position</u>	<u>Length of Service</u>
J. A. Gonzalez, Ed. D.	Superintendent of Schools	24 Years
Bridgette Vieh	Associate Superintendent for Instructional Leadership	26 Years
Cynthia Medrano-Richards, RTSBA, CPA	Assistant Superintendent for Business Operations	29 Years
Rosalba De Hoyos, Ed. D.	Assistant Superintendent for Instructional Services	10 Years
Adel Felix, CPA, CFE	Interim Assistant Superintendent for District Operations	4 Years
Todd Miller	Assistant Superintendent for Human Resources	7 Years
Iris Luna, RTSBA	Chief Financial Officer	8 Years



June 22, 2022

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 (hereinafter referred to as "District") 2022-2023 Budget Book. The Budget Book and the Annual Comprehensive Financial Report (ACFR) are the primary tools used to present the financial plan and the results of operations of the District. The information included in this budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO). This award represents the highest level of recognition in budgeting for school entities.

The Budget Book has been prepared in accordance with State regulations and local policies covering the required twelve month period from July 1, 2022 through June 30, 2023. The primary purpose of this budget book is to provide timely and useful information concerning the past, current, and projected financial status of the District, in order to facilitate financial decisions that support the education goals of the District.

In accordance with Texas Education Agency (TEA) budget and accounting procedures guidelines, the District's official budget is comprised of the General Fund (which includes Food Service) and Debt Service Fund. The District has administratively opted to officially adopt the Capital Projects Fund.

The adoption of the budgets associated with these funds, and subsequent amendments, should be approved by the Board of Trustees. The authority to approve a budget or a budget amendment for a grant program, however, lies with the granting agency and not with the District's Board. For informational purposes only, budgets for grant programs are included throughout this presentation in order to present a comprehensive overview of District resources.

The District follows Federal, State, and Local guidelines during the budget development process. The two main fund types the District uses are Governmental and Proprietary Funds.

GOVERNMENTAL FUNDS

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.

Governmental fund types consist of four governmental fund groups. The four fund groups include the General, Special Revenue, Debt Service, and Capital Projects. Although most of the District's basic services are included in governmental funds, the District's General Fund is the chief operating fund.

The General Fund is 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 of the local educational agency. Some of the General Fund's major functions include Instruction and Instructional Related Services, Instructional and School Leadership, Support Services – Student (Pupil), and Support Services – Non-Student Based. The General Fund's major revenue sources are State funding and property taxes.

Included in the General Fund is Food Service. The Food Service Fund is considered a part of the General Fund if no user fees are charged; i.e., students are not charged for meals. The fund balance of the Food Service Fund may not exceed three months of food service operations, and such balances are to be used exclusively for the allowable child nutrition program purposes.

In addition, the District utilizes Special Revenue Funds which are used to account for the proceeds of specific revenue sources (other than trust for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specific purposes. Some of the District's Special Revenue Funds include Grants and Campus Activity Funds. In developing the 2022-2023 fiscal year budget, the District has included the Elementary and Secondary School Emergency Relief Fund (ESSER III) supplemental funding. Allowable costs to address the learning loss, as a result of the Covid-19 pandemic, as well as technology needs, personnel, Reading Academies, Math IXL program and other items are included as part of the original budget for fiscal year 2022-2023. As additional allowable needs are identified, funding will be appropriately budgeted throughout the grant period.

Debt Service Funds must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated.

Capital Projects Funds must be used to account, on a project basis, for projects financed by the proceeds from bond issues and maintenance tax notes, and other sources as identified by the Board of Trustees.

PROPRIETARY FUNDS

Proprietary fund types are used to account for a school district's ongoing organizations and activities where net income and capital maintenance are measured. Generally accepted accounting principles that apply to similar businesses in the private sector are applicable to proprietary type funds. There are two proprietary fund types, Enterprise Funds and Internal Service Funds.

The District's Enterprise Funds are made up of fees charged to customers to help cover the costs of certain services it provides. The funds are the same as business-type activities. The District currently operates eight (8) after school programs referred to as Project Safe and Secure and a full day tuition based Pre-K program where children have hands-on purposeful opportunities for learning.

Internal Service Funds may be used to account for the financing of goods or services provided by one organizational unit of the school district to other organizational units of the school district on a cost reimbursement basis.

The District's Budget Book will provide a detailed overview of the District's various budgeted funds and will define, and illustrate, each of the major funds. The Budget Book was developed within the guidelines of the Texas Education Agency. The financial goal of the District is to have a sufficient fund balance to be able to maintain fiscal independence in case of a financial need or crisis. With this in mind, 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 the community.

Respectfully,



J.A. Gonzalez, Ed. D.
Superintendent of Schools



Cynthia Medrano-Richards, RTSBA, CPA
Assistant Superintendent for Business Operations



Iris Luna, RTSBA
Chief Financial Officer



CELEBRATING THE
Makers
OF
History



H-E-B
**EXCELLENCE
IN EDUCATION
AWARDS**

*Large
School
District*

McAllen I.S.D.



McAllen I.S.D.

One Hundred Thousand and Over

Large District Winner

**MCALLEN ISD HAS THE BEST
LARGE DISTRICT IN TEXAS**

J. A. Gonzalez, Ed.D.

MC⁺ALLEN ISD
Superintendent of Schools



**TEXAS SUPERINTENDENT
OF THE YEAR 2020**



Congratulations!
Jennifer Han
2022 TEXAS
ELEMENTARY
TEACHER OF THE YEAR
"You can change humanity one classroom at a time" - J. Han

Jennifer Han

2022 TEXAS ELEMENTARY
TEACHER OF THE YEAR

BEST
HIGH SCHOOLS

& WORLD REPORT
U.S. News

RANKINGS

**OUR HIGH SCHOOLS HAVE BEEN
RANKED AMONG AMERICA'S
BEST HIGH SCHOOLS FOR 7
STRAIGHT YEARS.**

ALLIANCE FOR A
**HEALTHIER
GENERATION**



We are proud to be named one of

America's Healthiest Schools

for creating a healthier school that
promotes nutritious eating and
physical activity.

**ALL ELIGIBLE CAMPUSES NAMED AMONG
AMERICA'S HEALTHIEST SCHOOLS
SINCE 2014**



**THE DISTRICT HAS BEEN NAMED
A NATIONAL BEST COMMUNITY
FOR MUSIC EDUCATION FOR 10
STRAIGHT YEARS.**



2 NATIONAL BLUE RIBBON AWARDS FOR ACHIEVE EARLY COLLEGE HIGH SCHOOL

Budget Introduction

The following document represents the financial plan for McAllen Independent School District for the 2022-2023 fiscal year. This budget provides the financial resources necessary to offer a competitive compensation package to our employees, maintain our existing facilities and provide the funds necessary to support our thirty existing campuses.

This budget document is organized into the following major sections:

- **Executive Summary** – Introduces the reader to the document as a whole. This section highlights and summarizes important information contained in the budget. Users rely on this section to get an overview of the information found in the remainder of the document.
- **Organizational Section** – Provides the context and framework within which the budget is developed and managed. This framework includes the District’s mission statement and goals, organizational and financial structure, as well as the financial policies and procedures that regulate the development and administration of the budget.
- **Financial Section** – Contains the financial schedules that present the adopted budgets for the District and comparisons to the previous year. Also, includes additional explanation and analysis of significant changes from the prior year and trends that affect the adopted budgets.
- **Informational Section** – Contains additional financial information related to past and future budgets to help put the budget into context.

Our Vision: The McAllen Independent School District is a multicultural community in which students are enthusiastically and actively engaged in the learning process. Students demonstrate academic excellence in a safe, nurturing and challenging environment enhanced by technology and the contributions of the total community.

Our Mission: The mission of the McAllen Independent School District is to educate all students to become lifelong learners and productive citizens in a global society through a program of educational excellence utilizing technology and actively involving parents and the community.



Strategic Plan

The District's strategic plan was created through focus group sessions, surveys, town hall meetings, and a series of full-day workshop meetings, students, parents, and other members of our community joined teachers and other employees in identifying our call to action, establishing our mission, identifying goals, and beginning the process of pinpointing key actions. The goals for the McAllen Independent School District are as follows:

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

Along with the creation of our Districts goals, seven strategies were also created to further define our four goals. The seven strategies are as follows:

1. Branding
2. Attract/Retain High Quality Staff
3. Engaging Learning Environment
4. Rigorous World Class Standards Customized for Every Learner
5. Partnerships with Business/Civic/Education/Organizations
6. Future-Ready Students
7. Financial Priorities

In support of our current strategic plan, our District launched a Champion Project in fiscal year 2020-2021. Through conversation with students, parents, teachers, and other staff, McAllen ISD identified Seven Focus Areas. McAllen ISD then targeted those Focus Areas to develop an interactive collection of material - in digital formats - to spotlight the many programs and services that we provide to our community. Through this virtual Parent Symposium, our community can access information on any of the outstanding programs that make McAllen ISD an A+ District.

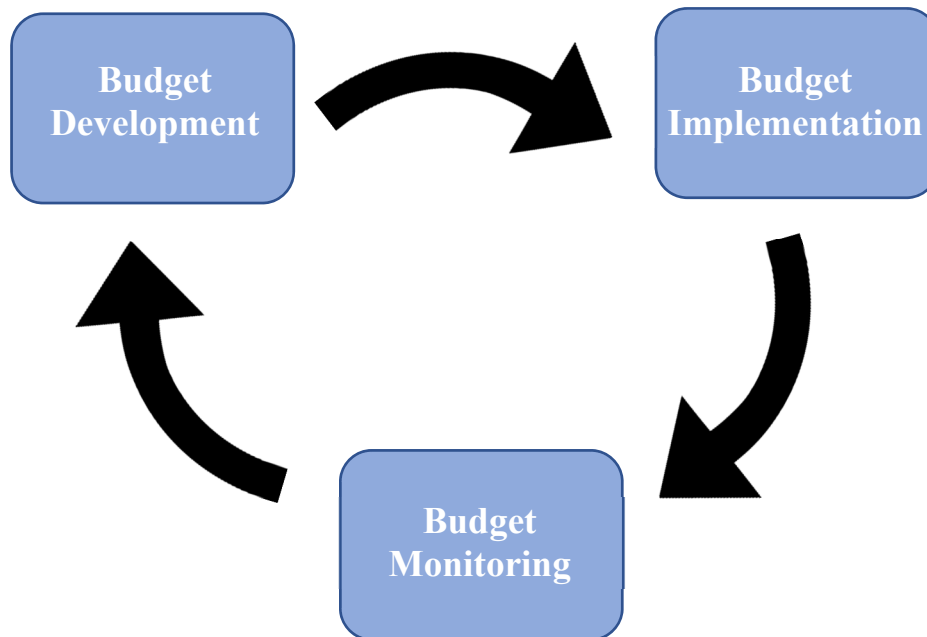


For additional information on our goals and strategies see page 69 in the Organization Section.

Budget Process

Federal, state and local guidelines set the foundation for the budget development process. The process begins in January of each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine available resources and staffing allocations. The Board of Trustees has the responsibility of adopting the budget no later than June 30.

The budgeting process is composed of three major phases: Development, Implementation and Monitoring. The Budget Development phase aligns the budget plan to assure the optimum fund balance is maintained, the percentage of total payroll cost, net of Texas Retirement System (TRS) on-behalf, is not more than 80%, provide reasonable staff compensation plan, maintain a reasonable tax collection rate, provide for a stable per pupil expenditure and contingency plan. The recommended budget is in line with established assumptions and District priorities based on the District's Vision, Mission, Goals and Strategies in the Budget Implementation phase. In the last phase, the Budget Monitoring phase, monthly financial reports show implementation compared to adopted budget and provide information that includes evidence that the District practices are sound, cost effective and consistent with District policy and law.



Key dates in the budget development process are as follows:

- January 31, 2022 Preliminary State Property Values
- February 16, 2022 Final Calendar for 2022-2023 budget approved
- February 22, 2022 Discuss Staffing and Salary Projections for 2022-2023
- March 22, 2022 Finalize Staffing
- April 1, 2022 Start Inputting 2022-2023 Budget
- April 1, 2022 Budget Training for Campus and Department Bookkeepers/Secretaries
- April 18, 2022 Federal Program Budgets – Input of budgets completed
- April 18, 2022 Campus, Department and State and Local Budgets – Input of all budgets completed
- April 30, 2022 Preliminary Certified Property Tax Values
- June 13, 2022 Approval of the 2022-2023 District Budget by Board of Trustees
- July 26, 2022 Certified Local Property Tax Values
- August 22, 2022 Approval and Adoption of the Resolution for the 2022 School Tax Rate

Each campus receives an allotment per student enrollment to be used for supplies, materials, equipment and other appropriate instructional costs. For 2022-2023, the District campus allotments are as follows:

Campus Allotments

	<u>2021-2022</u>	<u>2022-2023</u>
High Schools	\$90	\$90
Alternative Schools	\$140	\$140
Middle Schools	\$75	\$75
Elementary Schools	\$60	\$60



Budget Overview

Revenue Key Factors

1. Enrollment is expected to decrease based on prior year trends and the effect of a charter school opening grade levels within city boundaries. Additionally, as a result of the COVID-19 Pandemic, parent choice of possible homeschool programs could negatively impact enrollment.
2. Preliminary Certified Assessed Values increased 5.05% from 2021 to 2022. For future year budgets, an estimated 4% increase per year will be used to remain conservative.
3. House Bill (HB) 3, passed in the 86th Legislature, allows for continued tax compression of the tier one tax rate. In tax year 2022 and fiscal year 2022-2023, state compression of the Maintenance and Operations (M&O) tax rate will apply to the District's tier one tax rate. The M&O tax rate has been compressed from \$1.0486 to \$1.0197. The Interest and Sinking (I&S) tax rate decreased from \$.0884 to \$.0767 for a total tax rate decrease of \$0.0406 from \$1.1370 to \$1.0964.
4. Decrease in Interest Revenue due to current market conditions resulting in low interest rates.
5. Child Nutrition Program revenues include an increase in breakfast and lunch participation due to projecting 100% of students in face-to-face instruction.
6. Decrease in State Funding due to a decrease in ADA.
7. Increase in the School Health and Related Services (SHARS) interim and Prior Year Settle-up revenues due to an increase in face-to-face instruction, therefore, increasing allowable claims for reimbursement.

Expenditure Key Factors

1. All expenditures that are not essential to the direct instructional process will be analyzed carefully each year.
2. Expenses will be focused on improving the District's academic performance rating.
3. Staffing levels and positions will continuously be monitored and reviewed. The District will strive to continue to make future staff reductions through attrition.
4. Payroll indicates a salary increase for teachers, librarians, non-teaching professionals, paraprofessionals and auxiliary staff. The minimum general salary increase for the teachers and librarians is \$1,700. The compensation plan indicates the entry level salary for beginning "zero" year teachers at a minimum of \$52,150 and new to McAllen ISD with "20+" years' experience at a maximum of \$62,630 salary. The compensation plan indicates a salary increase for Administrative Professionals (AE/AM) of \$1,700 and a salary increase of 3% of pay range midpoint for all other employees. In addition, as per TASB recommendations, additional pay adjustments are made across all pay groups to ascertain all salaries fall within the 10% pay range of market value, teachers schedule adjustments made to improve competitiveness for specific years, and that all salaries are at least at pay range minimum.
5. Administration is recommending the approval of a one-time Holiday pay stipend in the amount of \$1,500 for all employees who are employed by the district on a full-time basis as of September 15, 2022, and remain employed as of December 1, 2022. Eligible full-time employees are defined as persons employed by the district for at least 27.5 hours per week to include bus drivers and bus aides. This one-time stipend will be paid during December 2022, and is contingent upon the availability of funds and in consideration of the District's revenues and fund balances at the time plans for such payments are presented. This one-time stipend would be considered as non-TRS compensable.

Total Revenue and Expenditures by Fund Comparisons

Revenues

General Fund (which includes Food Service), Debt Service Fund, and Capital Projects Fund revenues are budgeted to decrease by \$1,049,870 or 0.41% from 2021-2022 forecasted budget. Revenues include local, state and federal sources. Other Sources which come from transfers and sale of personal/real property are also included. The major difference in revenues from 2021-2022 to 2022-2023 is due to the Operating Transfer In from Fund 199 General Fund to the Capital Projects Fund for the UTRGV Collegiate Academy. The difference between revenues and expenditures for 2022-2023 is due to intended fund balance reserves for our Food Service program totaling \$1,221,336 and carry-forward projects for Fund 194 ESSER II Local totaling \$36,882,064.

Total Revenues by Fund Comparison

	Forecasted Budget 2021-2022	Adopted Budget 2022-2023	Percentage Change
General Fund	\$ 248,582,273	\$ 234,771,286	-5.56%
Debt Service Fund	7,499,546	6,813,200	-9.15%
Capital Projects Fund	52,537	13,500,000	25596.18%
Total	\$ 256,134,356	\$ 255,084,486	-0.41%

Expenditures

General Fund (which includes Food Service), Debt Service Fund, and Capital Projects Fund expenditures are budgeted to increase by \$69,495,502 or 30.16% from the 2021-2022 forecasted budget. The major difference in expenditures is due to Fund 194 ESSER II Local carry-forward projects from 2021-2022 and Capital Projects Fund UTRGV Collegiate Academy one-time expenditure. This plan provides the resources necessary for reaching the goals established in the District's Strategic Plan.

Total Expenditures by Fund Comparison

	Forecasted Budget 2021-2022	Adopted Budget 2022-2023	Percentage Change
General Fund	\$ 209,408,654	\$ 270,432,014	29.14%
Debt Service Fund	6,805,900	6,813,200	0.11%
Capital Projects Fund	14,171,339	22,636,181	59.73%
Total	\$ 230,385,893	\$ 299,881,395	30.16%

General Fund

Revenues

General Fund revenues are budgeted to decrease \$13,810,987 or 5.56% from 2021-2022 forecasted budget. The following table provides a comparison of revenues by source for the 2022-2023 adopted year and the 2021-2022 forecasted budget year. The decrease is due to a one-time settlement payment received in 2021-2022.

General Fund Revenue Sources Comparison

	Forecasted Budget 2021-2022	Adopted Budget 2022-2023	Percentage Change
Local Sources	\$ 97,566,954	\$ 87,854,590	-9.95%
State Sources	122,444,354	122,747,887	0.25%
Federal Sources	28,368,268	24,168,809	-14.80%
Other Sources	202,697	-	-100.00%
Total	\$ 248,582,273	\$ 234,771,286	-5.56%

Expenditures

General Fund expenditures are budgeted to increase \$61,023,360 or 29.14% from the 2021-2022 forecasted budget. The increase is due to a one-time payroll expense reclass in 2021-2022 from Fund 199 General Fund to Fund 281 ESSER II as allowed by the Grant and establishing Fund 194 ESSER II Local projects. Total reflects Fund 194 projects that will be carry-forward to the 2022-2023 school year. An additional one-time payroll expense reclass in 2022-2023 from Fund 199 General Fund to Fund 282 ESSER III as allowed by the grant is reflected as an Operating Transfer Out to the Capital Projects Fund for the UTRGV Collegiate Academy.

General Fund Expenditures by Object Comparison

	Forecasted Budget 2021-2022	Adopted Budget 2022-2023	Percentage Change
Payroll Cost	\$ 151,461,938	\$ 180,423,905	19.12%
Professional and Contracted Services	16,042,028	12,220,930	-23.82%
Supplies and Materials	23,813,705	20,024,736	-15.91%
Other Operating Expenses	5,060,800	5,968,259	17.93%
Debt Service	5,879,229	6,265,094	6.56%
Capital Outlay	7,102,254	33,029,090	365.05%
Other Uses	48,700	12,500,000	25567.35%
Total	\$ 209,408,654	\$ 270,432,014	29.14%

MCALLEN INDEPENDENT SCHOOL DISTRICT

General Fund Forecast (Funds 1xx)

2018-2019 to 2025-2026

	<u>Audited FY 2019</u>	<u>Audited FY 2020</u>	<u>Audited FY 2021</u>	<u>Estimated Actuals FY 2022</u>	<u>Adopted FY 2023</u>	<u>Projected FY 2024</u>	<u>Projected FY 2025</u>	<u>Projected FY 2026</u>
Beginning Fund Balance	\$ 91,688,034	\$ 98,070,422	\$ 97,700,231	\$ 107,594,997	\$ 146,768,615	\$ 111,107,887	\$ 111,107,887	\$ 111,107,887
<i>Revenues</i>								
5700 Local	88,576,261	83,754,535	83,646,750	97,566,954	87,854,590	91,163,822	94,605,423	98,184,688
5800 State	125,937,148	136,420,168	138,989,204	122,444,354	122,747,887	115,439,278	109,826,145	104,059,923
5900 Federal	21,271,071	19,052,998	22,818,861	28,368,268	24,168,809	24,168,809	24,168,809	24,168,809
7900 Other Sources	298,506	5,794,060	6,539,516	202,697	-	-	-	-
Total Revenues	\$ 236,082,986	\$ 245,021,761	\$ 251,994,331	\$ 248,582,273	\$ 234,771,286	\$ 230,771,909	\$ 228,600,377	\$ 226,413,420
<i>Expenditures</i>								
6100 Payroll Cost	166,016,647	171,537,906	179,718,449	140,997,242 *	170,017,866 **	179,740,311	177,568,779	175,381,822
6100 TRS On-Behalf	10,355,983	12,089,639	11,722,594	10,464,696	10,406,039	10,406,039	10,406,039	10,406,039
6200 Prof & Contracted Services	13,315,546	13,913,755	12,537,499	16,042,028	12,220,930	12,185,610	12,185,610	12,185,610
6300 Supplies & Materials	19,352,910	24,700,038	25,899,436	23,813,705	20,024,736	17,146,338	17,146,338	17,146,338
6400 Other Operating Costs	4,555,250	4,129,113	3,507,857	5,060,800	5,968,259	5,028,517	5,028,517	5,028,517
6500 Debt Service	2,603,986	2,869,367	4,996,383	5,879,229	6,265,094	6,265,094	6,265,094	6,265,094
6600 Capital Outlay	5,634,861	10,993,798	2,527,196	7,102,254	33,029,090	-	-	-
8900 Other Uses	7,865,415	5,158,348	1,190,151	48,700	12,500,000	-	-	-
Total Expenditures	\$ 229,700,598	\$ 245,391,965	\$ 242,099,565	\$ 209,408,654	\$ 270,432,014	\$ 230,771,909	\$ 228,600,377	\$ 226,413,420
<i>Net Income / (Loss)</i>	6,382,387	(370,191)	9,894,766	39,173,619 ***	(35,660,728)	-	-	-
Ending Fund Balance	\$ 98,070,422	\$ 97,700,231	\$ 107,594,997	\$ 146,768,615	\$ 111,107,887	\$ 111,107,887	\$ 111,107,887	\$ 111,107,887
ADA	21,161	20,645	19,923	18,647	19,030	18,506	17,996	17,501
Decrease in ADA				(1,276)	383	(524)	(510)	(495)
ADM	22,802	22,354	21,540	20,282	20,486	19,922	19,373	18,840
Decrease in ADM				(1,258)	204	(565)	(549)	(534)

*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

**Includes \$18,930,199 one-time payroll expense reclasses from Fund 199 General Fund to Fund 282 ESSER III as allowed by the Grant

***Net Income includes Fund 194 ESSER II Local carry-forward projects of \$36,882,064 as reflected in 2022-2023 Adopted Budget

Future Year Projections 2023-2024 to 2025-2026:

Revenues include an increase in local tax revenue as a result of an estimated 4% increase in property values. State revenue includes decreases in ADA as shown above.

Expenditures are kept constant with the exception of payroll. Decreases in payroll are shown to reflect adjustments made to align with District staffing guidelines as a result from declining enrollment.

Debt Service Fund

Revenues

Debt Service Fund revenue is budgeted to decrease \$686,346 or 9.15% over 2021-2022 forecasted budgeted revenue. The decrease in State Revenues from 2021-2022 to 2022-2023 was due to a decrease in Average Daily Attendance (ADA).

The following table provides a comparison of revenues by source for the 2022-2023 proposed year and the 2021-2022 forecasted budget.

Debt Service Fund Revenue Sources Comparison

	Forecasted Budget 2021-2022	Proposed Budget 2022-2023	Percentage Change
Local Sources	\$ 7,300,797	\$ 6,813,200	-6.68%
State Sources	198,749	-	-100.00%
Total	\$ 7,499,546	\$ 6,813,200	-9.15%

Expenditures

Debt Service Fund expenditures are budgeted to increase \$8,200 or .12% from the 2021-2022 forecasted budget year.

The following table provides a comparison of expenditures by object for the 2022-2023 proposed year and the 2021-2022 forecasted budget.

Debt Service Fund Expenditures by Object Comparison

	Forecasted Budget 2021-2022	Proposed Budget 2022-2023	Percentage Change
Principal	\$ 4,935,000	\$ 5,175,000	4.86%
Interest and Fees	1,870,000	1,638,200	-12.40%
Total	\$ 6,805,000	\$ 6,813,200	0.12%

MCALLEN INDEPENDENT SCHOOL DISTRICT

Debt Service Fund Forecast

2018-2019 to 2025-2026

Fiscal Year	Audited FY 2019	Audited FY 2020	Audited FY 2021	Estimated Actuals FY 2022	Adopted FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Debt Service Tax Rate	0.0000	0.0942	0.0936	0.0884	0.0767	0.0767	0.0767	0.0767
Beginning Fund Balance	\$ 2,646,444	\$ 1,740,717	\$ 2,046,425	\$ 2,639,059	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705
Current Taxes	-	6,879,014	7,067,470	7,024,057	6,558,470	6,479,270	6,205,770	6,211,170
Delinquent Taxes	36,239	74,060	164,556	182,675	171,730	171,730	171,730	171,730
Sub-Total	36,239	6,953,074	7,232,026	7,206,732	6,730,200	6,651,000	6,377,500	6,382,900
EDA Funding	29,554	-	159,435	153,563	-	-	-	-
IFA Funding	5,229	-	-	-	-	-	-	-
Hold Harmless	13	174,103	-	-	-	-	-	-
Prior Year Adjustments	0	-	11,644	45,186	-	-	-	-
Operating Transfer In from General Fund	7,865,415	-	-	-	-	-	-	-
Sub-Total	7,900,211	174,103	171,079	198,749	-	-	-	-
Issuance of Bonds (Bond Refunding)	-	-	40,875,000	-	-	-	-	-
Premium/Discount on Issuance of Bonds	-	-	5,332,904	-	-	-	-	-
	-	-	46,207,904	-	-	-	-	-
Penalties & Interest	18,267	54,925	86,523	88,680	80,000	80,000	80,000	80,000
Interest	126,543	27,597	2,019	2,000	2,000	2,000	2,000	2,000
Royalties	4,293	2,614	2,217	3,385	1,000	1,000	1,000	1,000
Revenues	\$ 8,085,553	\$ 7,212,313	\$ 53,701,768	\$ 7,499,546	\$ 6,813,200	\$ 6,734,000	\$ 6,460,500	\$ 6,465,900
Principal	(6,140,000)	(4,320,000)	(4,955,000)	(4,935,000)	(5,175,000)	(5,340,000)	(5,290,000)	(5,475,000)
Interest	(2,849,900)	(2,584,500)	(1,946,583)	(1,865,900)	(1,633,200)	(1,389,000)	(1,165,500)	(985,900)
Sub-Total	(8,989,900)	(6,904,500)	(6,901,583)	(6,800,900)	(6,808,200)	(6,729,000)	(6,455,500)	(6,460,900)
Non-Operating Expenses	-	-	(45,750,006)	-	-	-	-	-
Other Fees	(1,380)	(2,105)	(457,545)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Expenses	\$ (8,991,280)	\$ (6,906,605)	\$ (53,109,134)	\$ (6,805,900)	\$ (6,813,200)	\$ (6,734,000)	\$ (6,460,500)	\$ (6,465,900)
<i>Net Income / (Loss)</i>	(905,727)	305,708	592,634	693,646	-	-	-	-
Preliminary Ending Fund Balance	\$ 1,740,717	\$ 2,046,425	\$ 2,639,059	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705

For 2022-2023 and future years, the projected I&S tax rate remains constant at \$0.0767 due to a steady bond payment. 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.

Capital Projects Fund

Revenues

Capital Projects Fund revenue is budgeted to increase \$13,447,463 or 25596% over 2021-2022 forecasted budgeted revenue. The increase in Local Sources is due to an interlocal agreement with the City of McAllen to reimburse the District for the press box project and the increase in Other Resources is the Operating Transfer In from Fund 199 General Fund for the UTRGV Collegiate Academy.

The following table provides a comparison of revenues by source for the 2022-2023 adopted year and the 2021-2022 forecasted budget.

Capital Projects Fund Revenue Sources Comparison

	Forecasted Budget 2021-2022	Adopted Budget 2022-2023	Percentage Change
Local Sources	\$ 14,314	\$ 1,000,000	6886.17%
Other Resources	38,223	12,500,000	32602.82%
Total	\$ 52,537	\$ 13,500,000	25596.18%

Expenditures

Capital Projects Fund expenditures are budgeted to increase \$8,464,842 or 59.73% from the 2021-2022 forecasted budget year due to Maintenance Tax Notes Series 2020 and Fund 194 ESSER II Local outstanding projects. Capital Outlay also includes \$12.5 million expenditure for the UTRGV Collegiate Academy. Outstanding projects are expected to be completed in 2022-2023, therefore, future year projections do not show budget amounts as shown on page 28.

Capital Projects Fund Expenditures by Object Comparison

	Forecasted Budget 2021-2022	Adopted Budget 2022-2023	Percentage Change
Professional and Contracted Services	\$ 15,350	\$ -	-100.00%
Supplies and Materials	-	186,000	100.00%
Capital Outlay	14,155,989	22,450,181	58.59%
Total	\$ 14,171,339	\$ 22,636,181	59.73%

MCALLEN INDEPENDENT SCHOOL DISTRICT

Capital Projects Fund (Funds 6xx)

2018-2019 to 2025-2026

	Audited FY 2019	Audited FY 2020	Audited FY 2021	Estimated Actuals FY 2022	Adopted FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Beginning Fund Balance	\$ -	\$ -	\$ 30,187,039	\$ 23,254,983	\$ 9,136,181	\$ -	\$ -	\$ -
<i>Revenues</i>								
5700 Local	-	129,706	74,342	14,314	1,000,000	-	-	-
7900 Other Sources	-	33,741,907	824,000	38,223	12,500,000	-	-	-
Total Revenues	\$ -	\$ 33,871,613	\$ 898,342	\$ 52,537	\$ 13,500,000	\$ -	\$ -	\$ -
<i>Expenditures</i>								
6200 Prof & Contracted Services	-	-	-	15,350	-	-	-	-
6300 Supplies & Materials	-	-	-	-	186,000	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-	-
6500 Debt Service	-	261,259	-	-	-	-	-	-
6600 Capital Outlay	-	3,423,315	7,830,398	14,155,989	22,450,181	-	-	-
8900 Other Uses	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 3,684,574	\$ 7,830,398	\$ 14,171,339	\$ 22,636,181	\$ -	\$ -	\$ -
<i>Net Income / (Loss)</i>	-	30,187,039	(6,932,056)	(14,118,802)	(9,136,181)	-	-	-
Ending Fund Balance	\$ -	\$ 30,187,039	\$ 23,254,983	\$ 9,136,181	\$ -	\$ -	\$ -	\$ -

Property Tax Values

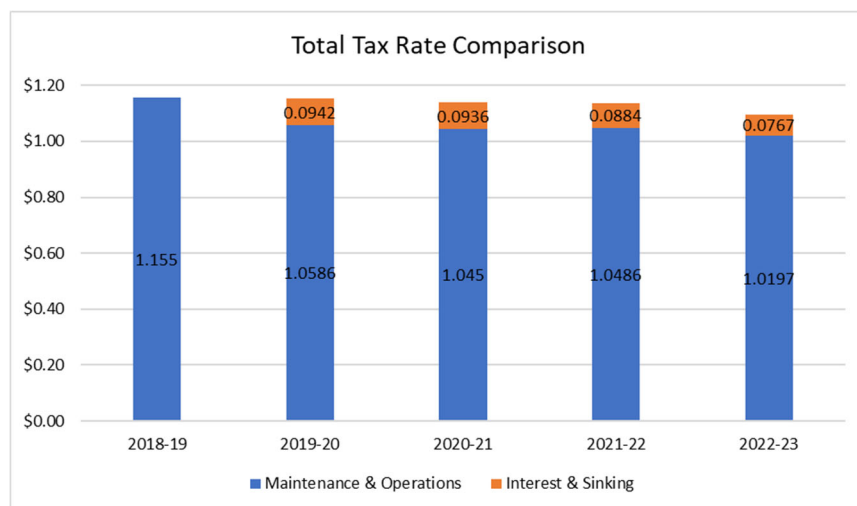
The Hidalgo County Appraisal District (HCAD) submits Preliminary Certified Assessed Values to the District by April 30th. These values are usually a conservative estimate of the certified values that come in July. The preliminary values are good estimates upon which to base the tax levies for the General Fund and Debt Service Fund Budgets. Once the certified values are received by the District, the tax rate adoption and budgeting process can be completed for the new fiscal year. The District is basing the tax revenue budget based on the HCAD preliminary values which reflect a \$431,824,601 or 5.05% increase in property values.

	FY 2019	FY 2020	FY 2021	FY 2022	Preliminary FY 2023
HCAD Certified Value	\$7,382,229,025	\$7,810,461,629	\$8,110,766,130	\$8,549,360,079	\$8,981,184,680
Average HCAD Change From Prior Year		5.80%	3.84%	5.41%	5.05%
Texas Comptroller Value	\$7,006,204,393	\$7,544,931,198	\$7,793,865,257	\$8,250,159,288	\$8,601,815,463

Tax Rate

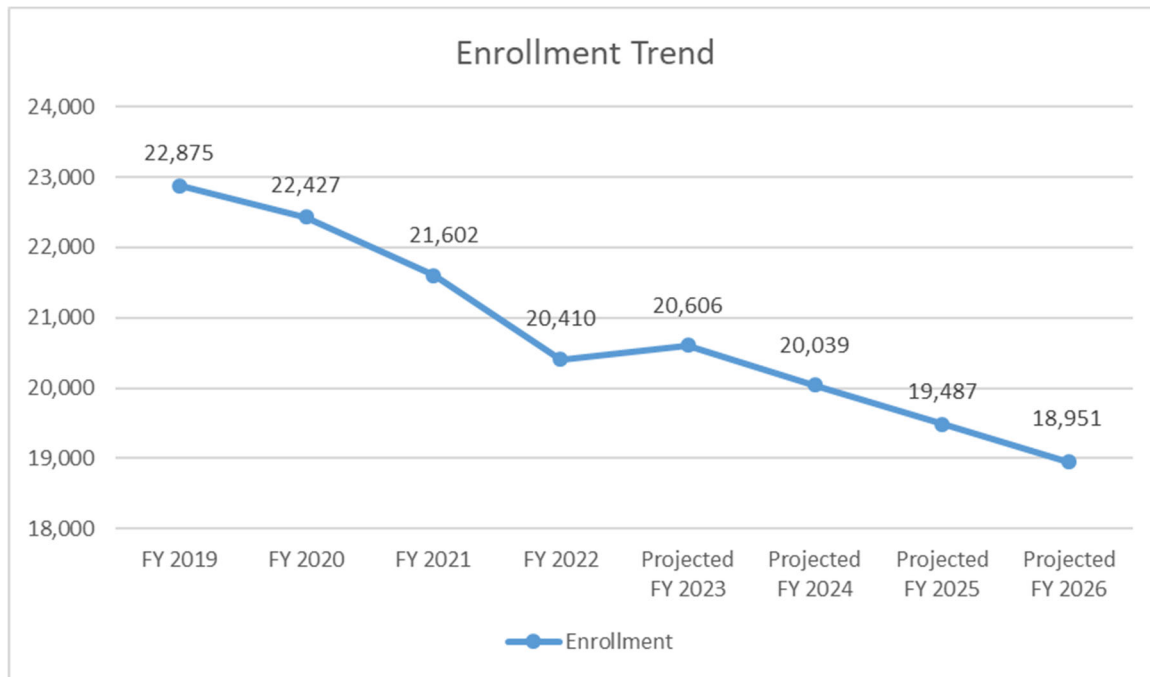
The total tax rate for 2022-2023 will decrease from \$1.1370 to \$1.0964.

In September 2018, the voters of McAllen approved a Tax Ratification Election (TRE) conducted by the District. This allowed the District to maintain the M&O tax rate at \$1.155 and the I&S tax rate at \$0.00 for the 2018-2019 school year. In 2019-2020, State Legislation compressed the tier I M&O tax rate to \$0.93 (previously \$1.00) reducing the M&O rate to \$1.0586. Due to the decreased M&O rate, the District adopted an I&S rate of \$0.0942 to meet bond obligations for the fiscal year for a total tax rate of \$1.1528. In 2020-2021, the tier I M&O tax rate was compressed to \$0.9164 reducing the M&O tax rate to \$1.0450 and the I&S tax rate decreased to \$0.0936. For 2021-2022, the District elected the Declared Disaster Tax Rate Option allowing the District to increase the M&O tax rate from \$1.0450 to \$1.0486 as the I&S tax rate decreased from \$0.0936 to \$0.0884 for a total tax rate decrease of \$0.0016 from \$1.1386 to \$1.1370. For 2022-2023, the M&O rate will decrease to \$1.0197 and the I&S tax rate will decrease to \$0.0767 for a total tax rate decrease of \$0.0406 from \$1.1370 to \$1.0964.



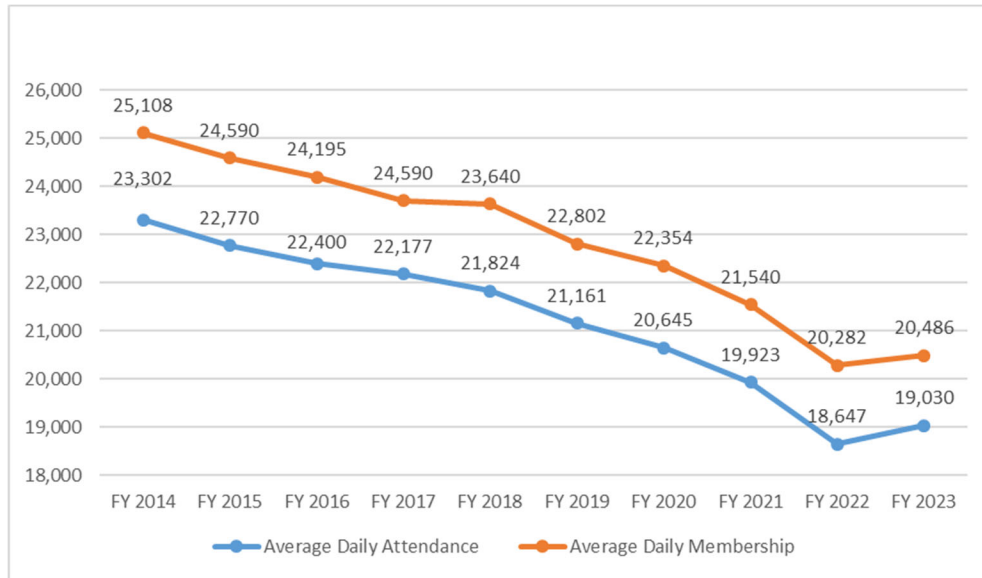
Student Enrollment

Student enrollment trends are reviewed on a six weeks basis. Enrollment projections for fiscal year 2022-2023 were based on a 5-year analysis of the average percentage decrease in enrollment; increase in second semester 2021-2022 enrollment after PEIMS Fall Snapshot; as well as the residual effect of the COVID-19 Pandemic. These factors were considered when projecting enrollment beyond fiscal year 2022-2023.



Average Daily Attendance (ADA) is used to distribute funding to Texas public school districts. 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. Average Daily Membership (ADM) is the total number of public school students who were reported in membership as of the October snapshot date 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.

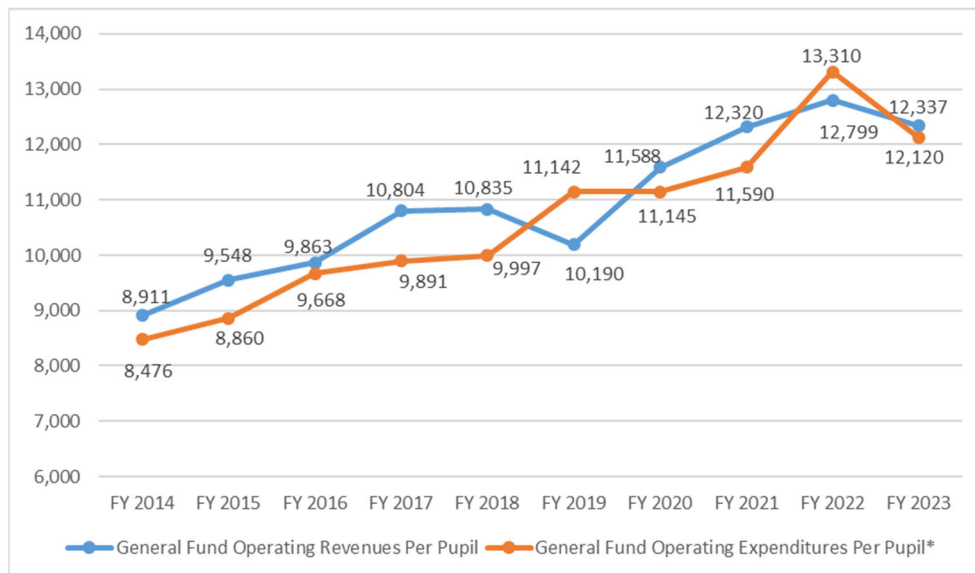
The following graph provides the District's ADA and ADM:



ACFR
Table L-23
6/30/2021

Average Daily Attendance (ADA) is used to calculate the General Fund Operating Revenues Per Pupil and the Operating Cost Per Pupil paid by the General Fund.

The following graph provides the General Fund Operating Revenues and Expenditures per pupil:



*General Fund Operating Expenditures less debt service and capital projects (Function 70 and 80)

ACFR
Table L-24
6/30/2021

Staffing

Budgeted expenditures for salaries are determined in accordance with established staffing guidelines along with Goal 2: People Development, Strategy 2: Attract/Retain High Quality Staff. We will attract, recruit, develop and retain high quality staff. The following chart outlines district-wide staffing by position for the previous six years and changes between fiscal years 2022 and 2023 to comply with our staffing models.

Note: Please see page 222 for detailed full size chart.

Staff Count - All Funds						Change from
Source: PEIMS						Current to
	2017-18	2018-19	2019-20	2020-21	2021-22	Proposed 2022-23 Previous Year
Teachers	1,600.85	1,557.49	1,555.30	1,540.41	1,491.01	1,459.00 (32.01)
Substitute Teacher	-	-	5.58	-	6.53	- (6.53)
Professional Support	370.90	342.04	372.59	391.24	429.13	443.00 13.87
Campus Administration (School Leadership)	88.01	86.07	79.87	77.34	78.98	79.00 0.02
Central Administration	34.00	31.00	34.00	37.00	32.00	32.00 0.00
Educational Aides	366.54	353.80	388.50	382.82	408.27	407.00 (1.27)
Auxiliary Staff	887.00	869.25	865.75	898.69	894.64	901.00 6.36
Total Staff	3,347.30	3,239.65	3,301.59	3,327.50	3,340.56	3,321.00 (19.56)

Changes from 2021-2022 to 2022-2023 are due to reductions in Enrollment which result in adjustments to staffing guidelines.





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 2021-2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

BUSINESS SERVICES AWARDS



**ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



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

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, 2020**



2019-2020	Superior
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



Transparency Stars

Recognizing Local Transparency Achievements



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

The Transparency Stars program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. These efforts provide citizens with clear, consistent information about public spending in user-friendly formats.



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, Texas?

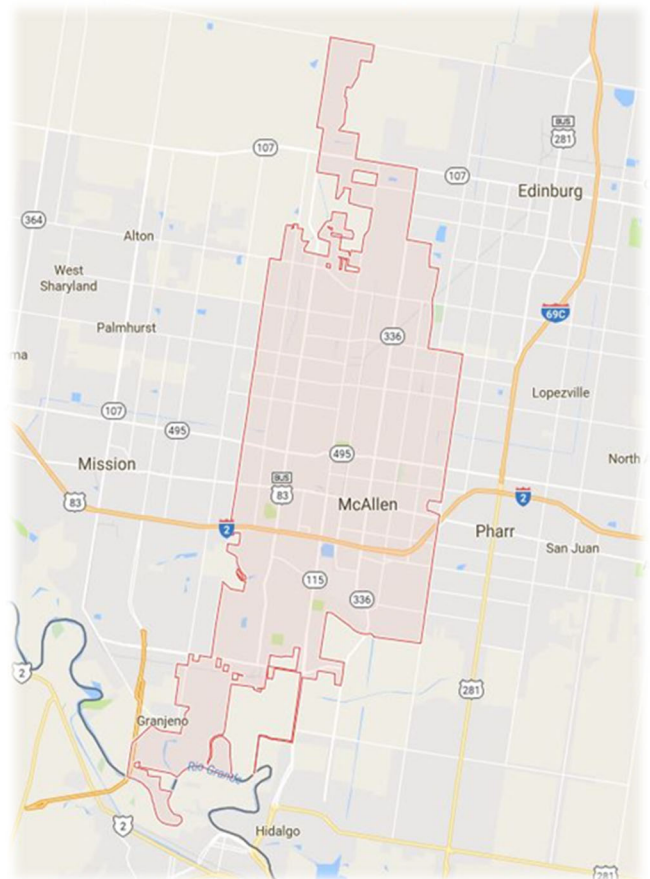


McAllen is located on the southern tip of Texas. In 1904 the Hidalgo and San Miguel Extension (now the Sam Fordyce Branch) of the St. Louis, Brownsville and Mexico Railway reached the Santa Anita Ranch, now known as McAllen. John McAllen and his son James donated land to the railroad to guarantee it 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, 2021, McAllen's population has grown to 149,447. As McAllen continues to grow, it has remained affordable. The average cost of a home in McAllen is \$217,824, while a two bedroom, two bath apartment rents for \$1,017. The cost of living in McAllen is 23.6 percent cheaper 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 alternative education campus of choice and one alternative education discipline campus for a total of thirty campuses. The District is now providing educational services to a total of 20,410 students in grade levels beginning from Early Education through 12th grade.

BASIC FACTS

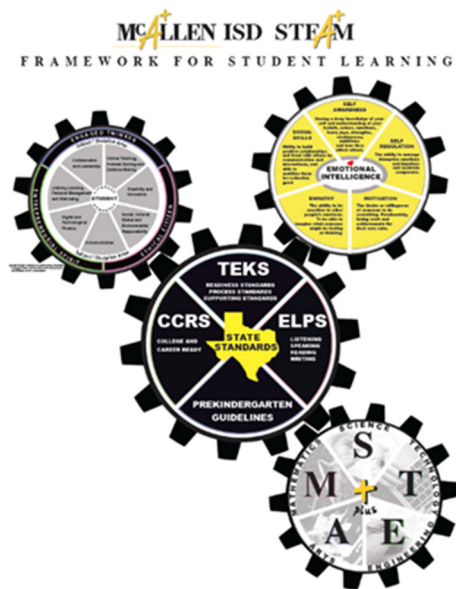
- 20,410 Students
- 30 Campuses
- 3,348 Employees
- 1,503 Teachers

DEMOGRAPHICS

- 93.46% Hispanic
- 59.40% At-Risk
- 73.79% Economically Disadvantaged
- 34.62% Limited English Proficient



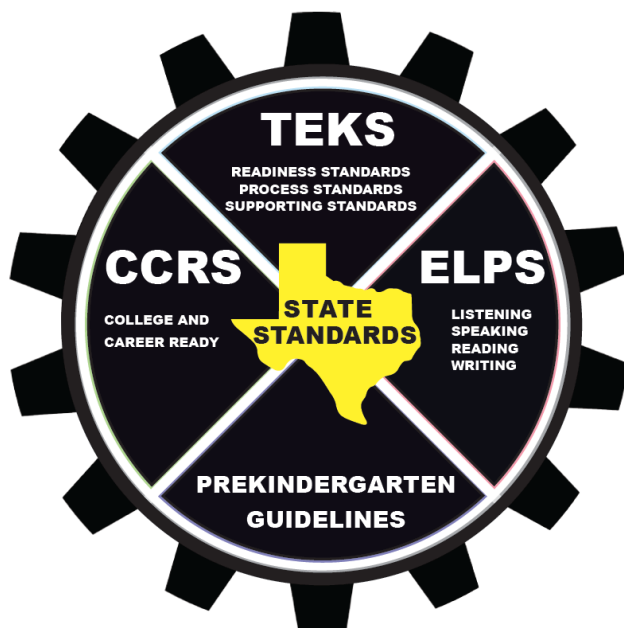
In its continuous effort to bring students the very latest and most progressive education possible, McAllen ISD has created STEAM Plus (Science, Technology, Engineering, Arts and Mathematics; “Plus” refers to developing students’ emotional intelligence.)



STEAM Plus is one of a series of interlocking gears that are all, ultimately, student-focused. At the center are the TEKS, or state standards. Three other gears connect with the TEKS; including STEAM Plus, Emotional Intelligence and targeted competencies for students.

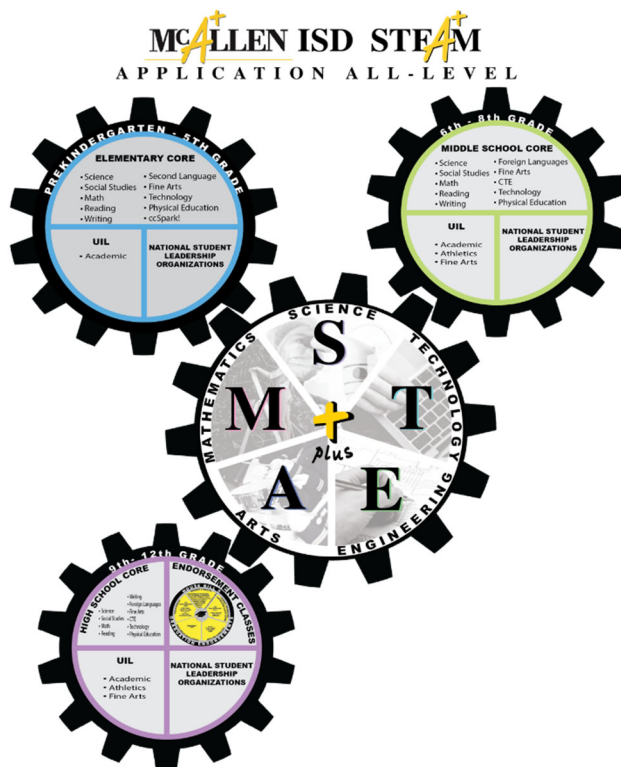
What the State Requires

- Everything revolves around the TEKS (Texas Essential Knowledge and Skills). These are the requirements set by the state and must be followed by every public school district in Texas. The TEKS encompass the following:



- English Language Arts and Reading
- Mathematics
- Science
- Social Studies
- Languages Other than English
- Health Education
- Physical Education
- Fine Arts
- Economics
- Technology Applications
- Career Development
- Spanish Language Arts and Reading
- Career and Technical Education
- English Language Proficiency Standards (ELPS)
- College and Career Readiness Standards (CCRS)
- Prekindergarten Guidelines

STEAM Plus Incorporates Key Subject Areas



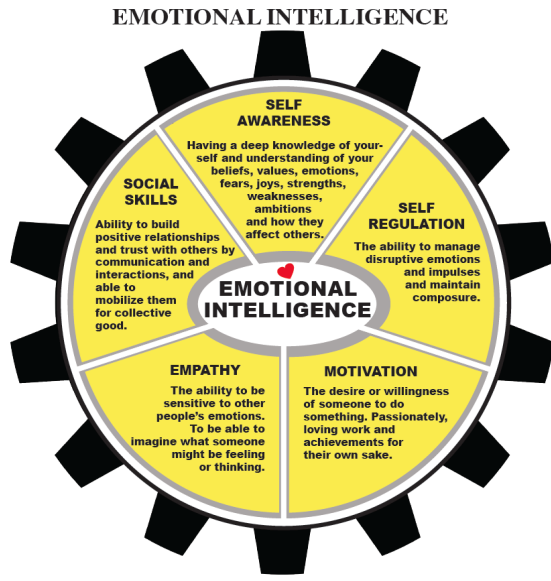
STEAM Plus breaks down into components for elementary, middle school and high school. In addition to subject areas, UIL (University Interscholastic League) competition and national student leadership organizations play a role. The high school gear also includes the five endorsement areas offered by the state. Unlike some school districts, McAllen ISD is able to offer all five.

- Science
- Technology
- Engineering
- Art
- Mathematics

Emotional Intelligence

“Students will be exposed to the importance of being self-aware, self-regulating their emotions, being motivated, having empathy and having social skills that will be common threads all across their educational experience,” Dr. Gonzalez said. “When they walk the stage at their graduation, we believe that their EQ – emotional quotient – will be above average or very high.”

- **Self-awareness:** This consists of having a deep knowledge of yourself and understanding of your beliefs, values, emotions, fears, joys, strengths, weaknesses, ambitions and how they affect others.
- **Self-regulation:** This is the ability to manage disruptive emotions and impulses and maintaining composure.
- **Motivation:** Motivation is the desire or willingness of someone to something. Passionately loving work and achievements for their own sake.
- **Empathy:** Empathy is the ability to be sensitive to other people’s emotions. To be able to imagine what someone might be feeling or thinking.
- **Social Skills:** This is the ability to build positive relationships and trust with others by communication and interactions and be able to mobilize them for collective good.



“This is just going to align good teaching practices along with our TEKS and getting the emotional intelligence side of identifying what each student needs to be successful,” Lisa Franklin, a teacher at Dr. Rodney D. Cathey Middle School, said.

The Sense of Belonging Perspective deals with culture and climate while the Instructional Core Perspective focuses on High Level Content, Teacher Skill and Student Engagement. The Business Perspective illustrates the different educator meetings which will take place and center on relationships, continuous improvement, systems, processes and leadership.

Seven Competencies

Near the center of the wheel, the terms Literacy and Numeracy circle the word Student.

Student: The student is at the center of all decisions and discussions related to curriculum.

Literacy & Numeracy: Literacy and numeracy are foundational to student learning. Being literate and numerate means going beyond the basic skills of reading, writing and solving simple arithmetic problems to acquiring, creating, connecting and understanding information.

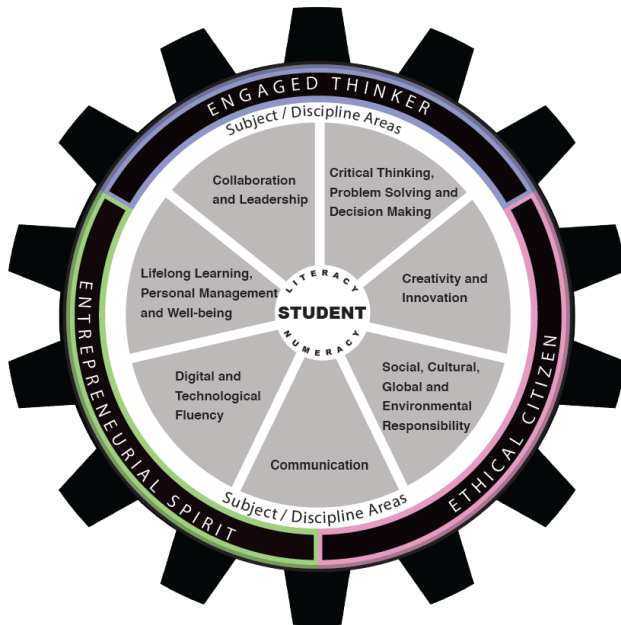
One of the goals are for students to be creative in using different ways of communicating in different situations. In everyday life, mathematical information and ideas can be represented in various ways.

Moving outward from the center of the wheel are the seven competencies all encompassed by the term Subject/Discipline Areas. The Subject and discipline areas are organized bodies of knowledge that have unique ways by which knowledge is created, changed, verified, communicated and generalized. Subject areas provide a context for the development of competencies and opportunities for interdisciplinary learning. The learning outcomes within a subject or discipline help students to develop and gain a deeper understanding and appreciation of competencies.

Competencies: A competency is an interrelated set of attitudes, skills and knowledge that is drawn upon and applied to a particular context for successful learning and living. Competencies are developed over time and through a set of related student outcomes.

The following competency groupings contain descriptions of the attitudes, skills and knowledge that contribute to students becoming engaged thinkers and ethical citizens with an entrepreneurial spirit. Students will use these skills both inside and outside of school.

SEVEN COMPETENCIES



- Critical Thinking, Problem Solving & Decision Making
- Creativity & Innovation
- Social, Cultural, Global & Environmental Responsibility
- Communication
- Digital Technological Fluency
- Lifelong Learning, Personal Management & Well-Being
- Collaboration and Leadership

What it leads to

Engaged Thinker: One who thinks critically and makes discoveries; who uses technology to learn, innovate, communicate and discover; who works with multiple perspectives and disciplines to identify problems and find the best solutions; who communicates these ideas to others; and who, as a lifelong learner, adapts to change with an attitude of optimism and hope for the future.

Ethical Citizen: One who builds relationships based on humility, fairness and open-mindedness; who demonstrates respect, empathy and compassion; and who through teamwork, collaboration and communication contributes fully to the community and the world.

Entrepreneurial Spirit: One who creates opportunities and achieves goals through hard work, perseverance and discipline; who strives for excellence and earns success; who explores ideas and challenges the status quo; who is competitive, adaptable and resilient; and who has the confidence to take risks and make bold decisions in the face of adversity.

STEAM Plus will prepare students to become independent, lifelong learners with competencies that will continue to push McAllen ISD to shift from teacher centered instruction to student centered learning. Students will be the center of decisions related to learning and education. Teachers will be the architects of student learning as they plan, design and oversee activities. Teachers will consider a student's interests, passions, talents, and curiosities to truly personalize learning for them. This becomes shared ownership in a student's learning.

Research shows that the strategic use of feedback can double the rate of student learning and that students who are self-directed do well in school and life. It also shows that providing students with choice acts as a motivator that increases and deepens their learning. Students who work collaboratively on complex tasks increase and deepen their learning.

As STEAM Plus grows, teams will study programs in higher education to adjust what is being taught in elementary, middle and high school. A team will gather information from an engineering department at universities, for example, the University of Texas at Austin. They inquire what they seek in their students, what skills are needed, what community service they want to see from applicants and so on.

Offering Excellence at Every Level

We offer choice: professional licenses, certifications, and Associate's Degrees alongside high school degrees, Academies in Medical Science, Computer Science, and Engineering, and the full experience of a comprehensive high school with our International Baccalaureate Programme provides students with a highly rigorous curriculum set to global standards.

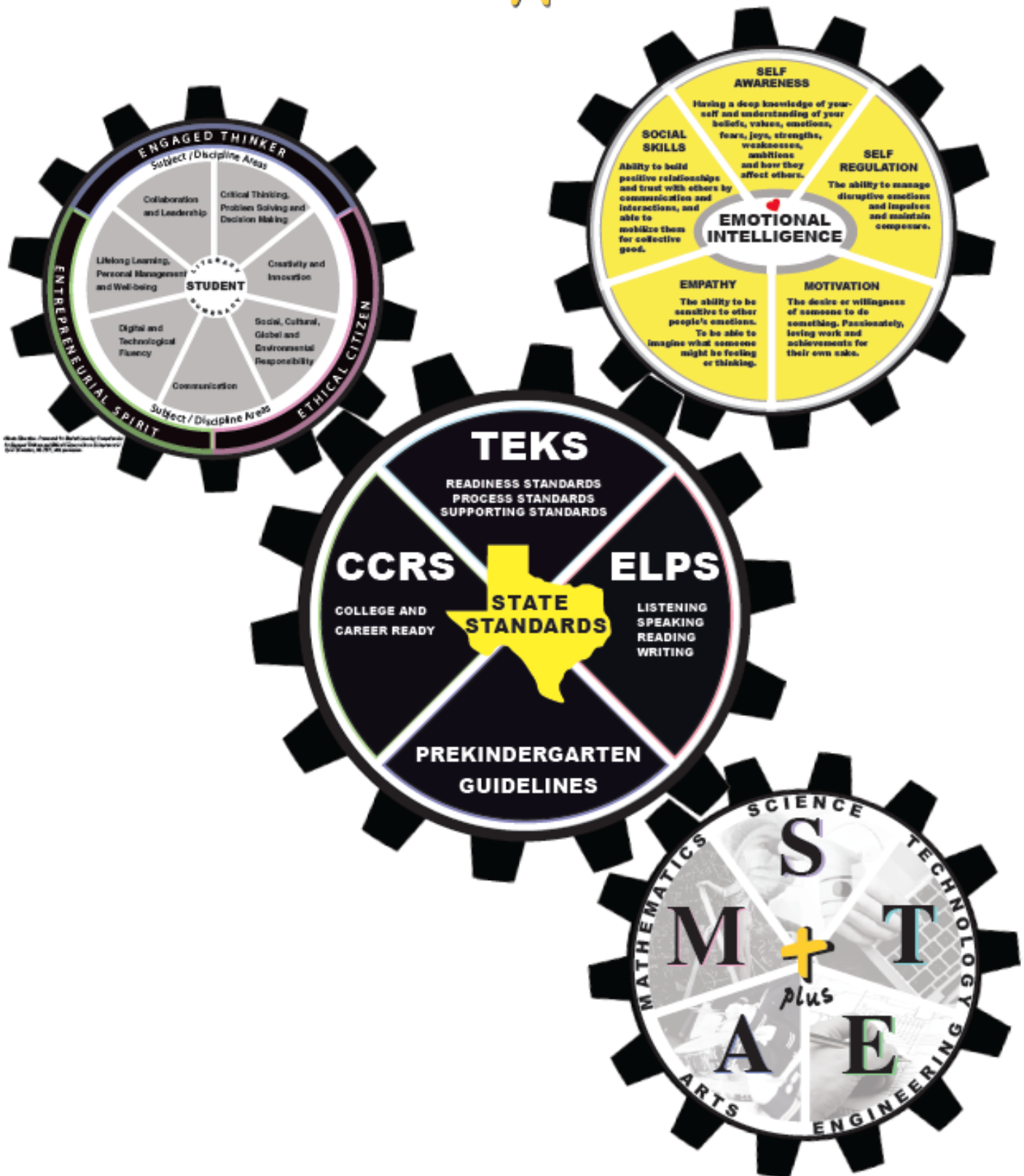
College-Level Instruction

Our comprehensive high schools offer students Advanced Placement college-level instruction in our high school classrooms, a concurrent enrollment program with students attending a local university or college, and a dual enrollment program with students acquiring credit at both levels (high school and university) simultaneously. They offer the full experience of a comprehensive high school with the arts, athleticism, and other extracurricular offerings that enrich a student's life, while at the same time providing the rich, full-rounded skill sets that universities seek.

Through a special agreement with a local institution of higher learning, our students may also enroll in one of a multitude of specialized academies where students can earn specific Associates Degrees even before they finish high school. Our programs also offer three-year plans for early graduates.

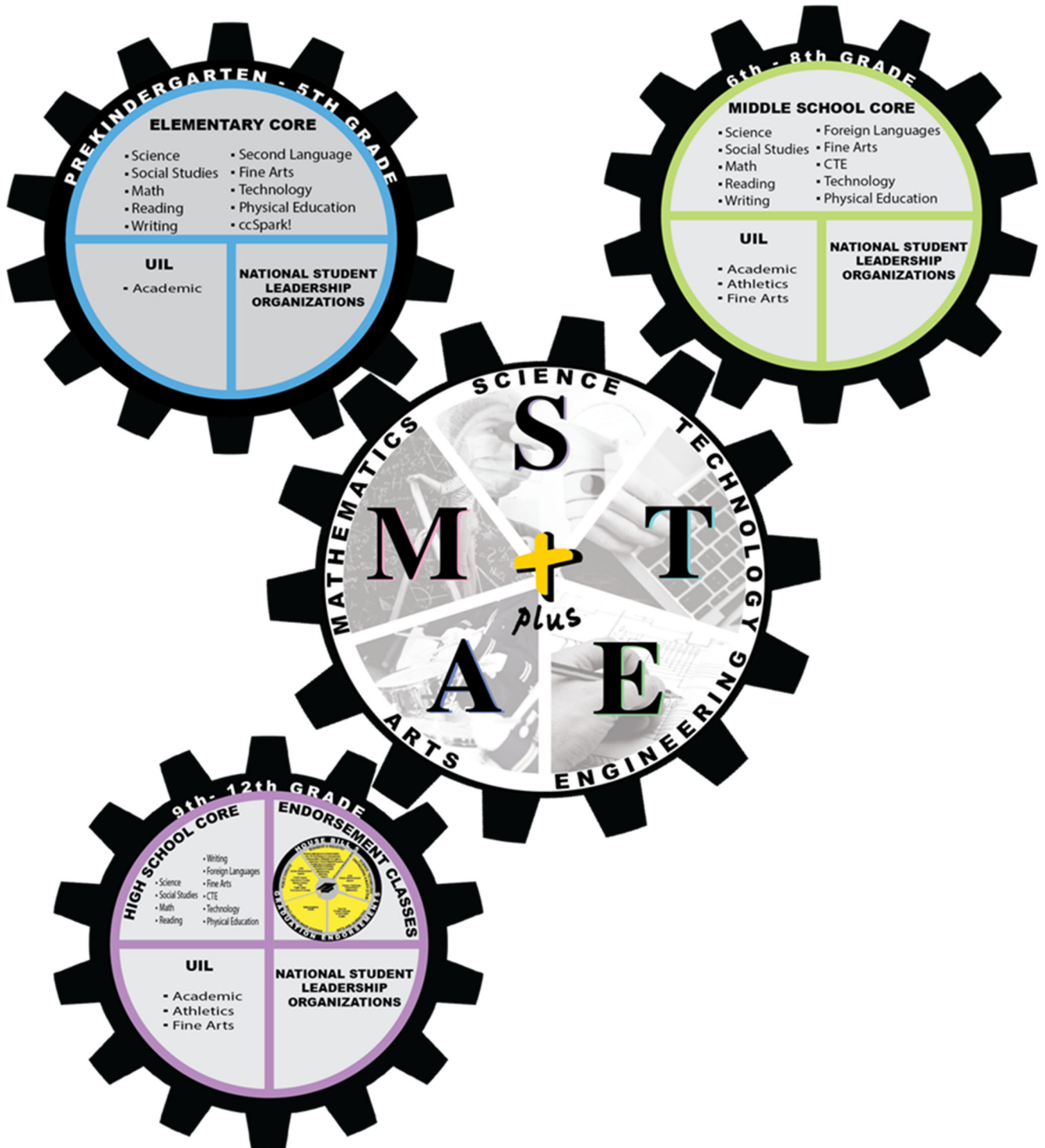


STEAM

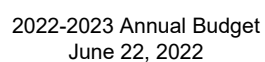


McALLEN ISD STEAM

APPLICATION ALL-LEVEL



International Baccalaureate



2022



2022 - 2023 District Calendar

Board Approved 01/24/22

REPORTING PERIODS

FIRST DAY OF SCHOOL - August 22, 2022

FALL SEMESTER

1st SW	August 22, 2022	TO	September 30, 2022	29	DAYS
2nd SW	October 3, 2022	TO	November 4, 2022	24	DAYS
3rd SW	November 7, 2022	TO	December 21, 2022	28	DAYS
				TOTAL	81 DAYS

SPRING SEMESTER

4th SW	January 9, 2023	TO	February 17, 2023	30	DAYS
5th SW	February 21, 2023	TO	April 6, 2023	28	DAYS
6th SW	April 10, 2023	TO	May 26, 2023	35	DAYS
				TOTAL	93 DAYS

81 DAYS (FALL) + 93 DAYS (SPRING) = 174 DAYS

LAST DAY OF SCHOOL - May 26, 2023

REPORT CARDS (WEEK OF)

1) September 26, 2022	4) February 13, 2023
2) October 31, 2022	5) April 3, 2023
3) December 19, 2022	6) May 22, 2023

STAFF PROFESSIONAL LEARNING DAYS, WORKDAYS, WEATHER DAYS & HOLIDAYS

PROFESSIONAL LEARNING DAYS

1) August 8-11, 2022	4 days
2) August 15-18, 2022	4 days
3) January 5, 2023	1 day
4) February 20, 2023	1 day

TEACHER WORKDAYS

1) August 12, 2022	1 day
2) August 19, 2022	1 day
3) January 6, 2023	1 day

WEATHER MAKE-UP DAYS

1) October 10, 2022	2) April 7, 2023
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STAFF/STUDENT HOLIDAYS

September 5, 2022	Labor Day
November 21 - 25, 2022	Thanksgiving Break
December 22, 2022 - January 4, 2023	Winter Break
March 13 - 17, 2023	Spring Break

STUDENT EARLY RELEASE DAYS

1) December 21, 2022	2) May 26, 2023
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MCALLEN ISD GRADUATION DATES

TBD

LEGEND

PL = PROFESSIONAL LEARNING DAY	
W/D = WORKDAY	
HOLIDAYS	
STATE ASSESSMENT DAYS	
WEATHER DAYS	
STUDENT EARLY RELEASE DAYS	
BEGIN SIX WEEKS	[
END SIX WEEKS]
BEGIN SEMESTER	[[
END SEMESTER]]
REPORT CARDS (WEEK OF)	○

2023

JULY						
S	M	T	W	T	F	S
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31						

AUGUST						
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SEPTEMBER						
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OCTOBER						
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30	31					

NOVEMBER						
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DECEMBER						
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JANUARY						
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FEBRUARY						
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APRIL						
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MAY						
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21	22	23	24	25	26	27
28	29	30	31			

JUNE						
S	M	T	W	T	F	S
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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

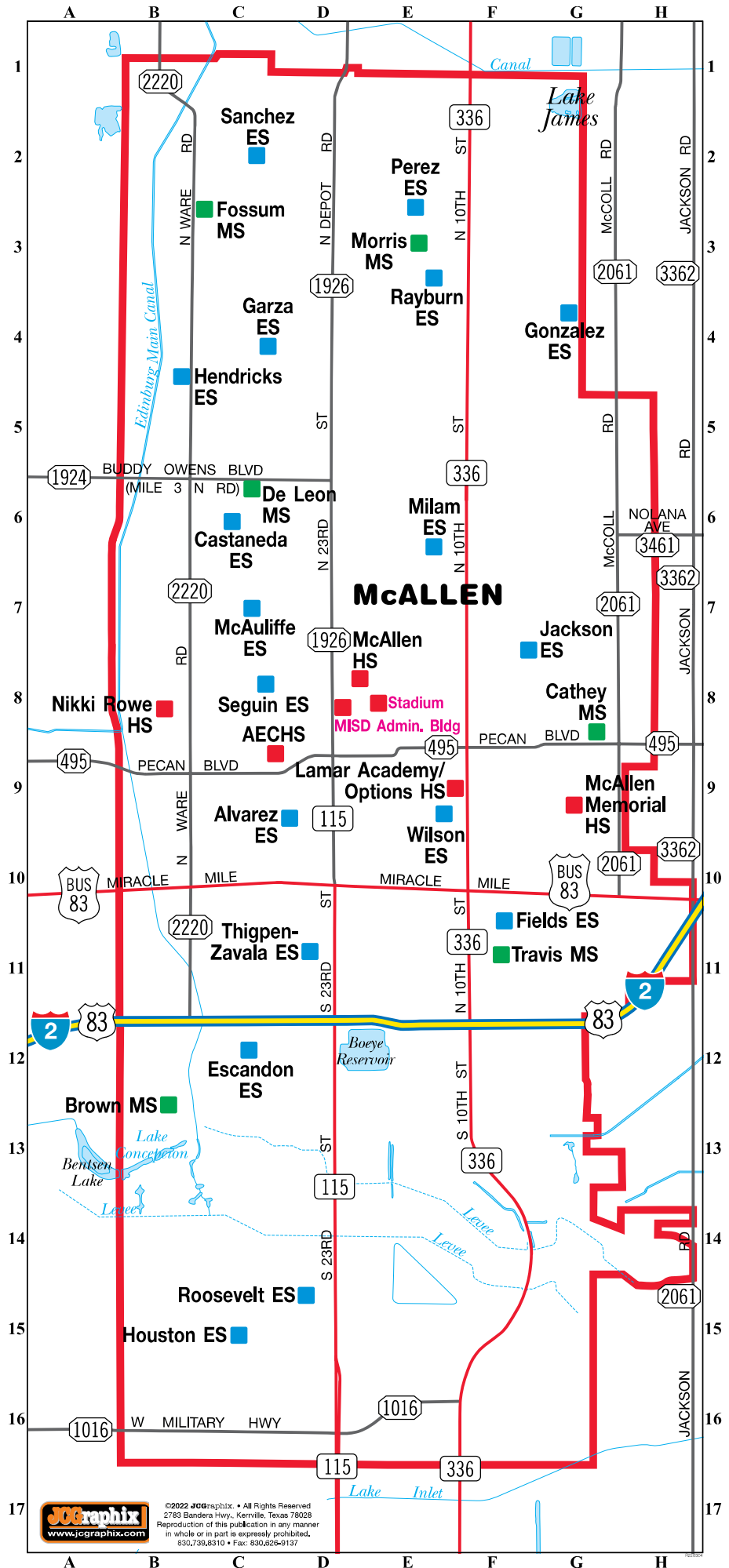
Alvarez	D-9
Escandon	C-12
Castaneda	C-6
Fields	F-11
Garza	C-4
Gonzalez	G-4
Hendricks	B-4
Houston	C-15
Jackson	F-7
McAuliffe	C-7
Milam	E-6
Perez	E-3
Rayburn	E-3
Roosevelt	D-15
Sanchez	C-2
Seguin	C-8
Thigpen-Zavala	D-11
Wilson	E-9

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



Campus Listing



McAllen High School
2021 La Vista
Albert Canales, Principal



Memorial High School
101 East Hackberry
Pedro Alvarez Jr., Principal



James "Nikki" Rowe High School
2101 North Ware Road
Monica Kaufmann, Principal



Lamar Academy
1009 North 10th Street
Jeanette Nino, Principal



Achieve Early College High School
1601 North 27th Street
Miguel Carmona, Principal



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

Middle Schools



Dorothea Brown Middle School
2700 South Ware Road
Alfredo Gutierrez, Principal



Dr. Rodney D. Cathey Middle School
1800 North Cynthia Street
Melvin L. Benford, Principal



Alonzo De Leon Middle School
4201 North 29th Street
Samuel Cazares, Principal



Michael E. Fossum Middle School
7800 North Ware Road
Dr. Connie Camacho, Principal



Homer J. Morris Middle School
1400 Trenton Road
Allen Garza, Principal



William B. Travis Middle School
600 Houston Street
Efrain Amaya, Principal

Elementary Schools



Francisca Alvarez Elementary
2606 Gumwood Street
Melissa Lara, Principal



Dr. Carlos Castañeda Elementary
4100 North 34th 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 29th Street
Nancy Valenzuela, Principal



Leonelo H. Gonzalez Elementary
201 East Martin Street
Christina Hernandez, Principal



Lucile McKee Hendricks Elementary
3900 Goldcrest Street
Carlos Mora, Principal



Sam Houston Elementary
3221 Olga Street
Jessica Lowe, Principal



Andrew Jackson Elementary
501 Harvey Street
Miguel A. Herrera, Principal



Christa McAuliffe Elementary
3221 Olga Street
Elizabeth Gonzalez, Principal



Ben Milam Elementary
3800 North Main Street
Christian Quintanilla, 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 26th Street
Albert G. Irlas, Principal



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



Juan Seguin Elementary
2200 North 29th Street
Juan P. Nevarez, Principal

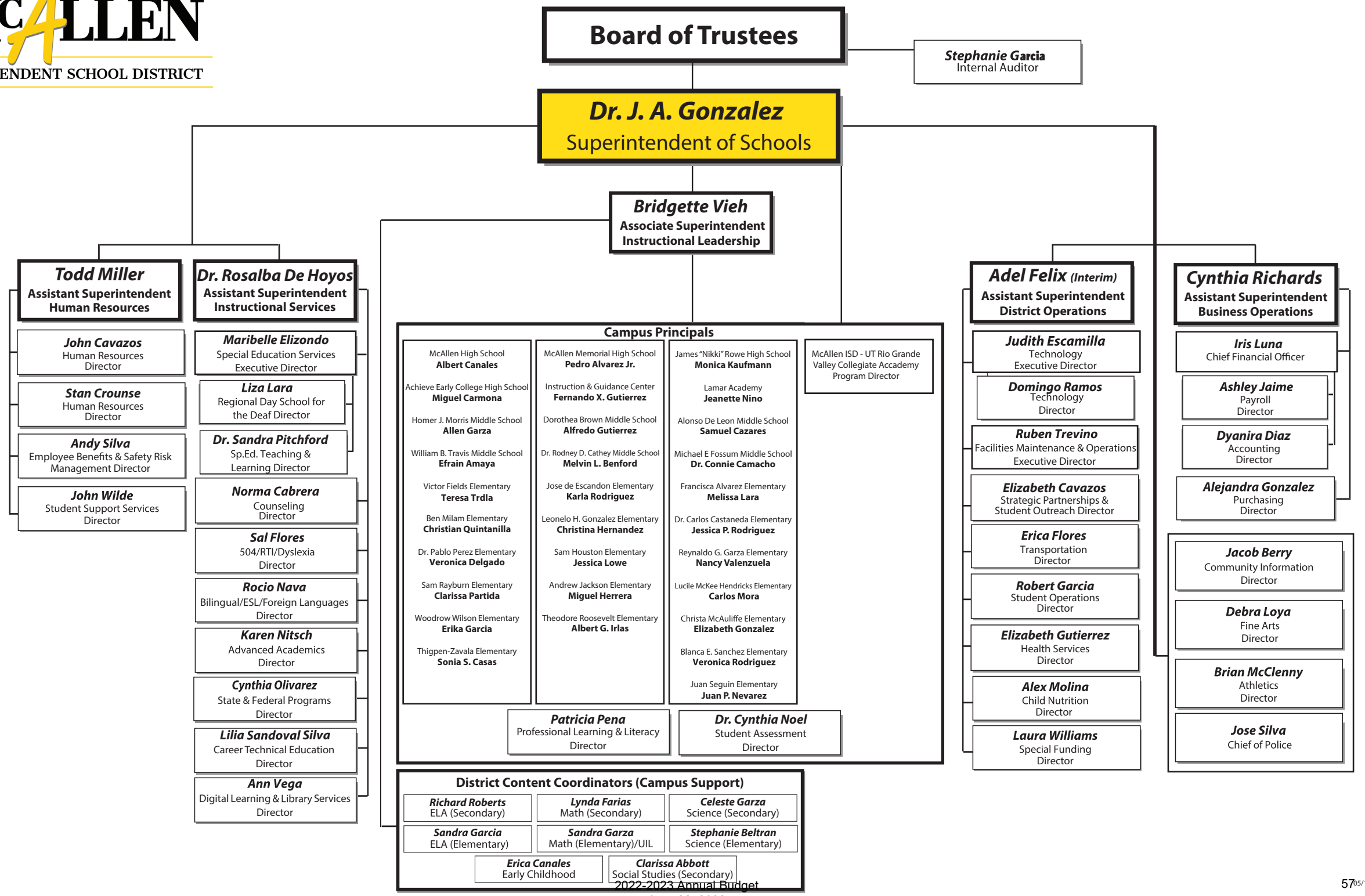


Thigpen-Zavala Elementary
2500 Galveston Avenue
Sonia S. Casas, Principal



Woodrow Wilson Elementary
1200 Hackberry Street
Erika Garcia, Principal

2021-2022 Organizational Chart



Dr. Jose A. Gonzalez, Superintendent of Schools

“What lies behind us and what lies before us are tiny matters compared to what lies within us.”

–Oliver Wendell Holmes Jr. Associate
Justice, US Supreme Court, 1902-32



Dr. J. A. Gonzalez is a teacher at heart. Put a marker in his hand and a blank whiteboard beside him and his eyes light up. Whether his audience is made up of students or fellow professionals, he relishes the opportunity to teach.

“I am fascinated with the art of teaching and learning,” he said. “Everyone is some kind of smart —be it mathematical, verbal, kinesthetic, or musical. We all have a particular learning style, and it is our job, as educators, to help our students discover their talents and to build on their natural skill sets.”

In October, 2020, a combination of leadership, foresight and determination catapulted him to the top award in the state, Texas Superintendent of the Year. He is the first winner ever from McAllen ISD.

In his acceptance speech, Dr. Gonzalez began by thanking his wife and children.

“To the McAllen ISD Board of Trustees, thank you so very much for believing in me,” he added. “Thank you for holding me to a high standard, for holding me accountable and for all the oversight and direction that you provide myself and the district as we continue to thrive in this environment. Each one of you motivates me in a unique way and I thank you all for that.”

He also thanked McAllen ISD staff.

“This award would not be possible without the entire McAllen ISD family ... all 3,000 employees, thank you so much. To our teachers, thank you for grinding and for pushing hard, even in this remote environment. And, to our wonderful students, thank you for putting us on the map. I have the utmost respect for all of you. And finally, I dedicate this award to my father (Oscar Gonzalez Sr.) and my mother (Elsa Gonzalez). I hope that I made you proud. Thank you.”

His state award was preceded by earning the Region One Superintendent of the Year award in the summer of 2020. Following the state award and a TASA nomination, he later became one of just five finalists for the National Superintendent of the Year award.

In 2022, he earned the South Texas Hero award from the United Way of South Texas.

“Dr. Gonzalez was chosen because he exemplifies community service at the highest level and embodies the United Way Mission, to improve lives by mobilizing the caring power of our community to advance the common good,” Lilly Lopez-Killelea, President and CPO of United

Way of South Texas explained. “He engages with many organizations, whether they are public, private, government, non-profit, etc. to promote opportunities for children and local families.”

Dr. Gonzalez, who became Superintendent in 2016, oversees a district that is characterized as a District of Champions, with amazing standings, including state-ranked academic and finance programs, as well as nationally ranked high schools, music program, health and PE program, and so much more.

“As educators, we are in the dream business,” he said. “We are entrepreneurs of the human spirit.”

Under his wing, the District has enjoyed some major accomplishments on the state and national stage. Some of these include:

- Earning an “A” designation by the Texas Education Agency for two straight years (2018 and 2019).
- Earning the state’s Post-Secondary Readiness Distinction three consecutive years (2017-19).
- Earning Financial Integrity Rating System of Texas (School FIRST) for the 18th time in 19 years. That includes 14 perfect scores.
- McAllen ISD high schools ranked among America's best schools by either *US News & World Report* or *The Washington Post* for the eighth straight year. All five ranked by *US News & World Report* in spring 2022.
- The District being named Best Large District in Texas in the H-E-B Excellence in Education awards. The District was also a state finalist in 2018.
- Serving a School Board which was a state finalist for the School Board Leadership award in the H-E-B Excellence in Education awards in 2019 and 2022.
- Implementing a State & National award-winning Strategic Plan for the District.
- Leading the District as the community passed a Tax Ratification Election with 76 percent voter approval in 2018.
- The District being named “Favorite School District” in *The Monitor’s* Readers’ Choice Awards three times in the past five years.
- Two schools earning a national Blue Ribbon award – Sam Houston Elementary (2019) and Achieve Early College High School (2021).
- The District being named a national Best Community for Music Education for 10 consecutive years.
- Overseeing the District as all eligible schools have been named among America’s Healthiest Schools since 2014.

It is worth noting that only three school districts in Texas, with an enrollment of at least 20,000 students, earned all three major state awards in 2019 (State “A” ranking, Post-Secondary Readiness Distinction and School FIRST with a perfect score).

He led the transformation in March 2020, to address the COVID-19 pandemic’s impact on our educational community in a way that kept instruction at the forefront, while keeping our students

and staff safe. Through it all, the district continued providing meals for the community, and students did not miss a single day of instruction. This accomplishment was chronicled in the education journal, *Texas Lonestar* magazine, in its July 2020 issue.

“We’re a world-class district. In McAllen ISD, it’s not about programs,” Dr. Gonzalez said. “It’s about people, and we have great people in this dynamic community and our district. The key is to work collectively to execute the vision for our district as we move deeper into the twenty-first century.”

In addition, Dr. Gonzalez has implemented many new programs and features. These include:

- Initiated the creation of STEAM-Plus teaching and learning framework.
- Established elementary UIL, chess, and robotics programs.
- Initiated the creation of Tech Wars in which high school students competed in a unique robotics competition.
- Initiated the first Esports tournament in the Rio Grande Valley.
- Built relationships with city, chamber of commerce, economic development corporation, and McAllen Boys and Girls Club.
- Created a leadership model.
- Reduced payroll costs for 2016-17 by \$1.3 million.
- Created McTalks framework to spotlight alumni, staff, and students.
- Established lifecycle replacement schedule for facilities and equipment.
- Created the STRIDES Program for special needs students who have graduated.
- Created a Parent Education Program.
- Moved Career Technical Education Program to Achieve Early College High.
- Initiated a Mental Health Fair.
- Created golf and fishing tournaments to raise scholarship money, so high school students can visit colleges and universities.
- Created a Youth Apprenticeship Program through South Texas College and Chamber of Commerce.

In March 2022, he signed an agreement to create a Collegiate Academy with the University of Texas Rio Grande Valley. Students will have the opportunity to earn hours toward a bachelor’s degree in medical fields on land set aside for state-of-the-art facilities. It is scheduled for launch in the fall of 2023.

Dr. Gonzalez initiated the creation of STEAM-Plus in Pre-K-12 grades. This learning framework places a great emphasis on Science, Technology, Engineering, Arts, and Math, including coding, rocketry, and robotics. STEAM-Plus also systematically addresses a child’s emotional intelligence. It focuses on the five key components of emotional intelligence – self-awareness, self-regulation, motivation, empathy, and social skills. McAllen ISD also continues to support the highly acclaimed International Baccalaureate Teaching and Learning Framework at elementary, middle, and high school levels. In fact, the IB Diploma Programme at Lamar Academy was awarded the IB School of Distinction Award in 2017.

A former state finalist for Principal of the Year and a participant in The Principals' Center at Harvard University, Dr. Gonzalez has a wealth of experience and a passion for teaching. He has taught in the Educational Leadership Department as a Practicing Lecturer at the University of Texas-Rio Grande Valley (UTRGV).

Dr. Gonzalez served as the District's Associate Superintendent for Instructional Leadership from 2012-16. His primary role included coaching, supervising and evaluating all principals in the District. He has also served as a Principal, Assistant Principal, Teacher, and Coach in multiple sports during his 26-year educational career (24 with McAllen ISD).

He is active in the community as well. Some of the professional clubs, organizations, and committees he serves on include:

- Texas Association of Secondary School Principals
- Golden Key International Honor Society
- Kappa Delta Pi International Honor Society
- Honorary Member of the McAllen Rotary Club
- Member of Raise Your Hand Texas
- UTPA College of Education Advisory Committee
- The Principals' Center Alumni (at Harvard University)
- Vice Chairman of the Board: Chamber of Commerce Board of Directors, 2019-present
- Member: Chamber of Commerce Executive Committee, 2021-present
- TASA Education Commissioner's Cabinet Member, 2021-Present
- Member: TASA – Texas Association of School Administrators
- Member: AASA – American Association of School Administrators
- Member: TALAS – Texas Association of Latino Administrators and Superintendents
- TASB School Transformation Network
- Member: Friends of Texas Public Schools
- United Way Board of Directors (2021-23)
- McAllen Economic Development Corporation Board of Directors
- Region One Regional Advisory Council of Superintendents: Executive Committee Member
- UIL Executive Committee for Region XV
- South Texas Association of Schools Board of Directors Vice-President 2021-22
- Lower Rio Grande Valley Development Council (LRGVDC member) – the Regional Council of Governments for Hidalgo, Cameron and Willacy Counties
- John Maxwell Team Certified Member (2018)
- Federal Bureau of Investigation (FBI) Citizens Academy (2015)
- Leadership McAllen – Class XXXIII (2014)

Born in Laredo, Texas, Dr. Gonzalez was raised in Hebbronville, Texas. He graduated from Texas A&M University—Kingsville with a Bachelor of Science in 1996 and earned a Master of Science in Educational Administration from the University of Texas-Pan American in 1999. Between 2000

and 2003, he earned his Mid-Management Administrator and Superintendent Certifications. His Doctor of Education with an emphasis in Educational Leadership was completed in 2008 through the University of Texas-Pan American.

Dr. Gonzalez married Shahroo T. Gonzalez, who is also an educator. They have three children – Joe Douglas (10), Samantha Isabella (9), and Joshua Jay (7).





A Letter from the Superintendent

At McAllen ISD, we are in the business of making students' dreams come true.

Our focus is meeting the academic, social and emotional needs of our students. We provide students with the tools, experience and motivation to go out and accomplish their dreams. Whether it is about getting into a certain school, going into a particular profession or serving in the military, McAllen ISD will empower students to make it happen.

At McAllen ISD, we take pride in giving our students quality choices. The many programs and opportunities from which our students choose include:

- Two educational frameworks - STEAM-Plus and International Baccalaureate.
- An Advanced Placement program where students can test for college credit.
- A dual enrollment program where students can take courses and earn college credit while still in high school.
- A National Blue Ribbon nominated Early College High School where students can earn an Associates Degree before they even graduate high school.
- A Career Technical Education program where students can earn a professional license or certification in any of 14 career clusters.
- Athletics, fine arts, UIL, clubs and organizations.
- Dual-language program schools, available in elementary, middle and high school level, to increase the number of students becoming bi-literate.
- Minitropolis schools where students learn "real-life" skills in terms of running a business or city government.

We are committed to ensuring that every child that comes into our District becomes empowered to take control of his or her future. In McAllen ISD, we are not only focused on the academic side of the child, we are also focused on their physical health and emotional intelligence.

When our students graduate, we want them to have job skills and to be college, career and military ready. When you come to McAllen ISD, it is about more than just learning the state curriculum and passing an assessment, it is about being able to perform and produce in the real world. We deliver instruction on a world-class level.

Sincerely,

A handwritten signature in blue ink, appearing to read "J.A. Gonzalez".

J.A. Gonzalez, Ed. D.
Superintendent of Schools
McAllen Independent School District

Administrative Staff



J. A. Gonzalez, Ed. D.
Superintendent



Bridgette Vieh
Associate Superintendent for Instructional Leadership



Cynthia Medrano Richards, RTSBA, CPA
Assistant Superintendent for Business Operations



Rosalba De Hoyos, Ed. D.
Assistant Superintendent for Instructional Services



Adel Felix, CPA, CFE
Interim Assistant Superintendent for District Operations



Todd Miller
Assistant Superintendent for Human Resources



Iris Luna, RTSBA
Chief Financial Officer

Board of Trustees



2013 NSBA Magna Award Winner

Texas 2012 Outstanding Board of the Year

2012 Region One School Board of the Year

2020 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. For the majority of the COVID-19 Pandemic, the board met virtually and began face to face meetings in May 2021.

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 Trustee 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 comment 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

Tony Forina

Place 4, 2019-2023

tony.forina@mcallenisd.net



Vice President

Debbie Crane Aliseda

Place 3, 2021-2025

debbie.aliseda@mcallenisd.net



Secretary

Marco Suarez

Place 1, 2019-2023

marco.suarez@mcallenisd.net



Trustee

Conrado Alvarado

Place 2, 2019-2023

conrado.alvarado @mcallenisd.net



Trustee

Sofia M. Peña

Place 6, 2021-2025

sofia.penal@mcallenisd.net



Trustee

Sam Saldivar Jr.

Place 7, 2021-2025

sam.saldivar@mcallenisd.net



Trustee

Daniel D. Vela

Place 5, 2019-2023

daniel.vela@mcallenisd.net

Our Vision and Our Mission



Vision

The McAllen Independent School District is a multicultural community in which students are enthusiastically and actively engaged in the learning process. Students demonstrate academic excellence in a safe, nurturing and challenging environment enhanced by technology and the contributions of the total community.

Mission

The mission of the McAllen Independent School District is to educate all students to become lifelong learners and productive citizens in a global society through a program of educational excellence utilizing technology and actively involving parents and the community.

Our Goals and Strategies

Goal 1 – Student Achievement/Student Focus

Goal 2 – People Development

Goal 3 – Facility Priorities

Goal 4 – Financial Priorities

Strategy 1 - Branding

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

Strategy 2 – Attract/Retain High Quality Staff

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

Strategy 3 – Engaging Learning Environment

We will foster secure, supportive, rigorous and engaging learning environments.

Strategy 4 – Rigorous/World Class Standards Customized for Every Learner

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

Strategy 5 – Partnerships with Business/Civic Education/Organizations

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

Strategy 6 – Future-Ready Students

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

Strategy 7 – Financial Priorities

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





Implementation of District Goals & Objectives 2022-2023	Student Achievement/ Student Focus	People Development District	Facilities Priorities District	Financial Priorities District	Branding	Attract/Retain High Quality Staff	Engaging Learning Environment	Rigorous/ World Class Standards Customized for Each Learner	Partnerships with Business/ Civic Education/ Organizations	Future-Ready Students	Financial Priorities
Organization Number/Name	Goal 1	Goal 2	Goal 3	Goal 4	Strategy 1	Strategy 2	Strategy 3	Strategy 4	Strategy 5	Strategy 6	Strategy 7
701 Superintendent's Office	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
702 Board of Trustees	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
713 Grant Development & Compliance							✓				
714 Department of Community Information	✓	✓			✓						
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				✓							✓
731 Assistant Superintendent for District Operations	✓		✓	✓	✓		✓	✓	✓		✓
732 Department of Internal Audit		✓		✓		✓	✓		✓		✓
733 Assistant Superintendent for Business Operations				✓							✓
734 Department of Accounting				✓							✓
735 Department of Payroll				✓							✓
736 Department of Special Funding	✓	✓	✓	✓		✓	✓	✓		✓	✓
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	✓						✓	✓		✓	

Long Term Financial Planning and Major Initiatives

The financial goal of the McAllen Independent School District is to have a sufficient fund balance in the general operating fund to be able to maintain fiscal independence in case of a financial need or crisis. The District shall strive to maintain an optimum fund balance of at least two and a half months of general fund operating expenditures.

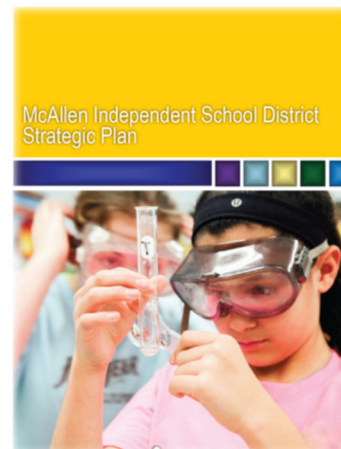
The School District reached out to the community during the late spring and summer of 2016 for input as we worked to create our Strategic Plan. This comprehensive living document is designed to keep us on the path of continuous improvement.

The District's strategic plan was created through focus group sessions, surveys, town hall meetings, and a series of full-day workshop meetings. Students, parents, and other members of our community joined teachers and other employees in identifying our call to action, establishing our mission, identifying goals, and beginning the process of pinpointing key actions. We established this framework to work, to refine, and redirect our aim. To create alignment, we merged into this report, the four goals that guide the superintendent's evaluation. In the interest of transparency and accountability, this framework is available to the public.

This framework of goals ensures all members of our school community are working to improve. It shines light on every facet of the school district, including student-centered and inquiry-based learning in prekindergarten through the 12th grade, support programs, extracurricular activities, finance, maintenance, transportation, marketing, child nutrition, wellness, human resources, safety and security and more. Through this process, the District also lays out the metrics by which we gauge our progress - further spotlighting our determination to be accountable and transparent to our community.

This responsibility requires extensive planning and foresight. It is intensified when it works in sync with a supportive and involved community. For this reason, we will make the greater community aware of this plan through a series of presentations, including town hall meetings, community group sessions and an annual review. In addition, the plan will be posted on our website for full disclosure, and it will be updated yearly. This is the framework that guides our decisions.

In support of our current strategic plan, our District launched a Champion Project in fiscal year 2020-2021. Through conversation with students, parents, teachers, and other staff, McAllen ISD identified Seven Focus Areas. McAllen ISD then targeted those Focus Areas to develop an interactive collection of material - in digital formats - to spotlight the many programs and services that we provide to our community. Through this virtual Parent Symposium, our community can access information on any of the outstanding programs that make McAllen ISD an A+ District.



Facilities Education Master Plan

McAllen ISD has held far-reaching discussions with staff and the community as it developed the District's Strategic Plan. An astounding more than 2,000 people gave input. The District conducted an intense study into its facility needs, working to develop a Facilities Education Master Plan that would be aligned with the Strategic Plan.

This long-range planning document evaluates current facilities, analyzes the school systems' future facility needs, and recommends solutions to address these needs. It is grounded in the context of the educational needs of our students and the McAllen Independent School District's Strategic Plan. In addition, it supports our two Frameworks for Student Learning – STEAM Plus and International Baccalaureate. This document is designed to inform the parents, community leaders, and other members of our community about the long-range improvement plans for our educational facilities. One of the decisions included in this Facilities Education Master Plan approved by the Board of Trustees on April 23, 2018 was to repurpose two of our campuses. In the 2018-2019 school year, Jose Antonio Navarro Elementary became our Early Childhood Center and Abraham Lincoln Middle School now houses our Achieve Early College High School students and our Professional Development Building.

This Facilities Education Master Plan serves as the guide to supporting the aims and objectives of our District's Strategic Plan as we make decisions regarding our facilities. The District identifies the priorities that set our Facility Needs Standards and ensures viable and dynamic planning that ultimately supports quality teaching and learning.

The McAllen Independent School District's Goals and Strategies are vital to understanding the facility needs of our organization. This Plan was produced through a team effort including the personnel who are tasked with maintaining our existing schools and other facilities, school administration and other staff, and professional consultants with disciplines in education, planning, programming, architecture, engineering, construction, facility management, facility operations, and technology.

Most Importantly, six Facility Needs Standards were established to drive our priorities as we developed our short and long range plan.

In fiscal year 2019-2020, a Maintenance Tax Note Series 2020 was issued to address some identified needs in the Facilities Education Master Plan.



Facility Needs Standards

Standard 1: Safety and Security

Facilities that support the safety and security of our students and staff.

Standard 2: Educational Suitability

Facilities that support our educational and instructional programs, ensuring that each space meets the needs of a learning environment, including size, location, and fixed equipment as defined for the instructional program.

Standard 3: Technology Readiness

Facilities with the infrastructure capable of supporting information technology and associated equipment to enhance quality 21st-Century teaching and learning.

Standard 4: Capacity and Utilization

Facilities with specific capacity and utilization standards that target the number of students that can be housed, given the specific educational programs, the class schedules, the student-teacher ratios, and the size of rooms.

Standard 5: Quality Care and Maintenance of Current Facilities

Facilities that are supported by systems aimed at maintaining quality teaching/learning environment by a continued focus on cleanliness, air quality, safety, lighting and exterior of all schools by campus and district staff.

Standard 6: Long Range Facilities Planning

Facilities driven by a system that focuses on replacement schedules, facility priorities, funding sources, and enrollment trends.

Capital Projects Budget Process

The Capital Projects budget is prepared according to the Facilities Education Master Plan and funding availability. For 2022-2023, Capital Outlay is budgeted in the Capital Projects Funds due to the issuance of the Maintenance Tax Notes Series 2020. For a listing of projects please refer to pages 132-133.

Prekindergarten Programs

McAllen ISD elementary schools provides 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.

Tuition-Based

Beginning 2018-2019, McAllen ISD has provided an opportunity for children who do not qualify for the state-mandated Pre-K program provided and were not able to enroll in the limited Universal Pre-K program are eligible to enroll in this tuition supported Pre-K program.

These Pre-K programs are for children who turn four years old on or before September 1st of the current school year.

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 following policies are posted on the link below:

<http://pol.tasb.org/Home/Index/637>

The highlighted items within the following policies make reference to the budget process.



OFFICERS AND OFFICIALS
DUTIES AND REQUIREMENTS OF BOARD OFFICERS

BDAA
(LEGAL)

Selection of Officers At the first meeting after each election and qualification of Board members, the members of the Board shall organize by selecting:

1. A president, who shall be a member of the Board.
2. A secretary, who may or may not be a member of the Board.
3. Such other officers and committees as the Board may deem necessary.

Education Code 11.061(c)

Reorganization In addition to the required post-election organization, the 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 the Board include, but are not limited to, the following:

- | | |
|--|---|
| Public Meeting on
Budget and
Proposed Tax Rate | 1. Call a meeting of the Board, giving public notice not earlier than the 30th day or later than the tenth day before the meeting, to discuss and adopt the budget and the proposed tax rate. <i>Education Code 44.004</i> [See CE and CCG] |
| Financial
Statements | 2. Ensure that the annual financial statements are published as required by law. <i>Local Gov't Code 140.006</i> [See CFA] |
| Mineral Rights | 3. Execute an oil and/or gas lease or sell, exchange, and convey the minerals in land belonging to the District, approved by resolution of the Board. <i>Education Code 11.153</i> |
| Deeds | 4. Execute the deed for the sale of property, other than minerals, held in trust for free school purposes. <i>Education Code 11.154(b)</i> |

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.

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LEGAL)

7. Preparing recommendations for policies to be adopted by a board and overseeing the implementation of adopted policies.
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;

OFFICERS AND OFFICIALS
DUTIES AND REQUIREMENTS OF BOARD OFFICERS

BDAA
(LEGAL)

Selection of Officers At the first meeting after each election and qualification of Board members, the members of the Board shall organize by selecting:

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3. Such other officers and committees as the Board may deem necessary.

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- | | |
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Budget and
Proposed Tax Rate | 1. Call a meeting of the Board, giving public notice not earlier than the 30th day or later than the tenth day before the meeting, to discuss and adopt the budget and the proposed tax rate. <i>Education Code 44.004</i> [See CE and CCG] |
| Financial
Statements | 2. Ensure that the annual financial statements are published as required by law. <i>Local Gov't Code 140.006</i> [See CFA] |
| Mineral Rights | 3. Execute an oil and/or gas lease or sell, exchange, and convey the minerals in land belonging to the District, approved by resolution of the Board. <i>Education Code 11.153</i> |
| Deeds | 4. Execute the deed for the sale of property, other than minerals, held in trust for free school purposes. <i>Education Code 11.154(b)</i> |

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:

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(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**

**BJA
(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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LOCAL REVENUE SOURCES
AD VALOREM TAXES

CCG
(LEGAL)

Tax Rate Adoption

Maintenance Taxes

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. *Education Code 45.002, .003(a)*

*Restriction on
Maintenance Tax
Levy*

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. *Education Code 45.0021(a)* [See Taxpayer Injunction, below]

Note: For information on the consequences of violating this restriction, see Education Code 45.0021(c)-(e). See also Taxpayer Injunction below.

Exceptions

Education Code 45.0021 does not prohibit a district from:

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;
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
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).

Education Code 45.0021(f)

*Maintenance Tax
Rate
Components*

Tier One

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.

*Maximum
Compressed
Rate*

"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.

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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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 ten 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 ten 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

LOCAL REVENUE SOURCES
AD VALOREM TAXES

CCG
(LEGAL)

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

LOCAL REVENUE SOURCES
AD VALOREM TAXES

CCG
(LEGAL)

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)

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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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.

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

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](#).¹

*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]

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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 administrative office is located. The notice shall be published not earlier than the 30th day or later than the tenth day before the date of the hearing.

***Form and
Contents***

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).

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.

A notice is not valid if it does not substantially conform to the language and format prescribed by the comptroller.

Education Code 44.004(b)–(d)

***Debt Service
Rate Decrease***

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. *Education Code 44.004(g-1)*

***Districts with
July 1 Fiscal Year***

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.

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:

1. The rate proposed in the notice prepared using the estimate;
or

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2. The district's voter-approval rate determined under Tax Code 26.08 using the certified appraisal roll.

Education Code 44.004(h), (i)

Tax Rate Adoption
Requirements

Deadline

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 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 ten 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.

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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 exceeds 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)

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Adoption of Tax Roll	<p>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. <i>Tax Code 26.09(a), (e)</i></p>
Failure to Adopt Tax Rate	<p>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 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. <i>Tax Code 26.05(c)</i></p>
Taxpayer Injunction	<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 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. <i>Education Code 44.004(e)</i></p> <p>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. <i>Tax Code 26.04(g)</i></p> <p>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</p>

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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)*

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. *Education Code 45.0021(b)*

Tax Information to
County

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. *Tax Code 26.16(a)–(b)*

Appraisal District
Property Tax
Database

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). *Tax Code 26.17(e)*

**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 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. *Tax Code 26.18* [See CE for required information]

**Election to Approve
Tax Rate**

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. *Tax Code 26.08(a), (n)*

[For information on conducting elections, see the BBB series.]

Voter-Approval Tax
Rate

For purposes of Tax Code 26.08, the voter-approval tax rate of a district is the sum of the following:

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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](#)² 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>

¹ Truth-in-Taxation: Tax Rate Adoption:

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

² LBB Efficiency Audit Guidelines: 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 and Bro.*, 48 S.W.2d 983 (Comm. 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. <i>Education Code 44.002; 19 TAC 109.1(a), .41, .5001</i>
Funds for Accelerated Instruction	A district that is required to provide accelerated instruction under Education Code 29.081(b-1) [see EHBC] shall separately budget sufficient funds, including funds under Education Code 48.104, for that purpose. <i>Education Code 29.081(b-2)</i>
Itemization of Certain Expenditures	<p>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:</p> <ol style="list-style-type: none">1. Notices required by law to be published in a newspaper by the district or a representative of the district; and2. 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. <p><i>Local Gov't Code 140.0045</i></p>
Public Meeting on Budget and Proposed Tax Rate	<p>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. <i>Education Code 44.004(a), (f)</i> [See CCG for provisions governing tax rate adoption.]</p> <p>The meeting must comply with the notice requirements of the Open Meetings Act. <i>Gov't Code 551.041, .043</i> [See BE]</p>
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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(LOCAL)**

Fiscal Year	The District shall operate on a fiscal year beginning July 1 and ending June 30.
Budget Planning	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.
Budget Meeting	<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">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.2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.
Authorized Expenditures	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.
Budget Amendments	The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
Fund Balance	<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 comprised of several components, as prescribed by GASB Statement 54:</p> <ul style="list-style-type: none">• Nonspendable fund balance;

ANNUAL OPERATING BUDGET

CE
(LOCAL)

- 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.

The Superintendent or designee shall be authorized to assign a portion of the fund balance as may be required to meet the financial needs of the District.

McAllen ISD
108906

ACCOUNTING
INVENTORIES

CFB
(LOCAL)

**Capitalization
Threshold**

The capitalization threshold for purposes of classifying capital assets shall be \$5,000.

DATE ISSUED: 7/9/2001
LDU-39-02
CFB(LOCAL)-A

ADOPTED:

1 of 1

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 Superintendent or designee shall classify each job title within the compensation plan 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 bimonthly 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. The Superintendent or designee shall determine pay adjustments for individual employees, within the approved budget following established procedures.

*Mid-Year 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 full-time 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

All employees who are required to work during an emergency closing for a disaster, as declared by a federal, state, or local official or the Board, 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. Overtime for time worked over 40 hours in a week shall be calculated and paid according to law. [See DEAB] The Superintendent or designee 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 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
- Contingency Planning

Budget Implementation

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

Budget Monitoring

- Provide monthly 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
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility																				
	January 14, 2022	<p><i>Refer to Budget Development Manual – Section I</i></p> <p>Campus Allocated Budget</p> <ul style="list-style-type: none">Establish Campus Base allotment: Check One ___ADA √ Enrollment ___ MembershipPEIMS Snapshot and Most Current Enrollment Counts from Department of TechnologyDetermine the per student allocation for High Schools, Middle Schools and Elementary Schools <div><div><p>2021-2022 Allotment</p><table><tr><td>HS - 001/002</td><td>= \$ 90</td></tr><tr><td>006/007</td><td>= \$ 90</td></tr><tr><td>005/011</td><td>= \$ 145</td></tr><tr><td>MS -</td><td>= \$ 75</td></tr><tr><td>ES -</td><td>= \$ 60</td></tr></table></div><div><p>2022-2023 Allotment</p><table><tr><td>HS - 001/002</td><td>= \$ 90</td></tr><tr><td>006/007</td><td>= \$ 90</td></tr><tr><td>005/011</td><td>= \$ 140</td></tr><tr><td>MS -</td><td>= \$ 75</td></tr><tr><td>ES -</td><td>= \$ 60</td></tr></table></div></div>	HS - 001/002	= \$ 90	006/007	= \$ 90	005/011	= \$ 145	MS -	= \$ 75	ES -	= \$ 60	HS - 001/002	= \$ 90	006/007	= \$ 90	005/011	= \$ 140	MS -	= \$ 75	ES -	= \$ 60	Business Office
HS - 001/002	= \$ 90																						
006/007	= \$ 90																						
005/011	= \$ 145																						
MS -	= \$ 75																						
ES -	= \$ 60																						
HS - 001/002	= \$ 90																						
006/007	= \$ 90																						
005/011	= \$ 140																						
MS -	= \$ 75																						
ES -	= \$ 60																						
	January 17, 2022	<p><i>Refer to Budget Development Manual – Introduction</i></p> <p>Email - Determine the following:</p> <ul style="list-style-type: none">Identify items Campuses will budget through allocated funds (A-00)Identify items Departments will budget through department budgets <p><i>(Deadline to submit to Business Office 2/7/22)</i></p>	Business Office																				
	January 17, 2022	<p>Upload accounts for Grants 2xx, 3xx, 4xx</p> <ul style="list-style-type: none">Mass create from existing accounts to check for duplicates	Business Office																				
	January 18, 2022	<p>Review proposed budget calendar</p>	Executive Leadership Team																				
	January 20, 2022	<p><i>Refer to Budget Development Manual – Sections IV (Required) and V (Optional) Budget Inclusions</i></p> <p>Memos to Assistant Superintendents to request Budget Inclusions Forms from directors, department heads and coordinators (attach prior year budget inclusion forms)</p> <p><i>(Due to Asst. Superintendents on 2/7/22)</i></p>	Business Office																				

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	January 20, 2022	<p><i>Refer to Budget Development Manual – Section I</i></p> <p>Memo – Special Populations Campus Allocations and Purchase Order Processing Instructions (Zero Based Budgeting Referenced)</p> <ul style="list-style-type: none"> • 162 – Career & Technology (CTE) • 163 – Advanced Academics • 173 – Special Education • 193 – State Compensatory • 211 – Title I • 289 – Title IV <p style="text-align: center;"><i>(Due to Business Office 02/7/22)</i></p>	<p>Business Office</p> <p>Respective Directors</p>
	January 24, 2022	<p><i>Refer to Budget Development Manual – Section I</i></p> <p>Enrollment based on the PEIMS Fall Re-Submission 01/13/xx (extended to 1/20 for FY21-22)</p> <ul style="list-style-type: none"> • Fall Campus Counts • PDM1-120-009 TSDS PEIMS Disaggregation of PEIMS Student Data • Snapshot Counts and Program Enrollments 	<p>Business Office</p> <p>PEIMS</p>
	January 24, 2022	<p>District Staffing Data to TASB to prepare the following:</p> <ul style="list-style-type: none"> • Market Value Comparison • Pay Structure Shift • Salary Cost Estimate <p><i>Business Office to prepare worksheet for staff projections- for budget year 22-23 only, complete 2/18/22</i></p> <p style="text-align: center;"><i>(Due from TASB 4/4/22)</i></p>	<p>Human Resources</p> <p>Business Office</p>
	January 25, 2022	<p><i>Refer to Budget Development Manual – Section III</i></p> <p>E-mail Accounting to begin District Account Coding updates</p> <p style="text-align: center;"><i>(Due to Business Office 2/28/22)</i></p>	<p>Business Office</p> <p>Accounting</p>
	January 25, 2022	<p>Replacement Schedule e-mail:</p> <p><i>Quotes must be submitted</i></p> <ul style="list-style-type: none"> • Dept of Athletics (183) • Dept of Fine Arts (184) • Dept of FMO (199-P) • Technology • Police Department <p style="text-align: center;"><i>(Due to Business Office 2/14/22)</i></p>	<p>Departments</p>
	January 26, 2022	<p>E-mail Department of Technology to create New Year Prior to staff planning</p>	<p>Business Office</p> <p>Department of Technology</p>

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	January 31, 2022	Preliminary State Property Values (1-31-xx)	State Comptroller's Office
	February 7, 2022	<i>Refer to Budget Development Manual – Section IV (Required)</i> <i>Refer to Budget Development Manual – Section V (Optional)</i> <i>(Due to Assistant Superintendents)</i> <i>(Due to Business Office 2/14/22)</i>	Asst. Superintendents: Business Operations Human Resources Instructional Services Interim Asst. Superintendent: District Operations
	February 7, 2022	<i>Budget Development Manual – Section I</i> Special Populations Campus Allocations and Purchase Order Processing Instructions: <ul style="list-style-type: none"> • 162 – Career & Technology (CTE) • 163 – Advanced Academics • 173 – Special Education • 193 – State Compensatory • 211 – Title I • 289 – Title IV <i>(Due to Business Office)</i>	Respective Directors
	February 7, 2022	<ul style="list-style-type: none"> • Identify items Campuses will budget through allocated funds (A00) • Identify items Departments will budget through department budgets <i>(Due to Business Office)</i>	Department Directors
	February 7, 2022	1 st Budget Workshop – 2021-2022 Budget update, discussion of accelerating remaining two (2) \$1,000 payments for retention stipends and discussion of five (5) additional local COVID leave days	Asst. Superintendents: Business Operations Human Resources
	February 8, 2022	Send out Calendar invite for 2/21/22 at 10:00 am. (TEAMS) Discussion of Self-Funded Rates: <ul style="list-style-type: none"> • 753 Health • 771 TEC • 772 Worker's Comp 	Director of Employee Benefits Interim Chief Financial Officer Asst. Superintendent for Business Operations
	February 8, 2022	Send out Calendar invite for 3/7/22 at 10:30 a.m. (TEAMS) <ul style="list-style-type: none"> • Discuss ID Cost for Food Service-Fund 101 • Plan for capital projects -Accounting Dept 	Interim Chief Financial Officer Director of Food Service

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 8, 2022	<p>Memo - Utility Projections with a due date/meeting (TEAMS) on 4/4/22 at 2:00 p.m. for:</p> <ul style="list-style-type: none"> • Electricity • Water • Natural Gas <p>Memo - Utility Projections with a due date/meeting (TEAMS) on 4/4/22 at 3:00 p.m. for:</p> <ul style="list-style-type: none"> • Telephone • E-rate 	<p>Interim Chief Financial Officer Facilities, Maintenance & Operations</p> <p>Interim Chief Financial Officer Department of Technology</p>
	February 8, 2022	<p><i>Refer to Budget Development Manual – Section II</i></p> <p>E-mail Payroll Department to begin Salary Information updates</p> <p><i>(Due to Business Office 2/28/2022)</i></p>	<p>Business Office</p> <p>Payroll Department</p>
	February 8, 2022	Discussion of Early Exit Incentive Program	Human Resources Executive Leadership Team
	February 14, 2022	<p>Replacement Schedules with Quotes:</p> <ul style="list-style-type: none"> • Dept of Athletics (183) • Dept of Fine Arts (184) • Dept FMO (199-P) • DOT • Police Department <p><i>(Due to Business Office)</i></p>	Departments
	February 14, 2022	<p><i>Budget Development Manual – Section IV (Required) Section V (Optional) (6429)</i></p> <p><i>(Due to Business Office)</i></p>	<p>Asst. Superintendents: Business Operations Human Resources Instructional Services Interim Asst. Superintendent: District Operations</p>
	February 15, 2022	Evaluate Grant Funded Positions	Grant Managers Executive Leadership Team

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 15, 2022	Extracurricular Funding Guidelines e-mail: <ul style="list-style-type: none"> • Advanced Academics • Athletics • Bilingual • CTE • Instructional Services • Fine Arts • Secondary Science • Social Studies • UIL Academics <i>(Due to Business Office 2/28/22)</i>	Respective Directors & Coordinators
	February 16, 2022	Route Calendar to Accounting, Department of Technology, Employee Benefits, Human Resources, Payroll Department, State Comp and ELT	Business Office
	February 16, 2022	Final calendar for 2022-2023 budget	Executive Leadership Team
	February 22, 2022	Discuss staffing and salary projections for 2022-2023	Human Resources Executive Leadership Team
	February 23, 2022	Discussion of Self-Funded Rates meeting (TEAMS) at 10:00 a.m. <ul style="list-style-type: none"> • 753 Health • 771 TEC • 772 Worker's Comp 	Director of Payroll Department Director of Employee Benefits Interim Chief Financial Officer
	February 25, 2022	Recalculate Campus Enrollment Counts based on February data from Student Operations	Business Office
	February 28, 2022	<i>Budget Development Manual – Section II</i> Salary Information completed Copy of PR Fringe Benefit Required Inclusion Sheet to Department of Technology, Human Resources and Employee Benefits <i>(Due to Business Office)</i>	Payroll Department
	February 28, 2022	<i>Budget Development Manual – Section III</i> District Account Coding completed <i>(Due to Business Office)</i>	Accounting Department

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	February 28, 2022	Extracurricular Funding Guidelines <ul style="list-style-type: none"> • Advanced Academics • Athletics • Bilingual • CTE • Instructional Services • Fine Arts • Secondary Science • Social Studies • UIL Academics <i>(Due to Business Office)</i>	Respective Directors & Coordinators
	March 1, 2022	Discuss staffing and salary projections for 2022-2023	Human Resources Executive Leadership Team
	March 7, 2022	Discuss ID Cost for Food Service 8.270% – Fund 101 at 10:30 a.m. on TEAMS	Interim Chief Financial Officer Director of Food Service
	March 7, 2022	Discuss Fund 173-Special Education Instructional Benchmark at 3:30 p.m. on TEAMS Begin review of Special Education Fund 1xx, PIC 23,33 – MOE Budget Compliance	Interim Chief Financial Officer Director of Special Ed
	March 7, 2022	2 nd Budget Workshop – Benefits Self-Funded Health Scenarios, Moak Casey Update and Enrollment Landscape	Asst. Superintendents: Business Operations Human Resources Director of Strategic Partnership/ Student Outreach
	March 9, 2022	Budget training for Principals at Professional Learning Community Meeting PowerPoint Presentation (15 minutes)	Interim Chief Financial Officer PLC Meeting Asst. Superintendent for Business Operations
	March 11, 2022	Staff Study Review by Program Directors – Finalize	Human Resources
	March 22, 2022	“Save-the-Date” (04/1/22 – Budget Development Training) calendar Invite to staff: TEAMS <ul style="list-style-type: none"> • Training Memo • Budget Development Manual • PowerPoint Presentation 	Business Office
	March 22, 2022	Finalize Staffing	Human Resources Executive Leadership Team
	March 28, 2022	Post Budget Development Manual, PowerPoint and Fringe Benefits Template to Business Services website	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	March 28, 2022	Email Memo – Department Benchmarks <i>(Due to Business Office 04/18/22)</i>	Business Office
	March 28, 2022	Email Memo – State and Local Program Benchmarks for the following funds: <ul style="list-style-type: none"> • 1xx – Special Populations with a 2% P/R Increase • 713 – RD/GS • 752 – RD/GS • 101 – ID Cost Notation <i>(Due to Business Office 04/18/22)</i>	Business Office
	March 29, 2022	Review of I&S Tax Rate	Interim Chief Financial Officer Asst. Superintendent for Business Operations
	March 31, 2022	Position Budgeting: <ul style="list-style-type: none"> • 0 % roll • With current table rates (Funds 753,771,772) 	Human Resources Department of Technology Employee Benefits Payroll Department
	March 31, 2022	Review Organization 701 Review Position Budget 611* Salaries Review Position Budget 614* Fringe Benefits	Employee Benefits Human Resources Payroll Department
	April 1, 2022	Budget Training – Virtual One General Session Secondary = HS & MS 8:30 a.m. to 11:00 a.m. Elementary/Safe & Secure 2xx to 4xx Grants 101-195 & Print Shop 7xx/8xx Departments	Business Office
	April 1, 2022	Start inputting 2022-2023 budget <i>(Due to Business Office 04/18/22)</i>	District-Wide
	April 4, 2022	Staff Study Report from TASB <ul style="list-style-type: none"> • Market Value Comparison • Pay Structure Shift • Salary Cost Estimate 	Human Resources

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	April 4, 2022	Position Budgeting: <ul style="list-style-type: none"> • With revised tables rates (Funds 753,771,772) • Addition/deletion of staff positions • Pay raise scenarios 	Human Resources Department of Technology Payroll Department
	April 4, 2022	3 th Budget Workshop – HR update, Benefits and Salary scenarios	Asst. Superintendents: Business Operations Human Resources
	April 5, 2022	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"> • Electricity • Water • Natural Gas 	Interim Chief Financial Officer Facilities, Maintenance & Operations
	April 6, 2022	Meeting with Department of Technology at 3:00 p.m. to 4:00 p.m. on TEAMS regarding: <ul style="list-style-type: none"> • Telephone • E-Rate 	Interim Chief Financial Officer Department of Technology
	April 6, 2022	Review Proposed Budget Reports and Pie Charts	Business Office Department of Technology
	April 6, 2022	Setup conference call for 4/25/22 with the Hidalgo County Appraisal District to review preliminary property values, if necessary	Interim Chief Financial Officer
	April 6, 2022	<p><u>Board Agenda Titles for May:</u></p> <p>“Approval of Setting Public Meeting Date for Budget and Vote on Proposed Tax Rate”</p> <p>Vote on Public Meeting Date for Budget</p> <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> <p><i>(Notice must be published no later than 10 days or earlier than 30 days <u>before</u> the public meeting)</i></p>	Interim Chief Financial Officer
	April 8, 2022	Submission of new revenue and expense keys and access requests	Budget Managers
	April 12, 2022	Executive Leadership Team discuss and approve the Budget Benchmark increases and the One Time Projects (1P)	Executive Leadership Team
	April 13, 2022	Update One Time Projects (1P) and Budget Benchmark worksheets	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	April 14, 2022	Updated Budget Benchmark memos for those with benchmark increases and One Time Projects (1P) <i>(Due to Business Office 04/25/2022)</i>	Business Office
	April 18, 2022	Input of all budgets completed (Funds 1xx/7xx): <ul style="list-style-type: none"> • Campus Budgets • Department Budgets • State and Local Program Budgets <i>(Due to Business Office)</i>	District-Wide
	April 18, 2022	Input of budgets completed Federal Program Budgets (Funds 2xx, 3xx, 4xx) with a 2.0% P/R Increase <i>(Due to Business Office)</i>	Business Office
	April 18, 2022 Through April 29, 2022	Budget Submission and Account Number reviews: <ul style="list-style-type: none"> • Funds 101-197 = GS • Fund 199 – Revenues = RD/JB/GS • Fund 199-Axx, 7xx = RD • Fund 199 Dept, 5xx, 7xx = JB • Funds 2xx, 3xx, 4xx = JB Review Fringe Benefits: 614x	Business Office
	April 22, 2022	State Compensatory Education: <ul style="list-style-type: none"> • Definition of SCE • Accelerated Instruction Budget – Sub-Object (A*) • Explanation of how funds will be expended 	Director of Federal Programs
	April 25, 2022	Conference call with the Hidalgo County Appraisal District to review preliminary property values	Hidalgo County Appraisal District Interim Chief Financial Officer Asst. Superintendent for Business Operations
	April 25, 2022	Deadline to enter budgets for those with updated Budget Benchmark Memos <i>(Due to Business Office)</i>	Business Office
	April 26, 2022	Final input of all budgets Roll End User Entry into Preliminary Budget Begin Executive Summary	District-Wide Department of Technology Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	April 26, 2022	Organizational Section of Annual Budget Book reviewed and finalized	Business Office
	April 26, 2022	Roll Position Budgeting into Preliminary Budget	Human Resources Department of Technology Business Office
	April 30, 2022	Preliminary Certified Property Tax Values Report (CCG Legal) Date Set by Law <ul style="list-style-type: none"> Board Presentation May 9, 2022 	Hidalgo County Appraisal District
	May 2, 2022	4 th Budget Workshop – Budget and HR update	Asst. Superintendents: Business Operations Human Resources
	May 2, 2022	Special Education Fund 1xx, PIC 23,33 – MOE Budget Compliance Analyze CY to NY MOE after HR Roll	Interim Chief Financial Officer Special Ed Department
	May 2, 2022	Tax estimate for revenue projections	Interim Chief Financial Officer
	May 2, 2022	Remove budget access – Except Business Office Staff	Business Office
	May 2, 2022	Planning Calendar to the Hidalgo County Tax Office	Interim Chief Financial Officer
	May 9, 2022	All funds balanced	Business Office
	May 9, 2022	Schedules to Hidalgo County Tax Office based on Preliminary Certified Property Values and internal analysis. <ul style="list-style-type: none"> Debt Schedule Effective Tax Rate (need to maintain) Public Notice 	Interim Chief Financial Officer
	May 9, 2022	<u>Board Agenda Items for May:</u> Approval of Setting Public Meeting Date on Budget and Vote on Proposed Tax Rate <ul style="list-style-type: none"> 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” 	Board of Trustees Interim Chief Financial Officer
	May 16, 2022	Human Resources Documents for insertion in Budget Book <i>(Due to Business Office)</i>	Human Resources

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	May 24, 2022	5 th Budget Workshop – HR Update, Property lag including lag and Department Budgets	Assistant Superintendents: Business Operations Human Resources Interim Assistant Superintendent for District Operations
	May 25, 2022	<u>Board Agenda Titles for June:</u> “Approval of the McAllen Independent School District Budget for Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023” A. Approval of Accelerated Instruction Funds Budget Approval of the District Budgets	Chief Financial Officer
	May 31, 2022	Last Day of Regular Legislative Session – Date Set By Law	State Legislature-In odd years
	June 1, 2022	Get copy of “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” from local newspaper	Business Office
	June 1, 2022	Business Office/County Tax Office submits notice to The Monitor for: “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” <i>Notice to be published by Wednesday June 1, 2022 (no later than 6/3/20xx)</i> <i>(Notice must be published no later than 10 days or earlier than 30 days <u>before</u> the public meeting) – 6/13/2022 (no later than 6/3/22)</i> <i>MISD Web Posting on Home Page:</i> <ul style="list-style-type: none"> Proposed Budget Summary Report for McAllen ISD Do not include Special Tax Verbiage 	Hidalgo County Tax Office Chief Financial Officer
	June 6, 2022	<u>Board Agenda Items for June:</u> A. Public Meeting to Discuss 2022-2023 Budget and Proposed Tax Rate <ul style="list-style-type: none"> Prepare PowerPoint Presentation No Board Agenda Cover Sheet is prepared B. Approval and Adoption of the 2022-2023 Proposed Budget: <ul style="list-style-type: none"> CE Legal/SB622 compare notices required by law (6491) Board Meeting Items must appear in the order indicated as follows: <ol style="list-style-type: none"> Approval of Accelerated Instruction Budget 2022-2023 Approval of the District Budget 2022-2023 Must be by Record Vote (Verbal Individual Vote @ 60% or 5 “Ayes”) (Budget must be approved by Law No Later than 6/30/xx)	Board of Trustees Chief Financial Officer

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	June 6, 2022	Prepare Region 12 Template of Proposed Budget	Business Office
	June 6, 2022	Begin PowerPoints for Public Meeting – 12 Copies <ul style="list-style-type: none"> • 2022-2023 Budget • 2022 Proposed Tax Rate 	Business Office
	June 6, 2022	6 th Budget Workshop - Annual Budget Book and Federal Grant Summary	Asst. Superintendent for Business Operations
	June 7, 2022	Final budget must be prepared by June 13, 20xx	Chief Financial Officer
	June 8, 2022	Change PDF file: Title page and footnotes to “Annual Budget” and change charts from “Proposed Budget” to “Adopted Budget”	Business Office
	June 10, 2022	Prepare Region 12 Template of Adopted Budget	Business Office
	June 22, 2022	7 th Budget Workshop – Compensation Scenarios	Asst. Superintendents: Business Operations Human Resources
	June 22, 2022	Board Meeting- Approval of 2022-2023 Budget	Business Office
	June 23, 2022	Post Region 12 Template of Adopted Budget	Business Office
	June 23, 2022	User defaults to new fiscal year on July 1 by Department of Technology Submit work order to Department of Technology	Department of Technology
	June 23, 2022	<ul style="list-style-type: none"> • Preliminary Budget rolled to Original Budget/GL • Confirm General Ledger Budget 	Department of Technology Business Office
		CONTINUED INTO NEW YEAR	
	July 18, 2022	Annual Budget Book posted on Financial Transparency Link and Business Services	Business Office
	July 18, 2022	Submit Annual Budget Book to Association of School Business Officials International (ASBO)	Business Office
	July 18, 2022	Affidavit & Invoice from The Monitor for Public Meeting Notice for 2022-2023 Budget (requisition)	Business Office

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

√	Due Dates	Activity/Process	Responsibility
	July 18, 2022	Forward project listing of 1P's and 66xx to Purchasing for next year planning purposes	Business Office
	July 26, 2022	Planning Calendar to the Hidalgo County Tax Office <ul style="list-style-type: none"> Approval of 2022 School Tax rate on August 23, 2022 	Chief Financial Officer
	July 26, 2022	Certified Local Property Tax Values - Date Set by Law	Hidalgo County Appraisal District
	July 26, 2022	Certified State Property Values – Date Set by Law	State Comptroller's Office
	July 27, 2022	<p><u>Board Agenda Title for August:</u></p> <p>“Approval and Adoption of the Resolution for the 2022 School Tax Rate”</p> <p><u>Possible:</u></p> <p>Public Meeting:</p> <p>“Approval of Setting Public Meeting Date and Vote on Proposed 2022 School Tax Rate” (10-30 days)</p>	Hidalgo County Appraisal District Board of Trustees Chief Financial Officer
	August 5, 2022	<p>Schedules to Hidalgo County Tax Office based on Certified Property Values</p> <ul style="list-style-type: none"> Debt Schedule Effective Tax Rate (need to maintain) Public Notice 	Chief Financial Officer
	August 8, 2022	<p><u>Possible:</u></p> <p>County Tax Office submits 2nd notice based on Certified Property Values to The Monitor for:</p> <p>“Notice of Public Meeting to discuss Proposed 2022 School Tax Rate” (10-30 days)</p>	Hidalgo County Appraisal District
	August 22, 2022	<p>Approval and Adoption of the Resolution for the 2022 School Tax Rate:</p> <ul style="list-style-type: none"> Include special tax verbiage in Larger Typeset and Sample Home Value, if applicable, on Resolution Tax Rate must be adopted by September 29 or 60 days after Certified Roll, whichever date is later Approve separately not as part of Consent Agenda <p>Must be by Record Vote (Verbal Individual Vote @ 60% or 5 “Ayes”)</p>	Chief Financial Officer

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2022-2023 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

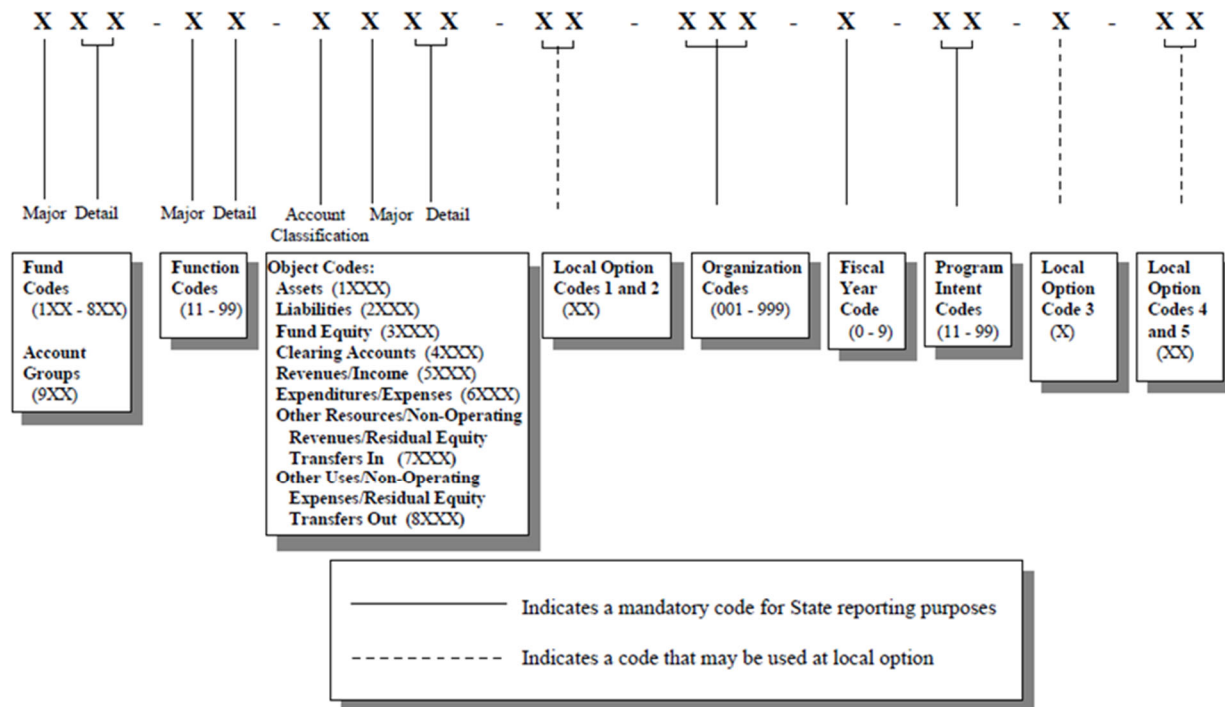
√	Due Dates	Activity/Process	Responsibility
		<u>Possible:</u> Public Hearing for Proposed 2022 School Tax Rate	
	August 24, 2022	<ul style="list-style-type: none"> McAllen ISD Web Posting of Adopted Budget - Updated for Tax Rate Verbiage (Post for three (3) years) Tax Rate Resolution - Send Resolution to Hidalgo County Tax Office, Hidalgo County Appraisal District, and Delinquent Tax Attorney/PVS Tax Rate History (Post on Web Site) 	Business Office Community Information Business Office 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 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies 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. The applicable fund types and titles can be found on page 127.

Function

A mandatory 2 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 4 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

1ST, 2ND AND 3RD DIGIT OF 20 DIGIT ACCOUNT CODE STRUCTURE

CODE	FUND DESCRIPTION	CODE	FUND DESCRIPTION
GENERAL FUND		SPECIAL REVENUE FUNDS	
101	FOOD SERVICE	(FEDERAL PROGRAMS) 200-289 CONT'D	
103	FOOD SERVICE FFV	289	FEDERALLY FUNDED SPECIAL REVENUE FUNDS
123	PAYROLL CLEARING		289(0)-TITLE IV, PART A, SUB PART 1
124	ACCOUNTS PAYABLE CLEARING		289(Z)- DEPARTMENT OF THE TREASURY EQUITABLE SHARING FUNDS
125	CREDIT CARD CLEARING	SPECIAL REVENUE FUNDS	
126	CASH MANAGEMENT CLEARING	(FEDERALLY FUNDED SSA) 290-379	
153	HIGH SCHOOL ALLOTMENT (FOUNDATION SCHOOL FUND)	315	SSA-IDEA-PART B, DISCRETIONARY (DEAF)
155	COLLEGE CAREER MILITARY READINESS	340	SSA-IDEA, PART C, EARLY INTERVENTION (DEAF)
156	EARLY EDUCATION ALLOTMENT	SPECIAL REVENUE FUNDS	
157	DYSLEXIA	(STATE PROGRAMS) 380-429	
158	SCHOOL SAFETY ALLOTMENT	397	ADVANCED PLACEMENT/INTERNATIONAL BACCALAUREATE INCENTIVE PROGRAM
162	CAREER AND TECHNICAL EDUCATION (FOUNDATION SCHOOL FUND)	410	INSTRUCTIONAL MATERIALS FUND
163	ADVANCED LEARNERS / G&T (FOUNDATION SCHOOL FUND)	427	STATE FUNDED SPECIAL REVENUE FUNDS
164	BILINGUAL / ESL (FOUNDATION SCHOOL FUND)		427(M)- TAMU-WBL PROJECT
173	SPECIAL EDUCATION (FOUNDATION SCHOOL FUND)	428	STATE FUNDED SPECIAL REVENUE FUNDS
183	ATHLETICS		428(0)-ACHIEVEMENT ACADEMY TEACHER STIPENDS
184	FINE ARTS		428(F)- SPECIAL EDUCATION FISCAL SUPPORT ROUND 2
193	STATE COMPENSATORY (FOUNDATION SCHOOL FUND)	429	STATE FUNDED SPECIAL REVENUE FUNDS
194	CORONAVIRUS RELIEF FUND- CARES ACT		429(Z)-COMMUNITY YOUTH DEVELOPMENT
195	ADVERTISING		429(1XX-0)-READY TO READ
196	EMERGENCY CONNECTIVITY FUND		429(801-0)-LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION
197	MAINTENANCE TAX NOTES		429(M)-TEACHER TRAINING REIMBURSEMENT
199	GENERAL FUND		429(F)-SCHOOL SAFETY AND SECURITY GRANT
		SHARED SERVICE ARRANGEMENTS	
	SPECIAL REVENUE FUNDS	435	REGIONAL DAY SCHOOL FOR THE DEAF
	(FEDERAL PROGRAMS) 200-289	SPECIAL REVENUE FUNDS	
211	ESEA TITLE I, PART A-IMPROVING BASIC PROGRAMS	(LOCAL PROGRAMS) 461-499	
212	ESEA TITLE I, PART C-EDUCATION OF MIGRATORY CHILDREN	498	LOCALLY FUNDED SPECIAL REVENUE
224	IDEA-PART B, FORMULA		498(M)-UNITED WAY GRANT
225	IDEA-PART B, PRESCHOOL		498(Z)- NO KID HUNGRY GRANT
244	CAREER AND TECHNICAL - BASIC GRANT	499	LOCALLY FUNDED SPECIAL REVENUE
255	ESEA TITLE II, PART A-TEACHER AND PRINCIPAL TRAINING AND RECRUITING		499(Z)- CHEMISTRY GRANT
266	CARES ESSER	DEBT SERVICE FUND	
263	TITLE III, PART A-ENGLISH LANGUAGE ACQUISITION & LANGUAGE ENHANCEMENT	599	DEBT SERVICE FUND
272	MEDICAID ADM CLAIMING PROGRAM	CAPITAL PROJECT FUNDS	
274	GEAR UP	619	MISD-MTN 2020
276	INSTRUCTIONAL CONTINUITY	620	MTN 2020
277	CORONAVIRUS RELIEF FUND- CARES ACT	697	UTRGV COLLEGIATE ACADEMY
281	ESSER II	698	CAPITAL PROJECTS FUND
282	ESSER III	ENTERPRISE FUNDS (PROPRIETARY)	
287	FEDERALLY FUNDED SPECIAL REVENUE FUNDS	713	PROJECT SAFE AND SECURE
	287(0)-PROJECT RISE	716	PRE-K
	287(Z)-DEPARTMENT OF JUSTICE EQUITABLE SHARING FUNDS	INTERNAL SERVICE FUNDS	
	287(F)-OPERATION CONNECTIVITY	752	PRINT SHOP
288	FEDERALLY FUNDED SPECIAL REVENUE FUNDS	753	HEALTH INSURANCE
	288(0)-LEP SUMMER SCHOOL	771	TEXAS EMPLOYMENT COMMISSION
	288(F)-STOP SCHOOL VIOLENCE-PD	772	WORKER'S COMPENSATION
	288(Z)-STOP SCHOOL VIOLENCE-FAMILY TREATMENT PROGRAM	PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS	
		859	457 ACCOUNTS PENSION / OTHER EMPLOYEE BENEFIT TRUST

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 the Two-Year Revenue Comparison by Object Code - General, Debt Service and Capital Projects Funds financial schedule. A summary of major funds are provided in the form of charts and graphs comparing the 2022-2023 Adopted Budget to the 2021-2022 Original Budget. An 8-year data summary is included for the Summary All Funds Forecast, which include the General Fund, Debt Service Fund and Capital Projects Fund. The General Fund, Debt Service Fund and Capital Projects Fund also have individual 8-year data summaries. The remaining Financial Section provides the reader with specific information for all District funds.

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

The budget data provided in the McAllen ISD Annual Budget Book for 2022-2023 reflects the allocation of revenues, fund balance and appropriations to support the educational programs and services defined by the District's mission, vision, goals and strategic intent. The following presentation of budget data represents key priorities and decisions used to improve the quality of information provided about the District's financial plan.

The 2022-2023 adopted budget revenue and fund balance contribution increased by \$37,205,432 compared to the 2021-2022 original budget.

- 5700 - Local Program Revenues are higher compared to last year due to an interlocal agreement with the City of McAllen for the Press Box at the McAllen Veterans Memorial Stadium. The Hidalgo County Appraisal District reviews and assesses property values based on the local real estate market within the District's geographical taxing jurisdiction. Preliminary property values increased 5.05%, this increase was offset by a decrease in the total tax rate from \$1.1370 to \$1.0964. The M&O tax rate will decrease from \$1.0486 to \$1.0197 as a result of House Bill 3 (HB3) tax compression and the I&S tax rate will decrease from \$.0884 to \$.0767 for a total tax rate decrease of \$.0406. The tax collections are based on 96% of the estimated tax levy calculated on historical trend analysis. Interest revenues are lower due to current market conditions. Athletic activities revenues increased due to current trends in ticket sales at District sporting events.
- 5800 - State Program Revenues for the General Fund are lower compared to last year due to a decrease in ADA based on trend analysis. The Basic Allotment weight will remain the same at \$6,160 and the Guaranteed Yield will remain the same at \$98.56. The Per Capita rate will increase from 402.428 to 450.00.
- 5900 – Federal Program Revenues are higher compared to last year due to increases in the Child Nutrition Program and School Health and Related Services (SHARS) revenues. The Child Nutrition Program includes an increase in breakfast and lunch participation due to projecting 100% of students on face-to-face instruction for the 2022-2023 school year. SHARS revenues are budgeted to increase due to an increase in face-to-face instruction, therefore, increasing allowable claims for reimbursement as well as including a budget for the SHARS prior year settle-up.
- 7900 - Other Resources are budgeted in the Capital Projects Fund as a one-time operating transfer in from the General Fund for the UTRGV Collegiate Academy.
- Fund Balance - The Child Nutrition Program will budget a positive fund balance to ensure the financial stability of the program, while funding kitchen renovations to decentralize food production, and execute equipment replacement schedules. Fund 194 ESSER II – Local and Capital Projects Fund will budget through fund balance as one-time projects are being carry-forward from 2021-2022.

The 2022-2023 proposed budget appropriations increased by \$36,075,010 compared to the 2021-2022 original budget.

- 6100 – Payroll Cost decreased due to the one-time payroll expense reclasses from Fund 199 General Fund to Fund 282 ESSER III as allowed by the grant for the Operating Transfer Out to the Capital Projects Fund for the UTRGV Collegiate Academy in the amount of \$12.5m and an additional transfer in the amount of \$6.4m to maintain the General Fund.

Payroll indicates a salary increase for teachers, librarians, non-teaching professionals, paraprofessionals and auxiliary staff. The minimum general salary increase for the teachers and librarians is \$1,700. The compensation plan indicates the entry level salary for beginning “zero” year teachers at a minimum of \$52,150 and new to McAllen ISD with “20+” years’ experience at a maximum of \$62,630 salary. The compensation plan indicates a salary increase for Administrative Professionals (AE/AM) of \$1,700 and a salary increase of 3% of pay range midpoint for all other employees.

In addition, as per TASB recommendations, additional pay adjustments are made across all pay groups to ascertain all salaries fall within the 10% pay range of market value, teachers schedule adjustments made to improve competitiveness for specific years, and that all salaries are at least at pay range minimum.

Administration is recommending the approval of a one-time Holiday pay stipend in the amount of \$1,500 for all employees who are employed by the district on a full-time basis as of September 15, 2022, and remain employed as of December 1, 2022. Eligible full-time employees are defined as persons employed by the district for at least 27.5 hours per week to include bus drivers and bus aides. This one-time stipend will be paid during December 2022, and is contingent upon the availability of funds and in consideration of the District's revenues and fund balances at the time plans for such payments are presented. This one-time stipend would be considered as non-TRS compensable.

The Health Fund, Workers Compensation Fund and Unemployment Fund are self-funded funds. The employer health contribution rate increased to \$5,828.40 for 2022-2023 compared to \$5,510.40 for 2021-2022. The employer contribution of Workers Compensation for 2022-2023 was reduced from a rate of 0.003082 to a rate of 0.001541 with the exception for Food Service, Maintenance, Police and Transportation which was reduced from a rate of 0.2705 to a rate of 0.13525. For the second year, the District has elected to fund the employer contribution of unemployment compensation for 2022-2023 at a rate of \$2.60 per employee per month.

Post employment benefits, including retiree health insurance, dental, vision, etc., are available to employees on a voluntary basis but are paid entirely by the employee for the durations allowed by law or policy. The District has no accrued obligation for post-employment benefits.

- 6200 - Professional and Contracted Services decreased due to a decrease in electricity cost as a result of the District entering into a contract with a new provider, a decrease in telephone E-Rate which results in higher telephone utility expenditure and the recoding of copier leases from object code 6269 Operating Leases to 6512 Capital Leases as a result of the implementation of GASB 87.

- 6300 - Supplies and Materials expenses are lower due to the District taking a conservative spending approach resulting from decreases in enrollment and state funding. This also includes an increase due to nationwide food supply disruptions and inflation which results in increased food cost. In addition, increases in meal participation results in increased food purchases.
- 6400 - Other Operating Costs increased due to an increase in District insurance rates for 2022-2023 and an increase in student meals for student travel.
- 6500 - Debt Services increased due to the recoding of copier leases from object code 6269 Operating Leases to 6512 Capital Leases as a result of the implementation of GASB 87.
- 6600 – Capital Outlay is based on funding availability. For 2022-2023, capital outlay is budgeted for in Fund 194 ESSER II Local as one-time carry-forward projects and in the Capital Projects Funds primarily due to the issuance of the Maintenance Tax Notes Series 2020 to address our Facilities Education Master Plan (FEMP). Capital outlay projects include outstanding projects from 2021-2022 and are expected to be completed in 2022-2023. Outstanding projects for Fund 194 ESSER II - Local for Athletics includes baseball/softball turf fields, practice field at McAllen High School, natatorium improvements at Rowe High School, and strength and conditioning fitness equipment; Instructional Services projects include student learning at Quinta Mazatlan and IMAS; Fine Arts projects include black boxes for High Schools; HVAC replacements and kitchen upgrades District-wide for Facilities Maintenance and Operations. Outstanding projects for the Capital Projects Fund include HVAC systems for Rowe High School, Lamar Academy, Travis Middle School, Morris Middle School, De Leon Middle School, Milam Elementary, Seguin Elementary, Garza Elementary, McAuliffe Elementary, Gonzalez Elementary, Facilities Maintenance & Operations, and Administration Annex; roof replacements at Travis Middle School and Administration Annex; paving at Fossum Middle School, Transportation Department and Administration Annex; drainage projects at Memorial High School, Travis Middle School, Milam Elementary, Seguin Elementary, Rayburn Elementary and Garza Elementary; and intercom replacement at Travis Middle School. Other projects include pressbox renovations at the Memorial Veterans Stadium, exterior door access for all elementary, middle and high school campuses, gates for play areas at elementary and middle school campuses, AG farm improvements and UTRGV Collegiate Academy. For listing of projects please refer to page 133.
- 8900 – Other Uses increased due to the one-time operating transfer out from Fund 199 General Fund to the Capital Projects Fund for the UTRGV Collegiate Academy.



**2022-2023
CAPITAL OUTLAY PROJECTS**

Projects for 2022-2023	Original Budget	Fund Code	Fund Source	Life Span	Replacement Schedule/ FEMP	Additional Cost on an Annual Basis	Cost Savings on an Annual Basis
<u>Athletics Department</u>							
BaseBall/Softball Turf Fields	\$ 3,275,882	194	General	10	N/A	N/A	N/A
McHi Practice Field	2,500,000	194	General	10	N/A	N/A	N/A
Natatorium Rowe HS	977,815	194	General	N/A	N/A	N/A	N/A
Strength/Conditioning Fitness Equipment	170,000	194	General	N/A	N/A	N/A	N/A
<u>Instructional Services</u>							
Quinta Mazatlan	3,087,460	194	General	N/A	N/A	N/A	N/A
IMAS	2,000,000	194	General	N/A	N/A	N/A	N/A
UTRGV Collegiate Academy	12,500,000	697	UTRGV Collegiate Academy	40	N/A	N/A	N/A
<u>Fine Arts Department</u>							
Fine Arts Black Boxes District Wide	11,415,000	194	General	30	N/A	N/A	N/A
<u>Facilities Maintenance & Operations</u>							
HVAC Replacment of Aging Systems Y3	4,496,416	194	General	15	N/A	N/A	N/A
HVAC Replacment of Aging Systems Y2	3,550,000	194	General	15	N/A	N/A	N/A
School Kitchens Upgrades	1,556,517	194	General	10	N/A	N/A	N/A
District Wide Projects (00)	151,676	619	MISD MTN-2020	N/A	N/A	N/A	N/A
1 High School - Drainage (D2)	8,992	620	MTN-2020	N/A	FEMP	N/A	N/A
1 Middle School - Drainage (D2)	17,984	620	MTN-2020	N/A	FEMP	N/A	N/A
4 Elementary Schools - Drainage (D2)	166,988	620	MTN-2020	N/A	FEMP	N/A	N/A
1 Middle Schools - Paving (P6)	150,314	620	MTN-2020	20	FEMP	N/A	N/A
Transportation Department - Paving (P6)	388,250	620	MTN-2020	20	FEMP	N/A	N/A
1 Administration Annex - Paving (P6)	192,882	620	MTN-2020	20	FEMP	N/A	N/A
1 High Schools - HVAC Systems (P8)	682,981	620	MTN-2020	15	FEMP	N/A	N/A
3 Middle Schools - HVAC Systems (P8)	1,588,291	620	MTN-2020	15	FEMP	N/A	N/A
5 Elementary Schools - HVAC Systems (P8)	1,332,890	620	MTN-2020	15	FEMP	N/A	N/A
Facilities Maintenance & Operations - HVAC System (P8)	180,000	620	MTN-2020	15	FEMP	N/A	N/A
Administration Annex - HVAC System (P8)	98,191	620	MTN-2020	15	FEMP	N/A	N/A
Elementary & Middle Schools - Gates for Play Area (PD)	160,000	620	MTN-2020	N/A	N/A	N/A	N/A
Exterior Door Access for ES, MS, & HS (PD)	800,000	620	MTN-2020	N/A	N/A	N/A	N/A
1 Middle School - Intercom Replacement (P4)	170,000	620	MTN-2020	15	FEMP	N/A	N/A
1 Middle School - Roof Replacement (PM)	1,296,890	620	MTN-2020	20	FEMP	N/A	N/A
2 Administration Annex - Roof Replacements (PM)	884,549	620	MTN-2020	20	FEMP	N/A	N/A
AG Farm - Improvements (AG)	179,303	698	MISD CAPITAL PROJECTS	40	N/A	N/A	N/A
Memorial Veterans Stadium - Press Box (PB)	1,500,000	698	MISD CAPITAL PROJECTS	30	FEMP	N/A	N/A
Grand Total	\$ 55,479,271						

FEMP - Facilities Education Master Plan

MTN - Maintenance Tax Notes

MCALLEN INDEPENDENT SCHOOL DISTRICT

Summary All Funds Forecast

General, Debt Service and Capital Projects Funds

2018-2019 to 2025-2026

	Audited FY 2019	Audited FY 2020	Audited FY 2021	Estimated Actuals FY 2022	Adopted FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Beginning Fund Balance	\$ 94,334,478	\$ 99,811,139	\$ 129,933,681	\$ 133,489,026	\$ 159,237,489	\$ 114,440,580	\$ 114,440,580	\$ 114,440,580
<i>Revenues</i>								
5700 Local	88,761,603	90,922,451	91,043,877	104,882,065	95,667,790	97,897,822	101,065,923	104,650,588
5800 State	125,971,944	136,594,271	139,160,283	122,643,103	122,747,887	115,439,278	109,826,145	104,059,923
5900 Federal	21,271,071	19,052,998	22,818,861	28,368,268	24,168,809	24,168,809	24,168,809	24,168,809
7900 Other Sources	8,163,921	39,535,967	53,571,420	240,920	12,500,000	-	-	-
Total Revenues	\$ 244,168,539	\$ 286,105,687	\$ 306,594,441	\$ 256,134,356	\$ 255,084,486	\$ 237,505,909	\$ 235,060,877	\$ 232,879,320
<i>Expenditures</i>								
6100 Payroll Cost	176,372,630	183,627,545	191,441,043	151,461,938	180,423,905	190,146,350	187,974,818	185,787,861
6200 Prof & Contracted Services	13,315,546	13,913,755	12,537,499	16,057,378	12,220,930	12,185,610	12,185,610	12,185,610
6300 Supplies & Materials	19,352,910	24,700,038	25,899,436	23,813,705	20,210,736	17,146,338	17,146,338	17,146,338
6400 Other Operating Costs	4,555,250	4,129,113	3,507,857	5,060,800	5,968,259	5,028,517	5,028,517	5,028,517
6500 Debt Service	11,595,266	10,037,232	12,355,511	12,685,129	13,078,294	12,999,094	12,725,594	12,730,994
6600 Capital Outlay	5,634,861	14,417,113	10,357,594	21,258,243	55,479,271	-	-	-
8900 Other Uses	7,865,415	5,158,348	46,940,157	48,700	12,500,000	-	-	-
Total Expenditures	\$ 238,691,878	\$ 255,983,144	\$ 303,039,097	\$ 230,385,893	\$ 299,881,395	\$ 237,505,909	\$ 235,060,877	\$ 232,879,320
<i>Net Income / (Loss)</i>	5,476,660	30,122,544	3,555,344	25,748,463	(44,796,909)	-	-	-
Ending Fund Balance	\$ 99,811,139	\$ 129,933,681	\$ 133,489,026	\$ 159,237,489	\$ 114,440,580	\$ 114,440,580	\$ 114,440,580	\$ 114,440,580

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

		REVENUES		
		Adopted Budget 2022-2023 07/01/2022	Original Budget 2021-2022 07/01/2021	Difference
<i>LOCAL PROGRAM REVENUES</i>				
5711	TAXES-CURRENT YEAR LEVY	89,430,804	89,086,290	344,514
5712	TAXES-PRIOR YEARS	2,146,623	2,283,436	(136,813)
5700	OTHER	4,090,363	3,372,586	717,777
		<u>\$ 95,667,790</u>	<u>\$ 94,742,312</u>	<u>\$ 925,478</u>
<i>STATE PROGRAM REVENUES</i>				
5800	STATE PROGRAM REVENUES	122,747,887	133,544,627	(10,796,740)
<i>FEDERAL PROGRAM REVENUES</i>				
5900	FEDERAL PROGRAM REVENUES	24,168,809	20,132,664	4,036,145
<i>OTHER RESOURCES</i>				
7900	OTHER RESOURCES	12,500,000	-	12,500,000
	Sub-Total Revenue and Other Sources	<u>\$ 255,084,486</u>	<u>\$ 248,419,603</u>	<u>\$ 6,664,883</u>
<i>FUND BALANCE CONTRIBUTIONS</i>				
194	ESSER II - LOCAL	36,882,064	-	36,882,064
599	DEBT SERVICE FUND	-	-	-
619	MISD MTN-2020	151,676	1,408,466	(1,256,790)
620	MTN-2020	8,305,202	12,322,428	(4,017,226)
697	UTRGV COLLEGIATE ACADEMY	-	-	-
698	MISD CAPITAL PROJECTS	679,303	1,746,802	(1,067,499)
	Sub-Total Contributions	<u>46,018,245</u>	<u>15,477,696</u>	<u>30,540,549</u>
	Grand Total	<u><u>\$ 301,102,731</u></u>	<u><u>\$ 263,897,299</u></u>	<u><u>\$ 37,205,432</u></u>

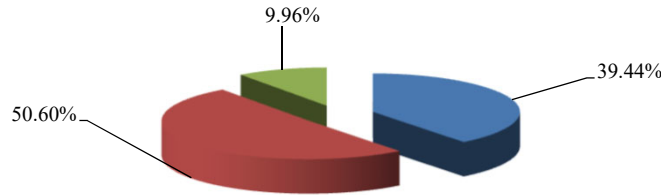
		APPROPRIATIONS		
		Adopted Budget 2022-2023 07/01/2022	Original Budget 2021-2022 07/01/2021	Difference
6100	PAYROLL COSTS	180,423,905	195,639,733	(15,215,828)
6200	PROFESSIONAL & CONTRACTED	12,220,930	14,064,943	(1,844,013)
6300	SUPPLIES & MATERIALS	20,210,736	20,398,420	(187,684)
6400	OTHER OPERATING COSTS	5,968,259	5,615,542	352,717
6500	DEBT SERVICE	13,078,294	12,711,051	367,243
6600	CAPITAL OUTLAY	55,479,271	15,291,696	40,187,575
	Total Expenditures	<u>\$ 287,381,395</u>	<u>\$ 263,721,385</u>	<u>\$ 23,660,010</u>
8900	OTHER USES	12,500,000	85,000	12,415,000
	Grand Total	<u><u>\$ 299,881,395</u></u>	<u><u>\$ 263,806,385</u></u>	<u><u>\$ 36,075,010</u></u>

Excess/(Deficiency) *\$1,221,336 *\$90,914 *\$1,130,422
 * For Food Service Fund 101

MCALLEN INDEPENDENT SCHOOL DISTRICT
Two Year Budget Comparison of Revenues by Object Code
General, Debt Service and Capital Projects Funds
2022-2023 ADA - 19,030.00 2021-2022 ADA 19,787.00

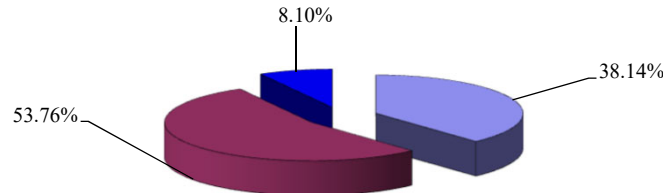
Revenue Code	Description	Percent of Total	Adopted Budget 2022-2023 07/01/2022	Revenues Per ADA	Percent of Total	Original Budget 2021-2022 07/01/2021	Revenues Per ADA
5700	LOCAL REVENUES	39.44%	\$ 95,667,790	\$ 5,027	38.14%	\$ 94,742,312	\$ 4,788
5800	STATE REVENUES	50.60%	122,747,887	6,450	53.76%	133,544,627	6,749
5900	FEDERAL REVENUES	9.96%	24,168,809	1,270	8.10%	20,132,664	1,017
	Total	100.00%	\$ 242,584,486	\$ 12,747	100.00%	\$ 248,419,603	\$ 12,554
7900	OTHER RESOURCES		12,500,000	657		-	-
<i>FUND BALANCE CONTRIBUTIONS</i>							
	194 ESSER II - LOCAL		36,882,064	1938		-	-
	599 DEBT SERVICE FUND		-	-		-	-
	619 MISD MTN-2020		151,676	8		1,408,466	71
	620 MTN-2020		8,305,202	436		12,322,428	623
	697 UTRGV COLLEGIATE ACADEMY		-	-		-	-
	698 MISD CAPITAL PROJECTS		679,303	36		1,746,802	88
	Grand Total		<u>\$ 301,102,731</u>	<u>\$ 15,822</u>		<u>\$ 263,897,299</u>	<u>\$ 13,336</u>

2022-2023
ESTIMATED REVENUES COMPARISON BY SOURCE



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

2021-2022
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

		Adopted Budget 2022-2023 07/01/2022	Original Budget 2021-2022 07/01/2021	Difference
<i>GENERAL FUND</i>				
101	FOOD SERVICE	\$ 19,375,000	\$ 17,265,197	\$ 2,109,803
155	COLLEGE CAREER MILITARY READIN	935,906	1,072,555	(136,649)
156	EARLY EDUCATION ALLOTMENT	3,399,985	3,870,262	(470,277)
157	DYSLEXIA	1,025,517	893,904	131,613
158	SCHOOL SAFETY ALLOTMENT	188,753	202,284	(13,531)
162	CAREER TECHNICAL ED	7,902,349	8,306,181	(403,832)
163	ADV LEARNERS/G&T	414,119	721,333	(307,214)
164	BILINGUAL/ESL	2,420,039	2,526,296	(106,257)
173	SPECIAL EDUCATION	17,636,396	16,827,754	808,642
183	ATHLETICS	6,382,369	6,371,286	11,083
184	FINE ARTS	2,313,392	2,284,508	28,884
193	STATE COMPENSATORY	14,038,047	14,311,130	(273,083)
194	ESSER II - LOCAL	36,882,550	0	36,882,550
195	ADVERTISING	47,300	206,250	(158,950)
197	MAINTENANCE TAX NOTES	3,921,396	3,926,152	(4,756)
199	GENERAL FUND	<u>141,048,896</u>	<u>162,652,697</u>	<u>(21,603,801)</u>
		<u>\$ 257,932,014</u>	<u>\$ 241,437,789</u>	<u>\$ 16,494,225</u>
<i>DEBT SERVICE FUND</i>				
599	DEBT SERVICE FUND	<u>\$ 6,813,200</u>	<u>\$ 6,805,900</u>	<u>\$ 7,300</u>
		<u>\$ 6,813,200</u>	<u>\$ 6,805,900</u>	<u>\$ 7,300</u>
<i>CAPITAL PROJECTS FUND</i>				
619	MISD MTN-2020	\$ 151,676	\$ 1,408,466	\$ (1,256,790)
620	MTN-2020	8,305,202	12,322,428	(4,017,226)
697	UTRGV COLLEGIATE ACADEMY	12,500,000	0	12,500,000
698	MISD CAPITAL PROJECTS	<u>1,679,303</u>	<u>1,746,802</u>	<u>(67,499)</u>
		<u>\$ 22,636,181</u>	<u>\$ 15,477,696</u>	<u>\$ 7,158,485</u>
Sub-Total All Funds		\$ 287,381,395	\$ 263,721,385	\$ 23,660,010
Other Uses 8xxx		<u>\$ 12,500,000</u>	<u>85,000</u>	<u>12,415,000</u>
Total All Funds		<u>\$ 299,881,395</u>	<u>\$ 263,806,385</u>	<u>\$ 36,075,010</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 2022-2023 07/01/2022	Percent of Total	Original Budget 2021-2022 07/01/2021
<i>GENERAL FUND</i>					
6100	PAYROLL COSTS	69.95%	\$ 180,423,905	81.03%	\$ 195,639,733
6200	PROF & CONTRACTED SERVICES	4.74%	12,220,930	5.82%	14,064,943
6300	SUPPLIES & MATERIALS	7.76%	20,024,736	8.37%	20,212,420
6400	OTHER OPERATING COSTS	2.31%	5,968,259	2.33%	5,615,542
6500	DEBT SERVICE	2.43%	6,265,094	2.45%	5,905,151
6600	CAPITAL OUTLAY	12.81%	33,029,090	0.00%	-
Total		100.00%	\$ 257,932,014	100.00%	\$ 241,437,789
<i>DEBT SERVICE FUND</i>					
599	DEBT SERVICE FUND		6,813,200		6,805,900
<i>CAPITAL PROJECTS FUNDS</i>					
619	MISD MTN-2020		151,676		1,408,466
620	MTN-2020		8,305,202		12,322,428
697	UTRGV COLLEGIATE ACADEMY		12,500,000		-
698	MISD CAPITAL PROJECTS		1,679,303		1,746,802
<i>OTHER USES &xxx</i>			12,500,000		85,000
Grand Total			<u>\$ 299,881,395</u>		<u>\$ 263,806,385</u>

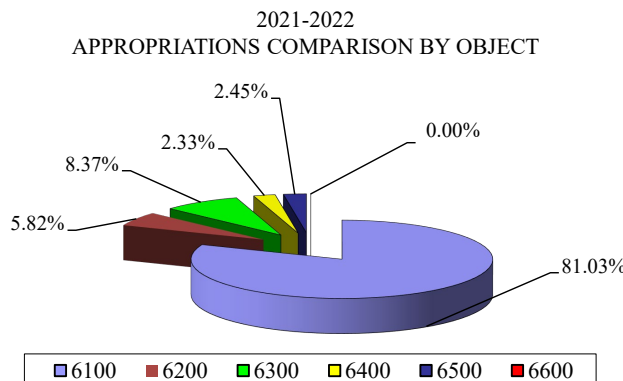
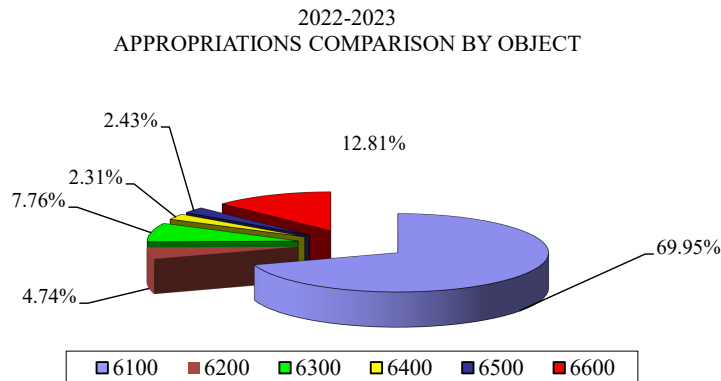
Payroll Costs - Percent of Total less

*Non-Monetary On-Behalf

*80.49%

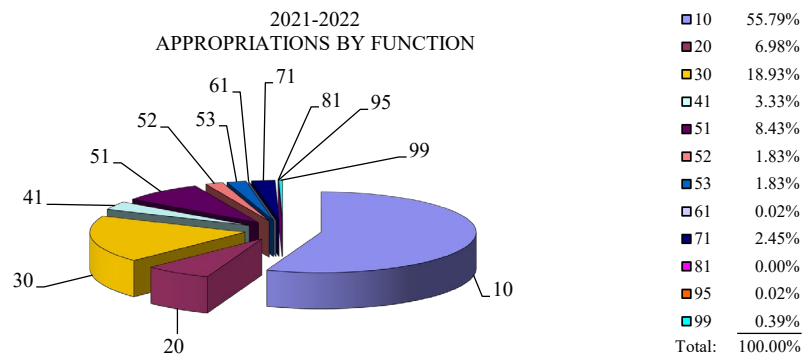
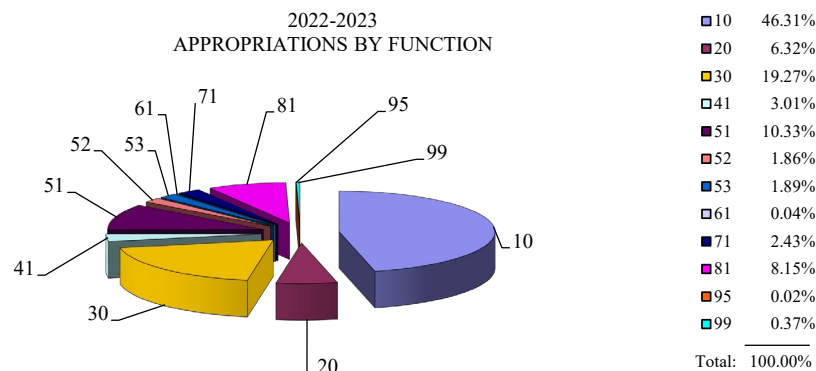
*80.13%

*Fund 194 ESSER II-LOCAL Fund Balance



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 2022-2023 07/01/2022	Percent of Total	Original Budget 2021-2022 7/1/2021
<i>GENERAL FUND</i>					
10	INSTRUCTIONAL & INSTRUCTIONAL RELATED SERVICES	46.31%	\$ 119,454,835	55.79%	\$ 134,712,587
20	INSTRUCTIONAL & SCHOOL LEADERSHIP	6.32%	16,311,077	6.98%	16,843,944
30	SUPPORT SERVICES-STUDENT (PUPIL)	19.27%	49,718,333	18.93%	45,716,226
41	ADMINISTRATIVE SUPPORT SERVICES	3.01%	7,751,869	3.33%	8,043,476
51	PLANT MAINTENANCE & OPERATIONS	10.33%	26,638,858	8.43%	20,349,685
52	SECURITY & MONITORING SERVICES	1.86%	4,787,045	1.83%	4,415,229
53	DATA PROCESSING SERVICES	1.89%	4,866,183	1.83%	4,429,511
61	COMMUNITY SERVICES	0.04%	110,373	0.02%	36,710
71	DEBT SERVICE	2.43%	6,265,094	2.45%	5,905,151
81	FAC ACQ AND CONSTRUCTION	8.15%	21,022,428	0.00%	6,000
95	PAYMENT TO JUVENILE JUSTICE	0.02%	40,000	0.02%	40,000
99	OTHER INTERGOV. CHARGES	0.37%	965,919	0.39%	939,270
Total		100.00%	\$ 257,932,014	100.00%	\$ 241,437,789
<i>DEBT SERVICES</i>					
599	DEBT SERVICE FUND		6,813,200		6,805,900
<i>CAPITAL PROJECTS</i>					
619	MISD MTN-2020		151,676		1,408,466
620	MTN-2020		8,305,202		12,322,428
697	UTRGV COLLEGIATE ACADEMY		12,500,000		-
698	MISD CAPITAL PROJECTS		1,679,303		1,746,802
<i>OTHER USES 8xxx</i>			12,500,000		85,000
Grand Total			<u>\$ 299,881,395</u>		<u>\$ 263,806,385</u>



MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function
Two Year Budget Comparison of General, Debt Service and Capital Projects Funds

	Adopted Budget 2022-2023 07/01/2022	Original Budget 2021-2022 07/01/2021	Difference	2022-2023 % of Total Appropriations
11 INSTRUCTION	\$ 111,529,775	\$ 126,586,945	\$ (15,057,170)	37.19%
12 INSTRUCTIONAL RES & MEDIA SERV	3,439,107	3,568,402	(129,295)	1.15%
13 CURR DEV & INSTRUCTIONAL DEV	4,485,953	4,557,240	(71,287)	1.50%
21 INSTRUCTIONAL LEADERSHIP	3,232,831	3,450,687	(217,856)	1.08%
23 SCHOOL LEADERSHIP	13,078,246	13,393,257	(315,011)	4.36%
31 COUNSEL AND EVALUATION	9,892,119	9,820,599	71,520	3.30%
32 SOCIAL WORK SERVICES	1,938,730	1,957,232	(18,502)	0.65%
33 HEALTH SERVICES	3,011,681	2,885,127	126,554	1.00%
34 STUDENT TRANSPORTATION	4,394,173	4,049,716	344,457	1.47%
35 FOOD SERVICES	19,375,000	17,265,197	2,109,803	6.46%
36 EXTRACURRICULAR ACTIVITIES	11,106,630	9,738,355	1,368,275	3.70%
41 GENERAL ADMINISTRATION	7,751,869	8,043,476	(291,607)	2.58%
51 FACILITIES MAINT & OPERATIONS	26,994,858	20,535,685	6,459,173	9.00%
52 SECURITY AND MONITORING SERV	4,787,045	4,415,229	371,816	1.60%
53 DATA PROCESSING SERVICES	4,866,183	4,429,511	436,672	1.62%
61 COMMUNITY SERVICES	110,373	36,710	73,663	0.04%
71 DEBT SERVICE	13,078,294	12,711,051	367,243	4.36%
81 FACILITIES ACQ & CONSTRUCTION	43,302,609	15,297,696	28,004,913	14.44%
95 PYMTS TO JUVENILE JUSTICE	40,000	40,000	0	0.01%
99 OTHER INTERGOVT CHARGES	965,919	939,270	26,649	0.32%
Sub-Total	\$ 287,381,395	\$ 263,721,385	\$ 23,660,010	95.83%
Other Uses 8xxx	12,500,000	85,000	12,415,000	4.17%
Total Appropriations	\$ 299,881,395	\$ 263,806,385	\$ 36,075,010	100.00%

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2022-2023

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<hr/>					
<i>INSTRUCTION</i>	<i>11</i>				
6100	PAYROLL COSTS	\$ 99,495,222	\$ -	\$ -	\$ 99,495,222
6200	PROFESSIONAL & CONTRACTED	1,456,787	-	-	1,456,787
6300	SUPPLIES & MATERIALS	5,189,522	-	-	5,189,522
6400	OTHER OPERATING COSTS	300,784	-	-	300,784
6600	CAPITAL OUTLAY	5,087,460	-	-	5,087,460
		<hr/> 111,529,775	<hr/> -	<hr/> -	<hr/> 111,529,775
<i>INSTRUCTIONAL RES & MEDIA SERV</i>	<i>12</i>				
6100	PAYROLL COSTS	3,017,025	-	-	3,017,025
6200	PROFESSIONAL & CONTRACTED	91,741	-	-	91,741
6300	SUPPLIES & MATERIALS	318,354	-	-	318,354
6400	OTHER OPERATING COSTS	11,987	-	-	11,987
		<hr/> 3,439,107	<hr/> -	<hr/> -	<hr/> 3,439,107
<i>CURR DEV & INSTRUCTIONAL DEV</i>	<i>13</i>				
6100	PAYROLL COSTS	3,374,516	-	-	3,374,516
6200	PROFESSIONAL & CONTRACTED	610,974	-	-	610,974
6300	SUPPLIES & MATERIALS	178,241	-	-	178,241
6400	OTHER OPERATING COSTS	322,222	-	-	322,222
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/> 4,485,953	<hr/> -	<hr/> -	<hr/> 4,485,953
<i>INSTRUCTIONAL LEADERSHIP</i>	<i>21</i>				
6100	PAYROLL COSTS	2,598,422	-	-	2,598,422
6200	PROFESSIONAL & CONTRACTED	183,565	-	-	183,565
6300	SUPPLIES & MATERIALS	359,877	-	-	359,877
6400	OTHER OPERATING COSTS	90,967	-	-	90,967
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/> 3,232,831	<hr/> -	<hr/> -	<hr/> 3,232,831
<i>SCHOOL LEADERSHIP</i>	<i>23</i>				
6100	PAYROLL COSTS	12,556,091	-	-	12,556,091
6200	PROFESSIONAL & CONTRACTED	124,919	-	-	124,919
6300	SUPPLIES & MATERIALS	232,959	-	-	232,959
6400	OTHER OPERATING COSTS	164,277	-	-	164,277
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/> 13,078,246	<hr/> -	<hr/> -	<hr/> 13,078,246
<i>COUNSEL AND EVALUATION</i>	<i>31</i>				
6100	PAYROLL COSTS	8,943,419	-	-	8,943,419
6200	PROFESSIONAL & CONTRACTED	258,130	-	-	258,130
6300	SUPPLIES & MATERIALS	594,307	-	-	594,307
6400	OTHER OPERATING COSTS	96,263	-	-	96,263
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/> 9,892,119	<hr/> -	<hr/> -	<hr/> 9,892,119
<i>SOCIAL WORK SERVICES</i>	<i>32</i>				
6100	PAYROLL COSTS	1,810,240	-	-	1,810,240
6200	PROFESSIONAL & CONTRACTED	31,250	-	-	31,250
6300	SUPPLIES & MATERIALS	77,340	-	-	77,340

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2022-2023

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<i>SOCIAL WORK SERVICES</i>	32				
6400 OTHER OPERATIING COSTS		19,900	-	-	19,900
		1,938,730	-	-	1,938,730
<i>HEALTH SERVICES</i>	33				
6100 PAYROLL COSTS		2,957,122	-	-	2,957,122
6200 PROFESSIONAL & CONTRACTED		5,275	-	-	5,275
6300 SUPPLIES & MATERIALS		47,025	-	-	47,025
6400 OTHER OPERATIING COSTS		2,259	-	-	2,259
		3,011,681	-	-	3,011,681
<i>STUDENT TRANSPORTATION</i>	34				
6100 PAYROLL COSTS		4,097,657	-	-	4,097,657
6200 PROFESSIONAL & CONTRACTED		144,221	-	-	144,221
6300 SUPPLIES & MATERIALS		640,130	-	-	640,130
6400 OTHER OPERATIING COSTS		(487,835)	-	-	(487,835)
6600 CAPITAL OUTLAY		-	-	-	-
		4,394,173	-	-	4,394,173
<i>FOOD SERVICES</i>	35				
6100 PAYROLL COSTS		10,799,173	-	-	10,799,173
6200 PROFESSIONAL & CONTRACTED		279,261	-	-	279,261
6300 SUPPLIES & MATERIALS		8,152,569	-	-	8,152,569
6400 OTHER OPERATIING COSTS		143,997	-	-	143,997
6600 CAPITAL OUTLAY		-	-	-	-
		19,375,000	-	-	19,375,000
<i>EXTRACURRICULAR ACTIVITIES</i>	36				
6100 PAYROLL COSTS		5,770,400	-	-	5,770,400
6200 PROFESSIONAL & CONTRACTED		477,470	-	-	477,470
6300 SUPPLIES & MATERIALS		1,974,759	-	-	1,974,759
6400 OTHER OPERATIING COSTS		2,884,001	-	-	2,884,001
6600 CAPITAL OUTLAY		-	-	-	-
		11,106,630	-	-	11,106,630
<i>GENERAL ADMINISTRATION</i>	41				
6100 PAYROLL COSTS		6,009,317	-	-	6,009,317
6200 PROFESSIONAL & CONTRACTED		749,256	-	-	749,256
6300 SUPPLIES & MATERIALS		275,725	-	-	275,725
6400 OTHER OPERATIING COSTS		717,571	-	-	717,571
6600 CAPITAL OUTLAY		-	-	-	-
		7,751,869	-	-	7,751,869
<i>FACILITIES MAINT & OPERATIONS</i>	51				
6100 PAYROLL COSTS		11,364,721	-	-	11,364,721
6200 PROFESSIONAL & CONTRACTED		5,613,942	-	-	5,613,942
6300 SUPPLIES & MATERIALS		1,236,572	-	186,000	1,422,572
6400 OTHER OPERATIING COSTS		1,499,926	-	-	1,499,926
6600 CAPITAL OUTLAY		6,923,697	-	170,000	7,093,697
		26,638,858	-	356,000	26,994,858

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2022-2023

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
<hr/>					
<i>SECURITY AND MONITORING SERV</i>	52				
6100	PAYROLL COSTS	4,229,482	-	-	4,229,482
6200	PROFESSIONAL & CONTRACTED	196,670	-	-	196,670
6300	SUPPLIES & MATERIALS	319,150	-	-	319,150
6400	OTHER OPERATING COSTS	41,238	-	-	41,238
6600	CAPITAL OUTLAY	505	-	-	505
		<hr/> 4,787,045	<hr/> -	<hr/> -	<hr/> 4,787,045
<hr/>					
<i>DATA PROCESSING SERVICES</i>	53				
6100	PAYROLL COSTS	3,330,395	-	-	3,330,395
6200	PROFESSIONAL & CONTRACTED	955,480	-	-	955,480
6300	SUPPLIES & MATERIALS	423,206	-	-	423,206
6400	OTHER OPERATING COSTS	157,102	-	-	157,102
6600	CAPITAL OUTLAY	-	-	-	-
		<hr/> 4,866,183	<hr/> -	<hr/> -	<hr/> 4,866,183
<hr/>					
<i>COMMUNITY SERVICES</i>	61				
6100	PAYROLL COSTS	70,703	-	-	70,703
6200	PROFESSIONAL & CONTRACTED	36,070	-	-	36,070
6300	SUPPLIES & MATERIALS	-	-	-	-
6400	OTHER OPERATING COSTS	3,600	-	-	3,600
		<hr/> 110,373	<hr/> -	<hr/> -	<hr/> 110,373
<hr/>					
<i>DEBT SERVICE</i>	71				
6500	DEBT SERVICE	6,265,094	6,813,200	-	13,078,294
		<hr/> 6,265,094	<hr/> 6,813,200	<hr/> -	<hr/> 13,078,294
<hr/>					
<i>FACILITIES ACQ & CONSTRUCTION</i>	81				
6200	PROFESSIONAL & CONTRACTED	-	-	-	-
6300	SUPPLIES & MATERIALS	5,000	-	-	5,000
6600	CAPITAL OUTLAY	21,017,428	-	22,280,181	43,297,609
		<hr/> 21,022,428	<hr/> -	<hr/> 22,280,181	<hr/> 43,302,609
<hr/>					
<i>PYMTS TO JUVENILE JUSTICE</i>	95				
6200	PROFESSIONAL & CONTRACTED	40,000	-	-	40,000
		<hr/> 40,000	<hr/> -	<hr/> -	<hr/> 40,000
<hr/>					
<i>OTHER INTERGOVT CHARGES</i>	99				
6200	PROFESSIONAL & CONTRACTED	965,919	-	-	965,919
6400	OTHER OPERATING COSTS	-	-	-	-
		<hr/> 965,919	<hr/> -	<hr/> -	<hr/> 965,919
<hr/>					
Total Estimated Appropriations		\$ 257,932,014	\$ 6,813,200	\$ 22,636,181	\$ 287,381,395
<hr/>					
Total Other Uses		12,500,000	-	-	12,500,000
<hr/>					
Total Appropriations & Other Uses		<u>\$ 270,432,014</u>	<u>\$ 6,813,200</u>	<u>\$ 22,636,181</u>	<u>\$ 299,881,395</u>

MCALLEN INDEPENDENT SCHOOL DISTRICT

Budget Summary

General, Debt Service and Capital Projects Funds

2022-2023

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
5700	LOCAL REVENUES	\$ 87,854,590	\$ 6,813,200	\$ 1,000,000	\$ 95,667,790
5800	STATE REVENUES	122,747,887		-	122,747,887
5900	FEDERAL REVENUES	24,168,809	-	-	24,168,809
7900	OTHER RESOURCES			12,500,000	12,500,000
<i>FUND BALANCE CONTRIBUTIONS:</i>					
194	ESSER II - LOCAL	36,882,064			36,882,064
599	DEBT SERVICE FUND	-	-	-	-
619	MISD MTN-2020	-	-	151,676	151,676
620	MTN-2020	-	-	8,305,202	8,305,202
697	UTRGV COLLEGIATE ACADEMY	-	-	-	-
698	MISD CAPITAL PROJECTS	-	-	679,303	679,303
Total Revenues and Fund Balance		\$ <u>271,653,350</u>	\$ <u>6,813,200</u>	\$ <u>22,636,181</u>	\$ <u>301,102,731</u>

		General Fund	Debt Service Fund	Capital Projects Funds	Total All Funds
11	INSTRUCTION	\$ 111,529,775	\$ -	\$ -	\$ 111,529,775
12	INSTRUCTIONAL RES & MEDIA SERV	3,439,107	-	-	3,439,107
13	CURR DEV & INSTRUCTIONAL DEV	4,485,953	-	-	4,485,953
21	INSTRUCTIONAL LEADERSHIP	3,232,831	-	-	3,232,831
23	SCHOOL LEADERSHIP	13,078,246	-	-	13,078,246
31	GUIDANCE COUNSELING AND EVAL	9,892,119	-	-	9,892,119
32	SOCIAL WORK SERVICES	1,938,730	-	-	1,938,730
33	HEALTH SERVICES	3,011,681	-	-	3,011,681
34	STUDENT TRANSPORTATION	4,394,173	-	-	4,394,173
35	FOOD SERVICES	19,375,000	-	-	19,375,000
36	EXTRACURRICULAR ACTIVITIES	11,106,630	-	-	11,106,630
41	GENERAL ADMINISTRATION	7,751,869	-	-	7,751,869
51	FACILITIES MAINT & OPERATIONS	26,638,858	-	356,000	26,994,858
52	SECURITY AND MONITORING SERV	4,787,045	-	-	4,787,045
53	DATA PROCESSING SERVICES	4,866,183	-	-	4,866,183
61	COMMUNITY SERVICES	110,373	-	-	110,373
71	DEBT SERVICE	6,265,094	6,813,200	-	13,078,294
81	FACILITIES ACQ & CONSTRUCTION	21,022,428	-	22,280,181	43,302,609
95	PYMTS TO JUVENILE JUSTICE	40,000	-	-	40,000
99	OTHER INTERGOVT CHARGES	965,919	-	-	965,919
8900	OTHER USES	12,500,000	-	-	12,500,000
Total Appropriations		\$ <u>270,432,014</u>	\$ <u>6,813,200</u>	\$ <u>22,636,181</u>	\$ <u>299,881,395</u>

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 Elementary, Middle, and 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 H.S. 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 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;
- Math and Literacy 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

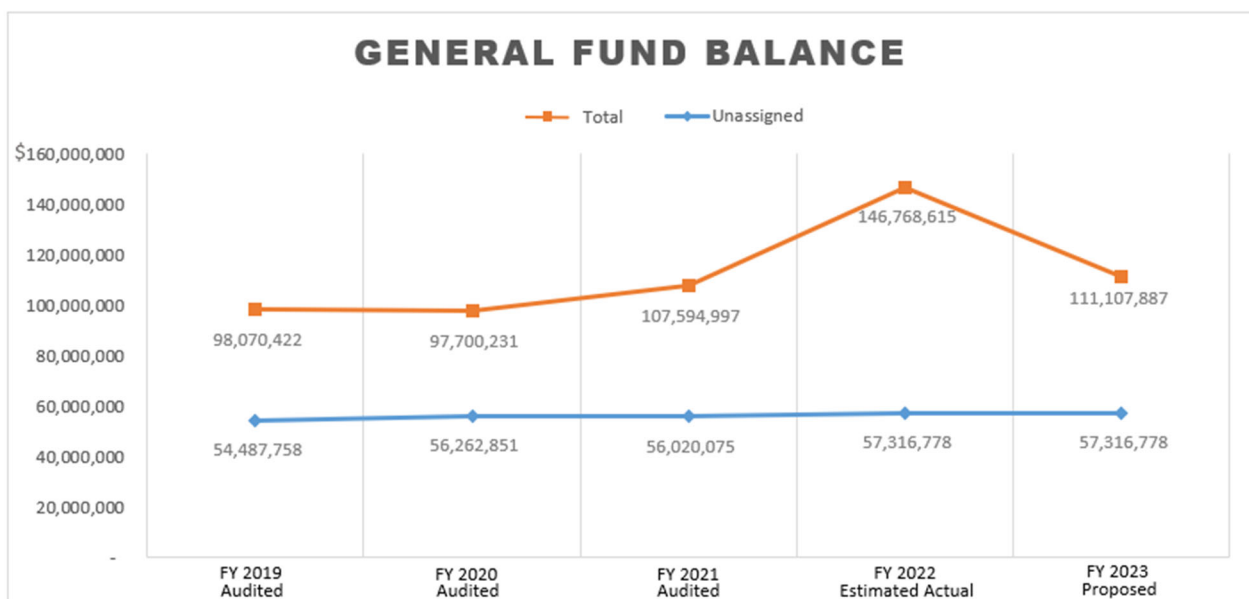
Appropriations by Function
Accelerated Instruction Funds
2022-2023

	State Compensatory Fund
11 - INSTRUCTION	89,385
12 - INSTRUCTIONAL RES & MEDIA SERV	-
13 - CURR DEV & INSTRUCTIONAL DEV	1,115
23 - SCHOOL LEADERSHIP	100
31 - COUNSEL AND EVALUATION	-
61 - COMMUNITY SERVICES	-
Total Appropriations	90,600

General Fund Balance

The financial goal of the McAllen Independent School District is to have a sufficient fund balance in the general operating fund to be able to maintain fiscal independence in case of a financial need or crisis. The District shall strive to maintain an optimum fund balance of at least two and a half months of general fund operating expenditures. 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** – the portion of the fund balance that is constrained to a specific purpose by the Board.
- **Assigned** – the 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.



MCALLEN INDEPENDENT SCHOOL DISTRICT

General Fund Forecast (Funds 1xx)

2018-2019 to 2025-2026

	<u>Audited FY 2019</u>	<u>Audited FY 2020</u>	<u>Audited FY 2021</u>	<u>Estimated Actuals FY 2022</u>	<u>Adopted FY 2023</u>	<u>Projected FY 2024</u>	<u>Projected FY 2025</u>	<u>Projected FY 2026</u>
Beginning Fund Balance	\$ 91,688,034	\$ 98,070,422	\$ 97,700,231	\$ 107,594,997	\$ 146,768,615	\$ 111,107,887	\$ 111,107,887	\$ 111,107,887
<i>Revenues</i>								
5700 Local	88,576,261	83,754,535	83,646,750	97,566,954	87,854,590	91,163,822	94,605,423	98,184,688
5800 State	125,937,148	136,420,168	138,989,204	122,444,354	122,747,887	115,439,278	109,826,145	104,059,923
5900 Federal	21,271,071	19,052,998	22,818,861	28,368,268	24,168,809	24,168,809	24,168,809	24,168,809
7900 Other Sources	298,506	5,794,060	6,539,516	202,697	-	-	-	-
Total Revenues	\$ 236,082,986	\$ 245,021,761	\$ 251,994,331	\$ 248,582,273	\$ 234,771,286	\$ 230,771,909	\$ 228,600,377	\$ 226,413,420
<i>Expenditures</i>								
6100 Payroll Cost	166,016,647	171,537,906	179,718,449	140,997,242 *	170,017,866 **	179,740,311	177,568,779	175,381,822
6100 TRS On-Behalf	10,355,983	12,089,639	11,722,594	10,464,696	10,406,039	10,406,039	10,406,039	10,406,039
6200 Prof & Contracted Services	13,315,546	13,913,755	12,537,499	16,042,028	12,220,930	12,185,610	12,185,610	12,185,610
6300 Supplies & Materials	19,352,910	24,700,038	25,899,436	23,813,705	20,024,736	17,146,338	17,146,338	17,146,338
6400 Other Operating Costs	4,555,250	4,129,113	3,507,857	5,060,800	5,968,259	5,028,517	5,028,517	5,028,517
6500 Debt Service	2,603,986	2,869,367	4,996,383	5,879,229	6,265,094	6,265,094	6,265,094	6,265,094
6600 Capital Outlay	5,634,861	10,993,798	2,527,196	7,102,254	33,029,090	-	-	-
8900 Other Uses	7,865,415	5,158,348	1,190,151	48,700	12,500,000	-	-	-
Total Expenditures	\$ 229,700,598	\$ 245,391,965	\$ 242,099,565	\$ 209,408,654	\$ 270,432,014	\$ 230,771,909	\$ 228,600,377	\$ 226,413,420
<i>Net Income / (Loss)</i>	6,382,387	(370,191)	9,894,766	39,173,619 ***	(35,660,728)	-	-	-
Ending Fund Balance	\$ 98,070,422	\$ 97,700,231	\$ 107,594,997	\$ 146,768,615	\$ 111,107,887	\$ 111,107,887	\$ 111,107,887	\$ 111,107,887
 ADA	 21,161	 20,645	 19,923	 18,647	 19,030	 18,506	 17,996	 17,501
Decrease in ADA				(1,276)	383	(524)	(510)	(495)
 ADM	 22,802	 22,354	 21,540	 20,282	 20,486	 19,922	 19,373	 18,840
Decrease in ADM				(1,258)	204	(565)	(549)	(534)

*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

**Includes \$18,930,199 one-time payroll expense reclasses from Fund 199 General Fund to Fund 282 ESSER III as allowed by the Grant

***Net Income includes Fund 194 ESSER II Local carry-forward projects of \$36,882,064 as reflected in 2022-2023 Adopted Budget

Future Year Projections 2023-2024 to 2025-2026:

Revenues include an increase in local tax revenue as a result of an estimated 4% increase in property values. State revenue includes decreases in ADA as shown above.

Expenditures are kept constant with the exception of payroll. Decreases in payroll are shown to reflect adjustments made to align with District staffing guidelines as a result from declining enrollment.



McALLEN INDEPENDENT SCHOOL DISTRICT

Revenues - General Fund
2022-2023

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 2022-2023 Budget
5711 TAXES-CURRENT YEAR LEVY	71,523,153	-	-	-	-	-	-	-	-	-	5,919,167	2,244,767	-	-	-	3,185,247	82,872,334
5712 TAXES-PRIOR YEARS	1,974,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,974,893
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	446,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	449,000
5743 RENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5744 GIFTS AND BEQUESTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5745 INSURANCE RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5748 MARKET VALUE GAIN/LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5749 OTHER REVENUES	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000
5751 FOOD SERVICE	-	474,224	-	-	-	-	-	-	-	-	-	-	-	-	-	-	474,224
5752 ATHLETIC ACTIVITIES	-	-	-	-	-	-	-	-	-	-	300,000	-	-	-	-	-	300,000
5754 INTERFUND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5755 ENTERPRISING SERVICES	-	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000
5759 OTHER EXTRA/CO-CURRICULAR	38,700	-	-	-	-	-	-	-	-	-	-	-	-	-	47,300	-	86,000
5769 MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 PER CAPITA APPORTIONMENT	8,391,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,391,178
5812 FOUNDATION ENTITLEMENTS	58,201,763	-	931,700	3,229,811	977,900	184,233	7,560,832	406,044	2,330,806	16,769,041	-	-	13,358,540	-	-	-	103,950,670
5819 OTHER FOUNDATION REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5829 REV BY TEXAS EDUCATION AGENCY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5831 TEACHER RETIREMENT/TRS CARE	7,422,956	538,566	4,206	170,174	47,617	4,520	341,517	8,075	89,233	867,355	163,202	68,625	679,507	486	-	-	10,406,039
5919 REVENUE FM OTHER GOVERNMENTS	5,555	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,555
5921 SCHOOL BREAKFAST PROGRAM	-	6,491,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,491,169
5922 NATIONAL SCHOOL LUNCH PROGRAM	1,001,977	10,524,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,526,966
5923 USDA COMMODITIES	-	1,253,381	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,253,381
5929 FEDERAL REVENUE THROUGH TEA	685,910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	685,910
5931 SCHOOL HEALTH & RELATED SERV	1,950,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,950,000
5939 FEDERAL REVENUE THROUGH STATE	-	1,300,007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,300,007
5949 FED REV THROUGH FEDERAL GOVT	219,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	736,149	955,821
TOTAL REVENUES	153,548,896	20,596,336	935,906	3,399,985	1,025,517	188,753	7,902,349	414,119	2,420,039	17,636,396	6,382,369	2,313,392	14,038,047	486	47,300	3,921,396	234,771,286
Other Resources																	
7912 SALE-REAL & PERSONAL PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7913 PROCEEDS FROM CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7915 OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER RESOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL REVENUES & OTH SOURCES	153,548,896	20,596,336	935,906	3,399,985	1,025,517	188,753	7,902,349	414,119	2,420,039	17,636,396	6,382,369	2,313,392	14,038,047	486	47,300	3,921,396	234,771,286



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund 2022-2023

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 2022-2023 Budget
11 - INSTRUCTION																	
6100 - PAYROLL COSTS	62,635,823	-	22,431	2,905,905	719,486	-	5,473,568	30,796	1,670,385	14,063,897	119,779	16,252	11,057,900	779,000	-	-	99,495,222
6200 - PROFESSIONAL & CONTRACTED SERV	715,841	-	133,000	-	-	-	120,501	-	6,500	420,000	-	57,370	3,575	-	-	-	1,456,787
6300 - SUPPLIES & MATERIALS	1,173,659	-	162,527	52,000	23,317	-	997,710	18,400	102,022	209,837	431,982	344,904	667,773	1,005,391	-	-	5,189,522
6400 - OTHER OPERATING COSTS	247,854	-	-	-	-	-	6,750	1,000	24,580	20,300	-	-	300	-	-	-	300,784
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	5,087,460	-	-	5,087,460
TOTAL	64,773,177	-	317,958	2,957,905	742,803	-	6,598,529	50,196	1,803,487	14,714,034	551,761	418,526	11,729,548	6,871,851	-	-	111,529,775

12 - INSTRUCTIONAL RES & MEDIA SERV

6100 - PAYROLL COSTS	3,017,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,017,025
6200 - PROFESSIONAL & CONTRACTED SERV	91,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	91,741
6300 - SUPPLIES & MATERIALS	318,354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	318,354
6400 - OTHER OPERATING COSTS	11,987	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,987
TOTAL	3,439,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,439,107

13 - CURR DEV & INSTRUCTIONAL DEV

6100 - PAYROLL COSTS	2,274,958	-	-	387,144	-	-	183,211	202,661	321,472	-	-	3,000	2,070	-	-	-	3,374,516
6200 - PROFESSIONAL & CONTRACTED SERV	478,294	-	-	14,000	-	-	300	6,000	44,791	2,000	-	8,950	56,639	-	-	-	610,974
6300 - SUPPLIES & MATERIALS	138,555	-	-	29,936	-	-	1,500	100	8,150	-	-	-	-	-	-	-	178,241
6400 - OTHER OPERATING COSTS	163,092	-	-	11,000	-	-	55,000	48,330	44,800	-	-	-	-	-	-	-	322,222
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,054,899	-	-	442,080	-	-	240,011	257,091	419,213	2,000	-	11,950	58,709	-	-	-	4,485,953

21 - INSTRUCTIONAL LEADERSHIP

6100 - PAYROLL COSTS	1,940,467	-	-	-	47,992	-	78,222	203	42,696	454,509	-	-	34,333	-	-	-	2,598,422
6200 - PROFESSIONAL & CONTRACTED SERV	162,665	-	1,800	-	-	-	8,500	2,500	8,100	-	-	-	-	-	-	-	183,565
6300 - SUPPLIES & MATERIALS	68,971	-	-	-	-	-	254,257	5,364	2,700	28,585	-	-	-	-	-	-	359,877
6400 - OTHER OPERATING COSTS	83,025	-	-	-	-	-	4,042	-	3,900	-	-	-	-	-	-	-	90,967
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,255,128	-	1,800	-	47,992	-	345,021	8,067	57,396	483,094	-	-	34,333	-	-	-	3,232,831

23 - SCHOOL LEADERSHIP

6100 - PAYROLL COSTS	12,325,849	-	-	-	-	-	-	-	10,358	-	-	-	219,884	-	-	-	12,556,091
6200 - PROFESSIONAL & CONTRACTED SERV	122,919	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	124,919
6300 - SUPPLIES & MATERIALS	191,629	-	-	-	-	-	-	-	41,230	-	-	-	100	-	-	-	232,959
6400 - OTHER OPERATING COSTS	150,777	-	-	-	-	-	-	-	13,500	-	-	-	-	-	-	-	164,277
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	12,791,174	-	-	-	-	-	-	-	67,088	-	-	-	219,984	-	-	-	13,078,246

31 - COUNSEL AND EVALUATION

6100 - PAYROLL COSTS	5,824,711	-	381,148	-	234,722	-	239,753	37,762	48,452	1,183,111	-	-	993,760	-	-	-	8,943,419
6200 - PROFESSIONAL & CONTRACTED SERV	81,130	-	-	-	-	-	-	-	-	50,000	-	-	127,000	-	-	-	258,130
6300 - SUPPLIES & MATERIALS	95,145	-	235,000	-	-	-	4,725	44,807	23,880	185,000	-	-	5,750	-	-	-	594,307
6400 - OTHER OPERATING COSTS	83,827	-	-	-	-	-	4,500	6,684	-	-	-	-	1,252	-	-	-	96,263
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	6,084,813	-	616,148	-	234,722	-	248,978	89,253	72,332	1,418,111	-	-	1,127,762	-	-	-	9,892,119



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund
2022-2023

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 2022-2023 Budget
32 - SOCIAL WORK SERVICES																	
6100 - PAYROLL COSTS	1,075,612	-	-	-	-	-	-	-	-	-	-	-	734,628	-	-	-	1,810,240
6200 - PROFESSIONAL & CONTRACTED SERV	29,600	-	-	-	-	-	-	-	-	-	-	-	1,650	-	-	-	31,250
6300 - SUPPLIES & MATERIALS	21,410	-	-	-	-	-	-	-	-	-	-	-	55,930	-	-	-	77,340
6400 - OTHER OPERATING COSTS	15,100	-	-	-	-	-	-	-	-	-	-	-	4,800	-	-	-	19,900
TOTAL	1,141,722	-	-	-	-	-	-	-	-	-	-	-	797,008	-	-	-	1,938,730
33 - HEALTH SERVICES																	
6100 - PAYROLL COSTS	2,844,073	-	-	-	-	-	-	-	-	-	-	-	-	113,049	-	-	2,957,122
6200 - PROFESSIONAL & CONTRACTED SERV	5,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,275
6300 - SUPPLIES & MATERIALS	47,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,025
6400 - OTHER OPERATING COSTS	2,259	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,259
TOTAL	2,898,632	-	-	-	-	-	-	-	-	-	-	-	-	113,049	-	-	3,011,681
34 - STUDENT TRANSPORTATION																	
6100 - PAYROLL COSTS	3,260,938	-	-	-	-	-	-	-	-	836,719	-	-	-	-	-	-	4,097,657
6200 - PROFESSIONAL & CONTRACTED SERV	104,460	-	-	-	-	-	-	-	-	39,761	-	-	-	-	-	-	144,221
6300 - SUPPLIES & MATERIALS	458,630	-	-	-	-	-	-	-	-	111,000	-	-	-	70,500	-	-	640,130
6400 - OTHER OPERATING COSTS	(-511,074)	-	-	-	-	-	-	-	-	23,239	-	-	-	-	-	-	(-487,835)
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	3,312,954	-	-	-	-	-	-	-	-	1,010,719	-	-	-	70,500	-	-	4,394,173
35 - FOOD SERVICES																	
6100 - PAYROLL COSTS	-	10,799,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,799,173
6200 - PROFESSIONAL & CONTRACTED SERV	-	279,261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	279,261
6300 - SUPPLIES & MATERIALS	-	8,152,569	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,152,569
6400 - OTHER OPERATING COSTS	-	143,997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,997
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	19,375,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,375,000
36 - EXTRACURRICULAR ACTIVITIES																	
6100 - PAYROLL COSTS	544,515	-	-	-	-	-	26,519	3,612	-	8,438	3,940,728	1,246,588	-	-	-	-	5,770,400
6200 - PROFESSIONAL & CONTRACTED SERV	15,025	-	-	-	-	-	-	-	-	-	401,745	60,700	-	-	-	-	477,470
6300 - SUPPLIES & MATERIALS	98,820	-	-	-	-	-	5,000	-	-	-	73,415	47,524	-	1,750,000	-	-	1,974,759
6400 - OTHER OPERATING COSTS	906,435	-	-	-	-	-	377,426	5,900	-	-	1,097,272	496,968	-	-	-	-	2,884,001
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,564,795	-	-	-	-	-	408,945	9,512	-	8,438	5,513,160	1,851,780	-	1,750,000	-	-	11,106,630
41 - GENERAL ADMINISTRATION																	
6100 - PAYROLL COSTS	6,009,317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,009,317
6200 - PROFESSIONAL & CONTRACTED SERV	749,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	749,256
6300 - SUPPLIES & MATERIALS	275,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	275,725
6400 - OTHER OPERATING COSTS	670,271	-	-	-	-	-	-	-	-	-	-	-	-	-	47,300	-	717,571
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	7,704,569	-	-	-	-	-	-	-	-	-	-	-	-	-	47,300	-	7,751,869



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund 2022-2023

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 2022-2023 Budget
51 - FACILITIES MAINT & OPERATIONS																	
6100 - PAYROLL COSTS	11,273,308	-	-	-	-	-	36,947	-	523	-	-	6,250	-	47,693	-	-	11,364,721
6200 - PROFESSIONAL & CONTRACTED SERV	5,414,860	-	-	-	-	16,000	2,000	-	-	-	181,082	-	-	-	-	-	5,613,942
6300 - SUPPLIES & MATERIALS	1,197,296	-	-	-	-	-	15,276	-	-	-	24,000	-	-	-	-	-	1,236,572
6400 - OTHER OPERATING COSTS	1,498,284	-	-	-	-	-	1,642	-	-	-	-	-	-	-	-	-	1,499,926
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	6,923,697	-	-	6,923,697
TOTAL	19,383,748	-	-	-	-	16,000	55,865	-	523	-	205,082	6,250	-	6,971,390	-	-	26,638,858
52 - SECURITY AND MONITORING SERV																	
6100 - PAYROLL COSTS	4,051,053	-	-	-	-	62,814	-	-	-	-	109,365	6,250	-	-	-	-	4,229,482
6200 - PROFESSIONAL & CONTRACTED SERV	196,670	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196,670
6300 - SUPPLIES & MATERIALS	263,921	-	-	-	-	55,229	-	-	-	-	-	-	-	-	-	-	319,150
6400 - OTHER OPERATING COSTS	41,238	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,238
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	505	-	-	505
TOTAL	4,552,882	-	-	-	-	118,043	-	-	-	-	109,365	6,250	-	505	-	-	4,787,045
53 - DATA PROCESSING SERVICES																	
6100 - PAYROLL COSTS	3,275,685	-	-	-	-	54,710	-	-	-	-	-	-	-	-	-	-	3,330,395
6200 - PROFESSIONAL & CONTRACTED SERV	955,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	955,480
6300 - SUPPLIES & MATERIALS	370,699	-	-	-	-	-	-	-	-	-	-	-	-	52,507	-	-	423,206
6400 - OTHER OPERATING COSTS	157,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	157,102
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	4,758,966	-	-	-	-	54,710	-	-	-	-	-	-	-	52,507	-	-	4,866,183
61 - COMMUNITY SERVICES																	
6100 - PAYROLL COSTS	-	-	-	-	-	-	-	-	-	-	-	-	70,703	-	-	-	70,703
6200 - PROFESSIONAL & CONTRACTED SERV	750	-	-	-	-	-	-	-	-	-	-	-	-	35,320	-	-	36,070
6300 - SUPPLIES & MATERIALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 - OTHER OPERATING COSTS	3,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600
TOTAL	4,350	-	-	-	-	-	-	-	-	-	-	-	70,703	35,320	-	-	110,373
71 - DEBT SERVICE																	
6500 - DEBT SERVICE	2,322,061	-	-	-	-	-	-	-	-	-	3,001	18,636	-	-	-	3,921,396	6,265,094
TOTAL	2,322,061	-	-	-	-	-	-	-	-	-	3,001	18,636	-	-	-	3,921,396	6,265,094
81 - FACILITIES ACQ & CONSTRUCTION																	
6200 - PROFESSIONAL & CONTRACTED SERV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6300 - SUPPLIES & MATERIALS	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000
6600 - CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	21,017,428	-	-	21,017,428
TOTAL	-	-	-	-	-	-	5,000	-	-	-	-	-	-	21,017,428	-	-	21,022,428
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	965,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	965,919



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund
2022-2023

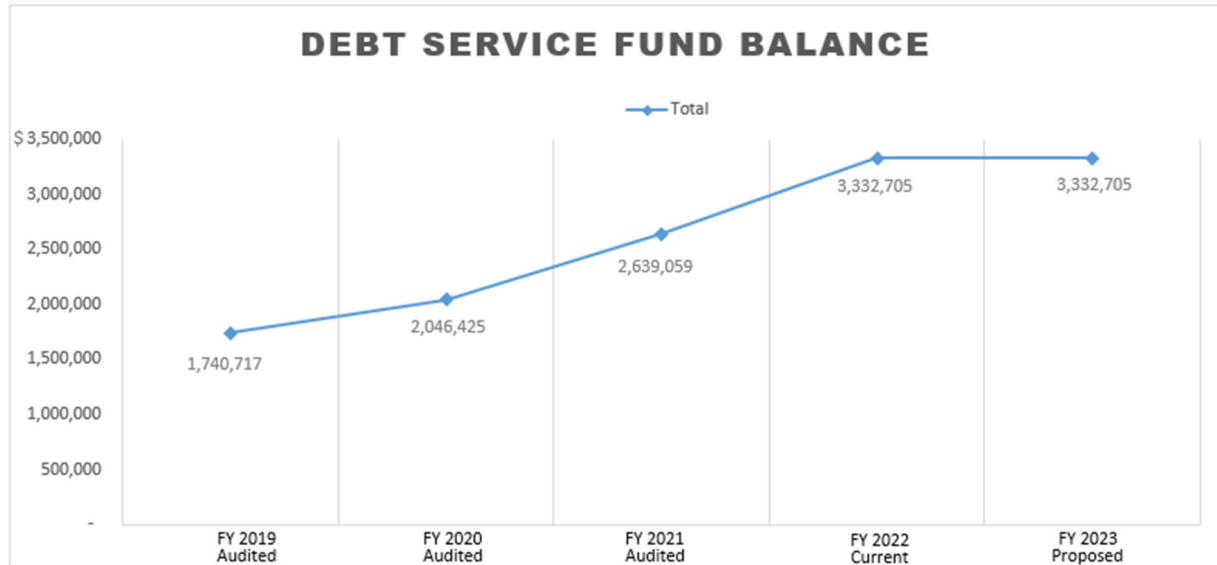
Object	199 General Fund	101 Food Service	155 CCMR	156 Early Ed. Allotment	157 Dyslexia	158 Safety Allotment	162 Career Technical	163 Advanced Learners	164 Bilingual	173 Special Education	183 Athletics	184 Fine Arts	193 State Comp.	194 Esser II Local	195 Advert.	197 Maint. Tax Notes	Total 2022-2023 Budget
99 - OTHER INTERGOVT CHARGES																	
6400 - OTHER OPERATING COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	965,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	965,919
TOTAL APPROPRIATIONS	141,048,896	19,375,000	935,906	3,399,985	1,025,517	188,753	7,902,349	414,119	2,420,039	17,636,396	6,382,369	2,313,392	14,038,047	36,882,550	47,300	3,921,396	257,932,014
8900 - Other Uses	12,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,500,000
TOTAL	12,500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,500,000
TTL APPROPRIATIONS & OTH USES	153,548,896	19,375,000	935,906	3,399,985	1,025,517	188,753	7,902,349	414,119	2,420,039	17,636,396	6,382,369	2,313,392	14,038,047	36,882,550	47,300	3,921,396	270,432,014
PROJECTED FUND BALANCE	-	1,221,336	-	-	-	-	-	-	-	-	-	-	-	(36,882,064)	-	-	(35,660,728)

MCALLEN INDEPENDENT SCHOOL DISTRICT**Budget Summary- General Fund****2022-2023**

		<u>Revenues</u>	<u>Appropriations</u>	<u>Fund Balance</u>
<i>GENERAL FUND</i>				
101	FOOD SERVICE	\$ 20,596,336	\$ 19,375,000	\$ 1,221,336
155	COLLEGE CAREER MILITARY READIN	935,906	935,906	-
156	EARLY EDUCATION ALLOTMENT	3,399,985	3,399,985	-
157	DYSLEXIA	1,025,517	1,025,517	-
158	SCHOOL SAFETY ALLOTMENT	188,753	188,753	-
162	CAREER TECHNICAL ED	7,902,349	7,902,349	-
163	ADV LEARNERS/G&T	414,119	414,119	-
164	BILINGUAL/ESL	2,420,039	2,420,039	-
173	SPECIAL EDUCATION	17,636,396	17,636,396	-
183	ATHLETICS	6,382,369	6,382,369	-
184	FINE ARTS	2,313,392	2,313,392	-
193	STATE COMPENSATORY	14,038,047	14,038,047	-
194	ESSER II - LOCAL	486	36,882,550	(36,882,064)
195	ADVERTISING	47,300	47,300	-
197	MAINTENANCE TAX NOTES	3,921,396	3,921,396	-
199	GENERAL FUND	<u>153,548,896</u>	<u>153,548,896</u>	<u>-</u>
		<u>\$ 234,771,286</u>	<u>\$ 270,432,014</u>	<u>\$ (35,660,728)</u>

Debt Service 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. The Debt Service Fund is a governmental fund that accounts for expenditures for the retirement of bonded debt and interest on bonded debt.



The following is the Computation of Legal Debt Margin that the 2022-2023 budget and future years is based on:

Computation of Legal Debt Margin (Per \$100 of Assessed Valuation)

Debt Limit	\$0.5000
Interest & Sinking Rate	<u>0.0767</u>
Balance	\$0.4233

MCALLEN INDEPENDENT SCHOOL DISTRICT

Debt Service Fund Forecast

2018-2019 to 2025-2026

Fiscal Year	Audited FY 2019	Audited FY 2020	Audited FY 2021	Estimated Actuals FY 2022	Adopted FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Debt Service Tax Rate	0.0000	0.0942	0.0936	0.0884	0.0767	0.0767	0.0767	0.0767
Beginning Fund Balance	\$ 2,646,444	\$ 1,740,717	\$ 2,046,425	\$ 2,639,059	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705
Current Taxes	-	6,879,014	7,067,470	7,024,057	6,558,470	6,479,270	6,205,770	6,211,170
Delinquent Taxes	36,239	74,060	164,556	182,675	171,730	171,730	171,730	171,730
Sub-Total	36,239	6,953,074	7,232,026	7,206,732	6,730,200	6,651,000	6,377,500	6,382,900
EDA Funding	29,554	-	159,435	153,563	-	-	-	-
IFA Funding	5,229	-	-	-	-	-	-	-
Hold Harmless	13	174,103	-	-	-	-	-	-
Prior Year Adjustments	0	-	11,644	45,186	-	-	-	-
Operating Transfer In from General Fund	7,865,415	-	-	-	-	-	-	-
Sub-Total	7,900,211	174,103	171,079	198,749	-	-	-	-
Issuance of Bonds (Bond Refunding)	-	-	40,875,000	-	-	-	-	-
Premium/Discount on Issuance of Bonds	-	-	5,332,904	-	-	-	-	-
	-	-	46,207,904	-	-	-	-	-
Penalties & Interest	18,267	54,925	86,523	88,680	80,000	80,000	80,000	80,000
Interest	126,543	27,597	2,019	2,000	2,000	2,000	2,000	2,000
Royalties	4,293	2,614	2,217	3,385	1,000	1,000	1,000	1,000
Revenues	\$ 8,085,553	\$ 7,212,313	\$ 53,701,768	\$ 7,499,546	\$ 6,813,200	\$ 6,734,000	\$ 6,460,500	\$ 6,465,900
Principal	(6,140,000)	(4,320,000)	(4,955,000)	(4,935,000)	(5,175,000)	(5,340,000)	(5,290,000)	(5,475,000)
Interest	(2,849,900)	(2,584,500)	(1,946,583)	(1,865,900)	(1,633,200)	(1,389,000)	(1,165,500)	(985,900)
Sub-Total	(8,989,900)	(6,904,500)	(6,901,583)	(6,800,900)	(6,808,200)	(6,729,000)	(6,455,500)	(6,460,900)
Non-Operating Expenses	-	-	(45,750,006)	-	-	-	-	-
Other Fees	(1,380)	(2,105)	(457,545)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Expenses	\$ (8,991,280)	\$ (6,906,605)	\$ (53,109,134)	\$ (6,805,900)	\$ (6,813,200)	\$ (6,734,000)	\$ (6,460,500)	\$ (6,465,900)
<i>Net Income / (Loss)</i>	(905,727)	305,708	592,634	693,646	-	-	-	-
Preliminary Ending Fund Balance	\$ 1,740,717	\$ 2,046,425	\$ 2,639,059	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705	\$ 3,332,705

For 2022-2023 and future years, the projected I&S tax rate remains constant at \$0.0767 due to a steady bond payment. 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.

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

In Fiscal Year 2019-2020, the District issued Maintenance Tax Notes in connection to environmental cleanup, maintenance, repair, rehabilitation, replacement of heating, air conditioning, roofing, electric, or other facility needs of existing school properties. In addition, other sources as identified by the Board of Trustees, have been assigned for special capital projects.



MCALLEN INDEPENDENT SCHOOL DISTRICT

Capital Projects Fund (Funds 6xx)

2018-2019 to 2025-2026

	Audited FY 2019	Audited FY 2020	Audited FY 2021	Estimated Actuals FY 2022	Adopted FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
Beginning Fund Balance	\$ -	\$ -	\$ 30,187,039	\$ 23,254,983	\$ 9,136,181	\$ -	\$ -	\$ -
<i>Revenues</i>								
5700 Local	-	129,706	74,342	14,314	1,000,000	-	-	-
7900 Other Sources	-	33,741,907	824,000	38,223	12,500,000	-	-	-
Total Revenues	\$ -	\$ 33,871,613	\$ 898,342	\$ 52,537	\$ 13,500,000	\$ -	\$ -	\$ -
<i>Expenditures</i>								
6200 Prof & Contracted Services	-	-	-	15,350	-	-	-	-
6300 Supplies & Materials	-	-	-	-	186,000	-	-	-
6400 Other Operating Costs	-	-	-	-	-	-	-	-
6500 Debt Service	-	261,259	-	-	-	-	-	-
6600 Capital Outlay	-	3,423,315	7,830,398	14,155,989	22,450,181	-	-	-
8900 Other Uses	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 3,684,574	\$ 7,830,398	\$ 14,171,339	\$ 22,636,181	\$ -	\$ -	\$ -
<i>Net Income / (Loss)</i>	-	30,187,039	(6,932,056)	(14,118,802)	(9,136,181)	-	-	-
Ending Fund Balance	\$ -	\$ 30,187,039	\$ 23,254,983	\$ 9,136,181	\$ -	\$ -	\$ -	\$ -

MCALLEN INDEPENDENT SCHOOL DISTRICT

Revenues - Debt Service and Capital Projects Funds 2022-2023

Object	599 Debt Service	619 MISD MTN-2020	620 MTN-2020	697 UTRGV Collegiate Academy	698 MISD Capital Projects	Total 2022-2023 Budget
5711 TAXES-CURRENT YEAR LEVY	6,558,470	-	-	-	-	6,558,470
5712 TAXES-PRIOR YEARS	171,730	-	-	-	-	171,730
5719 PENALTIES/INT & OTHER TAXES	80,000	-	-	-	-	80,000
5742 INTEREST	2,000	-	-	-	-	2,000
5748 MARKET VALUE GAIN/LOSS	-	-	-	-	-	-
5749 OTHER REVENUES	1,000	-	-	-	-	1,000
5769 MISCELLANEOUS REVENUES	-	-	-	-	1,000,000	1,000,000
5812 FOUNDATION ENTITLEMENTS	-	-	-	-	-	-
5829 REV BY TEXAS EDUCATION AGENCY	-	-	-	-	-	-
TOTAL REVENUES	6,813,200	-	-	-	1,000,000	7,813,200
Other Resources						
7911 ISSUANCE OF BONDS	-	-	-	-	-	-
7912 SALE-REAL & PERSONAL PROPERTY	-	-	-	-	-	-
7914 LOAN PROCEEDS	-	-	-	-	-	-
7915 OPERATING TRANSFERS IN	-	-	-	12,500,000	-	12,500,000
7916 PREM/DISC ON ISSUANCE OF BONDS	-	-	-	-	-	-
7955 INTEREST	-	-	-	-	-	-
TOTAL OTHER RESOURCES	-	-	-	12,500,000	-	12,500,000
TTL REVENUES & OTH SOURCES	6,813,200	-	-	12,500,000	1,000,000	20,313,200

Appropriations - Debt Service and Capital Project Funds 2022-2023

Object	599 Debt Service	619 MISD MTN-2020	620 MTN-2020	697 UTRGV Collegiate Academy	698 MISD Capital Projects	Total 2022-2023 Budget
51 - FACILITIES MAINT & OPERATIONS						
6200 - PROFESSIONAL & CONTRACTED SERV	-	-	-	-	-	-
6300 - SUPPLIES & MATERIALS	-	-	186,000	-	-	186,000
6600 - CAPITAL OUTLAY	-	-	170,000	-	-	170,000
TOTAL	-	-	356,000	-	-	356,000
71 - DEBT SERVICE						
6500 - DEBT SERVICE	6,813,200	-	-	-	-	6,813,200
TOTAL	6,813,200	-	-	-	-	6,813,200
81 - FACILITIES ACQ & CONSTRUCTION						
6600 - CAPITAL OUTLAY	-	151,676	7,949,202	12,500,000	1,679,303	22,280,181
TOTAL	-	151,676	7,949,202	12,500,000	1,679,303	22,280,181
TOTAL APPROPRIATIONS	6,813,200	151,676	8,305,202	12,500,000	1,679,303	29,449,381
8900 - Other Uses						
TOTAL	-	-	-	-	-	-
TTL APPROPRIATIONS & OTH USES	6,813,200	151,676	8,305,202	12,500,000	1,679,303	29,449,381
PROJECTED FUND BALANCE	-	(151,676)	(8,305,202)	-	(679,303)	(9,136,181)

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:

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 to be used to account for funds granted for preschool children with disabilities.

244 Carl D. Perkins - Basic Formula 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)
- 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
 - increasing the number of highly qualified teachers, principals, and assistant principals in schools
- 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.

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

279 Texas COVID Learning Acceleration Supports (TCLAS) – State Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan (ARP) Act of 2021 - This code is used to account for funds granted for targeted supports to assist LEAs to accelerate student learning due to learning loss caused by the COVID-19 pandemic. Examples of how the funds may be used to assist LEAs in learning acceleration and support areas are:

- strategic planning and performance management
- instructional materials that are rigorous and high-quality that make up ground and master grade level Texas Essential Knowledge and Skills (TEKS)
- teacher pipelines that support teachers to deliver excellence in the classroom
- expanded instructional time for students in most need, including expanding instructional time in the summer and with targeted tutoring
- innovative school models to incorporate all of the learning acceleration framework

282 Elementary and Secondary School Emergency Relief Fund III (ESSER III) of the American Rescue Plan Act of 2021 - This code is used to account for federal stimulus ESSER III funds granted to LEAs through the American Rescue Plan Act to address learning loss and the disproportionate impact of the coronavirus on certain student subgroups, identify and provide homeless children and youth with services in light of challenges of the coronavirus, and enable homeless children and youth to attend school and participate fully in school activities.

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.

- 288-0 – Summer School LEP Students in K1
- 288-Z – STOP School Violence-Family Treatment Program
- 289 – Title IV, Part A – Sub Part 1

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 your district under the Texas Advanced Placement Incentive Program.

410 State Textbook Fund - This code is used to account for funds awarded to your 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.

- 429-M- CTE Certification Exam Reimbursements

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.

Enterprise Funds

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
126 - Castaneda Elementary School
127 - Sanchez Elementary School
128 - Perez Elementary School
129 - Hendricks Elementary School

716 Tuition Based Pre-K Fund - provides a focused, full day, Pre-K program where children have hands-on purposeful opportunities for learning. Available at all elementary campuses based on seat availability.

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

Budget Summary - Special and Proprietary Funds

2022-2023

		<u>Revenues</u>	<u>Appropriation</u>	<u>Fund Balance</u>
<i>SPECIAL REVENUES</i>				
211	TTL I PRT A IMPROV BASIC PGMS	\$ 11,436,623	\$ 11,436,623	\$ -
212	TTL I PART C-MIGRANT	668,971	668,971	-
224	IDEA-PART B FORMULA	4,408,217	4,408,217	-
225	IDEA-PART B PRESCHOOL	86,162	86,162	-
244	VOCATIONAL ED BASIC GRANT	405,866	405,866	-
255	TTL II PART A SUPPORT EFF INST	1,697,046	1,697,046	-
263	TTL III PART A ELA	1,126,083	1,126,083	-
272	MEDICAID ADM CLAIMING PROGRAM	50,000	50,000	-
274	GEAR UP PROJECT	343,607	343,607	-
279	TCLAS-ESSER III	428,006	428,006	-
282	ESSER III-ARP	57,345,109	57,345,109	-
288	FEDERALLY FUNDED SPECIAL REVENUE	148,676	148,676	-
289	TITLE IV, PART A-SUBPART I	983,714	983,714	-
315	SSA DISCRETIONARY	177,906	177,906	-
340	SSA EARLY INTERVENTION DEAF	1,487	1,487	-
397	AP/BACCALAUREATE INCENTIVES	36,939	36,939	-
410	INST MATERIAL ALLOTMENT	51,756	51,756	-
429	ST FUNDED SPECIAL REVENUE	1,688	1,688	-
435	REG DAY SCHOOL FOR THE DEAF	4,262,379	4,262,379	-
461	CAMPUS ACTIVITY FUNDS	900,000	900,000	-
	Sub-Total Special Revenue Funds	\$ 84,560,235	\$ 84,560,235	\$ -
<i>PROPRIETARY FUNDS</i>				
713	PROJECT SAFE AND SECURE	312,500	312,500	-
716	PRE-K TUITION BASED	98,958	98,958	-
	Sub-Total Proprietary Funds	\$ 411,458	\$ 411,458	\$ -
	Grand Total	\$ 84,971,693	\$ 84,971,693	\$ -



Informational Section



Assessed Values

Appraisal districts follow the provisions of the Texas Property Tax Code. The Tax Code requires that, unless otherwise provided, that all taxable property be appraised at its market value as of January 1st of that tax year. Pursuant to Section 23.06(e) of the Texas Property Code (PTC), the Hidalgo County Appraisal District (HCAD) provides the District with Preliminary Certified Assessed Values on April 30th and pursuant to Section 26.01(a) of the PTC Certified Assessed Values on July 25th of the same year. The 2022 HCAD Preliminary Certified Assessed Values were used to calculate and project 2022-2023 tax collections. For fiscal year 2023-2024 and beyond, the District estimated those values to remain conservative at 4% increase.

The Texas Comptroller releases Preliminary Values in January and Final Values in July which are used to calculate state funding. For fiscal year 2023-2024 and beyond, a 4% increase was included to be in line with the HCAD forecasted values.

	FY 2019	FY 2020	FY 2021	FY 2022	Preliminary FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026
HCAD Certified Value	\$7,382,229,025	\$7,810,461,629	\$8,110,766,130	\$8,549,360,079	\$8,981,184,680	\$ 9,340,432,067.20	\$9,714,049,350	\$10,102,611,324
Average HCAD Change From Prior Year		5.80%	3.84%	5.41%	5.05%	4.00%	4.00%	4.00%
Texas Comptroller Value	\$7,006,204,393	\$7,544,931,198	\$7,793,865,257	\$8,250,159,288	\$8,601,815,463	\$ 8,945,888,082	\$9,303,723,605	\$ 9,675,872,549

Property Tax Rates and Collections

The Maintenance and Operation Tax Rate provides the revenues needed to cover day-to-day operations such as salaries and utilities. The Interest and Sinking Tax Rate provides the revenues that are used to pay the principal and interest of bonded debt. The Total Tax Rate is the sum of both maintenance and operations and interest and sinking tax rates.

	Audited			Current Budget FY 2022	Proposed Budget FY 2023
	FY 2019	FY 2020	FY 2021		
Levy	\$ 83,161,525.49	\$ 87,450,096.00	\$ 88,388,374.05	\$ 90,489,805.41	\$ 89,430,804.00
Tax Rate:					
Maintenance & Operations	1.1550	1.0586	1.0450	1.0486	1.0197
Interest & Sinking	0.00	0.0942	0.0936	0.0884	0.0767
Total Tax Rate	1.1550	1.1528	1.1386	1.1370	1.0964
Current Collections:					
Maintenance & Operations	80,659,668.00	77,304,936.00	78,904,975.00	83,338,561.00	82,872,334.00
Interest & Sinking	0.00	6,879,014.00	7,067,470.00	7,024,057.00	6,558,470.00
Total Tax Collections	\$ 80,659,668.00	\$ 84,183,950.00	\$ 85,972,445.00	\$ 90,362,618.00	\$ 89,430,804.00

Maintenance & Operations Tax Limitation

In 2019-2020, State Legislation compressed the tier I M&O tax rate to \$0.93 (previously \$1.00) reducing the M&O rate to \$1.0586. Due to the decreased M&O rate, the District adopted an I&S rate of \$0.0942 to meet bond obligations for the fiscal year for a total tax rate of \$1.1528. In 2020-2021, the tier I M&O tax rate was compressed to \$0.9164 reducing the M&O tax rate to \$1.0450 and the I&S tax rate decreased to \$0.0936. In 2021-2022, the District elected the Declared Disaster Tax Rate Option allowing the District to increase the M&O tax rate from \$1.0450 to \$1.0486 as the I&S tax rate decreased from \$.0936 to \$.0884 for a total tax rate of \$1.1370. For 2022-2023, the tier I M&O tax rate was compressed to \$0.8911 reducing the M&O tax rate to \$1.0197 and the I&S tax rate decreased to \$0.0767.

Computation of Legal M&O Margin (Per \$100 of Assessed Valuation)

M&O Limit	\$1.0641
Maintenance & Operations Rate	<u>1.0197</u>
Balance	\$0.0444

Tax Supported Debt Limitation

Sec. 45.0031. LIMITATION ON ISSUANCE OF TAX-SUPPORTED BONDS. (a) Before issuing bonds described by Section 45.001, a school district must demonstrate to the attorney general under Subsection (b) or (c) that, with respect to the proposed issuance, the district has a projected ability to pay the principal of and interest on the proposed bonds and all previously issued bonds other than bonds authorized to be issued at an election held on or before April 1, 1991, and issued before September 1, 1992, from a tax at a rate not to exceed \$0.50 per \$100 of valuation.

Computation of Legal Debt Margin (Per \$100 of Assessed Valuation)

Debt Limit	\$0.5000
Interest & Sinking Rate	<u>0.0767</u>
Balance	\$0.4233

Tax Rate History

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

Budget Year	Tax Year	Maintenance & Operations	Interest & Sinking	Total Tax Rate
2006-2007	2006	1.3700	0.1080	1.4780
2007-2008	2007	1.0400	0.1050	1.1450
2008-2009	2008	1.0400	0.1050	1.1450
2009-2010	2009	1.0400	0.1250	1.1650
2010-2011	2010	1.0400	0.1250	1.1650
2011-2012	2011	1.1650	0.0000	1.1650
2012-2013	2012	1.0400	0.1250	1.1650
2013-2014	2013	1.0400	0.1250	1.1650
2014-2015	2014	1.0400	0.1250	1.1650
2015-2016	2015	1.0400	0.1150	1.1550
2016-2017	2016	1.1550	0.0000	1.1550
2017-2018	2017	1.1550	0.0000	1.1550
2018-2019	2018	1.1550	0.0000	1.1550
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
Proposed* 2022-2023	2022	1.0197	0.0767	1.0964

**Every penny generates approximately \$828,966*

Effect of Tax Levy on Single Family Residence

Tax Code Section 11.13(b) requires school districts to offer a \$25,000 exemption on residence homesteads to reduce the property's appraised value. For persons age 65 or older or disabled, Tax Code Section 11.13(c) requires school districts to offer an additional \$10,000 residence homestead exemption. On May 7, 2022, Texas voters passed Proposition 2 which increased the residence homestead exemption from \$25,000 to \$40,000 beginning with the 2022 tax year, 2022-2023 fiscal year. The example below shows the taxes rate's effect on the average taxpayer per \$100,000 residence value:

	Actuals			Current Budget	Proposed Budget
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Residence Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Less: Homestead Exemption	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (40,000)
Adjusted Taxable Value	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 60,000
Rate Per \$100 Value	\$ 1.1550	\$ 1.1528	\$ 1.1386	\$ 1.1370	\$ 1.0964
Taxes Due on \$100,000 Value	\$ 866.25	\$ 864.60	\$ 853.95	\$ 852.75	\$ 657.84

Principal Property Taxpayers

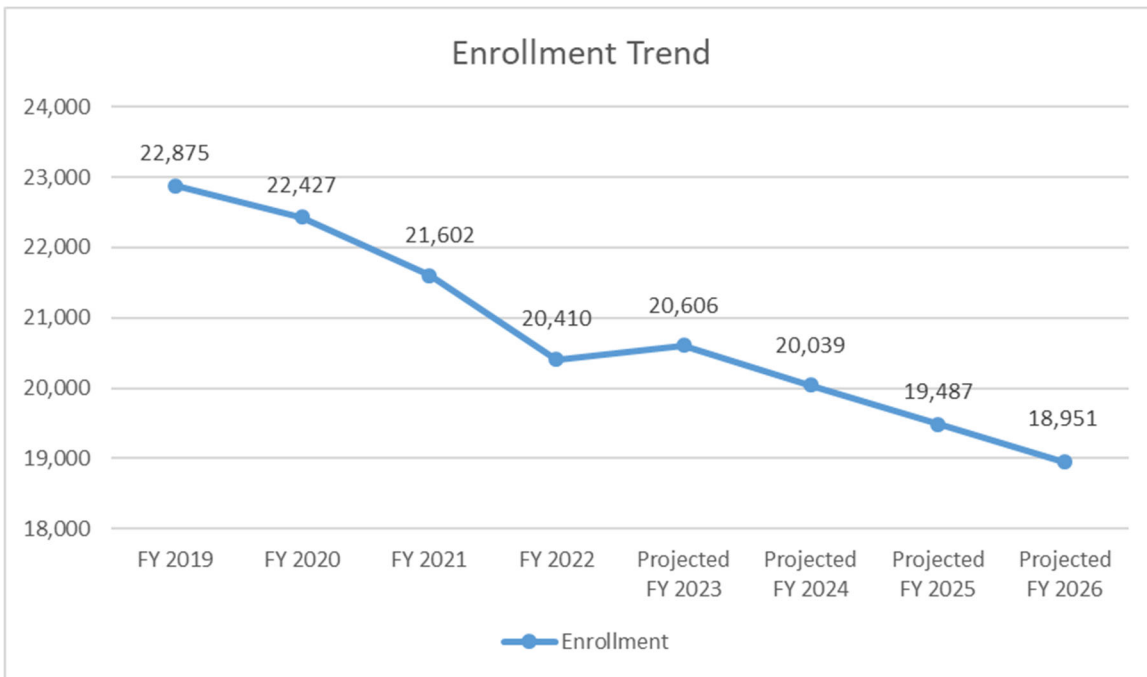
Taxpayer	Tax Year 2020 Assessed Valuation	Percentage Total Assessed Valuation
1 Simon Property Group-McAllen NO 2	\$ 170,341,039	2.14%
2 AEP Texas Inc-27th	54,128,260	0.68%
3 La Plaza Mall LLC	51,211,149	0.64%
4 Rio Grande Regional Hospital	51,172,007	0.64%
5 Universal Health Services	44,918,189	0.56%
6 Palm Crossing Town Center LLC	39,273,606	0.49%
7 Shops at 29 LTD	26,847,914	0.34%
8 Weingarten Realty Investors	24,406,068	0.31%
9 H E Butt Grocery Company	24,266,616	0.30%
10 GE Engine Services-McAllen LP	22,306,311	0.28%
11 Dillard Texas OPG Ltd Prtnrshp	20,438,190	0.26%
12 McAllen Medical Center	20,193,694	0.25%
13 Wal-Mart Real Estate Business Trust	19,656,617	0.25%
14 Jim & Mary Kay Moffitt Family LTD	17,835,903	0.22%
15 Calmac Suites LTD	17,600,000	0.22%
16 Texas State Bank	17,053,770	0.21%
17 Palms Crossing II LLC	16,956,446	0.21%
18 Coca-Cola Southwest Beverage LLC	16,069,317	0.20%
19 DHR Real Estate Management LLC	15,828,367	0.20%
20 Macy's Mall Real Estate LLC	15,653,327	0.20%
	<u>\$ 686,156,790</u>	<u>8.60%</u>

Source:
 Certified Totals from Hidalgo County Appraisal District
 Top Taxpayer 2020 & 2011

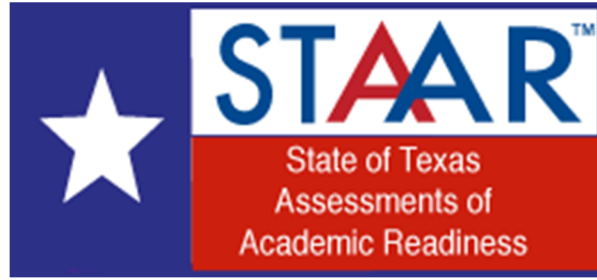
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 Table L-13
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Student Enrollment

Student enrollment trends are reviewed on a six weeks basis. Enrollment projections for fiscal year 2022-2023 were based on a 5-year analysis of the average percentage decrease in enrollment; increase in second semester 2021-2022 enrollment after PEIMS Fall Snapshot; as well as the residual effect of the COVID-19 Pandemic. These factors were considered when projecting enrollment beyond fiscal year 2022-2023.



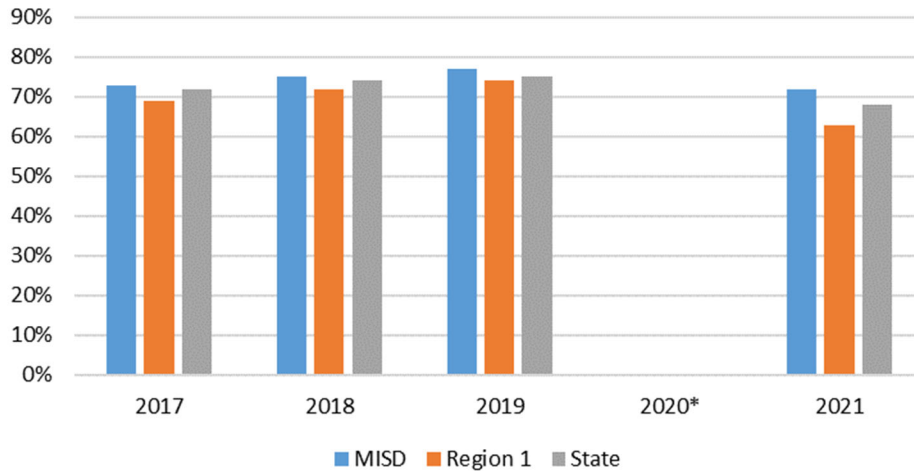
Performance Measures



In the 2011-2012 school year, State of Texas Assessments of Academic Readiness (STAAR) replaced Texas Assessment of Knowledge and Skills (TAKS) as the new assessment program of Texas. The Texas Education Agency (TEA) publishes the Texas Academic Performance Report (TAPR) in December for prior year assessments. These reports compare District averages with those of the Region and State. Below are graphs comparing the results of the five subjects tested:

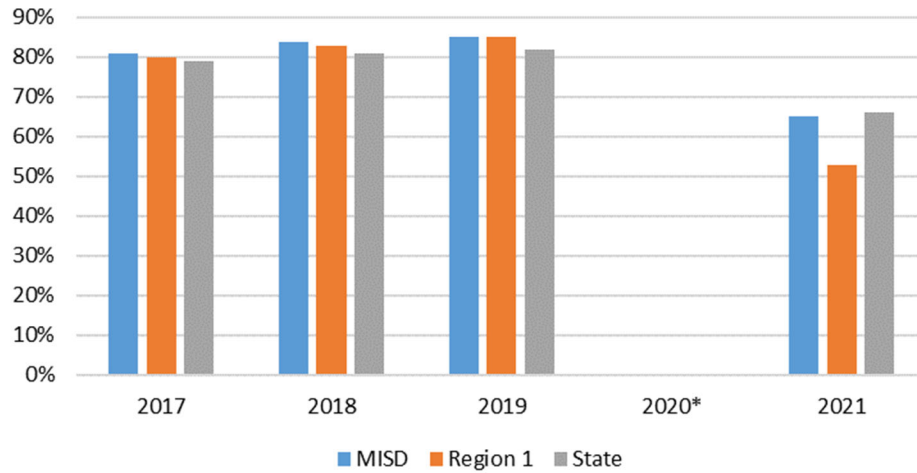
*For the 2019-2020 school year, the STAAR test was cancelled due to the COVID-19 Pandemic.

STAAR - Reading (All Grades)



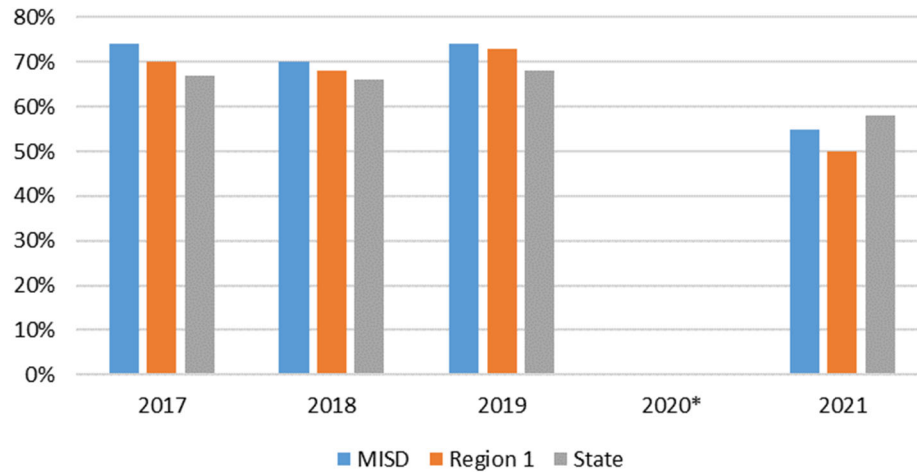
	2017	2018	2019	2020*	2021
MISD	73%	75%	77%	N/A	72%
Region 1	69%	72%	74%	N/A	63%
State	72%	74%	75%	N/A	68%

STAAR - Math (All Grades)



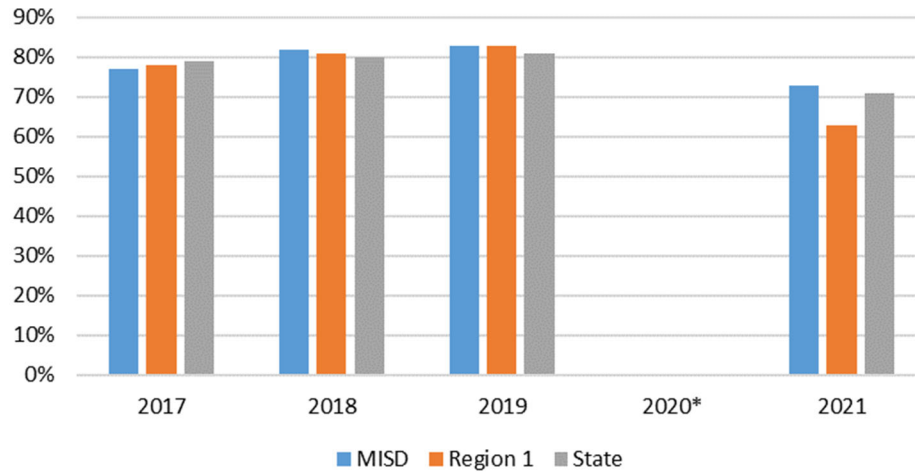
	2017	2018	2019	2020*	2021
MISD	81%	84%	85%	N/A	65%
Region 1	80%	83%	85%	N/A	53%
State	79%	81%	82%	N/A	66%

STAAR - Writing (All Grades)



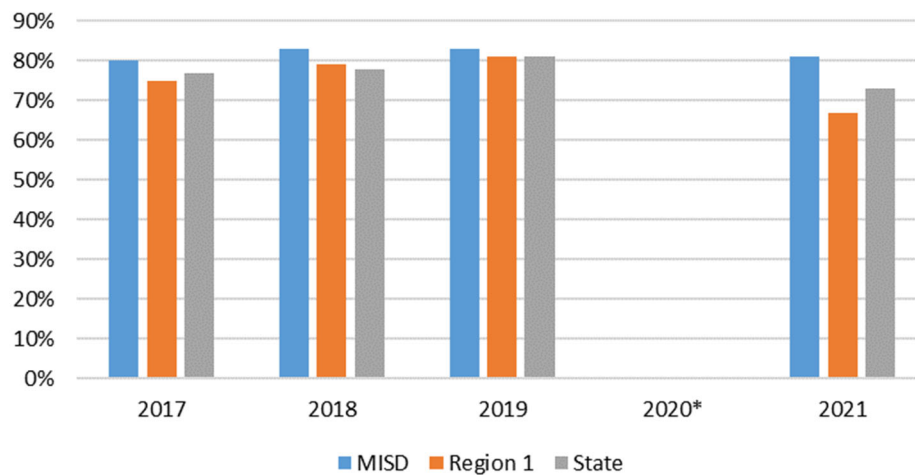
	2017	2018	2019	2020*	2021
MISD	74%	70%	74%	N/A	55%
Region 1	70%	68%	73%	N/A	50%
State	67%	66%	68%	N/A	58%

STAAR - Science (All Grades)



	2017	2018	2019	2020*	2021
MISD	77%	82%	83%	N/A	73%
Region 1	78%	81%	83%	N/A	63%
State	79%	80%	81%	N/A	71%

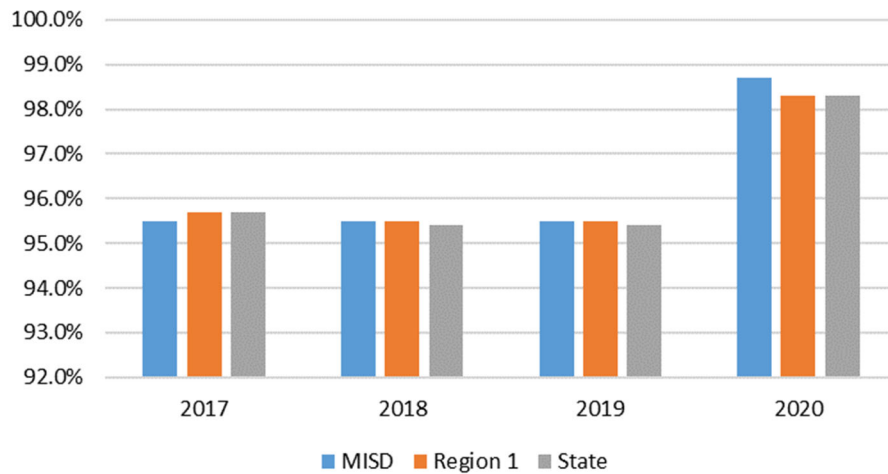
STAAR - Social Studies (All Grades)



	2017	2018	2019	2020*	2021
MISD	80%	83%	83%	N/A	81%
Region 1	75%	79%	81%	N/A	67%
State	77%	78%	81%	N/A	73%

The following rates are District indicators and their alignment to the Goals and Objectives implemented by the District:

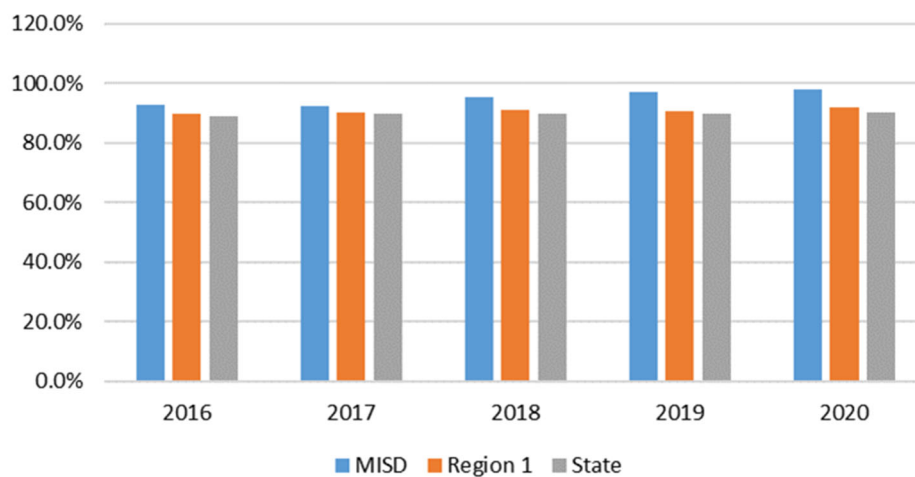
Attendance Rates



	2017	2018	2019	2020	2021*	2022**
MISD	95.5%	95.5%	95.5%	98.7%	97.0%	91.8%
Region 1	95.7%	95.5%	95.5%	98.3%	TBA	TBA
State	95.7%	95.4%	95.4%	98.3%	TBA	TBA

*2020-21 Texas Academic Performance Report (TAPR) will be published in December 2022
 **2021-22 MISD Rate is based on 5th Six Weeks Average, Texas Academic Performance Report (TAPR) will be published in December 2023

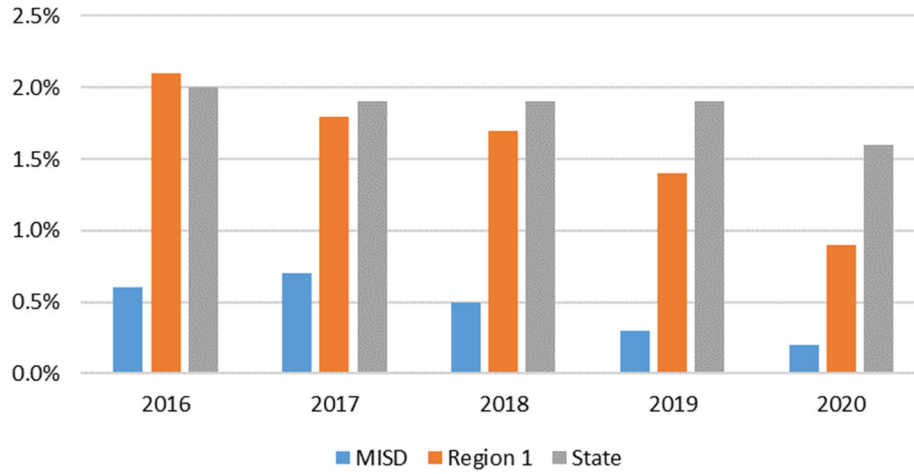
Graduation Rates (4 - Year)



	2016	2017	2018	2019	2020
MISD	92.8%	92.3%	95.4%	97.3%	98.1%
Region 1	89.7%	90.3%	91.2%	90.7%	92.1%
State	89.1%	89.7%	90.0%	90.0%	90.3%

2020-21 Graduation Rates will be published in the Texas Academic Performance Report (TAPR) in December 2022

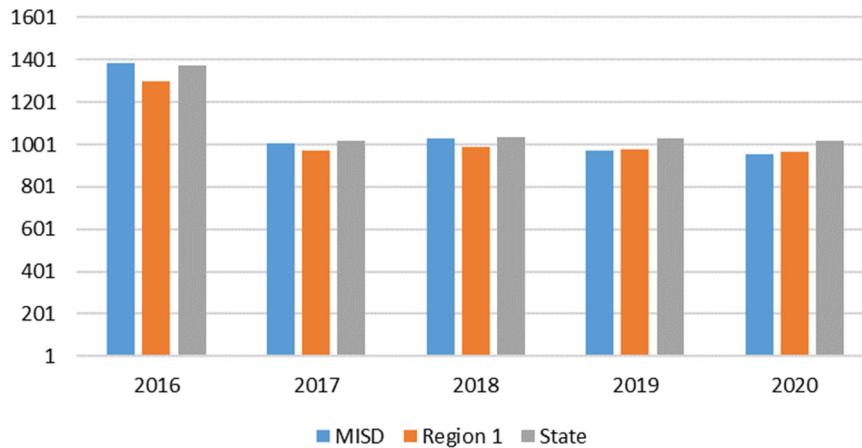
Dropout Rates (Gr 9-12)



	2016	2017	2018	2019	2020
MISD	0.6%	0.7%	0.5%	0.3%	0.2%
Region 1	2.1%	1.8%	1.7%	1.4%	0.9%
State	2.0%	1.9%	1.9%	1.9%	1.6%

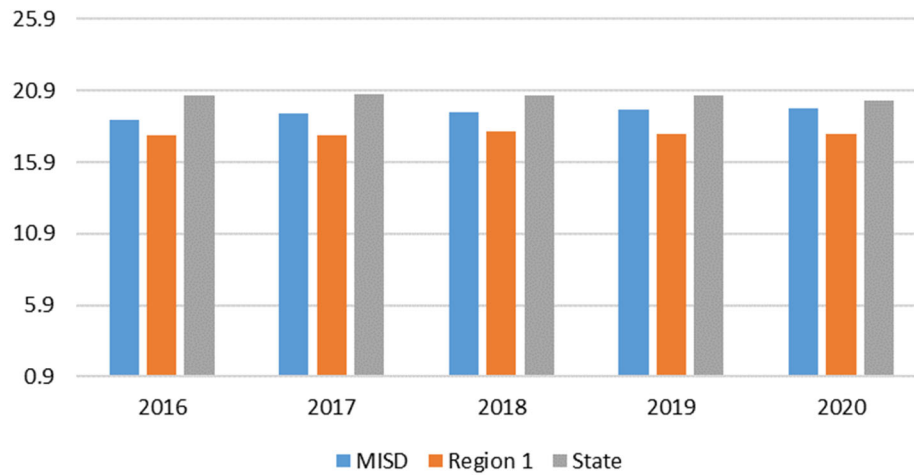
2020-21 Dropout Rates will be published in the Texas Academic Performance Report (TAPR) in December 2022

Average SAT Scores



	2016	2017	2018	2019	2020
MISD	1386	1005	1028	975	958
Region 1	1302	970	987	979	964
State	1375	1019	1036	1027	1019

Average ACT Scores



	2016	2017	2018	2019	2020
MISD	18.9	19.3	19.4	19.6	19.7
Region 1	17.8	17.8	18.1	17.9	17.9
State	20.6	20.7	20.6	20.6	20.2

Percentage of free or reduced-price meals

The Food Service Department transitioned from Special Assistance Provision 2 to Community Eligibility Provision 4 (CEP) during the 2013-2014 school year. The transition increased the monthly free meal reimbursements from the Texas Department of Agriculture due to a rise in meal participation.

	CEP FY 2018	CEP FY 2019	CEP FY 2020	CEP FY 2021	CEP FY 2022
Free	82.10%	82.45%	87.12%	89.10%	90.16%
Reduced	-	-	-	-	-
Paid	17.90%	17.55%	12.88%	10.90%	9.84%

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).

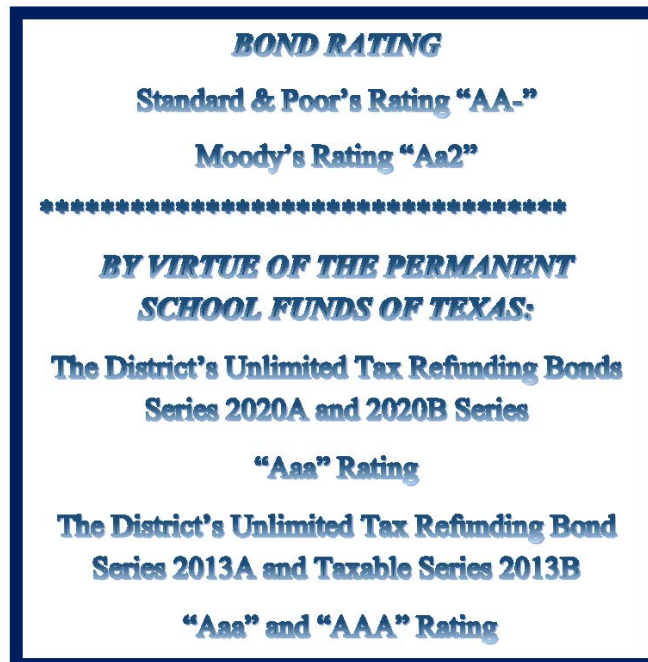
Debt Service Bond Amortization Schedule

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Sub-Total</u>	<u>Other Fees</u>	<u>Total Payment</u>
2022-2023	5,175,000	1,633,200	6,808,200	5,000	6,813,200
2023-2024	5,340,000	1,389,000	6,729,000	5,000	6,734,000
2024-2025	5,290,000	1,165,500	6,455,500	5,000	6,460,500
2025-2026	5,475,000	985,900	6,460,900	5,000	6,465,900
2026-2027	5,695,000	766,900	6,461,900	5,000	6,466,900
2027-2028	5,885,000	584,600	6,469,600	5,000	6,474,600
2028-2029	6,080,000	396,150	6,476,150	5,000	6,481,150
2029-2030	6,280,000	201,300	6,481,300	5,000	6,486,300
Total Debt	<u>\$45,220,000</u>	<u>\$7,122,550</u>	<u>\$52,342,550</u>	<u>\$40,000</u>	<u>\$52,382,550</u>

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

During fiscal year 2021-2022, the District's bond ratings remained the same for Standard & Poor's and Moody's Investors Service.



**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 06/30/2021	*Outstanding Total Debt Per Capita	Spent
Series 2013A Unlimited Tax Refunding Bonds	Interest and Sinking	6/4/2013	2/15/2030	2.00% - 5.00%	Bond Refunding	\$ 64,465,000	\$ 7,645,000	\$ 51.16	X
Series 2013B Unlimited Tax Refunding Bonds	Interest and Sinking	6/4/2013	2/15/2030	2.00% - 4.00%	Bond Refunding	\$ 17,355,000	\$ 2,070,000	\$ 13.85	X
Series 2020A Unlimited Tax Refunding Bonds	Interest and Sinking	10/30/2020	2/15/2030	2.00% - 5.00%	Bond Refunding	\$ 8,075,000	\$ 8,005,000	\$ 53.56	X
Series 2020B Unlimited Tax Refunding Bonds	Interest and Sinking	10/30/2020	2/15/2030	3.00% - 4.00%	Bond Refunding	\$ 32,800,000	\$ 32,435,000	\$ 217.03	X
Subtotal For Interest and Sinking						\$ 122,695,000	\$ 50,155,000		
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 <small>Funds required by ordinance to be set aside as a restricted asset for maturity in 2026</small>	\$ 110.31	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	\$ 391,000	\$ 2.62	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	\$ 23,225,000	\$ 155.41	X
Subtotal For Maintenance and Operations						\$ 41,396,000	\$ 40,101,000		
Grand Total						\$ 164,091,000	\$ 90,256,000	\$ 603.94	

*Outstanding Total Debt Per Capita calculated as follows:

Outstanding Balance divided by Population 149,447

7,645,000/149,447 = 51.16

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.

Political Subdivision	*Gross Debt Amounts	As of	Applicable to MISD	Overlapping Debt
DIRECT DEBT				
<i>McAllen ISD - Bonds</i>	\$ 56,294,094	6/30/2021	100.00%	\$ 56,294,094
<i>McAllen ISD - Capital Leases</i>	5,048,566	6/30/2021	100.00%	5,048,566
<i>McAllen ISD - Maintenance Tax Notes</i>	44,748,567	6/30/2021	100.00%	44,748,567
	<u>\$ 106,091,227</u>			<u>\$ 106,091,227</u>
OVERLAPPING DEBT				
<i>Edinburg, City Of</i>	\$ 92,105,000	6/30/2021	0.52%	\$ 478,946
<i>Hidalgo Co.</i>	366,620,000	6/30/2021	20.90%	76,623,580
<i>Hidalgo Co DD #1</i>	172,350,000	6/30/2021	21.75%	37,486,125
<i>McAllen, City Of</i>	100,815,000	6/30/2021	77.85%	78,484,477
<i>South Texas College</i>	128,814,693	6/30/2021	19.58%	25,221,917
<i>Total Net Overlapping Debt</i>				<u>218,295,045</u>
<i>Total Direct and Overlapping Debt:</i>				<u><u>\$ 324,386,272</u></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

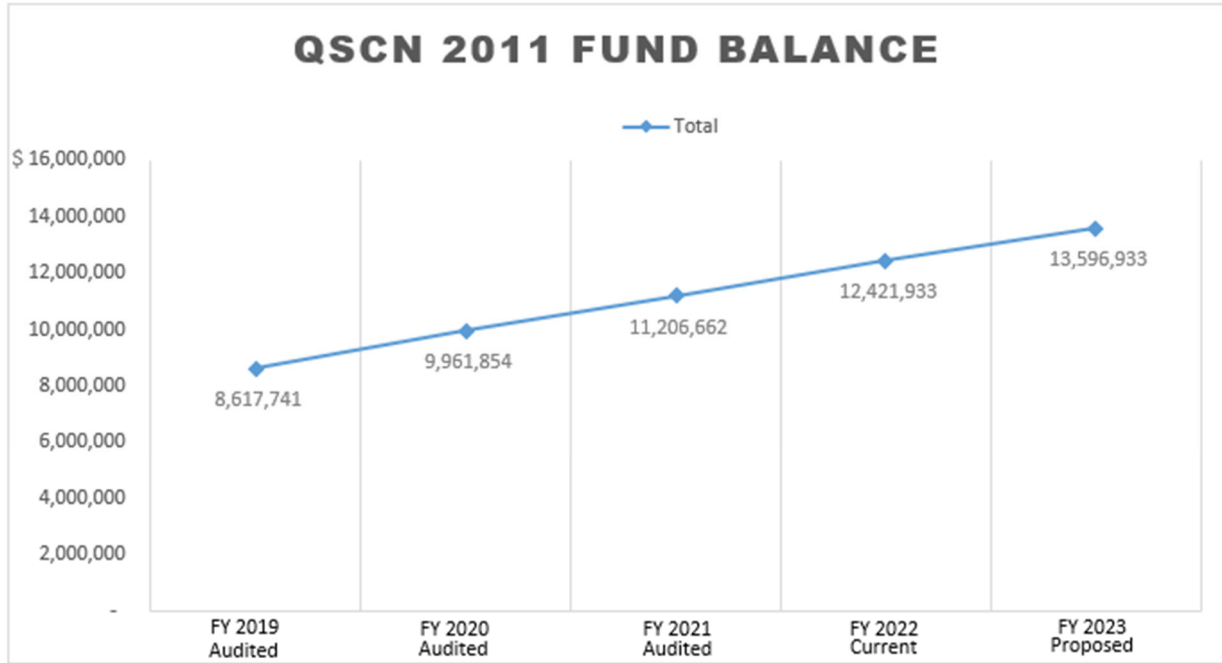
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and the businesses of the District. This process recognizes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

Source: Municipal Advisory Council of Texas

ACFR
Table L-15
6/30/21

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



	Audited			Current	Adopted
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Total Revenues	\$ 2,267,843	\$ 2,202,726	\$ 3,986,372	\$ 3,959,382	\$ 3,921,396
Total Expenditures	860,820	858,613	2,741,564	2,744,111	2,746,396
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,407,023	1,344,113	1,244,808	1,215,271	1,175,000
Total Other Financing Sources and (Uses)	-	-	-	-	-
Net Change in Fund Balances	1,407,023	1,344,113	1,244,808	1,215,271	1,175,000
Fund Balances - Beginning	7,210,718	8,617,741	9,961,854	11,206,662	12,421,933
Fund Balances - Ending	\$ 8,617,741	\$ 9,961,854	\$ 11,206,662	\$ 12,421,933	\$ 13,596,933

Maintenance Tax Notes Amortization Schedule

QSCN-2011 Fund 197	QSCN-2012 Fund 197	MTN-2020 Fund 197	Annual Debt Requirements	Pmt. Date Fiscal Yr.	Principal/ Interest
	65,000.00		65,000.00	08-15	P
384,100.50	6,911.20	503,025.00	894,036.70	08-15	I
1,180,000.00		880,000.00	2,060,000.00	02-15	P
384,100.50	5,533.20	503,025.00	892,658.70	02-15	I
			2,125,000.00		P TOTAL
			1,786,695.40		I TOTAL
			3,911,695.40	2022-23	P&I TOTAL
	65,000.00		65,000.00	08-15	P
384,100.50	5,533.20	481,025.00	870,658.70	08-15	I
1,180,000.00		925,000.00	2,105,000.00	02-15	P
384,100.50	4,155.20	481,025.00	869,280.70	02-15	I
			2,170,000.00		P TOTAL
			1,739,939.40		I TOTAL
			3,909,939.40	2023-24	P&I TOTAL
	65,000.00		65,000.00	08-15	P
384,100.50	4,155.20	457,900.00	846,155.70	08-15	I
1,180,000.00		970,000.00	2,150,000.00	02-15	P
384,100.50	2,777.20	457,900.00	844,777.70	02-15	I
			2,215,000.00		P TOTAL
			1,690,933.40		I TOTAL
			3,905,933.40	2024-25	P&I TOTAL
	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
			3,904,677.40	2025-26	P&I TOTAL
	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
			1,953,699.20	2026-27	P&I TOTAL
			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
			1,882,800.00	2027-28	P&I TOTAL
			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
			1,886,800.00	2028-29	P&I TOTAL

QSCN-2011 Fund 197	QSCN-2012 Fund 197	MTN-2020 Fund 197	Annual Debt Requirements	Pmt. Date Fiscal Yr.	Principal/ Interest
			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
			1,882,800.00	2029-30	P&I TOTAL
			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
			1,886,050.00	2030-31	P&I TOTAL
			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
			1,886,050.00	2031-32	P&I TOTAL
			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
			1,887,800.00	2032-33	P&I TOTAL
			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
			1,885,400.00	2033-34	P&I TOTAL
			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
			1,885,800.00	2034-35	P&I TOTAL
			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
			1,883,800.00	2035-36	P&I TOTAL

QSCN-2011 Fund 197	QSCN-2012 Fund 197	MTN-2020 Fund 197	Annual Debt Requirements	Pmt. Date Fiscal Yr.	Principal/ Interest
			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
			1,884,400.00	2036-37	P&I TOTAL
			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
			1,887,400.00	2037-38	P&I TOTAL
			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
			1,887,600.00	2038-39	P&I TOTAL
TOTAL OUTSTANDING					
4,720,000.00	326,000.00	22,385,000.00	27,431,000.00		P TOTAL
3,072,804.00	34,640.80	9,674,200.00	12,781,644.80		I TOTAL
			(3,107,443.00)		INTEREST SUBSIDY AVAILABLE
7,792,804.00	360,640.80	32,059,200.00	37,105,201.80		P&I TOTAL

Tax Rate Worksheets

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

MCALLEN I 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 certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

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.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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). ¹	\$ 8,441,412,745
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 836,130,761
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,605,281,984
4.	2021 total adopted tax rate.	\$ 1.1370 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,605,281,984
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	2021 taxable value lost because property first qualified for an exemption in 2022 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 freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 10,293,593 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 24,340,095 C. Value loss. Add A and B. ⁶	\$ 34,633,688
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value. \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 34,633,688
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ 7,570,648,296
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 86,078,271
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. 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 tax year 2021. This line applies only to tax years preceding tax year 2021. ⁸	\$ 267,597
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ⁹ 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 2021 from the result.	\$ 86,345,868
17.	Total 2022 taxable value on the 2022 certified appraisal roll today. 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. ¹⁰ A. Certified values. ¹¹ \$ 8,998,567,793 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 C. Total 2022 value. Subtract B from A.	\$ 8,998,567,793
18.	Total value of properties under protest or not included on certified appraisal roll. ¹² A. 2022 taxable value of properties under protest. 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. ¹³ \$ 827,865,037 B. 2022 value of properties not under protest or included on certified appraisal roll. 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. ¹⁴ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 827,865,037
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 955,045,891

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 8,871,386,939
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 235,400
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021, and be located in a new improvement.	\$ 121,739,696
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 121,975,096
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 8,749,411,843
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.9868/\$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.¹⁸

- 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.¹⁹
- Enrichment Tax Rate (DTR):**²⁰ 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.²¹
- 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 DTR 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.²²

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.²³ 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*.²⁴

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). 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. ²⁵	\$ 0.8911/\$100
27.	2022 enrichment tax rate (DTR). Enter the greater of A and B. ²⁶	\$ 0.1286/\$100
	A. Enter the district's 2021 DTR, minus any required reduction under Education Code Section 48.202(f)	\$ 0.1286/\$100
	B. \$0.05 per \$100 of taxable value	\$ 0.0500/\$100
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the product of the state compression percentage multiplied by \$1.00. ²⁷	\$ 1.0197/\$100

¹⁶ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁸ Tex. Tax Code §26.08(n)

¹⁹ Tex. Edu. Code §48.2551(a)(3)

²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²² Tex. Edu. Code §45.0021(a)

²³ Tex. Edu. Code §11.184(b)

²⁴ Tex. Edu. Code §11.184(b-1)

²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

²⁶ Tex. Tax Code §26.08(n)(2)

²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 debt to be paid with property tax revenue. 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. Debt 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, 2022, verify if it meets the amended definition of debt before including it here. Enter debt amount: \$ <u>6,813,200</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ <u>0</u> D. Adjust debt: Subtract B and C from A.	\$ <u>6,813,200</u>
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ <u>6,813,200</u>
32.	2022 anticipated collection rate. 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%. ³⁰ A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ <u>100.00</u> % B. Enter the 2021 actual collection rate <u>96.58</u> % C. Enter the 2020 actual collection rate <u>96.65</u> % D. Enter the 2019 actual collection rate <u>96.45</u> %	<u>100.00</u> %
33.	2022 debt adjusted for collections. 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 2022 to the result.	\$ <u>6,813,200</u>
34.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>8,871,386,939</u>
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.0767</u> /\$100
36.	2022 voter-approval tax rate. 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. ³²	\$ <u>1.0964</u> /\$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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ <u>0</u>

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code §26.04(b)

³² Tex. Tax Code §26.08(g)

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,871,386,939
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.0964 /\$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.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a school district that adopted a tax rate without the required election in 2020, as provided for in the recently repealed Tax Code Section 26.08(a-1).

In future tax years, this section will apply to 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.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.1370 /\$100
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2020 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 1.1370 /\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.0964 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.9868 /\$100
 Enter the 2022 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.0964 /\$100
 As applicable, enter the 2022 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.³⁶

print
here

Printed Name of School District Representative

sign
here

School District Representative

Date

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)

³⁶ Tex. Tax Code §26.04(c)

Pay Information



2022 - 2023 Teacher / Librarian Minimum Hiring Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Maximum	
			Daily	\$278.88	\$331.93
	Teacher	187	187	\$52,150	\$62,630
	Librarian	197	197	\$54,939	\$66,295

2022 - 2023 Administrative Education Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
1			Daily	\$218.63	\$265.00
	Piano Accompanist	187	187	\$40,884	\$58,228
2			Daily	\$257.98	\$312.70
	Advisor, Dual Enrollment	201	187	\$48,242	\$68,708
	Attendance Officer	207	192	\$49,532	\$70,545
	Assistant, Speech Pathology (SpEd/RSD)	192	197	\$50,822	\$72,382
	Audiologist Assistant	197	201	\$51,854	\$73,851
	Nurse (All Level)	192	207	\$53,402	\$76,056
	Social Worker	187	221	\$57,014	\$81,200
	Specialist, Graduation	201	226	\$58,303	\$83,037
	Specialist, Parent & Family Engagement	187			
	Specialist, Prevention Intervention	207, 226			
	Specialist, RDSPD Student Support	207			
	Specialist, Student Transfer	226			
	Student Support Officer	221			
3			Daily	\$290.23	\$351.79
	Athletic Trainer	205	190	\$55,144	\$78,537
	Campus Testing Coordinator	201	192	\$55,724	\$79,363
	Coordinator, IB Program	203	197	\$57,175	\$81,430
	Counselor (ES, MS, HS)	190, 201, 203	201	\$58,336	\$83,083
	District Nurse	226	203	\$58,917	\$83,910
	Evaluator, Federal/Special Funds	226	205	\$59,497	\$84,737
	Gear-Up Facilitator	201, 203	217	\$62,980	\$89,697
	Head Nurse (HS)	201	221	\$64,141	\$91,350
	Manager, Family Treatment Program	226	226	\$65,592	\$93,417
	Social Services Case Manager	197			
	Specialist, College Admissions/Scholarships	201			
	Specialist, College/Career Readiness	201			
	Specialist, Emotional Quotient (Fund 289)	192			
	Specialist, Grant Development & Compliance	212			
	Specialist, Instructional Technology	217			
	Strategist, Early Literacy (K-3)	221			
	Strategist, Federal Programs	226			
	Strategist, Math (K-3)	221			
	Strategist, Professional Learning	221			
	Strategist, RDSPD Instructional	203			
4			Daily	\$304.74	\$369.38
	Assistant Principal, Elementary	207	197	\$60,034	\$85,502
	Counselor, Lead	207	203	\$61,862	\$88,106
	Diagnostician (SpEd/RDSPD)	197	207	\$63,081	\$89,842
	Diagnostician, Dyslexia	197			
	Psychology/LSSP	203			

2022 - 2023 Administrative Education Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
5			Daily	\$321.92	\$387.85	\$453.78
	Assistant Principal, MS	207, 212	192	\$61,809	\$74,467	\$87,126
	Coordinator, Advance Academics	221	197	\$63,418	\$76,406	\$89,395
	Coordinator, Career Technical Education	221	207	\$66,637	\$80,285	\$93,932
	Coordinator, College Readiness	226	212	\$68,247	\$82,224	\$96,201
	Coordinator, Early Childhood Instruction	221	217	\$69,857	\$84,163	\$98,470
	Coordinator, Fine Arts	221	221	\$71,144	\$85,715	\$100,285
	Coordinator, Gifted & Talented	221	226	\$72,754	\$87,654	\$102,554
	Coordinator, Instructional Materials	226				
	Coordinator, Language Arts (Sec)	221				
	Coordinator, Language Arts/Reading (Elem)	221				
	Coordinator, Mathematics (Elem/Sec)	221				
	Coordinator, Science (Elem/Sec)	221				
	Coordinator, Social Studies (Elem/Sec)	221				
	Coordinator, Special Education	221				
	Coordinator, Student Assessment	226				
	Instructional Support Officer	212				
	Occupational Therapist	197				
	School Improvement Facilitator (MS/HS)	212, 217				
	Speech Pathologist (SpEd/RDSPD)	192				
6			Daily	\$345.34	\$411.12	\$476.90
	Assistant Director, Student Operations	226	212	\$73,212	\$87,157	\$101,103
	Assistant Principal (I&G, AECHS, Lamar)	212, 222	222	\$76,665	\$91,269	\$105,872
	Assistant Principal, HS	212, 222	226	\$78,047	\$92,913	\$107,779
	Coordinator, Title I Migrant	226				
	Dean of Instruction	222				
7			Daily	\$370.42	\$435.79	\$501.16
	Assistant Director, Athletics	226	226	\$83,715	\$98,489	\$113,262
	Coordinator, Athletic Head Coach	226				
8			Daily	\$392.65	\$461.94	\$531.23
	Director, Bilingual/ESL/Foreign Language	226	212	\$83,242	\$97,931	\$112,621
	Director, Career Technical Education	226	226	\$88,739	\$104,398	\$120,058
	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, Section 504/RTI/Dyslexia	226				
	Director, Special Ed Teaching & Learning	226				
	Director, Student Assessment	226				
	Director, Student Support Services	226				
	Principal, I&G	212				
	Principal, Elementary	212				

2022 - 2023 Administrative Education Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
9			Daily	\$416.21	\$489.66	\$563.11
	Director, Advanced Academics	226	217	\$90,318	\$106,256	\$122,195
	Director, Athletics	226	222	\$92,399	\$108,705	\$125,010
	Director, Fine Arts	226	226	\$94,063	\$110,663	\$127,263
	Director, Special Funding (ESSER)	226				
	Director, State-Federal Program	226				
	Director, UTRGV-MISD College Academy	226				
	Principal, (AECHS & Lamar)	222				
	Principal, MS	217				
10			Daily	\$441.18	\$519.04	\$596.90
	Executive Director, Special Education	226	226	\$99,707	\$117,303	\$134,899
	Principal, HS	226				
11			Daily	\$498.10	\$586.00	\$673.90
	Assistant Supt, Instructional Services	226	226	\$112,571	\$132,436	\$152,301
	Associate Supt, Instructional Leadership	226				

Administrative Management Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Daily	\$202.13	\$245.00	\$287.88
	Buyer	226	226	\$45,681	\$55,370	\$65,061
	Specialist, Budget & Cost	226				
	Specialist, Cybersecurity Project	226				
	Specialist, Inventory & Receiving (CN)	226				
	Specialist, Sourcing & Cost (CN)	226				
	Specialist, Student Outreach	226				
	Specialist, Technology Services Project	226				
2			Daily	\$217.58	\$262.15	\$306.72
	Specialist, Facilities Safety	226	226	\$49,173	\$59,246	\$69,319
	Specialist, Student Data	226				
	Supervisor, Operations (CN)	226				
	Supervisor, Production (CN)	226				
	Supervisor, Transportation Safety	226				
	Supervisor, Warehouse	226				
3			Daily	\$232.82	\$280.50	\$328.19
	Internal Staff Auditor	226	226	\$52,617	\$63,393	\$74,171
	Senior Buyer	226				
	Specialist, Child Nutrition Procurement	226				
	Specialist, Cybersecurity	226				
	Specialist, Finance (CN)	226				
	Specialist, Systems & Data	226				
	Specialist, Technology Resources	226				
	Staff Accountant I	226				
4			Daily	\$252.95	\$302.94	\$352.93
	Analyst, Compensation/HR	226	217	\$54,890	\$65,738	\$76,586
	Specialist, Child Nutrition Menu & Production	226	226	\$57,167	\$68,464	\$79,762
	Specialist, Child Nutrition Operations	226				
	Specialist, Community Information	217				
	Specialist, Computer Network	226				
	Specialist, Finance & Operations	226				
	Specialist, Marketing	217				
	Staff Accountant II	226				
	Systems Analyst, Child Nutrition Program	226				
5			Daily	\$273.20	\$327.18	\$381.16
	Coordinator, Accounting	226	217	\$59,284	\$70,998	\$82,712
	Coordinator, Budget	226	226	\$61,743	\$73,943	\$86,142
	Coordinator, Child Nutrition Finance & Systems	226				
	Coordinator, Payroll	226				
	Coordinator, Purchasing	226				
	Coordinator, Risk Management	226				
	MITV Producer	217				
	Network Analyst	226				
	Police Captain	226				
	Project Manager, Facilities Construction	226				
	Systems Analyst	226				

Administrative Management Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum
6			Daily	\$303.69	\$361.53
			226	\$68,634	\$81,706
	Coordinator, Cybersecurity & Compliance	226			
	Coordinator, Network	226			
	Coordinator, Student Data-PEIMS	226			
	Coordinator, Student Enrollment & Attendance	226			
	Coordinator, Technology Service & Support Systems Administrator	226			
7			Daily	\$334.05	\$397.68
			226	\$75,495	\$89,876
	Assistant Director, Child Nutrition Program	226			
	Assistant Director, Community Information	226			
	Assistant Director, Facilities Maintenance	226			
	Assistant Director, Facilities Operations	226			
	Assistant Director, Transportation	226			
8			Daily	\$371.83	\$437.45
			226	\$84,034	\$113,694
	Director, Accounting	226			
	Director, Child Nutrition	226			
	Director, Community Information	226			
	Director, Employee Benefits & Safety Risk Mngmt.	226			
	Director, Human Resources	226			
9			Daily	\$422.03	\$496.51
			226	\$95,379	\$112,211
	Chief Financial Officer	226			
	Executive Director, Facilities Maintenance Ops.	226			
	Executive Director, Technology	226			
	Director, Payroll	226			
	Director, Purchasing	226			
10			Daily	\$498.13	\$586.03
			226	\$112,577	\$132,443
	Assistant Superintendent, Business Operations	226			
	Assistant Superintendent, District Operations	226			
	Assistant Superintendent, Human Resources	226			
	Director, Strategic Partnerships & Student Outreach	226			
	Director, Student Operations	226			
10			Daily	\$498.13	\$586.03
			226	\$112,577	\$132,443
	Assistant Superintendent, Business Operations	226			
	Assistant Superintendent, District Operations	226			
	Assistant Superintendent, Human Resources	226			
	Director, Technology	226			
	Director, Transportation	226			
10			Daily	\$498.13	\$586.03
			226	\$112,577	\$132,443
	Assistant Superintendent, Business Operations	226			
	Assistant Superintendent, District Operations	226			
	Assistant Superintendent, Human Resources	226			
	Director, Technology	226			
	Director, Transportation	226			

2022 - 2023 Clerical / Technical Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$12.00	\$14.50	\$17.00
	Clerk, Administration	226	197	\$18,912	\$22,852	\$26,792
	Clerk, Assessment	226	201	\$19,296	\$23,316	\$27,336
	Clerk, Attendance (HS)	201	207	\$19,872	\$24,012	\$28,152
	Clerk, Audiologist	197	221	\$21,216	\$25,636	\$30,056
	Clerk, Campus	197, 201, 207, 226	222	\$21,312	\$25,752	\$30,192
	Clerk, Federal Programs	226	226	\$21,696	\$26,216	\$30,736
	Clerk, Parent Involvement	226				
	Clerk, Special Education Program	197, 207, 226				
	Clerk, Testing	221				
	Receptionist, Campus	222, 226				
	Receptionist Clerk (Adm)	226				
2			Hourly	\$13.48	\$16.24	\$19.00
	Assistant Registrar	226	197	\$21,244	\$25,594	\$29,944
	Clerk, Attendance (AECHS & Lamar)	222	201	\$21,676	\$26,114	\$30,552
	Clerk, Counselor	201, 203	203	\$21,892	\$26,374	\$30,856
	Clerk, Family Treatment Program	201	207	\$22,323	\$26,893	\$31,464
	Clerk, Fixed Assets	207, 212	212	\$22,862	\$27,543	\$32,224
	Clerk, Gear-up	203	217	\$23,401	\$28,193	\$32,984
	Clerk, Head Attendance	226	221	\$23,833	\$28,712	\$33,592
	Clerk, Professional Learning	207	222	\$23,940	\$28,842	\$33,744
	Clerk, Student Data	197, 226	226	\$24,372	\$29,362	\$34,352
	Secretary, Assistant Principal	212				
	Secretary, Coordinator	221				
	Secretary, Counselor	203, 207				
	Secretary, Dean of Instruction	222				
3			Hourly	\$14.82	\$17.86	\$20.90
	Clerk, Data Processing (Campus/Dept)	212, 217, 222, 226	212	\$25,135	\$30,291	\$35,446
	Specialist, New Generations	226	217	\$25,728	\$31,005	\$36,282
			222	\$26,320	\$31,719	\$37,118
			226	\$26,795	\$32,291	\$37,787
4			Hourly	\$16.31	\$19.65	\$22.99
	Bookkeeper (Campus/Dept)	217, 226	207	\$27,009	\$32,540	\$38,071
	Clerk, Accounts Payable (CN)	226	212	\$27,662	\$33,326	\$38,991
	Clerk, Data Management (Admin)	207, 226	217	\$28,314	\$34,112	\$39,911
	Clerk, Special Ed Medicaid	207	221	\$28,836	\$34,741	\$40,646
	Clerk, Student Support Services	226	222	\$28,967	\$34,898	\$40,830
	Migrant Student Recruiter	226	226	\$29,488	\$35,527	\$41,566
	Registrar	222, 226				
	Secretary, FM&O	226				
	Secretary, Principal (ES/MS/I&G)	212, 217				
	Secretary, Student Support Services	226				

2022 - 2023 Clerical / Technical Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
5			Hourly	\$17.79	\$21.32	\$24.85
	Clerk, Accounting	226	221	\$31,453	\$37,694	\$43,935
	Clerk, Human Resources	226	222	\$31,595	\$37,864	\$44,134
	Clerk, Payroll	226	226	\$32,164	\$38,547	\$44,929
	Clerk, Purchasing	226	242	\$34,441	\$41,276	\$48,110
	Clerk, Warehouse	242				
	Secretary, Director	221, 226				
	Secretary, Principal (HS/AECHS/Lamar)	222, 226				
	Secretary, Title I Migrant	226				
	Technician, Computer Graphics	221				
6			Hourly	\$19.04	\$22.81	\$26.58
	Specialist, Internal Audit	226	226	\$34,424	\$41,240	\$48,057
	Specialist, Facilities Procurement & Ops	242	242	\$36,861	\$44,160	\$51,459
	Specialist, STOP Grant	226				
7			Hourly	\$20.38	\$24.41	\$28.44
	Secretary, Assistant Superintendent	226	226	\$36,847	\$44,133	\$51,420
	Secretary, Associate Superintendent	226				
	Specialist, Accounting	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				
	Technician, Network	226				
	Technician, Technology Support	226				
8			Hourly	\$22.32	\$26.73	\$31.14
	Secretary, Board of Trustees	226	226	\$40,355	\$48,328	\$56,301
	Specialist, Certification	226				
	Specialist, Classified Personnel	226				
	Specialist, Employee Benefits	226				
9			Hourly	\$25.27	\$30.07	\$34.87
	MITV Video/Editor	217	217	\$43,869	\$52,202	\$60,534
	Secretary, Superintendent	226	226	\$45,688	\$54,367	\$63,045

2022 - 2023 Instructional Support Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$12.15	\$14.75	\$17.35
	Instructional Assistant, AEP	187	187	\$18,176	\$22,066	\$25,956
	Instructional Assistant, At-Risk	187				
	Instructional Assistant, Bilingual (HS/Elem)	187				
	Instructional Assistant, CTE	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				
2			Hourly	\$13.00	\$15.64	\$18.28
	Health Assistant (CMA,RMA,CNA)	192	187	\$19,448	\$23,397	\$27,347
	Instructional Assistant, Computer Lab	187	192	\$19,968	\$24,023	\$28,078
	Instructional Assistant, Dyslexia	187				
	Instructional Assistant, Kinder (ESSER)	187				
	Instructional Assistant, Resource Media	187				
	Instructional Assistant, Special Education	187				
	Technician Assistant, Special Education Behavior (ESSER)	187				
3			Hourly	\$13.76	\$16.58	\$19.40
	Instructional Assistant, Radio/TV Prog	187	187	\$20,585	\$24,804	\$29,022
	Instructional Assistant, RDSPD	187				
	Instructional Assistant, Visually Impaired	187				
4			Hourly	\$15.00	\$17.91	\$20.82
	Reserved for Future Use					
5			Hourly	\$17.53	\$20.87	\$24.21
	Instructional Assistant, Sign Language Interpreter (Cert)	187	187	\$26,225	\$31,222	\$36,218
	Licensed Vocational Nurse	192	192	\$26,926	\$32,056	\$37,187
	Rover Licensed Vocational Nurse (ESSER)	192				

2022 - 2023 Auxiliary Pay Structure

Pay Grade	Job Title	Work Days	Minimum	Midpoint	Maximum	
1			Hourly	\$11.00	\$13.20	\$15.40
	Bus Aide	187 (5.5 hrs)	187	\$11,314	\$13,576	\$15,839
	Child Nutrition Worker (Itinerant)	187 (6 hrs)	187	\$12,342	\$14,810	\$17,279
	Child Nutrition Worker (ES)	187	187	\$16,456	\$19,747	\$23,038
	Custodian	242	242	\$21,296	\$25,555	\$29,814
	Custodian (Itinerant)	242				
2			Hourly	\$11.91	\$14.26	\$16.61
	Child Nutrition Worker (CK/MS/HS)	187	187	\$17,817	\$21,333	\$24,849
	Custodian, Lead Day (HS)	242	242	\$23,058	\$27,607	\$32,157
	Groundskeeper	242				
3			Hourly	\$12.86	\$15.40	\$17.94
	Asst Manager, Child Nutrition (ES)	187	187	\$19,239	\$23,038	\$26,838
	Custodian, Head I (Elem/MS/Alt)	242	242	\$24,897	\$29,814	\$34,732
	Electrician, Helper	242				
	General Maintenance	242				
	Groundskeeper, HS Athletic Complex	242				
	Plumber, Helper	242				
4			Hourly	\$13.89	\$16.63	\$19.37
	AG Facility Assistant	226	187	\$20,779	\$24,878	\$28,978
	Asst Manager, Child Nutrition (CK/MS/HS)	187	226	\$25,113	\$30,067	\$35,021
	Campus General Maintenance	242	242	\$26,891	\$32,196	\$37,500
	Custodian, Head II (HS)	242				
	Warehouse/Delivery Worker	242				
5			Hourly	\$15.00	\$17.96	\$20.92
	Communication Officer	244	187	\$22,440	\$26,868	\$31,296
	Dispatcher (FMO/Transp)	242	242	\$29,040	\$34,771	\$40,501
	HVAC Duct Cleaner	242	244	\$29,280	\$35,058	\$40,836
	Manager, Child Nutrition (ES)	187				
	Painter	242				
	Roofer	242				
	Security Camera Monitor	187				
	Specialist, Irrigation	242				
6			Hourly	\$16.65	\$19.94	\$23.23
	Carpenter	242	187	\$24,908	\$29,830	\$34,752
	Crew Leader, Painters	242	242	\$32,234	\$38,604	\$44,973
	Leader, General Maintenance	242				
	Locksmith	242				
	Manager, Child Nutrition (HS Specialty/MS)	187				
	Mechanic	242				
	Technician, Transportation Safety	242				
	Warehouse Leader (Fixed Assets/CN)	242				

2022 - 2023 Auxiliary Pay Structure

Pay Grade	Job Title	Work Days		Minimum	Midpoint	Maximum
7			Hourly	\$18.34	\$21.83	\$25.32
	Electrician, Journeyman	242	221	\$32,425	\$38,595	\$44,766
	Manager, Child Nutrition Comprehensive HS/CK	221	242	\$35,506	\$42,263	\$49,020
	Plumber, Journeyman	242				
	Technician, Equipment (CN)	242				
	Technician, HVAC	242				
	Technician, Transportation Route	242				
8			Hourly	\$20.08	\$23.90	\$27.72
	Electrician, Master	242	226	\$36,305	\$43,211	\$50,118
	Plumber, Master	242	242	\$38,875	\$46,270	\$53,666
	Police Officer I	226				
9			Hourly	\$21.58	\$25.69	\$29.80
	Emergency Management Officer	226	226	\$39,017	\$46,448	\$53,878
	Police Investigator	226	242	\$41,779	\$49,736	\$57,693
	Processor, Instructional Materials	226				
	Specialist, Crime Prevention	226				
	Supervisor, Area Custodial	242				
	Supervisor, Auxiliary Services	242				
	Supervisor, Construction	242				
	Supervisor, Electrical	242				
	Supervisor, Grounds & Athletic Fields	242				
	Supervisor, HVAC	242				
	Supervisor, Plumbing	242				
11			Hourly	\$24.90	\$29.29	\$33.68
	Police Sergeant	226	226	\$45,019	\$52,956	\$60,893
BD			Hourly	\$16.25	\$19.12	\$21.99
	Bus Drivers	187 (6 hrs)	187	\$18,233	\$21,453	\$24,673

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
PART TIME RATES

	Hourly Rate
Student Worker (Coop. Student)	\$7.25
ESSER - PT Intern - Technician Technology Support	\$12.00
ESSER - Student Recruiter	\$19.00
Part Time Athletic Trainer (MS)	Minimum AE-03
Part-time clerk	\$8.00
Part-time Teacher (Degree & Certified)	\$23.00
Part-time Teacher (Degree & Certified)	Summer Program Rate
Part-time (Professional)	Minimum of AE/AM schedule
Tutor - out of district (HS or GED)	\$8.00
Tutor - out of district (48+ college hrs. req.)	\$10.00
Tutor - UTRGV Teacher Residency	\$15.00
Tutor - out of district (Degreed)	\$19.00
Tutor - out of district (Degree & Certified)	\$23.00

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
ATHLETIC PROGRAM RATES

Varsity Football	Hourly Rate
Chain Crew	\$35.00 (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

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

Varsity Basketball & Volleyball	Hourly Rate
Ticket Seller	\$12.50
Gate Keeper	\$10.25

Wrestling	Hourly Rate
Ticket Seller	\$12.50

Baseball & Softball	Hourly Rate
Pitch Counter	\$35 (per game)
Ticket Seller	\$12.50

Other	Hourly Rate
Part Time Coaching:	
- Non-MISD employee (Deg & Cert, w/ 20+ yrs. exp.)	\$23.00
- Non-MISD employee	\$10.25
- MISD employee	\$10.25
Lifeguard (Certified)	\$10.25
Facilitator, MS Summer Recreation Program (Deg & Cert)	\$23.00
Ticket Clerk (during the day)	\$9.25

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
SUBSTITUTE RATES

	Daily Rate	Daily Rate Through May 31, 2023
Full day substitute teacher (non-degreed)	80.00	
Full day substitute teacher (degreed)	100.00	115.00
Full day substitute teacher (degreed & certified)	125.00	140.00
Full day substitute nurse (RN)	200.00	
Full day substitute for an instructional assistant	Rate based on credentials	

Note: Rates remain the same in long term positions.

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 SUMMER SCHOOL RATES
Board Approved
February 28, 2022

REMEDATION/RECOVERY PROGRAM

CATEGORY	RATE and/or STIPEND	Additional Rate (ESSER III Grant)	SUMMER SCHOOL TOTAL RATE
Principal	\$40/hour	\$15/hour	\$55/hour
Lead Teachers (SIF Middle School and High School)	\$36/hour	\$15/hour	\$51/hour
Teachers	\$35/hour	\$15/hour	\$50/hour
Librarian	\$33/hour	\$15/hour	\$48/hour
Counselors	\$33/hour	\$15/hour	\$48/hour
Registered Nurse	\$33/hour	\$15/hour	\$48/hour
Parent & Family Engagement Specialist	\$30/hour	\$15/hour	\$45/hour
Graduation Specialist	\$30/hour	\$15/hour	\$45/hour
Social Worker	\$30/hour	\$15/hour	\$45/hour
Secretary	\$12.50/hour	\$10/hour	\$22.50/hour
Clerk	\$10.50/hour	\$10/hour	\$20.50/hour
Instructional Aides	\$11/hour	\$10/hour	\$21/hour
Computer Lab Aide	\$11/hour	\$10/hour	\$21/hour
Child Care Aide	\$10.50/hour	\$10/hour	\$20.50/hour
Bus Aides	\$10/hour	\$10/hour	\$20/hour
Bus Drivers	current hourly rate	\$10/hour	current hourly rate + \$10/hour
Child Nutrition Workers	current hourly rate	\$10/hour	current hourly rate + \$10/hour
Child Nutrition Asst Managers/Managers	current hourly rate	\$15/hour	current hourly rate + \$15/hour
Licensed Vocational Nurse (Medical Assistants)	\$20/hour	\$10/hour	\$30/hour
Substitute Pay (for degreed and certified)	\$20/hour	\$10/hour	\$30/hour
Teacher and Professionals - Staff Development	\$13.33 per hour	\$10 per hour	\$23.33 per hour
Professional and Paraprofessional – Workday and Registration	\$10.00 per hour	\$10 per hour	\$20 per hour
Tutors – Certified Teachers	\$25/hour	\$10/hour	\$35/hour
Tutors – Non-certified, bachelor's degree	\$20/hour	\$10/hour	\$30/hour
Tutors- College students	\$12/hour	\$5/hour	\$17/hour
Other hourly employees asked to work beyond their work calendar for summer school	current hourly rate	\$10/hour	current hourly rate + \$10/hour

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 SUMMER SCHOOL RATES
Board Approved
February 28, 2022

ENRICHMENT PROGRAM

CATEGORY	RATE and/or STIPEND	Additional Rate (ESSER III Grant)	SUMMER SCHOOL TOTAL RATE
Lead Teachers (only in Middle School and High School)	\$29/hour	\$15/hour	\$44/hour
Teachers	\$28/hour	\$15/hour	\$43/hour
EQ Specialists	\$28/hour	\$15/hour	\$43/hour
Librarian	\$27/hour	\$15/hour	\$42/hour
Counselors	\$26/hour	\$15/hour	\$41/hour
Registered Nurse	\$25/hour	\$15/hour	\$40/hour
Parent & Family Engagement Specialist	\$25/hour	\$15/hour	\$40/hour
Social Worker	\$25/hour	\$15/hour	\$40/hour
Secretary	\$11/hour	\$10/hour	\$21/hour
Clerk	\$10.50/hour	\$10/hour	\$20.50/hour
Instructional Aides, Computer Aide	\$10/hour	\$10/hour	\$20/hour
Parent Educators (Paraprofessional)	\$10/hour	\$10/hour	\$20/hour
Bus Aides	\$10/hour	\$10/hour	\$20/hour
Teacher and Professionals - Staff Development	\$13.33 per hour	\$10 per hour	\$23.33 per hour
Professional and Paraprofessional – Workday and Registration	\$10.00 per hour	\$10 per hour	\$20 per hour
Substitute Pay (for degreed and certified)	\$20/hour	\$10 per hour	\$30 per hour
Other hourly employees asked to work beyond their work calendar for summer school	current hourly rate	\$10/hour	current hourly rate + \$10/hour

McALLEN INDEPENDENT SCHOOL DISTRICT

2022 - 2023

EVENING STUDY CENTER RATES

	Hourly Rate
Lead Teacher / Program Coordinator	\$24
Teacher (certified)	\$23
Social Worker	\$23
Parent and Family Engagement Specialist	\$23
Tutors (degreed)	\$19
Tutors (48+ College hours)	\$10
Attendance Clerk	\$10
Child Care Aide	\$10
Computer Lab Aide	\$10

2022 - 2023

SAFE AND SECURE CHILD CARE RATES

	Hourly Rate (unless noted)
Director / Facilitator	\$24
Facilitator (non-degreed MISD employed)	Weighted Average
Nurse	\$24
Teacher (certified)	\$23
Tutors (48+ College hours)	\$10
Clerk/Bookkeeper	\$10
Computer Lab Aide	\$10
Child Care Aide	\$10
Student Worker (Coop Students)	\$7.25

Stipends

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
ATHLETIC PROGRAMS

High School Head Coaching Positions	# of Positions	* Extra Days *	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
Year Round Sports			
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. Coaching Positions	# of Positions	*Extra Days*	Yearly Stipend
Asst. Athletic Coordinator *	3	0	\$7,500
Baseball Asst.	9	15	\$4,000
Basketball Asst.	24	15	\$4,000
Cheer Asst.	3	7	\$4,000
Football - 9th grade	12	15	\$4,000
Football - Defensive Coordinator	3	20	\$7,500
Football - Offensive Coordinator	3	20	\$7,500
Football - Varsity Asst.	18	15	\$5,500
Powerlifting	3	7	\$4,000
Soccer Asst.	12	15	\$4,000
Softball Asst.	9	15	\$4,000
Strength & Conditioning	3	15	\$4,000
Volleyball Asst.	12	15	\$4,000
Wrestling Asst.	3	15	\$4,000
Year Round Sports			
Cross Country Asst.	6	15	\$4,000
Swimming Asst.	3	15	\$5,500
Tennis Asst.	3	15	\$5,500
Track Asst.	24	15	\$4,000
Golf Asst.	3	15	\$5,500
Middle School Coaching Positions	# of Positions	* Extra Days *	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 *	Yearly Stipend
Athletic Trainer	6	0	\$6,000
Athletic Technology Coordinator	1	0	\$5,000
Asst. Athletic Technology Coordinator	1	0	\$3,600

Notes:

- 1) H.S. Asst. Coaching: H.S. Assistants coaching only one (1) sport will receive 7 extra days.
- 2) H.S. Asst. Coaching: * Asst. Athletic Coordinator must be a head coach of a boys or girls sport.
- 3) Extra days - As of 2015-16 new hire & returning teachers new to coaching extra days are paid at \$270 daily rate.
For returning coaches, extra days were capped based on their 15-16 daily rate.

Fund 183
HR Entered

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
ADVANCED ACADEMICS

Assignment	# of Positions	Stipend per semester
OnRamps Dual Teacher	8	\$100/section
STC Dual Teacher	6	\$100/section
AP + OnRamps Dual Teacher	7	\$200/section
AP + STC Dual Teacher	5	\$200/section

Fund 155
Department Supplemental

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
BILINGUAL PROGRAM

Assignment	# 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

Fund 164
Department Supplemental

Note:

- 1) Staff must meet eligibility criteria and submit complete application to receive stipend.
- 2) Schools with 2 - 4 LEP Bilingual students in a specific grade level must group them in a single classroom.

Position	# of Positions	Yearly Stipend
Teacher Coach	4	\$2,500

Fund 199
HR Entered

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
CAREER TECHNICAL EDUCATION PROGRAM

HIGH SCHOOL		
Position	# of Positions	Yearly Stipend
Future Farmers of America (FFA)	3	\$2,000
Future Farmers of America (FFA) Co-Sponsor	3	\$800
Distributive Education Clubs of America (DECA)	3	\$2,000
Distributive Education Clubs of America (DECA) Co-Sponsor	3	\$800
Family Career and Community Leaders of America (FCCLA)	4	\$2,500
Family Career and Community Leaders of America (FCCLA) Co-Sponsor	4	\$800
Business Professional of America (BPA)	4	\$2,000
Business Professional of America (BPA) Co-Sponsor	4	\$800
Skills USA	6	\$2,000
Skills USA (Audio Video)	4	\$2,500
TxPSTA Law Enforcement Sponsor	4	\$2,000
TxPSTA Law Enforcement Co-Sponsor	4	\$800
Health Occupations Students of America (HOSA) Sponsor	6	\$2,500
Health Occupations Students of America (HOSA) Co-Sponsor	1	\$800
First Tech Challenge (FTC) Robotics	5	\$2,000
First Tech Challenge (FTC) Robotics Co-Sponsor	1	\$800
MIDDLE SCHOOL		
First Tech Challenge (FTC) or First Lego League (FLL) (Robotics)*	6	\$1,200*

Note:

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

POST-SECONDARY

Assignment	# of Positions	Stipend per semester
Dual Enrollment	18	\$100

ONE TIME SIGN-ON

Position	Stipend Total
Health Science Teacher	\$5,000

Note:

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

Fund 162

**Fund 199*

Department Supplemental

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
FINE ARTS PROGRAM

High Schools	# of Positions	Extra Days	Stipend (per year unless noted otherwise)
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	\$7,000
Asst. Choir Director	4	8	\$4,000
Head Theater Arts Director	3	15	\$9,500
Theatre Arts Director (Lamar)	1	0	\$2,000
Asst. Theater Arts Director	4	15	\$8,000
Mariachi Director	3	15	\$8,500
Asst. Mariachi Director	3	15	\$7,500
Dance / Folklorico Director	3	10	\$7,000
Asst. Dance Team Sponsor	3	5	\$3,000
Flag Corp	3	0	\$3,000 (per semester)
Art teacher (All but I&G)	10	0	\$1,000

Middle Schools	# of Positions	Extra Days	Stipend (per year unless noted otherwise)
Band Director	6	15	\$7,500
Asst. Band Director	6	15	\$5,500
Choir Director	6	8	\$5,000
Asst. Choir Director	5	8	\$4,000
Orchestra Director	6	15	\$5,000
Asst. Orchestra Director (based on enrollment)	3	15	\$4,000
Art Teacher	8	0	\$1,000
Dance (After school)	6	3	\$1,500

*Fund 184
HR Entered*

Notes:

- 1) Extra days will be paid based on teacher daily rate
- 2) The stipend for school productions include:
 - A) Assist HS Fall/Spring Drama Production - \$1,000 (1 per primary H.S.)
 - B) Assist HS Collaborative Broadway Musical - \$1,500 (1 per primary H.S.)
 - C) Piano Accompanist (only if assists with musical) - \$1,000
- 3) Additional Duty Stipend
 - A) Assist HS Fall Marching (Football & Pigskin) - \$2000 (up to 6)
 - B) Lead Art Teacher - \$2,000
 - C) Lead Theater Arts Teacher - \$2,000
 - D) Lead Elementary Music Teacher - \$2,000
 - E) Assist HS Mariachi - \$2,000 (up to 3)
 - F) Auditorium Manager - \$2,000 (1 per primary H.S.)

*Fund 184
Departmental Supplemental*

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
REGIONAL DAY SCHOOL PROGRAM FOR THE DEAF (RDSPD)

TEACHER	# of Positions	Yearly Stipend
Teacher (Incl. Itinerate)* - Auditory Impaired (AI) certified - Traditional route	29	\$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)	5	\$400-\$2,000
RDSPD VAC (Vocational Adjustment Coordinator) Teacher	1	\$1,000
PROFESSIONAL STAFF: Non-Teaching		
Director (see 2 components below)	1	\$1,500-\$5,500
Counselor	1	\$1,500 - \$5,500
Strategist, RDSPD Instructional	1	\$1,500 - \$5,500
Specialist, Student Support	1	\$1,500 - \$5,500
Diagnostician - AI certified	2	\$1,500 - \$5,500
Speech Pathologist	1	\$1,500 - \$5,500
Speech Pathologist Assistant**	1	\$1,500 -\$4,500
Audiology Assistant	1	\$3,000 - \$5,500
PARAPROFESSIONAL STAFF		
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
- 3) **Speech Path. Asst. - \$1,500 - Pass Deaf or Hard of Hearing Certification Exam; \$3,000 Demonstration of basic proficiency in American Sign Language or Sign System

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
SPECIAL EDUCATION PROGRAM

Assignment	# of Positions	Yearly Stipend
Special Education Teacher - Self contained	37	\$1,200
Special Education Teacher	87	\$1,000
Preschool Teachers for Children with Disabilities	7	\$1,200
Visually Impaired (VI) Teacher	2	\$2,500
Vocational Adjustment Coordinator	3	\$1,000
Social Worker	1	\$1,000
Diagnostician	21	\$1,000
Licensed Specialist in School Psychology (LSSP)	7	\$1,000
Special Education Counselor	3	\$1,000
Occupational Therapist	4	\$1,000
Speech Pathologist	16	\$1,000
Speech Assistant	6	\$1,000
Teacher: Board Certified Behavior Analyst	1	\$2,500
Behavior Support	3	\$1,000
Lead Department Chair STRIDES	1	\$2,500
STRIDES Teachers-Self-contained	5	\$1,200

*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

Certification Supplement	# of Positions	Yearly stipend
Lead Speech Pathologist	2	\$2,500
Speech Pathologist (with Masters)	16	\$5,000
Speech Assistant Therapist	6	\$1,800
Lead Licensed Specialist in School Psychology (LSSP)	1	\$2,500

*Fund 173 / 224
HR Entered*

Special Assignment Supplement	# of Positions	Yearly stipend
Adapted Physical Education	3	\$1,000
Adapted Physical Education (Special Olympics)	3	\$1,500

*Fund 173 / 224
HR Entered*

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
SPECIAL DUTY ASSIGNMENTS

Assignment (Classroom)	# of positions	Yearly Stipend	Fund/Entered
Master degree (grandfathered prior to 12-13)	TBD	\$2,000	TBD/ HR
Master degree in subject area (effective 12-13) (Monitored for stipend eligibility as per assignment)	306	\$2,000	TBD/ HR
Secondary Science & Engineering Fair Campus Coordinator	11	<ul style="list-style-type: none"> \$200 – 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). \$300 – 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). \$400 – 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 \$150 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	<ul style="list-style-type: none"> \$600 – regional competition Additional \$300 – state competition Additional \$300 – national competition * Stipend is paid out to the teacher after the last level students compete. 	199/Science Coord.
Secondary Science Olympiad Assistant Coach	11	<ul style="list-style-type: none"> \$300 – regional competition Additional \$150 – state competition Additional \$150 – national competition * Stipend is paid out to the teacher after the last level students compete. 	199/Science Coord.
Teaching Extra Class	TBD	\$5,000 (Other)	TBD/ HR
	TBD	\$7,000 (Math)	TBD/ HR
	TBD	\$7,000 (Science)	TBD/ HR
Math & Science Teacher (eligibility based on Admin. guidelines)	TBD	\$2,000 (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	70	\$1,000	199/ Inst. Tech.
Instructional Coach (Secondary Math/Literacy)	2	\$10,000	199/ HR
Lead Librarian (Elementary / Secondary)	2	\$1,500	199/ Inst. Tech.
Child Nutrition Team Lead	5	\$1,200	101/ CNP
District UIL / Chess Coordinator	1	\$5,000	199/ UIL Coord.
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)	
Sports commentator	1	\$125 per game	199/ Comm. Info.
Sports executive producer	1	\$425 per game	199/ Comm. Info.
Sports video producer	1	\$325 per game	199/ Comm. Info.
Sports video anchor	2	\$225 per game	199/ Comm. Info.
Sports social media	1	\$125 per game	199/ Comm. Info.
Principal (in lieu of additional Asst. Principal)	1	\$10,000	199/ HR
Asst. Principal (in lieu of additional Asst. Principal)	1	\$4,000	199/ HR
Administrator - Central Office (Interim / Additional duties) *	N/A	* Up to \$4,000	199/ HR
Lead Teacher - AP Program	TBD	\$2,500	199/ Adv. Acad.
Lead Teacher Strategist (+10 days)	0	\$2,000	199/ HR
District Executive Committee (DEC)	4	** Up to \$1,500	804/Athletics
Master Teacher (Qualifications as listed on job description)	10	\$7,000	255/ HR

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
MISD Police Department			
Corporal	7	\$1,500	199/ HR
Drone Operator	2	\$1,500	199/ HR
Instructor	5	\$1,000	158/ HR
K-9 Officer	4	\$1,200	199/ HR
Terminal Agency Coordinator	1	\$500	199/ HR
Transportation			
Certified State Vehicle Inspector Certification	2	\$1,000	199/ Transportation
Paid Leave (Reference DEC/Local)			
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
2022 - 2023
GRANT FUNDED STIPENDS

DYSLEXIA PROGRAM

Position	# of Positions	Yearly Stipend
Certified Academic Language Therapists (CALT)	2-3	\$3,000
Certified Academic Language Practitioners (CALP)	TBD	\$2,000
Diagnostician Dyslexia	1	\$1,000

Fund 157
HR Entered

READING ACADEMY

Assignment	# of Positions	Stipend Amount
English Language Arts (or "General Ed.") path	TBD	\$750
Biliteracy path	TBD	\$1,250

Federal Funding
Department Supplemental

Note:

- 1) TEA mandated the HB3 Reading Academies for teachers in grades Kindergarten through 3rd grade including those who conduct small group interventions. The district has until the 2022-2023 school year to fulfill the reading academies requirement. Starting with the 2023-2024 school year, all teachers (including the new teachers) must have completed this requirement.
- 2) Stipends will not be paid for employees who leave the district prior to official notification of course completion.

STATE & FEDERAL PROGRAMS

Position	# of Positions	Yearly Stipend
Social Worker	10	\$1,000

Fund 193
Department Supplemental

Title I, Part A

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	\$7,000
Instructional Coach- Reading Interventionist (K-5)	1	\$7,000

Fund 211/193
HR Entered

Title II, Part A

Position	# of Positions	Yearly Stipend
Mentors of New Teachers (Years 0-3)	TBD	\$1,000

Fund 255
Department Supplemental

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
GRANT FUNDED STIPENDS (cont.)

ESSER STIPENDS

Position	# of Positions	Yearly Stipend	Working Calendar
ESSER Elementary Intervention Counselor	9	\$3,200 (0-19 yrs exp)	190
ESSER Elementary Intervention Counselor		\$3,600 (20+ yrs exp)	190
ESSER Instructional Coach K-2 / Literacy Coach 3-5 / Reading Teacher	36	\$3,200 (0-19 yrs exp)	197
ESSER Instructional Coach K-2 / Literacy Coach 3-5 / Reading Teacher		\$3,600 (20-29 yrs exp)	197
ESSER Instructional Coach K-2 / Literacy Coach 3-5 / Reading Teacher		\$4,000 (30+ yrs exp)	197
ESSER Specialist, Emotional Quotient	2	\$5,000	192
ESSER Student Learning Facilitator Elementary	18	\$10,000	207
ESSER Student Learning Facilitator Secondary	3*	\$17,000	212
ESSER Strategist, SPED Reading and Math	4	\$8,000	203
ESSER Strategist, 3-8 Literacy	1	\$15,000	221

* One employee is classified on AE scale and does not qualify for stipend

*Fund 282
HR Entered*

McALLEN INDEPENDENT SCHOOL DISTRICT

2022 - 2023

DEPARTMENT/GRADE LEVEL CHAIR / UIL / EXTRACURRICULAR STIPENDS

HIGH SCHOOL		
Department Chair	Yearly Stipend	# positions
Number of members excludes Chairperson		
Lamar/ ECH 2-4	\$400	TBD
5-10	\$1,000	TBD
11-15	\$1,500	TBD
16-20	\$2,000	TBD
21+	\$2,500	TBD
AP Coordinator	Based on Membership	4
UIL Sponsorship	Yearly Stipend	# positions
Coordinator	\$2,500	4
Accounting	\$1,200	4
Calculator	\$1,200	4
Chess (Non-UIL)	\$1,100	4
Computer Application	\$1,200	4
Computer Science	\$1,200	4
Congressional Debate	\$1,200	4
Copy Editing	\$1,200	4
Cross Examination	\$1,200	4
Current Events	\$1,200	4
Editorial Writing	\$1,200	4
Feature Writing	\$1,200	4
Headline Writing	\$1,200	4
Informative Speaking	\$1,200	4
Lincoln Douglas Debate	\$1,200	4
Literary Criticism	\$1,200	4
Math	\$1,200	4
News Writing	\$1,200	4
Number Sense	\$1,200	4
Persuasive Speaking	\$1,200	4
Poetry	\$1,200	4
Prose	\$1,200	4
Ready Writing	\$1,200	4
Robotics	\$1,200	4
Science	\$1,200	4
Social Studies	\$1,200	4
Spelling	\$1,200	4
Theatrical Design	\$1,200	4
Young Filmmakers	\$1,200	4
Extra Curricular Activities	Yearly Stipend	# positions
Art Society/ Art Club	\$600	TBD
Campus Magazine	\$600	TBD
Coach Mock Trial	\$1,200	5
Citizen Bee	\$1,000	5
Crime Stoppers	\$1,200	TBD
French Honor Society	\$600	TBD
Freshman or Sophomore Sponsor	\$600	TBD
Interact Club	\$600	TBD
Junior or Senior Sponsor	\$1,200	TBD
Masterminds/ Quiz Bowl	\$900	TBD
National Honor Society	\$850	TBD
Newspaper	\$1,000	TBD
Spanish National Honor Society	\$600	TBD
Student Council	\$1,200	TBD
Thespian Honor Society	\$600	TBD
Yearbook	\$1,500	TBD
JROTC Color Guard	\$600	TBD
JROTC Drill Team (Armed / Unarmed)	\$600	TBD
JROTC Honor Guard	\$600	TBD
JROTC Physical Fitness Team	\$600	TBD
JROTC Rifle	\$600	TBD

Fund 199

HR / Business Budgeted

Notes:

- 1) With the exception to Elementary UIL, stipends are paid 1/2 in December and other 1/2 in May and are subject to proration based on days worked.
- 2) Elementary UIL Stipends will be from January to May and will be paid in full in May.

MIDDLE SCHOOL		
Department Chair	Yearly Stipend	# positions
Number of members excludes Chairperson		
3-5	\$700	TBD
6-9	\$1,000	TBD
10-14	\$1,200	TBD
15+	\$1,500	TBD
UIL Sponsorship	Yearly Stipend	# positions
Coordinator	\$1,250	6
Calculator	\$700	6
Chess (Non-UIL)	\$1,100	6
Dictionary Skills	\$700	6
Impromptu speaking	\$700	6
Listening skills	\$700	6
Maps, Graphs & Charts	\$700	6
Math	\$700	6
Modern oratory	\$700	6
Number Sense	\$700	6
Poetry	\$700	6
Prose	\$700	6
Ready Writing	\$700	6
Duet Acting	\$700	6
Robotics (Non-UIL)	\$1,100	6
Science	\$700	6
Spelling	\$700	6
Extra Curricular Activities	Yearly Stipend	# positions
Cyber Patriot Club	\$750	6
Student Council	\$700	6
National History Day Coach	\$1,200	6
National Honor Society	\$700	6
Publication / Yearbook	\$500	6

Fund 199

HR / Business Budgeted

ELEMENTARY SCHOOL		
Grade Level Chair	Yearly Stipend	# positions
Grade Level Chair	\$400	TBD
UIL Sponsorship	Yearly Stipend	# positions
Art Smart (Grade 5)	\$500	18
Chess (Non-UIL)	\$1,100	18
Creative writing (Grade 2)	\$500	18
Dictionary skills (Grade 5)	\$500	18
Maps, Graphs & Charts (Grade 5)	\$500	18
Math (Grades 3-5)	\$500	18
Number Sense (Grades 4-5)	\$500	18
Oral reading (Grades 3-5)	\$500	18
Ready Writing (Grades 3-5)	\$500	18
Robotics (Non-UIL)	\$1,000	18
Science (Grade 5)	\$500	18
Spanish oral reading (Grades 3-5)	\$500	18
Spelling (Grades 3-5)	\$500	18

Fund 199

HR / Business Budgeted

Extra Curricular Activities	Yearly Stipend	# positions
High School		
eSports	\$1,200	10
Tech Wars Competition Club	\$700-\$1,200	28
Middle School		
eSports	\$1,200	6
Elementary		
Little eSports	\$500	18

Fund 199

*Digital Learning
Department Supplemental*

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
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:

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

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

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

II. PRESENTERS (During contract):

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

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

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

Schedule:	Rate per Presenter	Maximum Pay:
Preparation	\$18 per hour / 2 hour maximum	\$ 36
Set-up / Take down	\$11 per hour / 4 hour maximum	\$ 44
	Maximum Total:	\$80

NOTE:

- 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.*

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
EXTRA DUTY PAY (Cont.)

III. TEACHER PARTICIPATION IN DISTRICT SPONSORED SATURDAY OR AFTER SCHOOL TRAINING SESSIONS DURING THE SCHOOL YEAR WILL BE:

Number of hours:	Rate:
2 hours	\$27 for completion of a two-hour session
3 hours	\$40 for completion of a three-hour session
6 hours	\$80 for completion of a six-hour session

NOTE: Courses eligible for stipends and the designated audience will be identified in the ERO.

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, Student registration, Tutoring (outside of contract day), Credit by exam, Migrant tutoring, Clerical, etc.

District Employees	Hourly Rate:
Degreed Professional & Certified	\$23.00 (outside of contract day)
Non-Degreed Employees / Paraprofessional (48 hrs. required)	Min. \$10.00 (FLSA applies)

V. CURRICULUM DEVELOPMENT (Sequencing, alignment activities, correlations, etc.)

District Employees	Hourly Rate:
Degreed Professional & Certified	\$25.00

VI. COVID-RELATED VACCINATION EXTRA DUTY INCENTIVES:

District Employees	Hourly Rate: Effective 11/13/21
Nurses	\$34.50
Medical Assistant / LVN (non-exempt) *	\$23.00
Other Professionals	\$23.00
All other non-exempt staff *	\$15.00

*Non-exempt employees are eligible for overtime.

Staffing Guidelines

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

	2017-18	2018-19	2019-20	2020-21	2021-22	Proposed 2022-23	Change
TEACHERS							
(047) - Substitute Teacher			5.58		6.53	0.00	-6.53
(087) - Teacher	1,600.85	1,557.49	1,555.30	1,540.41	1,491.01	1,459.00	-32.01
TOTAL=	1,600.85	1,557.49	1,560.88	1,540.41	1,497.54	1,459.00	-38.54
Professional Support							
(006) - Audiologist				0.50	1.00	1.00	0.00
(008) - School Counselor	71.00	67.74	67.90	67.03	73.20	74.00	0.80
(011) - Educational Diagnostician	17.00	17.00	17.77	18.86	22.50	23.00	0.50
(013) - Librarian	32.65	29.72	31.85	32.40	31.78	32.00	0.22
(016) - Occupational Therapist	3.99	3.98	4.00	4.00	4.00	4.00	0.00
(022) - School Nurse	39.00	33.88	34.00	32.00	29.11	30.00	0.89
(023) - LSSP/Psychologist	6.50	7.00	7.00	7.00	4.55	6.00	1.45
(024) - Social Worker	6.01	4.99	5.00	11.97	11.23	11.00	-0.23
(026) - Speech Thrpst/Speech-Lang Path	22.64	22.04	24.00	24.00	23.98	25.00	1.02
(030) - Truant Officer/Visiting Teacher	12.00	10.00	10.00	10.00	8.94	10.00	1.06
(041) - Teacher Facilitator	37.93	33.83	49.04	51.12	54.75	55.00	0.25
(054) - Department Head	7.14	6.51	8.92	7.80	4.56	5.00	0.44
(056) - Athletic Trainer	6.00	6.00	6.00	6.00	6.00	6.00	0.00
(100) - Instructional Materials Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	0.00
(102) - Communications Professional	5.50	5.00	5.00	5.00	6.00	6.00	0.00
(104) - Internal Auditor	2.00	2.00	2.00	2.00	2.00	2.00	0.00
(105) - Security	2.00	2.00	2.00	2.00	2.00	2.00	0.00
(106) - District/Campus Information Technology Professional	15.00	13.00	16.00	21.00	21.67	22.00	0.33
(107) - Food Service Professional	2.00	2.00	5.00	6.00	8.65	12.00	3.35
(108) - Transportation	4.00	4.00	4.00	5.00	3.72	5.00	1.28
(109) - Athletics (Other than Athletic Director)	1.70	3.46	2.50	2.50	2.24	3.00	0.76
(111) - Maintenance – Staff serving in a professional/management role	2.00	2.00	3.00	3.00	3.00	3.00	0.00
(112) - Business Services Professional	15.50	16.00	19.00	20.07	21.57	22.00	0.43
(113) - Other District Exempt Professional Auxiliary	11.00	10.12	11.00	13.50	13.00	13.00	0.00
(114) - Other Campus Exempt Professional Auxiliary	47.34	38.77	36.61	37.49	24.73	25.00	0.27
(119) - Family and Community Liaison					16.50	17.00	0.50
(120) - Instructional Coach					27.45	28.00	0.55
TOTAL=	370.90	342.04	372.59	391.24	429.13	443.00	13.87
Campus Administration (School Leadership)							
(003) - Assistant Principal	52.00	50.57	48.87	46.34	45.37	45.00	-0.37
(020) - Principal	33.00	31.00	31.00	31.00	30.00	30.00	0.00
(028) - Teacher Supervisor	3.01	4.50			3.61	4.00	0.39
TOTAL=	88.01	86.07	79.87	77.34	78.98	79.00	0.02
Central Administration							
(027) - Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	0.00
(004) - Assistant/Associate/Deputy Superintendent	5.00	3.00	5.00	5.00	5.00	5.00	0.00
(012) - District Instructional Program Director or Executive Director	10.00	11.00	12.00	13.00	12.00	12.00	0.00
(028) - Teacher Supervisor	14.00	12.00	12.00	14.00	10.00	10.00	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
TOTAL=	34.00	31.00	34.00	37.00	32.00	32.00	0.00
Educational Aides:							
(033) - Educational Aide	364.54	352.80	387.50	381.82	406.59	406.00	-0.59
(036) - Certified Interpreter	2.00	1.00	1.00	1.00	1.68	1.00	-0.68
TOTAL=	366.54	353.80	388.50	382.82	408.27	407.00	-1.27
Auxiliary Staff:							
(201) - Business/Finance	29.00	24.00	22.00	9.00	16.57	17.00	0.43
(202) - Campus Office/Clerical	181.00	185.50	208.00	407.69	279.23	138.00	-141.23
(203) - Central Office/Clerical (Receptionist, Secretary)	95.00	85.00	82.00	58.00	70.95	103.00	32.05
(204) - Child Nutrition	189.00	179.50	159.00	39.00	135.72	238.00	102.28
(205) - Human Resources	8.00	8.00	8.00	7.00	7.00	7.00	0.00
(206) - Information Technology	17.00	16.00	17.00	6.00	13.00	13.00	0.00
(213) - Custodial	170.00	163.00	161.00	164.00	161.13	163.00	1.87
(214) - Maintenance	63.00	62.00	54.00	53.00	50.96	54.00	3.04
(215) - Plumber	5.00	5.00	5.00	5.00	4.72	5.00	0.28
(216) - Painter	6.00	5.00	6.00	6.00	6.00	6.00	0.00
(217) - HVAC	12.00	12.00	10.00	12.00	12.00	12.00	0.00
(218) - Electrician	6.00	5.00	6.00	6.00	5.04	6.00	0.96
(220) - Safety/Security	47.00	58.00	68.00	69.00	66.95	69.00	2.05
(221) - Transportation	59.00	61.25	59.75	57.00	65.37	70.00	4.63
TOTAL:	887.00	869.25	865.75	898.69	894.64	901.00	6.36
Total Staff =	3,347.30	3,239.65	3,301.59	3,327.50	3,340.56	3,321.00	-19.56
FTE Difference from Previous Year =	-34.70	-107.65	61.94	25.91	13.06	-19.56	-32.62
Student Enrollment =	23,721	22,875	22,280	22,427	20,410		
Student/Staff FTE Ratio =	7.09	7.06	6.75	6.74	6.11		

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
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 - 600 = 1 Full-Time person, 601 + = 2 Full-Time persons	190	199
Nurse	One (1) Full-Time person	192	199
Librarian	One (1) Full-Time person	197	199
TEACHER			
Teacher, Pre-K - CSR	One (1) teacher per 18 students - Situation Dependent	187	199
Teacher, Pre-K-4	One (1) Teacher per 22 students	187	199
Teacher, 5th Grade	One (1) Teacher per 25 students	187	199
Teacher, Music	Allocations based on enrollment	187	199
Teacher, PE	0-700 students = One (1) Teacher	187	199
	701+ students = Two (2) Teachers	187	199
Teachers, PPCD (3-5 yrs.)	One (1) Teacher per 12 students	187	173
Teachers, Self- Contained	One (1) Teacher per 12 students	187	173
Teachers, Spec. Ed. Adaptive PE	Situation Dependent	187	173
Teacher 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
Math Interventionist	One (1) Full-Time person	187	193
Language Literacy Interventionist	One (1) Full-Time person	187	211
K-2 Early Literacy Interventionist	One (1) Full-Time person, 600+ students = Two (2) Full-Time persons per Title I campus	187	193/211
Literacy Coach	One (1) per Title I campus	187	193/211
ESSER Instructional Coach K-2 (SY 21-22, 22-23, 23-24)	One (1) Full-Time person	187	282
ESSER Student Learning Facilitator (SY 21-22, 22-23, 23-24)	One (1) Full-Time person	187	282
ESSER Intervention Counselor (SY 21-22, 22-23, 23-24)	1/2 (.5) Person per campus	187	282
INSTRUCTIONAL PARAPROFESSIONAL			
Instructional Assistant, PE	0 - 500 = One (1) Paraprofessional	187	199
	501 - 700 = Two (2) Paraprofessionals	187	199
	701 - 900 = Three (3) Paraprofessionals	187	199
	901 + = Two (2) Paraprofessionals	187	199
Instructional Assistant, Pre-K	One (1) Paraprofessional per class	187	164/199
Instructional Assistant, Dyslexia	16-30 students = 1/2 (.5) Person per campus, 36+ students = 1 Full-Time person	187	199
Instructional Assistant - Computer Lab	One (1) per campus	187	193
Instructional Assistant - At-Risk Assistant	One (1) per campus	187	193
Instructional Assistant - Science Technology	One (1) per Title I school	187	193
Instructional Assistant - Resource Media	600+ = One (1) Paraprofessional	187	199
Instructional Assistant - Bilingual	One (1) per campus	187	164
ESSER Instructional Assistant - Kinder (SY 21-22, 22-23, 23-24)	One (1) per campus	187	282
ESSER Certified Medical Assistant (SY 21-22, 22-23, 23-24)	Situation Dependent	187	282

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
ELEMENTARY SCHOOL STAFFING GUIDELINES

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	500 + = 1 Full-Time person	201	199
Clerk Campus	700+ = 1 Full-Time person	207	199
SUPPLEMENTAL PROFESSIONAL POSITIONS			
Teacher, Spec. Ed. Homebound	Situation Dependent	187	224
Teacher, Behavioral Strategist	Three (3) Teachers district wide	187	224
AEP	One (1) Teacher district wide	187	193
Parent and Family Engagement Specialist	One (1) per campus (Also assigned other campuses)	187	211
Social Worker	Situation Dependent	187	193
Teacher, RSD (Regional School for the Deaf)	Situation Dependent	187	435
Diagnostician	Situation Dependent	197	173
Occupational Therapist	Situation Dependent	221	224
Speech Pathologist	Situation Dependent	192	173/224
SUPPLEMENTAL PARAPROFESSIONAL POSITIONS			
Inst. Assistant - Spec. Ed. Life Skills	Situation Dependent	187	173/224
Inst. Assistant - RSD	Situation Dependent	187	435
Aide, Deaf Interpreter	Situation Dependent	187	435
Inst. Assistant - AEP	One (1) Person district wide	187	193
ESSER Behavior Technician Assistant (SY 21-22, 22-23, 23-24)	Situation Dependent	187	282
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 19, 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	190	101
Child Nutrition Assistant Manager	One (1) per campus	190	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.	190	101

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
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	207	211
Counselor	0-500 = 1 Full-time person, 501+ = 2 Full-time persons	201	199
Counselor - Gear Up	Morris MS/Travis MS	201	274
Librarian	One (1) per campus	197	199
Nurse	One (1) per campus	192	199
Social Worker	One (1) per campus	187	193
TEACHER			
English	One (1) per 25 students per six (6) periods	187	199
Mathematics	One (1) per 25 students per three (3) periods	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
Head Band Director	One (1) per campus	202	199/184
Assistant Band Director	One (1) per campus, 300+ = +1	202	199/184
Choir Head Director	One (1) per campus	195	199/184
Assistant Choir Director	One (1) per 200+ students	195	199/184
Orchestra Head Director	One (1) per campus	202	199/184
Assistant Orchestra Director	One (1) per 150+ students	202	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
Language Literacy Interventionist	Two (2) per campus @ 18:1, One (1) per campus @ 18:1	187	211
Dyslexia	One (1) per campus	187	199
Instructional Coach	One (1) per campus @ Travis and Brown	192	211
Technology Applications	One (1) per 25 students per six (6) periods	187	199
Technology Education	One (1) per 25 students per six (6) periods	187	199
Physical Education	One (1) per 25 students per six (6) periods	187	199
Special Education - Inclusion	One (1) per 20 students	187	173
Special Education - Visually Impaired	Situation Dependent	187	173
Special Education - Self Contained (5320)	One (1) per 12 students	187	224
AVID teacher	Situation Dependent	187	199
ESSER Student Learning Facilitator (SY 21-22, 22-23, 23-24)	One (1) Full-Time person (Brown, Travis, De Leon)	187	282

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
MIDDLE SCHOOLS STAFFING GUIDELINES

INSTRUCTIONAL PARAPROFESSIONAL			DAYS	FUND
Inst. Assistant - Special Ed.	Situation Dependent		187	173
Inst. Assistant - In School Susp.	One (1) per campus		187	199
Inst. Assistant - At-Risk	One (1) per campus		187	193
Inst. Assistant - Computer Lab (6365)	One (1) per campus		187	193
Instructional Assistant - Resource Media	700+ = One (1) Paraprofessional		187	199
SUPPLEMENTAL PROFESSIONAL POSITIONS				
IB Coordinator	One (1) @DeLeon MS		187	199
Master Teacher	One (1) per core subject (Brown, Travis, De Leon)		187	255
Literacy CSR	Situation Dependent, One (1) per 18 students		187	193
RSD Hearing Impaired (5240) - Brown MS	Situation Dependent		187	435
Diagnostician	One (1) per campus (Also assigned other campuses)		197	173
Speech Pathologist	One (1) per campus (Also assigned other campuses)		192	173
Speech Pathologist Assistant	Situation Dependent		192	173
Speech Pathologist - RSD - Brown MS	Situation Dependent		192	435
Licensed Vocational Nurse	One (1) District Wide		192	199
Parent and Family Engagement Specialist (1151)	.5 per campus		187	211
Speech Pathologist Assistant - RSD (1181) - Brown MS	Situation Dependent		192	435
SUPPLEMENTAL PARAPROFESSIONAL POSITIONS				
Inst. Assistant - RSD (6383)	Situation Dependent		187	435
Inst. Assistant - Parental Involvement (6474)	Brown MS/Travis MS		187	211
Inst. Assistant - Deaf Interpreter - RSD (6475)	Situation Dependent		187	435
Certified Medical Assistant	Situation Dependent		192	199/211
ESSER Certified Medical Assistant (SY 21-22, 22-23, 23-24)	Situation Dependent		187	282
ESSER Behavior Technician Assistant (SY 21-22, 22-23, 23-24)	Situation Dependent		187	282
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

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
MIDDLE SCHOOLS STAFFING GUIDELINES

CUSTODIAL		DAYS	FUND
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 19, 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	190	101
Child Nutrition Assistant Manager	One (1) per campus	190	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.	190	101

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
HIGH SCHOOL STAFFING GUIDELINES

ADMINISTRATIVE SUPPORT		DAYS	FUND
Principal	One (1) per campus	226	199
Principal - Lamar Academy/Achieve Early College HS	One (1) per campus	222	199
Principal - I & G Center	One (1)	212	193
Assistant Principal	One (1) per campus	222	199
Assistant Principal	601-1300 = 1 Full-time person, 1301-2100 = 2 Full-time persons, 2101+ = 3 Full-time persons	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 Full-time person, 801-1200 = 2 Full-time persons, 1201-1600 = 3 Full-time persons, 1600+ = 4 Full-time persons	203	199
Counselor - Lamar Academy/Achieve Early College HS	450+ = 1/2 (.5) person	203	199
Counselor - CTE	One (1) per campus	203	162
Counselor - Special Ed.	Situation Dependent	203	173
Counselor - Gear Up	Rowe HS	201	274
Specialist, College Admissions	One (1) per campus	201	155
Specialist, Graduation	One (1) per campus	197	193
Specialist, Graduation AECHS/Lamar Academy	One half (.5) per campus	197	193
Specialist, College and Career Readiness	Two (2) per campus	201	193
Specialist, Parent and Family Engagement	One half (.5) per campus	187	211
Specialist, Social Emotional Learning	One (1) per campus	187	289
Campus Testing Coordinator	One (1) per campus (comprehensive), One (1) per campus (Lamar Academy)	187	199
IB Coordinator	One (1) @Lamar IB	187	199
Diagnostician	Situation Dependent	197	173
Librarian	Two (2) per campus (comprehensive), One (1) per campus (AECHS/Lamar Academy)	197	199
Head Nurse, RN	One (1) per campus	192	199
Social worker	One (1) per campus	187	193
Speech Pathologist	Situation Dependent	192	173 / 224
Speech Pathologist Assistant	Situation Dependent	192	173
Athletic Trainer	Two (2) per campus	205	183
TEACHER			
English	One (1) Teacher per 25 students x 6 periods	187	199 / 193 / 153
Mathematics	One (1) Teacher per 25 students x 6 periods	187	199 / 193 / 153
Science	One (1) Teacher per 25 students x 6 periods	187	199 / 153
Economics	One (1) Teacher per 25 students x 6 periods	187	199 / 162
American Sign Language	One (1) Teacher per 25 students x 6 periods	187	199
Credit Recovery	Situation Dependent	187	193
ELA CSR	Situation dependent	187	255
Math CSR	Situation dependent	187	255

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
HIGH SCHOOL STAFFING GUIDELINES

	TEACHER (cont.)	DAYS	FUND
ELA Bridging	Situation dependent	187	193
Math Bridging	Situation dependent	187	193
Science Bridging	Situation Dependent	187	211
RSD Hearing Impaired (5240) - 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	199
Head Band Director	One (1) per campus	212	199 / 184
Assistant Band Director	Three (3) per campus	202	199 / 184
Choir Head Director	One (1) per campus	200	199 / 184
Assistant Choir Director	One (1) per campus, 200+ = +1	195	199 / 184
Dance	One (1) per campus	187	199
Drama - Lamar Academy	One (1)	187	199 / 193
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	One (1) per campus	202	199 / 184
Mariachi Assistant Director	One (1) per campus	202	199 / 184
Orchestra Head Director	One (1) per campus	202	199 / 184
Orchestra Assistant Director	One (1) per campus	202	199 / 184
Piano Accompanist	Two (2) per campus	187	199
ROTC	Two (2) per campus	226	199
Sociology	One (1) Teacher per 25 students x 6 periods	187	199
Social Studies	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	One (1) Teacher per 25 students x 6 periods	187	199
General Education Homebound - Lamar Academy	Situation Dependent	187	199
CTE Teacher	Number of CTE students per Teacher depends on the Square Footage of the classroom or the number of computers per classroom. Range of students per Teacher is 16-25.	187 / 226	162
AEP	Two (2) per campus	187	193
Physical Education	One (1) Teacher per 25 students x 6 periods	187	199
PRS Teacher - Lamar Academy	One (1) per campus	187	193
Special Education - Inclusion	One (1) Teacher per 20 students	187	173
Special Education - Visually impaired	Two (2) Teachers District wide	187	173
Special Education - Self Contained (5320)	One (1) per 12 students	187	224
Special Education - Voc. Adj. Coordinator	Situation Dependent	221	173
Licensed Vocational Nurse	One (1) per campus (Comprehensive)	192	199
Certified Medical Assistant	One (1) per campus (Comprehensive)	192	199

McALLEN INDEPENDENT SCHOOL DISTRICT
2022 - 2023
HIGH SCHOOL STAFFING GUIDELINES

INSTRUCTIONAL PARAPROFESSIONAL		DAYS	FUND
Inst. Assistant - Bilingual	One (1) per campus	187	164
Inst. Assistant - Special Education	One (1) per campus - 80+ students = One (1) additional aide	187	173 / 224
Inst. Assistant - In school suspension	One (1) per campus	187	199
Inst. Assistant - Resource Media	One (1) per comprehensive H.S. / 750+ = One (1) Paraprofessional	187	199
Inst. Assistant - Radio & TV prog. - McAllen HS	One (1)	187	199
Inst. Assistant - Computer Lab (6365)	Two (2) per campus	187	193
Inst. Assistant - Computer Lab (6365) AECHS/Lamar Academy	One (1) per campus	187	193
Inst. Assistant - Instruction & Guidance (6384)	One (1) per campus	187	193
Inst. Assistant - RSD (6383) - Memorial HS	Situation Dependent	187	435
Inst. Assistant - Parental Involvement (6474)	One (1) per campus	187	211
Inst. Assistant - At Risk	Three (3) per campus	187	193
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	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
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 19, 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	190	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.	190	101
15:1 ratio for DAEP teacher			

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).

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.

Comprehensive Annual Financial Report (CAFR): A financial report that encompasses all funds and component units of the government. The CAFR is the governmental unit's official annual report.

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.

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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