

DISTRICT OF CHAMPIONS



2023-2024

ANNUAL BUDGET

JULY 1, 2023 TO JUNE 30, 2024

**2000 N. 23RD. STREET | MCALLEN, TX 78501 | HIDALGO COUNTY
(956)618-6000 | MCALLENISD.ORG**



Table of Contents

| | |
|---|--------|
| <u>Executive Summary</u> | 5 |
| Principal Officers | 6 |
| Transmittal Letter | 7 |
| Budget Introduction | 18 |
| Budget Process | 20 |
| Budget Overview | 22 |
| ASBO Meritorious Budget Award | 34 |
| GFOA Distinguished Budget Presentation Award | 36 |
| GFOA Certificate of Achievement for Excellence in Financial Reporting | 37 |
| Schools First Financial Integrity Rating System of Texas (FIRST) | 38 |
| Texas Comptroller Transparency Stars | 39 |
| Texas Comptroller Leadership Circle Awards | 40 |
| Purchasing Services Awards | 41 |
| <u>Organizational Section</u> | 42 |
| Where is McAllen, Texas? | 43 |
| Who is McAllen ISD? | 44 |
| 2023-2024 School Calendar | 53 |
| School Zone Official Map | 54 |
| Campus Listing | 55 |
| 2022-2023 Organizational Chart | 58 |
| Superintendent | 59 |
| A Letter from the Superintendent | 64 |
| Administrative Staff | 65 |
| Board of Trustees | 66 |
| Our Vision and Our Mission | 69 |
| Our Goals and Strategies | 70 |
| Long Term Financial Planning and Major Initiatives | 72 |
| Facilities Education Master Plan | 73 |
| Prekindergarten Program | 75 |
| District Policies | 76 |
| Budget Planning | 109 |
| Budget Process | 111 |
| Budget Development Calendar | 112 |
| Account Code Structure | 125 |

| | |
|--|---------|
| <u>Financial Section</u> | 128 |
| Introduction | 129 |
| All Funds Combined | |
| Revenue and Expenditure Assumptions and Trends | 130 |
| Capital Outlay Projects | 133 |
| Summary All Funds Forecast | 134 |
| Two Year Budget Comparison of General, Debt Service and Capital Projects Funds | 135 |
| Two Year Budget Comparison of Revenues by Object Code – General, Debt Service and Capital Projects Funds | 136 |
| Appropriations – Budget Summary – General, Debt Service and Capital Projects Funds | 137 |
| Two Year Budget Comparison of Appropriations by Object Code – General, Debt Service and Capital Projects Funds | 138 |
| Two Year Budget Comparison of Appropriations by Function – General, Debt Service and Capital Projects Funds | 139 |
| Appropriations by Function - Two Year Budget Comparison of General, Debt Service and Capital Projects Funds | 140 |
| Appropriations by Function – General Fund, Debt Service and Capital Projects Funds | 141 |
| Budget Summary – General, Debt Service and Capital Projects Funds | 144 |
| State Compensatory Education Program | 145 |
| Appropriations by Function – Accelerated Instruction Funds | 146 |
| General Fund | |
| General Fund Balance | 147 |
| General Fund Forecast (Funds 1xx) | 148 |
| Revenues – General Fund | 149 |
| Appropriations – General Fund | 150 |
| Budget Summary – General Fund | 154 |
| Debt Service Fund and Capital Projects Fund | |
| Debt Service Fund Balance | 155 |
| Debt Service Fund Forecast | 156 |
| Capital Projects Fund | 157 |
| Capital Projects Fund Forecast (Funds 6xx) | 158 |
| Revenues – Debt Service and Capital Projects Funds | 159 |
| Appropriations – Debt Service and Capital Projects Funds | 159 |
| Special Revenue, Enterprise and Internal Service Funds | 160 |
| Budget Summary – Special Revenue and Proprietary Funds | 164 |
| <u>Informational Section</u> | 165 |
| Assessed Values | 166 |
| Property Tax Rates and Collections | 166 |
| Maintenance & Operations Tax Limitation | 167 |
| Tax Supported Debt Limitation | 167 |
| Tax Rate History | 168 |
| Effect of Tax Levy on Single Family Residence | 168 |

| | |
|--|-----|
| Principal Property Taxpayers | 169 |
| Student Enrollment | 170 |
| Performance Measures | 171 |
| Debt Service Bond Amortization Schedule | 177 |
| Bond Ratings | 177 |
| Issue by Issue Outstanding Debt Obligations | 178 |
| Definition of Overlapping Debt | 179 |
| Maintenance Tax Notes Fund Balance | 180 |
| Maintenance Tax Notes Amortization Schedule | 181 |
| Tax Rate Worksheets | 184 |
| Pay Information | 190 |
| Teacher/Librarian Minimum Hiring Pay Structure | 191 |
| Administrative Education Pay Structure | 192 |
| Administrative Management Pay Structure | 195 |
| Clerical/Technical Pay Structure | 197 |
| Instructional Support Pay Structure | 199 |
| Auxiliary Pay Structure | 200 |
| Part Time Rates | 202 |
| Athletic Program Rates | 203 |
| Substitute Rates | 204 |
| Summer School Rates – Remediation/Recovery/Enrichment Program | 205 |
| Evening Study Center Rates and Safe and Secure Child Care Rates | 206 |
| Stipends | 207 |
| Athletic Programs | 208 |
| Advanced Academics and Bilingual Program | 209 |
| Career Technical Education Program | 210 |
| Fine Arts Program | 211 |
| Regional Day School Program for the Deaf (RDSPD) | 212 |
| Special Education Program | 213 |
| Special Duty Assignments | 214 |
| Grant Funded Stipends – Dyslexia Program, Reading Academy, State & Federal Programs | 215 |
| Grant Funded Stipends – ESSER Stipends & UTRGV-Project MHS Access | 216 |
| Department/Grade Level Chair/UIIL/Extracurricular Stipends | 217 |
| Extra Duty Pay | 218 |
| Staffing Guidelines | 220 |
| Staff Count – All Funds | 221 |
| Elementary Schools Staffing Guidelines | 222 |
| Middle Schools Staffing Guidelines | 224 |
| High Schools Staffing Guidelines | 227 |
| Glossary of Terms | 231 |
| Works Cited | 239 |

Executive Summary





Principal Officers

| <u>Board of Trustees</u> | <u>Length of Service</u> | <u>Term Expires</u> |
|---|---------------------------------|----------------------------|
| Mrs. Debbie Crane Aliseda, Place 3 President | 10 Years | 2025 |
| Mr. Sam Saldivar, Jr., Place 7 Vice President | 14 Years | 2025 |
| Ms. Sofia M. Peña, Place 6 Secretary | 2 Years | 2025 |
| Mrs. Erica De La Garza- Lopez, Place 4 Trustee | 4 Years | 2027 |
| Mrs. Elizabeth (Lizzie) Kittleman, Place 1 Trustee | 1 Month | 2027 |
| Ms. Lucia Regalado, Place 2 Trustee | 1 Month | 2027 |
| Mr. Aaron D. Rivera, Place 5 Trustee | 1 Month | 2027 |

| <u>Administrative Officials</u> | <u>Position</u> | <u>Length of Service</u> |
|--|---|---------------------------------|
| J. A. Gonzalez, Ed. D. | Superintendent of Schools | 25 Years |
| Bridgette Vieh | Associate Superintendent for Instructional Leadership | 27 Years |
| Adel Felix, CPA, CFE | Assistant Superintendent for Business Operations | 5 Years |
| Rosalba De Hoyos, Ed. D. | Assistant Superintendent for Instructional Services | 11 Years |
| Alejandra Gonzalez | Assistant Superintendent for District Operations | 15 Years |
| Todd Miller | Assistant Superintendent for Human Resources | 8 Years |
| Iris Luna, RTSBA | Chief Financial Officer | 9 Years |



June 12, 2023

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") 2023-2024 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, 2023 through June 30, 2024. 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 2023-2024 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 2023-2024. 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



Adel Felix, CPA, CFE
Assistant Superintendent for Business Operations



Iris Luna, RTSBA
Chief Financial Officer

DISTRICT OF CHAMPIONS



**MCALLEN ISD: 3-TIME STATE 'A' RATED SCHOOL DISTRICT!
ALL-TIME HIGH SCORE OF 95 IN 2022!**



**MCALLEN ISD: 4-TIME WINNER OF THE POST-SECONDARY
READINESS DISTINCTION!**

DISTRICT OF CHAMPIONS

McALLEN
INDEPENDENT SCHOOL DISTRICT



ONLY SCHOOL DISTRICT IN TEXAS WITH 20,000+ ENROLLMENT, WINNER OF STATE "A" WITH 95 OR BETTER, WINNER OF POST-SECONDARY READINESS DISTINCTION AND WINNER OF SCHOOL FIRST AWARD WITH PERFECT SCORE!

DISTRICT OF CHAMPIONS

McALLEN
INDEPENDENT SCHOOL DISTRICT



**HIGH SCHOOLS RANKED AMONG AMERICA'S BEST SCHOOLS
FOR 8TH YEAR IN A ROW BY US NEWS & WORLD REPORT!**

DISTRICT OF CHAMPIONS



JENNIFER HAN

2022 TEXAS ELEMENTARY TEACHER OF THE YEAR

**EXCELLENT TEACHERS: 21 REGIONAL OR STATE TEACHERS
OF THE YEAR IN THE LAST 32 YEARS!**



SCHOOL FIRST FINANCIAL INTEGRITY AWARD WINNER 19 TIMES IN LAST 20 YEARS. PERFECT SCORE IN 2022.

DISTRICT OF CHAMPIONS



NATIONAL BEST COMMUNITY FOR MUSIC EDUCATION 11 YEARS IN A ROW (TOP 6% OF DISTRICTS NATIONWIDE)!



**TEXAS OUTSTANDING TEACHER OF THE DEAF AWARD FROM TEXAS
ASSOCIATION OF PARENTS AND EDUCATORS OF THE DEAF (TAPED),
BEATRICE GARCIA OF MEMORIAL HIGH SCHOOL!**

Budget Introduction

The following document represents the financial plan for McAllen Independent School District for the 2023-2024 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.

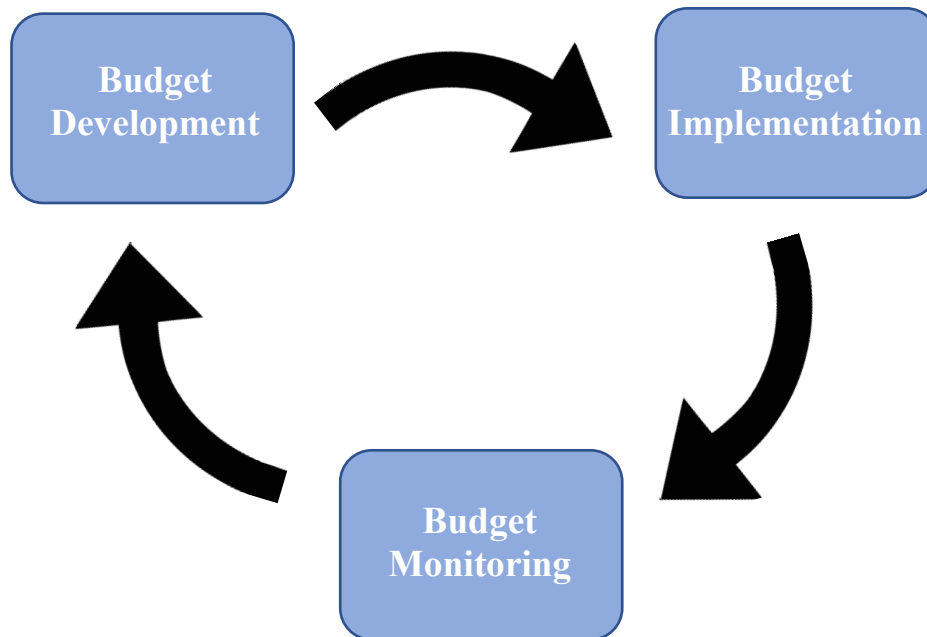


For additional information on our goals and strategies see page 70 in the Organizational Section.

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, 2023 Preliminary State Property Values
- February 14, 2023 Final Calendar for 2023-2024 budget approved
- February 21, 2023 Discuss Staffing and Salary Projections for 2023-2024
- March 21, 2023 Finalize Staffing
- April 3, 2023 Start Inputting 2023-2024 Budget
- April 3, 2023 Budget Training for Campus and Department Bookkeepers/Secretaries
- April 18, 2023 Federal Program Budgets – Input of budgets completed
- April 18, 2023 Campus, Department and State and Local Budgets – Input of all budgets completed
- April 30, 2023 Preliminary Certified Property Tax Values
- June 12, 2023 Approval of the 2023-2024 District Budget by Board of Trustees
- July 26, 2023 Certified Local Property Tax Values
- August 21, 2023 Approval and Adoption of the Resolution for the 2023 School Tax Rate

Each campus receives an allotment per student enrollment to be used for supplies, materials, equipment, and other appropriate instructional costs. For 2023-2024, the District campus allotments are as follows:

Campus Allotments

| | <u>2022-2023</u> | <u>2023-2024</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.
2. Preliminary Certified Assessed Values increased 6.99% from 2022 to 2023. For future year budgets, an estimated 6% 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 2023 and fiscal year 2023-2024, 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 \$1.0206 to \$0.9338. The Interest and Sinking (I&S) tax rate decreased from \$.0758 to \$.0673 for a total tax rate decrease of \$.0953 from \$1.0964 to \$1.0011.
4. Increase in Interest Revenue due to current market conditions resulting in higher interest rates.
5. Child Nutrition Program revenues include a decrease due to the expiration of pandemic-era waivers and flexibilities. The temporary increase in reimbursement rates included in the Keep Kids Fed Act are set to expire on June 30, 2023. This change coupled with the decreases in average daily attendance have negatively impacted the child nutrition program revenue projections.
6. Decrease in State Funding due to a decrease in ADA and attendance rate.
7. Increase in the School Health and Related Services (SHARS) 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 \$565. The compensation plan indicates the entry level annual salary for beginning "zero" year teachers at a minimum of \$52,150 and new to McAllen ISD with "25+" years' experience at a maximum of \$66,395 annual salary. The compensation plan indicates a salary increase of 1% of pay range midpoint for all other employees.
5. The District is considering, with Board approval, a Voter-Approval Tax Rate Election for salary increases. Assuming the Voter-Approval Tax Rate Election passes, the District may increase the Maintenance and Operations tax rate by \$0.0414 totaling a possible \$0.9752 tax rate. The passing of this election will still result in a \$0.0539 tax rate decrease from the previous year. Tax revenue increase as a result of the election will be used for employee compensation. The additional compensation salary increase for the 2023-2024 school year would be \$1,420 for Teachers and Librarians, a 1.0% of midpoint for Administrative Education and Administrative Management, and a 2.0% of midpoint for paraprofessionals, and auxiliary staff. Assuming an unfavorable Voter-Approval Tax Rate Election, the Maintenance & Operations tax rate will remain at \$0.9338 and there will be no additional Compensation Plan salary increase.

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 \$15,317,092 or 5.58% from 2022-2023 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 2022-2023 to 2023-2024 is due to the completion of Maintenance Tax Notes Series 2020 and Fund 194 ESSER II Local outstanding projects. The difference between revenues and expenditures for 2023-2024 is due carry-forward projects for Fund 194 ESSER II Local and Capital Projects Fund Projects.

Total Revenues by Fund Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|-----------------------|--|-------------------------------------|------------------------------|
| General Fund | \$ 241,434,489 | \$ 241,511,793 | 0.03% |
| Debt Service Fund | 7,077,809 | 6,734,000 | -4.86% |
| Capital Projects Fund | 26,050,587 | 11,000,000 | -57.77% |
| Total | \$ 274,562,885 | \$ 259,245,793 | -5.58% |

Expenditures

General Fund (which includes Food Service), Debt Service Fund, and Capital Projects Fund expenditures are budgeted to decrease by \$58,788,102 or 17.10% from the 2022-2023 forecasted budget. The major difference in expenditures is due to Fund 194 ESSER II Local carry-forward projects from 2022-2023 and Capital Projects Fund UTRGV Collegiate Academy one-time expenditure in 2022-2023. This plan provides the resources necessary for reaching the goals established in the District's Strategic Plan.

Total Expenditures by Fund Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|-----------------------|--|-------------------------------------|------------------------------|
| General Fund | \$ 296,162,953 | \$ 266,032,548 | -10.17% |
| Debt Service Fund | 6,814,145 | 6,734,000 | -1.18% |
| Capital Projects Fund | 40,819,883 | 12,242,331 | -70.01% |
| Total | \$ 343,796,981 | \$ 285,008,879 | -17.10% |

General Fund

Revenues

General Fund revenues are budgeted to increase \$77,304 or 0.03% from 2022-2023 forecasted budget. The following table provides a comparison of revenues by source for the 2023-2024 adopted year and the 2022-2023 forecasted budget year.

General Fund Revenue Sources Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|-----------------|--|-------------------------------------|------------------------------|
| Local Sources | \$ 94,977,793 | \$ 94,103,224 | -0.92% |
| State Sources | 120,026,458 | 123,728,809 | 3.08% |
| Federal Sources | 26,345,453 | 23,679,760 | -10.12% |
| Other Sources | 84,785 | - | -100.00% |
| Total | \$ 241,434,489 | \$ 241,511,793 | 0.03% |

Expenditures

General Fund expenditures are budgeted to decrease \$30,130,405 or 10.17% from the 2022-2023 forecasted budget. The increase in Payroll Cost is due to a one-time payroll expense reclass in 2022-2023 from Fund 199 General Fund to Fund 282 ESSER III as allowed by the grant. Total decrease reflects Fund 194 ESSER II Local one-time projects that were completed in 2022-2023 as well as an Operating Transfer Out from Fund 199 General Fund to the Capital Projects Fund for the UTRGV Collegiate Academy.

General Fund Expenditures by Object Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|--------------------------------------|--|-------------------------------------|------------------------------|
| Payroll Cost | \$ 190,327,383 | \$ 203,615,944 | 6.98% |
| Professional and Contracted Services | 14,126,438 | 12,972,476 | -8.17% |
| Supplies and Materials | 24,231,082 | 20,620,458 | -14.90% |
| Other Operating Expenses | 7,313,485 | 6,344,495 | -13.25% |
| Debt Service | 4,423,879 | 4,477,486 | 1.21% |
| Capital Outlay | 43,240,686 | 18,001,689 | -58.37% |
| Other Uses | 12,500,000 | - | -100.00% |
| Total | \$ 296,162,953 | \$ 266,032,548 | -10.17% |

MCALLEN INDEPENDENT SCHOOL DISTRICT

General Fund Forecast (Funds 1xx)

2019-2020 to 2026-2027

| | Audited FY 2020 | Audited FY 2021 | Audited FY 2022 | Estimated Actuals FY 2023 | Adopted FY 2024 | Projected FY 2025 | Projected FY 2026 | Projected FY 2027 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|
| Beginning Fund Balance | \$ 98,070,422 | \$ 97,700,231 | \$ 107,594,997 | \$ 149,933,573 | \$ 133,636,523 | \$ 109,137,063 | \$ 109,137,063 | \$ 109,137,063 |
| <i>Revenues</i> | | | | | | | | |
| 5700 Local | 83,754,535 | 83,646,750 | 96,881,249 | 95,056,664 | 94,103,224 | 96,968,217 | 99,907,995 | 102,938,460 |
| 5800 State | 136,420,168 | 138,989,204 | 123,949,691 | 120,987,645 | 123,728,809 | 121,195,177 | 111,324,542 | 107,856,618 |
| 5900 Federal | 19,052,998 | 22,818,861 | 27,226,999 | 26,302,700 | 23,679,760 | 23,679,760 | 23,679,760 | 23,679,760 |
| 7900 Other Sources | 5,794,060 | 6,539,516 | 457,093 | 87,880 | - | - | - | - |
| Total Revenues | \$ 245,021,761 | \$ 251,994,331 | \$ 248,515,032 | \$ 242,434,889 | \$ 241,511,793 | \$ 241,843,154 | \$ 234,912,297 | \$ 234,474,838 |
| <i>Expenditures</i> | | | | | | | | |
| 6100 Payroll Cost | 171,537,906 | 179,718,449 | 141,932,064* | 173,627,676 ** | 189,282,764 | 185,137,769 | 178,206,912 | 177,769,453 |
| 6100 TRS On-Behalf | 12,089,639 | 11,722,594 | 9,109,723 | 13,224,206 | 13,647,475 | 13,647,475 | 13,647,475 | 13,647,475 |
| 6200 Prof & Contracted Services | 13,913,755 | 12,537,499 | 13,712,339 | 13,066,228 | 12,950,157 | 12,950,157 | 12,950,157 | 12,950,157 |
| 6300 Supplies & Materials | 24,700,038 | 25,899,436 | 21,137,322 | 21,134,711 | 19,285,772 | 19,285,772 | 19,285,772 | 19,285,772 |
| 6400 Other Operating Costs | 4,129,113 | 3,507,857 | 4,904,600 | 6,356,995 | 6,344,495 | 6,344,495 | 6,344,495 | 6,344,495 |
| 6500 Debt Service | 2,869,367 | 4,996,383 | 5,558,977 | 2,915,030 | 4,477,486 | 4,477,486 | 4,477,486 | 4,477,486 |
| 6600 Capital Outlay | 10,993,798 | 2,527,196 | 8,244,032 | 21,046,261 | 20,023,104 | - | - | - |
| 8900 Other Uses | 5,158,348 | 1,190,151 | 1,577,399 | 7,360,831 | - | - | - | - |
| Total Expenditures | \$ 245,391,965 | \$ 242,099,565 | \$ 206,176,456 | \$ 258,731,938 | \$ 266,011,253 | \$ 241,843,154 | \$ 234,912,297 | \$ 234,474,838 |
| <i>Net Income / (Loss)</i> | (370,191) | 9,894,766 | 42,338,576 *** | (16,297,049) **** | (24,499,460) ***** | - | - | - |
| Ending Fund Balance | \$ 97,700,231 | \$ 107,594,997 | \$ 149,933,573 | \$ 133,636,523 | \$ 109,137,063 | \$ 109,137,063 | \$ 109,137,063 | \$ 109,137,063 |
| ADA | 20,645 | 19,923 | 18,697 | 18,241 | 18,181 | 18,091 | 18,002 | 17,912 |
| Decrease in ADA | | | | (456) | (60) | (90) | (89) | (90) |
| ADM | 22,354 | 21,540 | 20,282 | 20,343 | 19,572 | 19,475 | 19,379 | 19,282 |
| Decrease in ADM | | | | 61 | (771) | (97) | (96) | (97) |

*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 Budget

****Net Loss is due to the completion of ESSER II Local carry-forward projects in 2022-2023 and other fund balance transfers

*****Net Loss is due to usage of ESSER II Local fund balance of \$20,200,958 and General Fund Assigned Fund Balance of \$4,298,502

Future Year Projections 2024-2025 to 2026-2027:

Revenues include an increase in local tax revenue as a result of an estimated 6% 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 \$343,809 or 4.86% over 2022-2023 forecasted budgeted revenue. The decrease in State Revenues from 2022-2023 to 2023-2024 was due to a decrease in Average Daily Attendance (ADA).

The following table provides a comparison of revenues by source for the 2023-2024 adopted year and the 2022-2023 forecasted budget.

Debt Service Fund Revenue Sources Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|---------------|--|-------------------------------------|------------------------------|
| Local Sources | \$ 6,725,401 | \$ 6,595,399 | -1.93% |
| State Sources | 352,408 | 138,601 | -60.67% |
| Total | \$ 7,077,809 | \$ 6,734,000 | -4.86% |

Expenditures

Debt Service Fund expenditures are budgeted to decrease \$80,145 or 1.18% from the 2022-2023 forecasted budget year.

The following table provides a comparison of expenditures by object for the 2023-2024 adopted year and the 2022-2023 forecasted budget.

Debt Service Fund Expenditures by Object Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|-------------------|--|-------------------------------------|------------------------------|
| Principal | \$ 5,175,000 | \$ 5,340,000 | 3.19% |
| Interest and Fees | 1,639,145 | 1,394,000 | -14.96% |
| Total | \$ 6,814,145 | \$ 6,734,000 | -1.18% |

MCALLEN INDEPENDENT SCHOOL DISTRICT

Debt Service Fund Forecast

2019-2020 to 2026-2027

| Fiscal Year | Audited 2019-2020 | Audited 2020-2021 | Audited 2021-2022 | Estimated Actuals 2022-2023 | Adopted 2023-2024 | Projected 2024-2025 | Projected 2025-2026 | Projected 2026-2027 |
|---|------------------------------|-------------------------------|------------------------------|--|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Debt Service Tax Rate | 0.0942 | 0.0936 | 0.0884 | 0.0758 | 0.0673 | 0.0673 | 0.0673 | 0.0673 |
| Beginning Fund Balance | \$ 1,740,717 | \$ 2,046,425 | \$ 2,639,059 | \$ 3,328,221 | \$ 3,591,885 | \$ 3,591,885 | \$ 3,591,885 | \$ 3,591,885 |
| Current Taxes | 6,879,014 | 7,067,470 | 7,031,077 | 6,426,231 | 6,219,734 | 6,084,835 | 6,090,235 | 6,091,235 |
| Delinquent Taxes | 74,060 | 164,556 | 180,366 | 143,003 | 198,665 | 198,665 | 198,665 | 198,665 |
| Sub-Total | <u>6,953,074</u> | <u>7,232,026</u> | <u>7,211,443</u> | <u>6,569,234</u> | <u>6,418,399</u> | <u>6,283,500</u> | <u>6,288,900</u> | <u>6,289,900</u> |
| State Funding | - | 159,435 | 153,562 | 352,408 | 138,601 | - | - | - |
| Hold Harmless | 174,103 | - | - | - | - | - | - | - |
| Prior Year Adjustments | - | 11,644 | 16,461 | - | - | - | - | - |
| Operating Transfer In from General Fund | - | - | - | - | - | - | - | - |
| Sub-Total | <u>174,103</u> | <u>171,079</u> | <u>170,023</u> | <u>352,408</u> | <u>138,601</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Issuance of Bonds (Bond Refunding) | - | 40,875,000 | - | - | - | - | - | - |
| Premium/Discount on Issuance of Bonds | - | 5,332,904 | - | - | - | - | - | - |
| | <u>-</u> | <u>46,207,904</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Penalties & Interest | 54,925 | 86,523 | 100,785 | 88,167 | 80,000 | 80,000 | 80,000 | 80,000 |
| Interest | 27,597 | 2,019 | 7,124 | 67,000 | 96,000 | 96,000 | 96,000 | 96,000 |
| Royalties | 2,614 | 2,217 | 5,183 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Revenues | <u>\$ 7,212,313</u> | <u>\$ 53,701,768</u> | <u>\$ 7,494,557</u> | <u>\$ 7,077,809</u> | <u>\$ 6,734,000</u> | <u>\$ 6,460,500</u> | <u>\$ 6,465,900</u> | <u>\$ 6,466,900</u> |
| Principal | (4,320,000) | (4,955,000) | (4,935,000) | (5,175,000) | (5,340,000) | (5,290,000) | (5,475,000) | (5,695,000) |
| Interest | (2,584,500) | (1,946,583) | (1,865,900) | (1,633,200) | (1,389,000) | (1,165,500) | (985,900) | (766,900) |
| Sub-Total | <u>(6,904,500)</u> | <u>(6,901,583)</u> | <u>(6,800,900)</u> | <u>(6,808,200)</u> | <u>(6,729,000)</u> | <u>(6,455,500)</u> | <u>(6,460,900)</u> | <u>(6,461,900)</u> |
| Non-Operating Expenses | - | (45,750,006) | - | - | - | - | - | - |
| Other Fees | (2,105) | (457,545) | (4,495) | (5,945) | (5,000) | (5,000) | (5,000) | (5,000) |
| Expenses | <u>\$ (6,906,605)</u> | <u>\$ (53,109,134)</u> | <u>\$ (6,805,395)</u> | <u>\$ (6,814,145)</u> | <u>\$ (6,734,000)</u> | <u>\$ (6,460,500)</u> | <u>\$ (6,465,900)</u> | <u>\$ (6,466,900)</u> |
| <i>Net Income / (Loss)</i> | 305,708 | 592,634 | 689,162 | 263,664 | - | - | - | - |
| Preliminary Ending Fund Balance | <u>\$ 2,046,425</u> | <u>\$ 2,639,059</u> | <u>\$ 3,328,221</u> | <u>\$ 3,591,885</u> | <u>\$ 3,591,885</u> | <u>\$ 3,591,885</u> | <u>\$ 3,591,885</u> | <u>\$ 3,591,885</u> |

For 2023-2024 and future years, the projected Debt Service tax rate remains constant at \$0.0673 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 decrease \$15,050,587 or 57.77% over 2022-2023 forecasted budgeted revenue. The decrease in Local Sources is due to an interlocal agreement with the City of McAllen to reimburse the District for the press box project that was completed in 2022-2023 as well as a receivable from the University of Texas Rio Grande Valley for the University of Texas Rio Grande Valley Collegiate Academy. The decrease in Other Resources is due to the one-time Operating Transfer In from Fund 199 General Fund for the University of Texas Rio Grande Valley Collegiate Academy.

The following table provides a comparison of revenues by source for the 2023-2024 adopted year and the 2022-2023 forecasted budget.

Capital Projects Fund Revenue Sources Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|-----------------|--------------------------------|-----------------------------|----------------------|
| Local Sources | \$ 13,550,587 | \$ 11,000,000 | -18.82% |
| Other Resources | 12,500,000 | - | -100.00% |
| Total | \$ 26,050,587 | \$ 11,000,000 | -57.77% |

Expenditures

Capital Projects Fund expenditures are budgeted to decrease \$28,577,552 or 70.01% from the 2022-2023 forecasted budget year due to the completion of Maintenance Tax Notes Series 2020 and Fund 194 ESSER II Local outstanding projects. Outstanding projects are expected to be completed in 2023-2024, therefore, future year projections do not show budget amounts as shown on page 29.

Capital Projects Fund Expenditures by Object Comparison

| | Forecasted Budget 2022-2023 | Adopted Budget 2023-2024 | Percentage Change |
|--------------------------------------|--------------------------------|-----------------------------|----------------------|
| Professional and Contracted Services | \$ 111,136 | \$ - | -100.00% |
| Supplies and Materials | 216,712 | - | 100.00% |
| Capital Outlay | 40,492,035 | 12,242,331 | -69.77% |
| Total | \$ 40,819,883 | \$ 12,242,331 | -70.01% |

MCALLEN INDEPENDENT SCHOOL DISTRICT

Capital Projects Fund (Funds 6xx)

2019-2020 to 2026-2027

| | Audited FY 2020 | Audited FY 2021 | Audited FY 2022 | Estimated Actuals FY 2023 | Adopted FY 2024 | Projected FY 2025 | Projected FY 2026 | Projected FY 2027 |
|---------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|
| Beginning Fund Balance | \$ - | \$ 30,187,039 | \$ 23,254,983 | \$ 14,770,086 | \$ 1,242,331 | \$ - | \$ - | \$ - |
| <i>Revenues</i> | | | | | | | | |
| 5700 Local | 129,706 | 74,342 | 37,582 | 1,733,851 | 11,000,000 | - | - | - |
| 7900 Other Sources | 33,741,907 | 824,000 | 1,438,223 | 4,545,619 | - | - | - | - |
| Total Revenues | \$ 33,871,613 | \$ 898,342 | \$ 1,475,805 | \$ 6,279,470 | \$ 11,000,000 | \$ - | \$ - | \$ - |
| <i>Expenditures</i> | | | | | | | | |
| 6200 Prof & Contracted Services | - | - | - | 104,287 | - | - | - | - |
| 6300 Supplies & Materials | - | - | - | 87,761 | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - |
| 6500 Debt Service | 261,259 | - | - | - | - | - | - | - |
| 6600 Capital Outlay | 3,423,315 | 7,830,398 | 9,960,702 | 19,615,177 | 12,242,331 | - | - | - |
| 8900 Other Uses | - | - | - | - | - | - | - | - |
| Total Expenditures | \$ 3,684,574 | \$ 7,830,398 | \$ 9,960,702 | \$ 19,807,225 | \$ 12,242,331 | \$ - | \$ - | \$ - |
| <i>Net Income / (Loss)</i> | 30,187,039 | (6,932,056) | (8,484,897) | (13,527,755) | (1,242,331) | - | - | - |
| Ending Fund Balance | \$ 30,187,039 | \$ 23,254,983 | \$ 14,770,086 | \$ 1,242,331 | \$ - | \$ - | \$ - | \$ - |

Property Tax Values

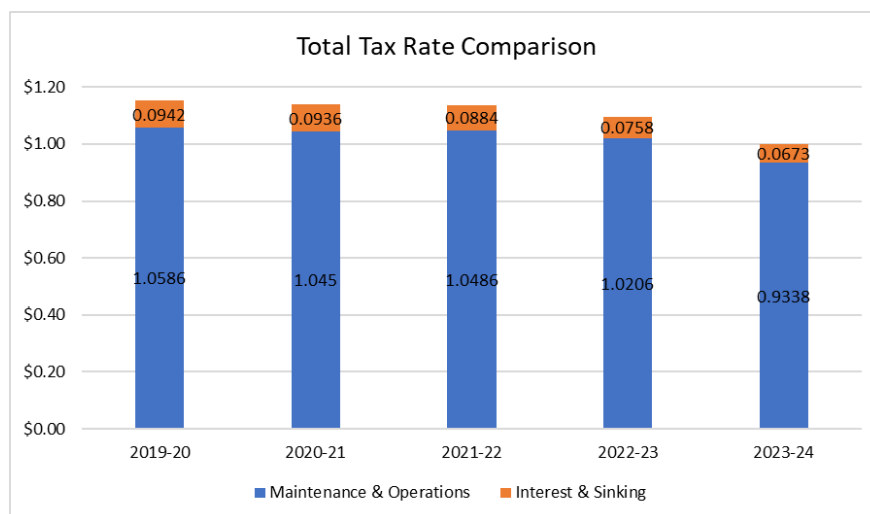
The Hidalgo County Appraisal District (HCAD) submits Preliminary Certified Assessed Values to the District by April 30th. These values are usually a conservative estimate of the certified values that come in July. The preliminary values are good estimates upon which to base the tax levies for the General 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 \$641,967,530 or 6.99% increase in property values.

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Preliminary FY 2024 |
|--|-----------------|-----------------|-----------------|-----------------|------------------------|
| HCAD Certified Value | \$7,810,461,629 | \$8,110,766,130 | \$8,549,360,079 | \$9,180,303,513 | \$9,822,271,043 |
| Average HCAD Change From Prior Year | | 3.84% | 5.41% | 7.38% | 6.99% |
| Texas Comptroller Value | \$7,544,931,198 | \$7,793,865,257 | \$8,150,539,649 | \$8,923,822,575 | \$9,548,490,155 |

Tax Rate

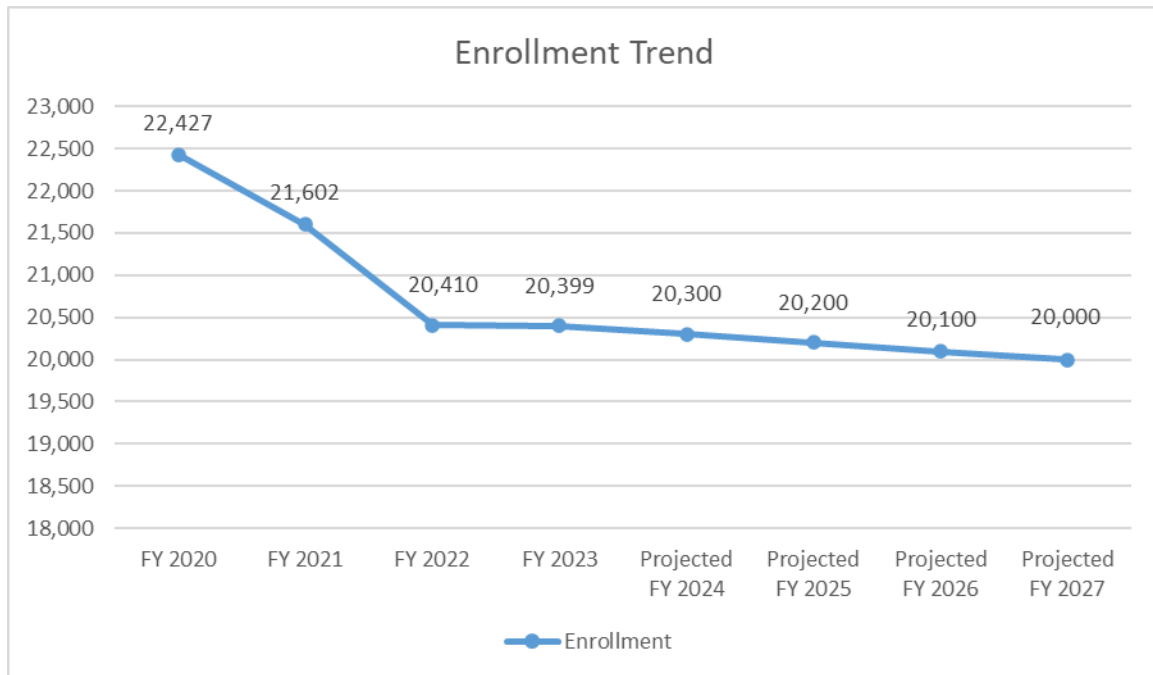
The total tax rate for 2023-2024 will decrease from \$1.0964 to \$1.0011.

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 District elected the Declared Disaster Tax Rate Option while also decreasing the M&O rate to \$1.0206 and the I&S tax rate to \$0.0758 for a total tax rate decrease of \$0.0406 from \$1.1370 to \$1.0964. For 2023-2024, the M&O tax rate will decrease to \$0.9338 and the I&S tax rate will decrease to \$0.0673 for a total tax rate decrease of \$0.0953 from \$1.0964 to \$1.0011.



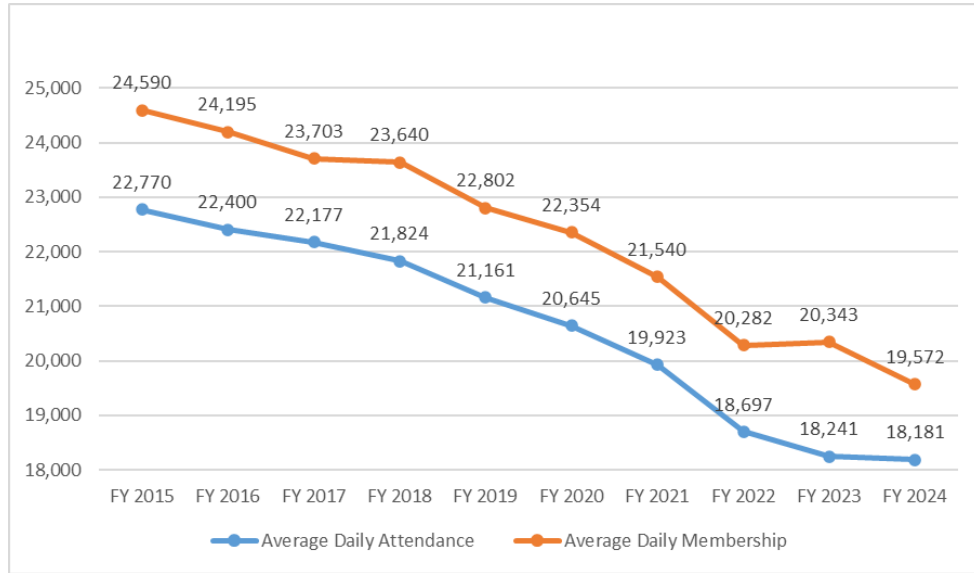
Student Enrollment

Student enrollment trends are reviewed on a six weeks basis. Enrollment projections for fiscal year 2023-2024 were based on 2021-2022 and 2022-2023 trends. These factors were considered when projecting enrollment beyond fiscal year 2023-2024.



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.

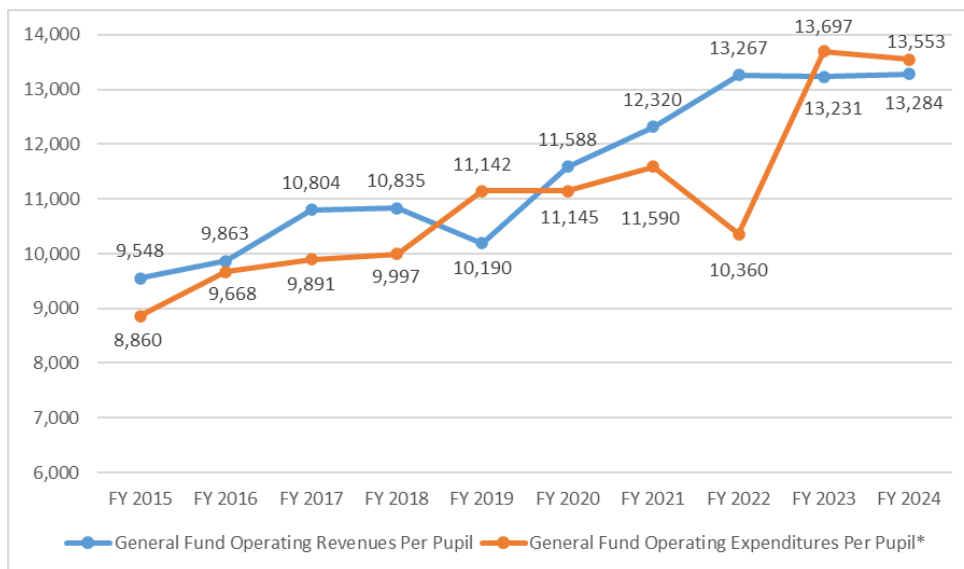
The following graph provides the District's ADA and ADM:



ACFR
Table L-23
6/30/2022

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
6/30/2022

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 2023 and 2024 to comply with our staffing models.

Note: Please see page 221 for detailed full-size chart.

| | Staff Count - All Funds | | | | | | Change from |
|---|-------------------------|-----------------|-----------------|-----------------|-----------------|---------------------|---------------|
| | Source: PEIMS | | | | | | Current to |
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Proposed 2023-24 | Previous Year |
| Teachers | 1,557.49 | 1,555.30 | 1,540.41 | 1,496.21 | 1,498.69 | 1,492.00 | (6.69) |
| Substitute Teacher | - | 5.58 | - | 6.53 | 6.51 | - | (6.51) |
| Professional Support | 342.04 | 372.59 | 391.24 | 429.32 | 444.34 | 446.50 | 2.16 |
| Campus Administration (School Leadership) | 86.07 | 79.87 | 77.34 | 78.98 | 74.00 | 75.00 | 1.00 |
| Central Administration | 31.00 | 34.00 | 37.00 | 34.00 | 36.50 | 38.00 | 1.50 |
| Educational Aides | 353.80 | 388.50 | 382.82 | 408.27 | 417.72 | 418.00 | 0.28 |
| Auxiliary Staff | 885.25 | 880.75 | 898.69 | 894.64 | 891.05 | 891.00 | (0.05) |
| Total Staff | 3,255.65 | 3,316.59 | 3,327.50 | 3,347.95 | 3,368.81 | 3,360.50 | (8.31) |

Changes from 2022-2023 to 2023-2024 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 2022-2023.

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



A handwritten signature in black ink, reading 'Will Sutter'.

William A. Sutter
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

July 1, 2022 - June 30, 2023

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, 2021**



2020-2021 Superior
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?

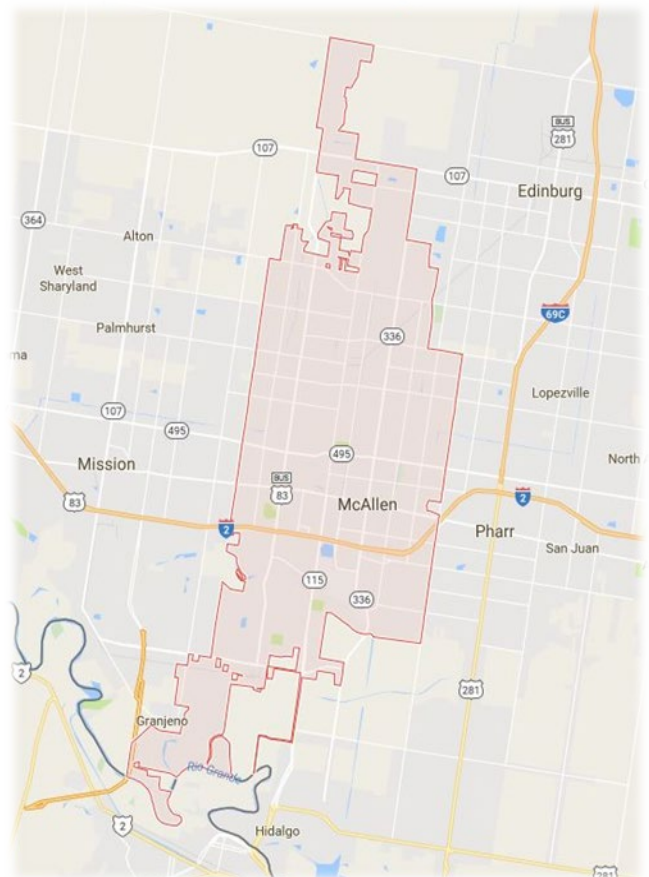


McAllen is located on the southern tip of Texas. In 1904 the Hidalgo and San Miguel Extension (now the Sam Fordyce Branch) of the St. Louis, Brownsville and Mexico Railway reached the Santa Anita Ranch, now known as McAllen. John McAllen and his son James donated land to the railroad to guarantee it 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, 2022, McAllen's population has grown to 148,750. As McAllen continues to grow, it has remained affordable. The average cost of a home in McAllen is \$248,263, while a two bedroom, two bath apartment rents for \$1,062. The cost of living in McAllen is 23.6 percent lower 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 20,399 students in grade levels beginning from Early Education through 12th grade.

BASIC FACTS

- 20,399 Students
- 30 Campuses
- 3,370 Employees
- 1,505 Teachers

DEMOGRAPHICS

- 93.51% Hispanic
- 58.97% At-Risk
- 72.49% Economically Disadvantaged
- 35.97% Limited English Proficient



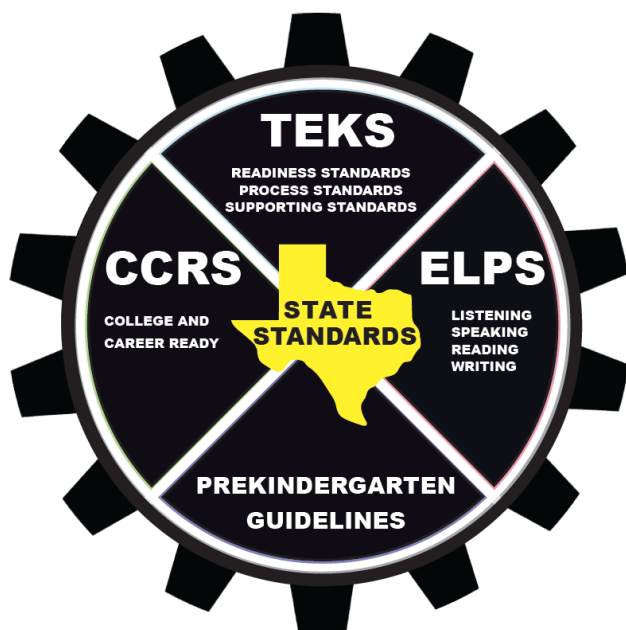
In its continuous effort to bring students the very latest and most progressive education possible, McAllen ISD has created STEAM Plus (Science, Technology, Engineering, Arts and Mathematics; “Plus” refers to developing students’ emotional intelligence.)



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.

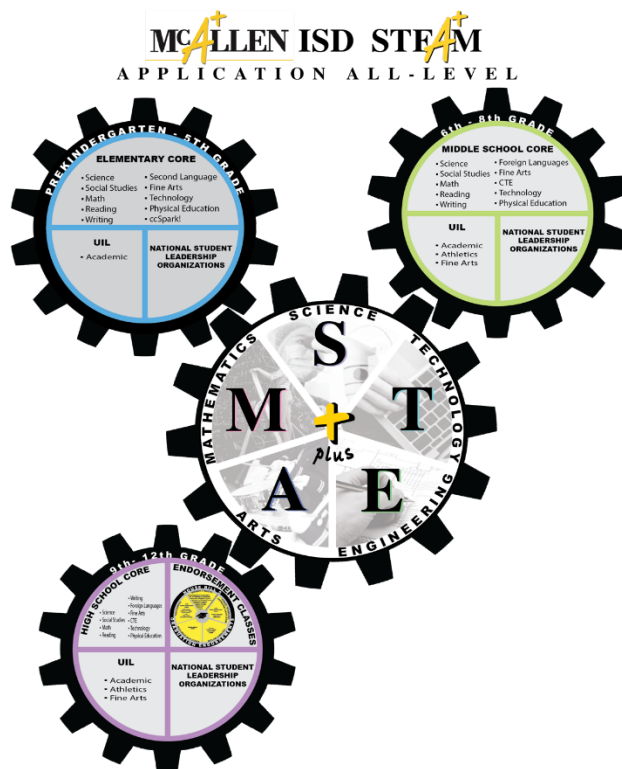
What the State Requires

- 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



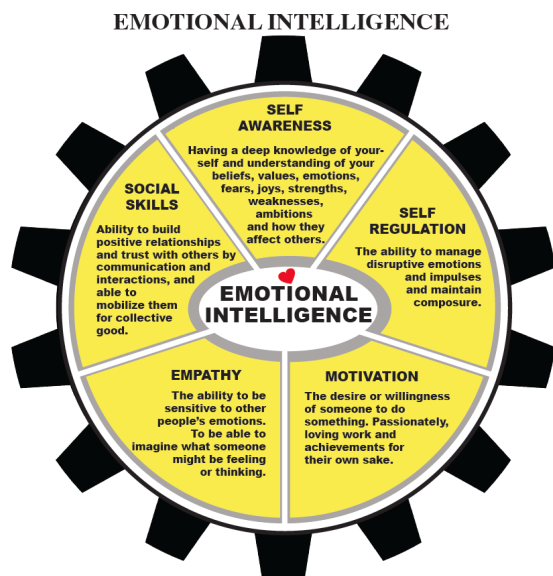
STEAM Plus breaks down into components for elementary, middle school and high school. In addition to subject areas, UIL (University Interscholastic League) competition and national student leadership organizations play a role. The high school gear also includes the five endorsement areas offered by the 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 do 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.

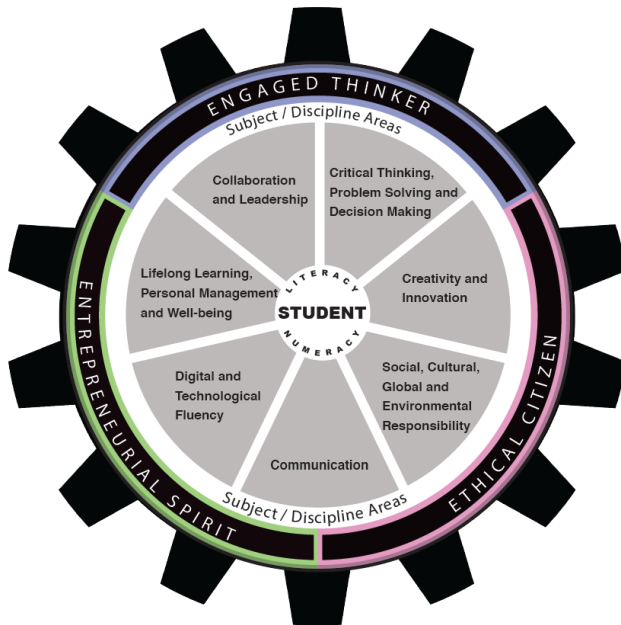
One of the goals are for students to be creative in using different ways of communicating in different situations. In everyday life, mathematical information and ideas can be represented in various ways.

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.

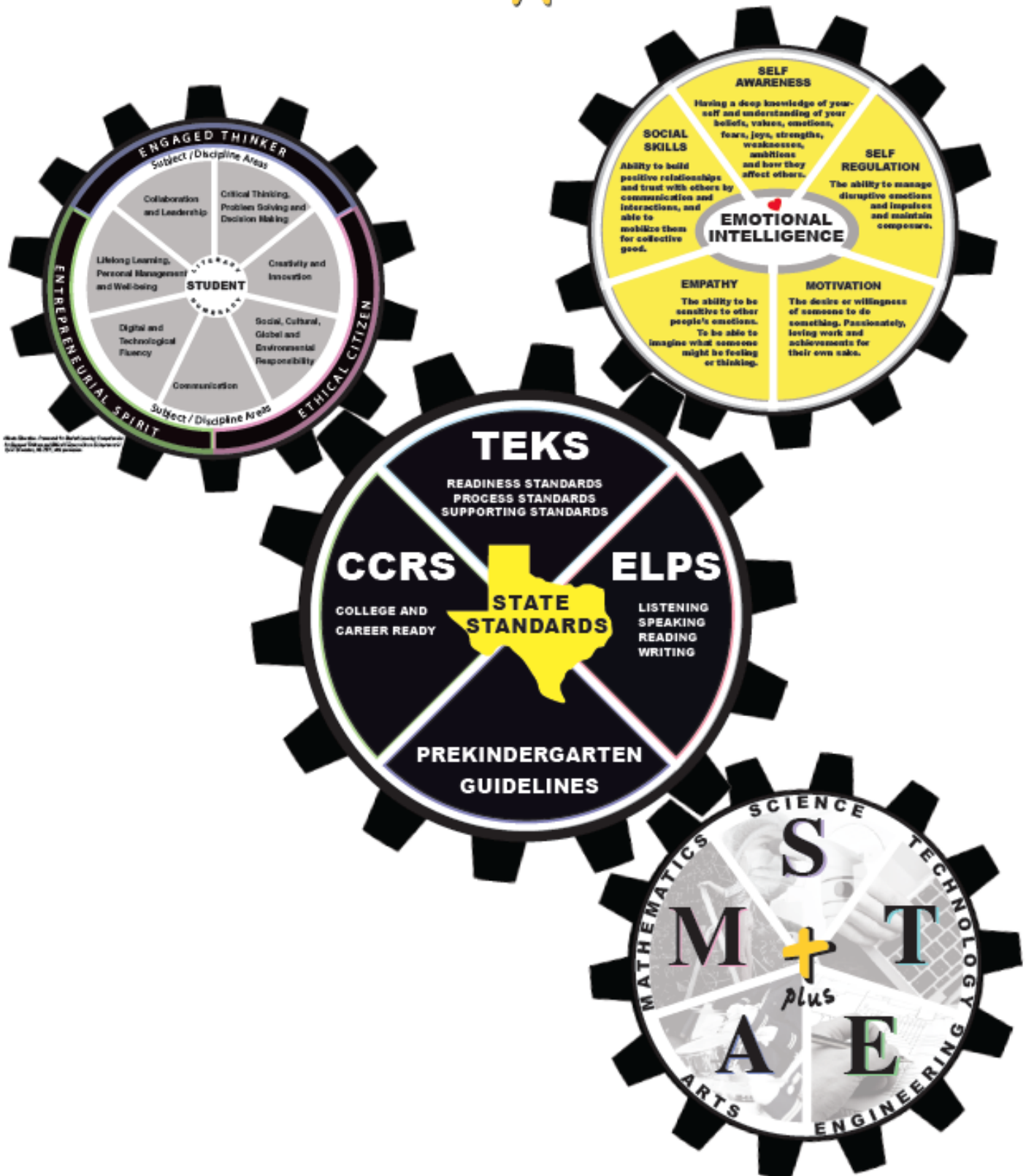
College-Level Instruction

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.

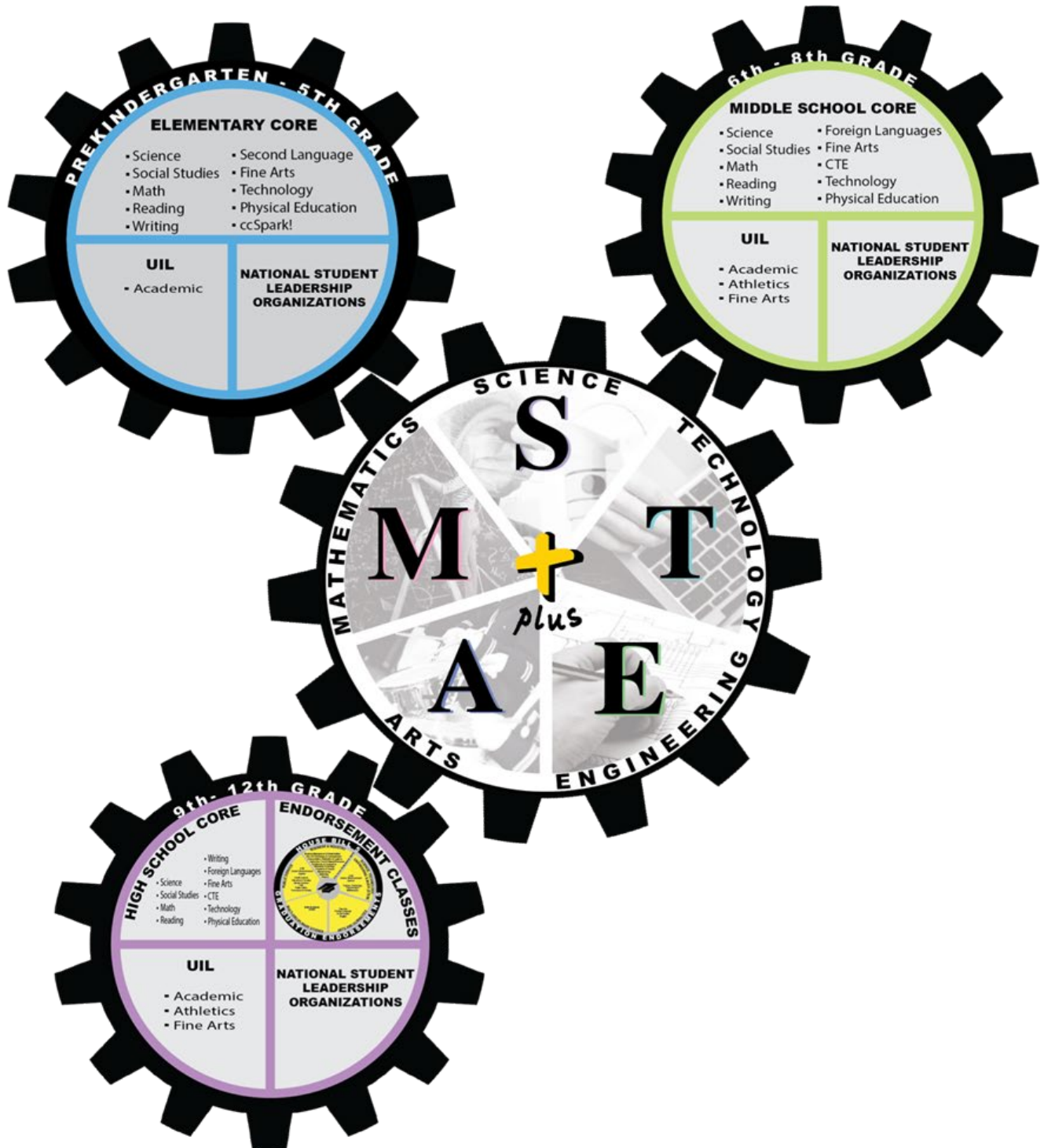


STEAM



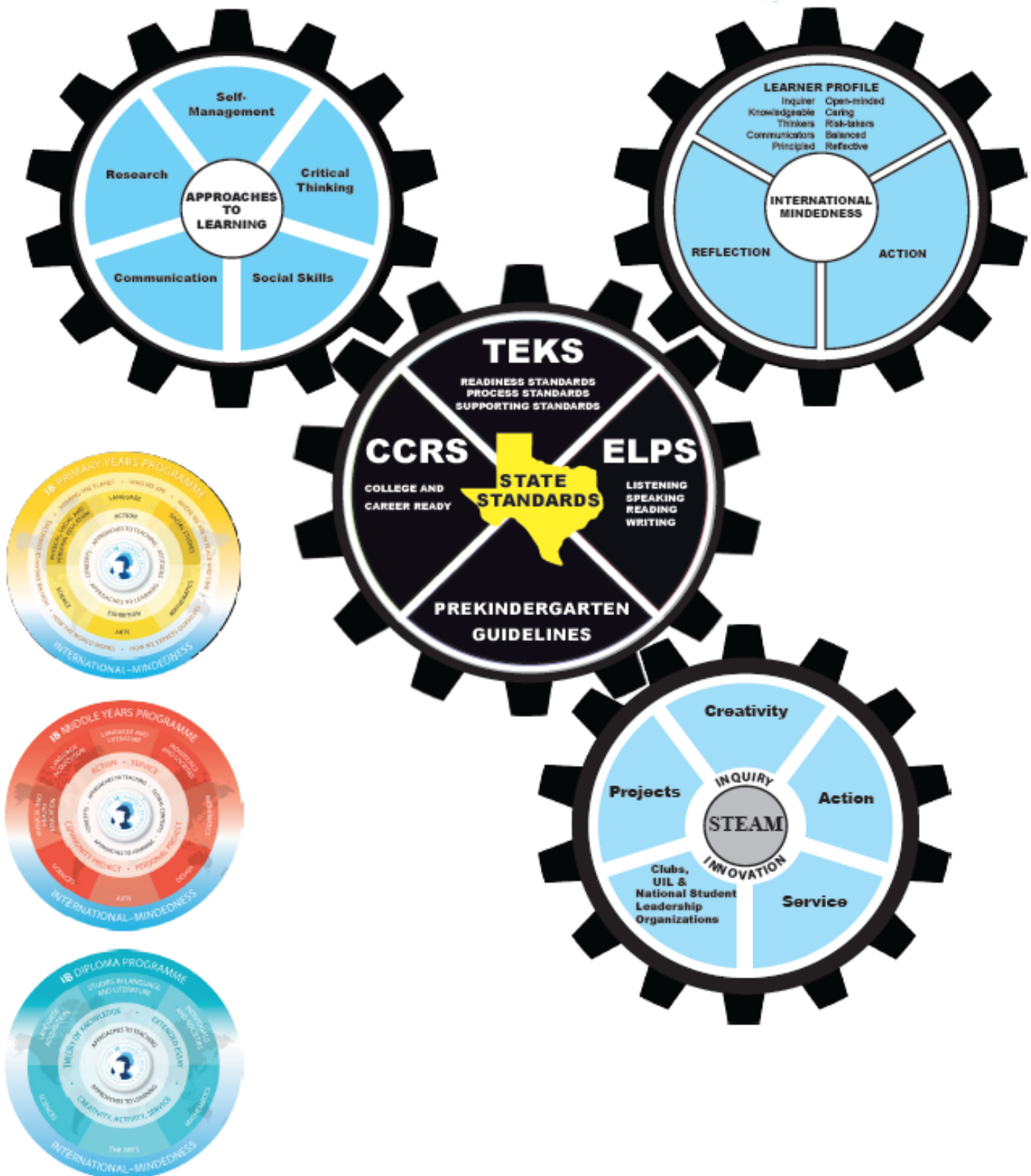
McALLEN ISD STEAM

APPLICATION ALL-LEVEL



FRAMEWORK FOR STUDENT LEARNING

International Baccalaureate





2023

| JULY | | | | | | |
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| 30 | 31 | | | | | |

| AUGUST | | | | | | |
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| SEPTEMBER | | | | | | |
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| OCTOBER | | | | | | |
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| NOVEMBER | | | | | | |
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| DECEMBER | | | | | | |
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| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

2023-2024 District Calendar
MISD School Board Approved 1/23/23

REPORTING PERIODS

FIRST DAY OF SCHOOL - August 28, 2023

FALL SEMESTER

| | | | | | |
|--------|-------------------|----|-------------------|--------------|----------------|
| 1st SW | August 28, 2023 | TO | October 6, 2023 | 29 | DAYS |
| 2nd SW | October 10, 2023 | TO | November 10, 2023 | 24 | DAYS |
| 3rd SW | November 13, 2023 | TO | December 22, 2023 | 25 | DAYS |
| | | | | TOTAL | 78 DAYS |

SPRING SEMESTER

| | | | | | |
|--------|-------------------|----|-------------------|--------------|----------------|
| 4th SW | January 9, 2024 | TO | February 16, 2024 | 29 | DAYS |
| 5th SW | February 20, 2024 | TO | April 12, 2024 | 33 | DAYS |
| 6th SW | April 15, 2024 | TO | May 31, 2024 | 34 | DAYS |
| | | | | TOTAL | 96 DAYS |

78 DAYS (FALL) + 96 DAYS (SPRING) = 174 DAYS

LAST DAY OF SCHOOL - May 31, 2024

REPORT CARDS (WEEK OF)

| | |
|----------------------|----------------------|
| 1) October 2, 2023 | 4) February 12, 2024 |
| 2) November 6, 2023 | 5) April 8, 2024 |
| 3) December 18, 2023 | 6) May 27, 2024 |

STAFF PROFESSIONAL LEARNING DAYS, WORKDAYS, HOLIDAYS & WEATHER DAYS

PROFESSIONAL LEARNING DAYS

| | |
|-----------------------|--------|
| 1) August 14-17, 2023 | 4 days |
| 2) August 21-24, 2023 | 4 days |
| 3) January 5, 2024 | 1 day |
| 4) February 19, 2024 | 1 day |

TEACHER WORKDAYS

| | |
|--------------------|-------|
| 1) August 18, 2023 | 1 day |
| 2) August 25, 2023 | 1 day |
| 3) January 8, 2024 | 1 day |

WEATHER MAKE-UP DAYS

| | |
|--------------------|-------------------|
| 1) October 9, 2023 | 2) March 29, 2024 |
|--------------------|-------------------|

STAFF/STUDENT HOLIDAYS

| | |
|-------------------------------------|--------------------|
| September 4, 2023 | Labor Day |
| November 20 - 24, 2023 | Thanksgiving Break |
| December 25, 2023 - January 4, 2024 | Winter Break |
| March 11 - 15, 2024 | Spring Break |
| May 27, 2024 | Memorial Day |

STUDENT EARLY RELEASE DAYS

| | |
|----------------------|-----------------|
| 1) December 22, 2023 | 2) May 31, 2024 |
|----------------------|-----------------|

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 | I |
| END SIX WEEKS | J |
| BEGIN SEMESTER | II |
| END SEMESTER | III |
| REPORT CARDS (WEEK OF) | |

2024

| JANUARY | | | | | | |
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| FEBRUARY | | | | | | |
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| MARCH | | | | | | |
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| APRIL | | | | | | |
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| MAY | | | | | | |
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| JUNE | | | | | | |
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| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

Campus Listing



McAllen High School
2021 La Vista
Dr. 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
Miguel Herrera, 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
Monica Garza, Principal



Sam Houston Elementary
3221 Olga Street
Jessica Lowe, Principal



Andrew Jackson Elementary
501 Harvey Street
Erika Salinas, Principal



Christa McAuliffe Elementary
3000 West Daffodil Ave
Yvonne Caldwell, Principal



Ben Milam Elementary
3800 North Main Street
Stephanie Friedlein, 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
Rachel Montgomery, Principal



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



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

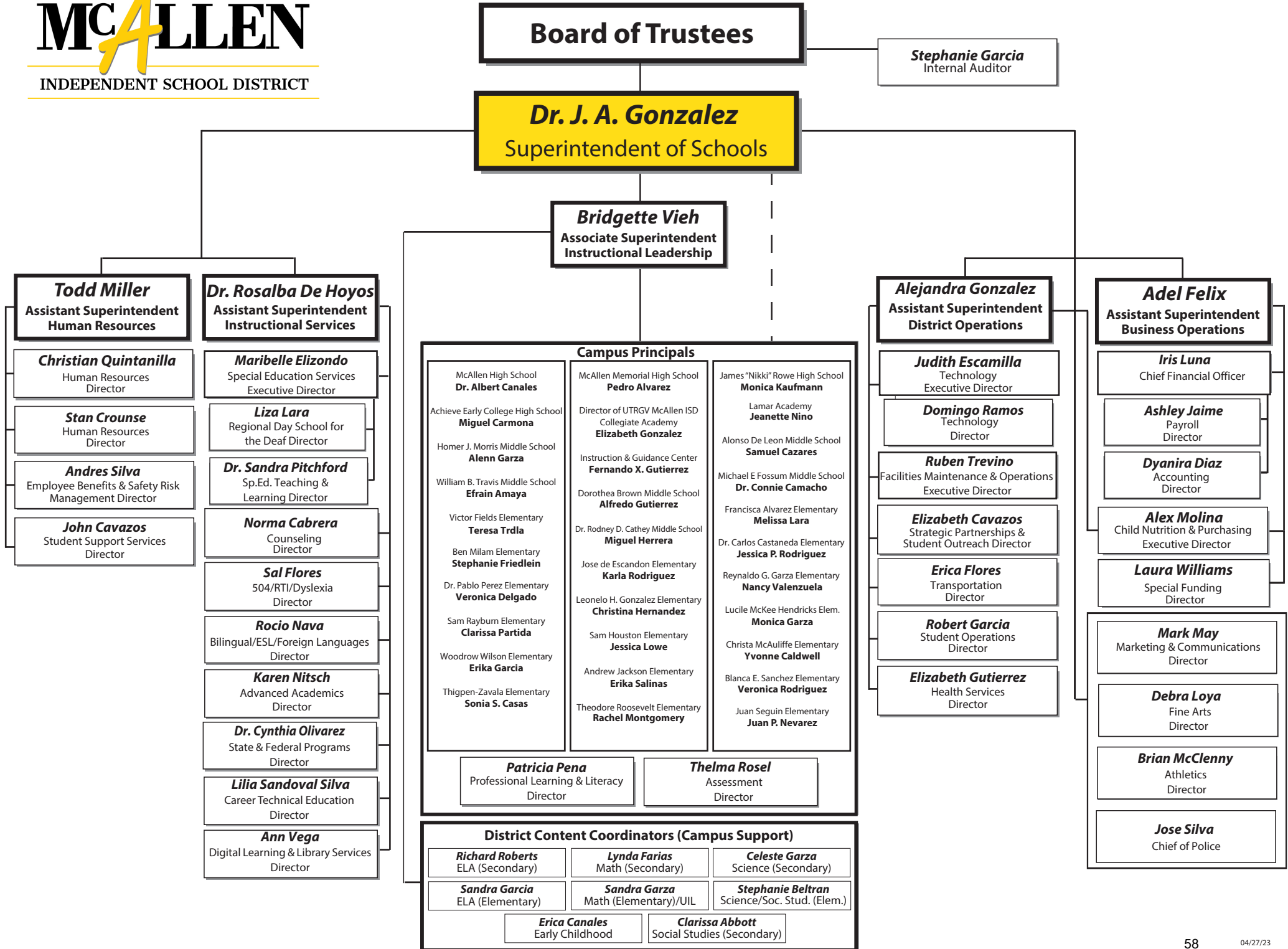


Thigpen-Zavala Elementary
2500 Galveston Avenue
Sonia S. Casas, Principal



Woodrow Wilson Elementary
1200 Hackberry Street
Erika Garcia, Principal

2022-2023 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 was 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.”

In 2022, the district earned the prestigious Best Large District in Texas Award through the H-E-B Excellence in Education awards program. It is an award which can only be won once.

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 three times (2018, 2019 & 2022). In 2022, the district scored a 95 in state accountability – its highest score ever. State designations were put on hold in 2020 and 2021 due to the pandemic.
- Earning the state’s Post-Secondary Readiness Distinction four times (2017-19 & 2022). This also was placed on hold in 2020 and 2021 due to the pandemic.
- Earning Financial Integrity Rating System of Texas (School FIRST) for the 19th time in 20 years. This includes a perfect score in 2022 which makes 15 perfect scores in that time.
- 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.
- Serving a School Board which was a state finalist for School Board Leadership award in 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 for the fourth time in 2022.
- 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 11 consecutive years.
- The District earning a Golden Apple award from the United Way of South Texas four consecutive years (2018-21).

It is worth noting that of school districts in Texas with an enrollment of at least 20,000 students, which earned all three major state awards in 2022 (State “A” ranking, Post-Secondary Readiness Distinction and School FIRST with a perfect score), only McAllen ISD accomplished this feat.

In March, 2020, he led a transformation to address the COVID-19 pandemic’s impact on our educational community in a way that kept instruction at the forefront and kept 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 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.
- Expanded the Dual Language Program to the high school level.
- Built relationships with city, chamber of commerce, economic development corporation, and McAllen Boys and Girls Club.
- Created a leadership model.
- Forged partnership with the University of Texas Rio Grande Valley to create the UTRGV-McAllen ISD Collegiate Academy (opening in 2024) in which students can earn college credit toward a Bachelor’s Degree by the time they graduate high school.
- Reduced payroll costs for 2016-17 by \$1.3 million.
- Created McTalks framework to spotlight alumni, staff, and students.
- Created SuperTalk podcast tackling subjects of interest for parents & the community.
- Overseen major construction projects including new baseball & softball fields, new kitchens for schools and the first new press box for the main football stadium in nearly 50 years.
- 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, fishing and bowling tournaments to raise money to benefit students.
- Created a Youth Apprenticeship Program through South Texas College and Chamber of Commerce.

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 27-year educational career (25 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 President (2023-24).
- 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 of XXXIII, 2014

Born in Laredo, Dr. Gonzalez was raised in Hebbronville. 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 (11), Samantha Isabella (10), and Joshua Jay (9).

McAllen ISD quick facts:

- 30 campuses
- 20,500 students
- 3,600 employees
- 1,600 teachers
- District area: 33 square miles





A Letter from the Superintendent

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

It begins with meeting the academic, social and emotional needs of students by providing them with tools, experience and motivation. They become prepared, not only academically, but emotionally as well. In fact, we might be one of the few school districts in the nation in which an emotional intelligence component is part of our graduation requirements. In short, our graduates are book smart, people smart and self-smart.

At McAllen ISD, we take pride in giving our students multiple quality choices. In 2022-23, we introduced an Aviation Program where high school students can earn a private pilot license and a commercial drone operator's license. In 2024, students will be able to enter our new Collegiate Academy – a venture in partnership with the University of Texas Rio Grande Valley.

Other programs and opportunities include:

- Two educational frameworks - STEAM-Plus and International Baccalaureate.
- An Advanced Placement program where students can test for college credit plus a Dual Enrollment program where students earn college credit through their courses.
- A two-time National Blue Ribbon winning Early College High School where students can earn an Associate's Degree before they even graduate high school.
- A Career Technical Education program where students can earn a professional license or certification in any of 13 career clusters.
- Athletics, fine arts, UIL academic competition, clubs and organizations.
- Dual-language program schools where children become literate in two languages.
- Minitropolis-program schools where students learn "real-life" skills related to running a business or city government.

When our students graduate, we want them to be college, career and military ready. McAllen ISD is about more than just learning the state curriculum and passing assessments; it is about being able to perform and produce in the real world. That is why we deliver instruction on a world-class level.

Sincerely,

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



Adel Felix, CPA, CFE
Assistant Superintendent for Business Operations



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



Alejandra Gonzalez
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.

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 Trustees 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

Debbie Crane Aliseda
Place 3, 2021-2025
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Vice President

Sam Saldivar Jr.
Place 7, 2021-2025
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Secretary

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Trustee

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Trustee

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Trustee

Aaron D. Rivera
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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 2023-2024 | 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 Marketing and Communications | ✓ | ✓ | | | ✓ | | | | | | |
| 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.

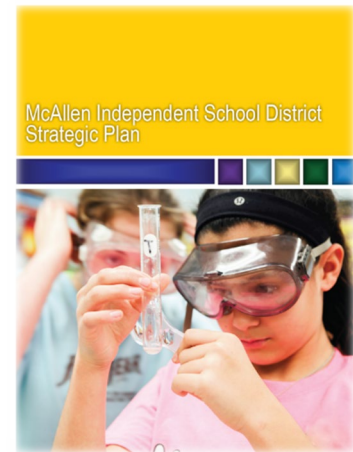
The School District reached out to the community during the late spring and summer of 2016 for input as we worked to create our Strategic Plan. This comprehensive living document is designed to keep us on the path of continuous improvement.

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 2023-2024, 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 131-133.

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 trustees, the members shall organize by selecting:

1. A president, who must be a member of the board.
2. A secretary, who may or may not be a member of the board.
3. Other officers and committees the board considers necessary.

Education Code 11.061(c)

Reorganization

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

1. Call a meeting of the board for the purpose of adopting a budget and provide for the publication of notice of the budget and proposed tax rate meeting under Education Code 44.004. [See CE and CCG]
2. Submit the annual financial statement to a newspaper for publication under Local Government Code 140.006. [See CFA]
3. Execute a mineral deed or lease under Education Code 11.153. [See CDB]
4. Execute the deed for the sale of property, other than minerals, held in trust for public school purposes under Education Code 11.154(b). [See CDB]

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

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LEGAL)

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;
3. Provide educational leadership for a district, including leadership in developing the district vision statement and long-range educational plan [see AE];
4. Establish district-wide policies and annual goals that are tied directly to the district's vision statement and long-range educational plan;

SUPERINTENDENT
QUALIFICATIONS AND DUTIES

BJA
(LEGAL)

5. Support the professional development of principals, teachers, and other staff; and
6. Periodically evaluate board and superintendent leadership, governance, and teamwork.

Education Code 11.1512(b)

**Prohibited
Interference**

A superintendent may not interfere with an appearance or testimony of specified district personnel required by the board. *Education Code 11.1511(d)* [See BAA]

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.

| | |
|--------------------------|---|
| Table of Contents | Tax Rate Adoption..... 2 |
| | Maintenance Taxes..... 2 |
| | Assessor and Collector..... 4 |
| | Certified Estimate of Values..... 5 |
| | Appraisal Roll 5 |
| | Designated Employee/Officer to Calculate Rates 6 |
| | Truth-in-Taxation Requirements..... 6 |
| | Tax Rate Adoption Requirements 8 |
| | Adoption of Tax Roll.....10 |
| | Failure to Adopt Tax Rate10 |
| | Taxpayer Injunction.....10 |
| | Tax Information to County..... 11 |
| | Appraisal District Property Tax Database..... 11 |
| | Internet Posting of Tax Rate and Budget Information 11 |
| | Election to Approve Tax Rate 11 |
| | Voter-Approval Tax Rate..... 11 |
| | Efficiency Audit12 |
| | Disaster Exception.....13 |
| | Time for Election.....13 |
| | Proposition14 |
| | Election Outcome14 |

LOCAL REVENUE SOURCES
AD VALOREM TAXES

CCG
(LEGAL)

| | |
|--|---|
| Tax Rate Adoption | 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. <i>Education Code 45.002, .003(a)</i> |
| Maintenance Taxes | |
| <i>Restriction on Maintenance Tax Levy</i> | 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. <i>Education Code 45.0021(a)</i> [See Taxpayer Injunction, below] |
| <hr/> | |
| | Note: For information on the consequences of violating this restriction, see Education Code 45.0021(c)-(e). See also Taxpayer Injunction, below. |
| <hr/> | |
| Exceptions | Education Code 45.0021 does not prohibit a district from: <ol style="list-style-type: none">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; or3. 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). |
| <i>Education Code 45.0021(f)</i> | |
| <i>Maintenance Tax Rate Components</i> | 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. <i>Education Code 45.0032(a)</i> |
| Tier One | |
| <i>Maximum Compressed Rate</i> | "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

CCG
(LEGAL)

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

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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

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]

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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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

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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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.

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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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)

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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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> |

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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(LEGAL)

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:

LOCAL REVENUE SOURCES
AD VALOREM TAXES

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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

LOCAL REVENUE SOURCES
AD VALOREM TAXES

CCG
(LEGAL)

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

LOCAL REVENUE SOURCES
AD VALOREM TAXES

CCG
(LEGAL)

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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

ANNUAL OPERATING BUDGET

CE
(LEGAL)

**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*

ANNUAL OPERATING BUDGET

CE
(LEGAL)

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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. |

ANNUAL OPERATING BUDGET

CE
(LEGAL)

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

ANNUAL OPERATING BUDGET

CE
(LEGAL)

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

ANNUAL OPERATING BUDGET

CE
(LEGAL)

**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

ANNUAL OPERATING BUDGET

CE
(LEGAL)

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.

ANNUAL OPERATING BUDGET

**CE
(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 in 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.

**Capitalization
Threshold**

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

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
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------|------------------|---|---------------------------|--|---------------------|--|--------------|---------|--------------|---------|---------|---------|---------|---------|---------|----------|---------|----------|------|---------|------|---------|------|---------|------|---------|-----------------|
| | January 9, 2023 | <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 <u>√</u> Enrollment ___Membership Student allocation for High Schools, Middle Schools and Elementary Schools <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">2022-2023 Allotment</th> <th colspan="2">2023-2024 Allotment</th> </tr> </thead> <tbody> <tr> <td>HS - 001/002</td><td>= \$ 90</td> <td>HS - 001/002</td><td>= \$ 90</td> </tr> <tr> <td>006/007</td><td>= \$ 90</td> <td>006/007</td><td>= \$ 90</td> </tr> <tr> <td>005/011</td><td>= \$ 140</td> <td>005/011</td><td>= \$ 140</td> </tr> <tr> <td>MS -</td><td>= \$ 75</td> <td>MS -</td><td>= \$ 75</td> </tr> <tr> <td>ES -</td><td>= \$ 60</td> <td>ES -</td><td>= \$ 60</td> </tr> </tbody> </table> | 2022-2023 Allotment | | 2023-2024 Allotment | | HS - 001/002 | = \$ 90 | HS - 001/002 | = \$ 90 | 006/007 | = \$ 90 | 006/007 | = \$ 90 | 005/011 | = \$ 140 | 005/011 | = \$ 140 | MS - | = \$ 75 | MS - | = \$ 75 | ES - | = \$ 60 | ES - | = \$ 60 | Business Office |
| 2022-2023 Allotment | | 2023-2024 Allotment | | | | | | | | | | | | | | | | | | | | | | | | | |
| HS - 001/002 | = \$ 90 | HS - 001/002 | = \$ 90 | | | | | | | | | | | | | | | | | | | | | | | | |
| 006/007 | = \$ 90 | 006/007 | = \$ 90 | | | | | | | | | | | | | | | | | | | | | | | | |
| 005/011 | = \$ 140 | 005/011 | = \$ 140 | | | | | | | | | | | | | | | | | | | | | | | | |
| MS - | = \$ 75 | MS - | = \$ 75 | | | | | | | | | | | | | | | | | | | | | | | | |
| ES - | = \$ 60 | ES - | = \$ 60 | | | | | | | | | | | | | | | | | | | | | | | | |
| | January 9, 2023 | <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 13, 2023 | <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 style="text-align: center;"><i>(Due to Business Office 2/6/23)</i></p> | Business Office | | | | | | | | | | | | | | | | | | | | | | | | |
| | January 17, 2023 | Review proposed budget calendar | Executive Leadership Team | | | | | | | | | | | | | | | | | | | | | | | | |
| | January 18, 2023 | <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 style="text-align: center;"><i>(Due to Asst. Superintendents on 2/6/23)</i></p> | Business Office | | | | | | | | | | | | | | | | | | | | | | | | |
| | January 18, 2023 | Route Preliminary Calendar to Accounting, Department of Technology, Employee Benefits, Human Resources, Payroll Department, State Comp and ELT | Business Office | | | | | | | | | | | | | | | | | | | | | | | | |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|------------------|--|---|
| | January 18, 2023 | <i>Refer to Budget Development Manual – Section I</i> Memo – Special Populations Campus Allocations and Purchase Order Processing Instructions (Zero Based Budgeting Referenced) <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 2/6/23)</i> | Business Office Respective Directors |
| | January 23, 2023 | <i>Refer to Budget Development Manual – Section III</i> E-mail Accounting to begin District Account Coding updates <i>(Due to Business Office 3/1/23)</i> | Business Office Accounting |
| | January 23, 2023 | District Staffing Data to TASB to prepare the following: <ul style="list-style-type: none"> • Market Value Comparison • Pay Structure Shift • Salary Cost Estimate <i>Business Office to prepare worksheet for staff projections- for budget year 23-24 only, complete 2/17/23</i> <i>(Due from TASB 4/3/23)</i> | Human Resources Business Office |
| | January 20, 2023 | Replacement Schedule e-mail: <i>Quotes must be submitted</i> <ul style="list-style-type: none"> • Dept of Athletics (183) • Dept of Fine Arts (184) • Dept of FMO (199-P) • Technology • Police Department <i>(Due to Business Office 2/13/23)</i> | Departments |
| | January 24, 2023 | E-mail Department of Technology to create New Year Prior to staff planning- Create Budget Version (Business Office) | Business Office Department of Technology |
| | January 31, 2023 | Preliminary State Property Values (1-31-xx) | State Comptroller's Office |
| | February 3, 2023 | Sent out “Save-the-Date” to register for (04/3/23 – Budget Development Training) TEAMS | Business Office |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|------------------|--|--|
| | February 6, 2023 | <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 2/13/23)</i> | Asst. Superintendents: Business Operations District Operations Human Resources Instructional Services |
| | February 6, 2023 | <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 6, 2023 | <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 6, 2023 | 1 st Budget Workshop – 2022-2023 Budget updates and staffing updates | Asst. Superintendents: Business Operations Human Resources |
| | February 7, 2023 | Send out Calendar invite for 2/22/23 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 Director of Payroll Department Chief Financial Officer Asst. Superintendent for Business Operations |
| | February 7, 2023 | <ul style="list-style-type: none"> • Discuss ID Cost for Food Service-Fund 101 For 2023-2024 rate stays the same 8.27% | Chief Financial Officer Executive Director of Food Service/Purchasing |
| | February 7, 2023 | <i>Refer to Budget Development Manual – Section II</i> E-mail Payroll Department to begin Salary Information updates <i>(Due to Business Office 3/1/23)</i> | Business Office Payroll Department |
| | February 7, 2023 | Discussion of Early Exit Incentive Program | Human Resources Executive Leadership Team |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|-------------------|---|---|
| | February 7, 2023 | <p>Memo - Utility Projections with a due date/meeting (TEAMS) on 4/6/23 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 4/6/23 at 3:00 p.m. for:</p> <ul style="list-style-type: none"> • Telephone • E-rate | <p>Chief Financial Officer Facilities, Maintenance & Operations Asst. Superintendent for District Operations</p> <p>Chief Financial Officer Department of Technology Asst. Superintendent for District Operations</p> |
| | February 13, 2023 | <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 style="text-align: center;"><i>(Due to Business Office)</i></p> | Departments |
| | February 13, 2023 | <p><i>Budget Development Manual – Section IV (Required) Section V (Optional) (6429)</i></p> <p style="text-align: center;"><i>(Due to Business Office)</i></p> | <p>Asst. Superintendents: Business Operations District Operations Human Resources Instructional Services</p> |
| | February 13, 2023 | <p>Extracurricular Funding Guidelines e-mail:</p> <ul style="list-style-type: none"> • Advanced Academics • Athletics • Bilingual • CTE • Instructional Services • Fine Arts • Secondary Science • Social Studies • UIL Academics <p style="text-align: center;"><i>(Due to Business Office 2/28/23)</i></p> | Respective Directors & Coordinators |
| | February 14, 2023 | Evaluate Grant Funded Positions | <p>Grant Managers Executive Leadership Team</p> |
| | February 14, 2023 | Final calendar for 2023-2024 budget | Executive Leadership Team |
| | February 16, 2023 | Route Calendar to Accounting, Department of Technology, Employee Benefits, Human Resources, Payroll Department, State Comp and ELT | Business Office |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|-------------------|--|--|
| | February 21, 2023 | Discuss staffing and salary projections for 2023-2024 | Human Resources Executive Leadership Team |
| | February 22, 2023 | 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 Employee Benefits Director of Payroll Department Chief Financial Officer |
| | February 24, 2023 | <i>Refer to Budget Development Manual – Section I</i> Enrollment based on the PEIMS Fall Re-submission 01/19/xx (based on FY 22-23) vs Campus enrollments counts 2/23/23 <ul style="list-style-type: none"> Fall Campus Counts PEIMS Re-Submission 01/19/xx(based on FY 22-23) PDM1-120-009 TSDS PEIMS Disaggregation of PEIMS Student Data Snapshot Counts and Program Enrollments Most Current Enrollment Counts Department of Technology | Business Office |
| | February 28, 2023 | Extracurricular Funding Guidelines <ul style="list-style-type: none"> Advanced Academics Athletics Bilingual CTE Instructional Services Fine Arts Secondary Science Social Studies UIL Academics <p style="text-align: center;"><i>(Due to Business Office)</i></p> | Respective Directors & Coordinators |
| | March 1, 2023 | <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 |
| | March 1, 2023 | <i>Budget Development Manual – Section III</i> District Account Coding completed <i>(Due to Business Office)</i> | Accounting Department |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|----------------|---|--|
| | March 3, 2023 | Send Calendar Invite to staff for 04/3/23 – Budget Development Training on TEAMS <ul style="list-style-type: none"> • Training Memo • Budget Development Manual • PowerPoint Presentation | Business Office |
| | March 6, 2023 | 2 nd Budget Workshop – Budget Update Human Resource Update Benefits Enrollment Landscape | Asst. Superintendents: Business Operations Human Resources Director Strategic Partner/Student Outreach |
| | March 8, 2023 | Budget training for Principals at Professional Learning Community Meeting PowerPoint Presentation (15 minutes) | Chief Financial Officer PLC Meeting Asst. Superintendent for Business Operations |
| | March 10, 2023 | Staff Study Review by Program Directors – Finalize | Human Resources |
| | March 21, 2023 | Finalize Staffing | Human Resources Executive Leadership Team |
| | March 27, 2023 | Post Budget Development Manual, PowerPoint and Fringe Benefits Template to Business Services website | Business Office |
| | March 28, 2023 | Email Memo – Department Benchmarks <i>(Due to Business Office 4/18/23)</i> | Business Office |
| | March 28, 2023 | 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 4/18/23)</i> | Business Office |
| | March 28, 2023 | Review of I&S Tax Rate | Chief Financial Officer Asst. Superintendent for Business Operations |
| | March 31, 2023 | 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 |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|----------------|---|--|
| | March 31, 2023 | Review Organization 701 Review Position Budget 611* Salaries Review Position Budget 614* Fringe Benefits | Employee Benefits Human Resources Payroll Department |
| | April 3, 2023 | Budget Training – Virtual One General Session Secondary = HS & MS 1:30 p.m. to 3:00 p.m. Elementary/Safe & Secure 2xx to 4xx Grants 101-195 & Print Shop 7xx/8xx Departments | Business Office |
| | April 3, 2023 | Start inputting 2023-2024 budget <i>(Due to Business Office 4/18/23)</i> | District-Wide |
| | April 3, 2023 | Staff Study Report from TASB <ul style="list-style-type: none"> • Market Value Comparison • Pay Structure Shift • Salary Cost Estimate | Human Resources |
| | April 3, 2023 | 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 3, 2023 | 3 rd Budget Workshop – Moak Casey Presentation Legislative Update | Asst. Superintendent for Business Operations |
| | April 5, 2023 | <u>Board Agenda Titles for May:</u> “Approval of Setting Public Meeting Date for Budget and Vote on Proposed Tax Rate” 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” <i>(Notice must be published no later than 10 days or earlier than 30 days before the public meeting)</i> | Chief Financial Officer |
| | April 6, 2023 | 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 | Chief Financial Officer Executive Director Facilities, Maintenance & Operations Asst. Superintendent for District Operations |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|---|--|--|
| | April 6, 2023 | 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 | Chief Financial Officer Executive Director Department of Technology Asst. Superintendent for District Operations |
| | April 6, 2023 | Review Proposed Budget Reports and Pie Charts | Business Office Department of Technology |
| | April 6, 2023 | Setup conference call for 4/25/23 with the Hidalgo County Appraisal District to review preliminary property values, if necessary | Chief Financial Officer |
| | April 6, 2023 | Submission of new revenue and expense keys and access requests | Budget Managers |
| | April 11, 2023 | Executive Leadership Team discuss and approve the Budget Benchmark increases and the One Time Projects (1P) | Executive Leadership Team |
| | April 12, 2023 | Update One Time Projects (1P) and Budget Benchmark worksheets | Business Office |
| | April 13, 2023 | Updated Budget Benchmark memos for those with benchmark increases and One Time Projects (1P) <i>(Due to Business Office 4/24/23)</i> | Business Office |
| | April 18, 2023 | 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, 2023 | Input of budgets completed Federal Program Budgets (Funds 2xx, 3xx, 4xx) with a 2% P/R Increase <i>(Due to Business Office)</i> | Business Office |
| | April 18, 2023 Through April 25, 2023 | Budget Submission and Account Number reviews: <ul style="list-style-type: none"> • Funds 101-197, 599 = GS • Fund 199 – Revenues = RD/JB/GS • Fund 199-Axx, 7xx = RD • Fund 199 Dept, 5xx, 6xx = JB • Funds 2xx, 3xx, 4xx = JB Review Fringe Benefits: 614x | Business Office |
| | April 21, 2023 | 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 |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|----------------|--|--|
| | April 24, 2023 | Deadline to enter budgets for those with updated Budget Benchmark Memos <i>(Due to Business Office)</i> | Business Office |
| | April 25, 2023 | Conference call with the Hidalgo County Appraisal District to review preliminary property values | Hidalgo County Appraisal District Chief Financial Officer Asst. Superintendent for Business Operations |
| | April 25, 2023 | Final input of all budgets Roll End User Entry into Preliminary Budget Begin Executive Summary | District-Wide Department of Technology Business Office |
| | April 26, 2023 | Organizational Section of Annual Budget Book reviewed and finalized | Business Office |
| | April 26, 2023 | Roll Position Budgeting into Preliminary Budget | Human Resources Department of Technology Business Office |
| | April 30, 2023 | Preliminary Certified Property Tax Values Report (CCG Legal) Date Set by Law <ul style="list-style-type: none"> Board Presentation May 8, 2023 | Hidalgo County Appraisal District |
| | May 2, 2023 | Tax estimate for revenue projections | Chief Financial Officer |
| | May 2, 2023 | Remove budget access – Except Business Office Staff | Business Office |
| | May 2, 2023 | Planning Calendar to the Hidalgo County Tax Office | Chief Financial Officer |
| | May 8, 2023 | All funds balanced | Business Office |
| | May 8, 2023 | 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 | Chief Financial Officer |
| | May 9, 2023 | <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 Chief Financial Officer |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|--------------|--|--|
| | May 15, 2023 | Human Resources Documents for insertion in Budget Book <i>(Due to Business Office)</i> | Human Resources |
| | May 22, 2023 | 5 th Budget Workshop – 2022-2023 Budget update, Discussion of 2023-2024 Budget, Property Lag, Human Resources-Stipends, Staffing Guidelines and Substitute Rates | Asst. Superintendents: Business Operations District Operations Human Resources Instructional Services Associate Superintendent: Instructional Leadership |
| | May 24, 2023 | <u>Board Agenda Titles for June:</u> “Approval of the McAllen Independent School District Budget for Fiscal Year Beginning July 1, 2023, and Ending June 30, 2024” A. Approval of Accelerated Instruction Funds Budget Approval of the District Budgets | Chief Financial Officer |
| | May 26, 2023 | 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 May 31, 2023 (no later than 6/2/20xx)</i> <i>(Notice must be published no later than 10 days or earlier than 30 days <u>before</u> the public meeting) – 6/12/23 (no later than 6/2/23)</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 |
| | May 31, 2023 | Last Day of Regular Legislative Session – Date Set By Law | State Legislature-In odd years |
| | May 31, 2023 | Get copy of “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” from local newspaper | Business Office |
| | June 5, 2023 | 6 th Budget Workshop – Human Resource Update, Department Budgets, Budget updates and Annual Budget Book | Asst. Superintendent: Business Operations |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|---------------|--|---|
| | June 7, 2023 | <p><u>Board Agenda Items for June:</u></p> <p>A. Public Meeting to Discuss 2023-2024 Budget and Proposed Tax Rate</p> <ul style="list-style-type: none"> • Prepare PowerPoint Presentation • No Board Agenda Cover Sheet is prepared <p>B. Approval and Adoption of the 2023-2024 Proposed Budget:</p> <ul style="list-style-type: none"> • CE Legal/SB622 compare notices required by law (6491) <p>Board Meeting Items must appear in the order indicated as follows:</p> <ol style="list-style-type: none"> 1. Approval of Accelerated Instruction Budget 2023-2024 2. Approval of the District Budget 2023-2024 <p>Must be by Record Vote (Verbal Individual Vote @ 60% or 5 “Ayes”)</p> <p>(Budget must be approved by Law No Later than 6/30/xx)</p> | <p>Board of Trustees</p> <p>Chief Financial Officer</p> |
| | June 7, 2023 | Prepare Region 12 Template of Proposed Budget | Business Office |
| | June 7, 2023 | <p>Begin PowerPoints for Public Meeting – 12 Copies</p> <ul style="list-style-type: none"> • 2023-2024 Budget • 2023 Proposed Tax Rate | Business Office |
| | June 7, 2023 | Final budget must be prepared by June 12, 20xx | Chief Financial Officer |
| | June 8, 2023 | Change PDF file: Title page and footnotes to “Annual Budget” and change charts from “Proposed Budget” to “Adopted Budget” | Business Office |
| | June 9, 2023 | Prepare Region 12 Template of Adopted Budget | Business Office |
| | June 12, 2023 | Board Meeting- Approval of 2023-2024 Budget | Business Office |
| | June 13, 2023 | Post Region 12 Template of Adopted Budget | Business Office |
| | June 13, 2023 | <p>User defaults to new fiscal year on July 1 by Department of Technology</p> <p>Submit work order to Department of Technology</p> | Department of Technology |
| | June 13, 2023 | <ul style="list-style-type: none"> • Preliminary Budget rolled to Original Budget/GL • Confirm General Ledger Budget | <p>Department of Technology</p> <p>Business Office</p> |
| | June 13, 2023 | Annual Budget Book posted on Financial Transparency Link and Business Services | Business Office |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

| √ | Due Dates | Activity/Process | Responsibility |
|---|----------------|---|---|
| | | CONTINUED INTO NEW YEAR | |
| | July 17, 2023 | Submit Annual Budget Book to Association of School Business Officials International (ASBO) | Business Office |
| | July 18, 2023 | Affidavit & Invoice from The Monitor for Public Meeting Notice for 2023-2024 Budget (requisition) | Business Office |
| | July 18, 2023 | Forward project listing of 1P's and 66xx to Purchasing for next year planning purposes | Business Office |
| | July 26, 2023 | Planning Calendar to the Hidalgo County Tax Office <ul style="list-style-type: none"> Approval of 2023 School Tax rate on August 21, 2023 | Chief Financial Officer |
| | July 26, 2023 | Certified Local Property Tax Values - Date Set by Law | Hidalgo County Appraisal District |
| | July 26, 2023 | Certified State Property Values – Date Set by Law | State Comptroller's Office |
| | July 27, 2023 | <u>Board Agenda Title for August:</u> “Approval and Adoption of the Resolution for the 2023 School Tax Rate” | Hidalgo County Appraisal District Board of Trustees Chief Financial Officer |
| | | <u>Possible:</u> Public Meeting: “Approval of Setting Public Meeting Date and Vote on Proposed 2023 School Tax Rate” (10-30 days) | |
| | August 4, 2023 | Schedules to Hidalgo County Tax Office based on Certified Property Values <ul style="list-style-type: none"> Debt Schedule Effective Tax Rate (need to maintain) Public Notice | Chief Financial Officer |
| | August 8, 2023 | <u>Possible:</u> County Tax Office submits 2nd notice based on Certified Property Values to The Monitor for: “Notice of Public Meeting to discuss Proposed 2023 School Tax Rate” (10-30 days) | Hidalgo County Tax Office |

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2023-2024 FISCAL YEAR
BUDGET DEVELOPMENT CALENDAR**

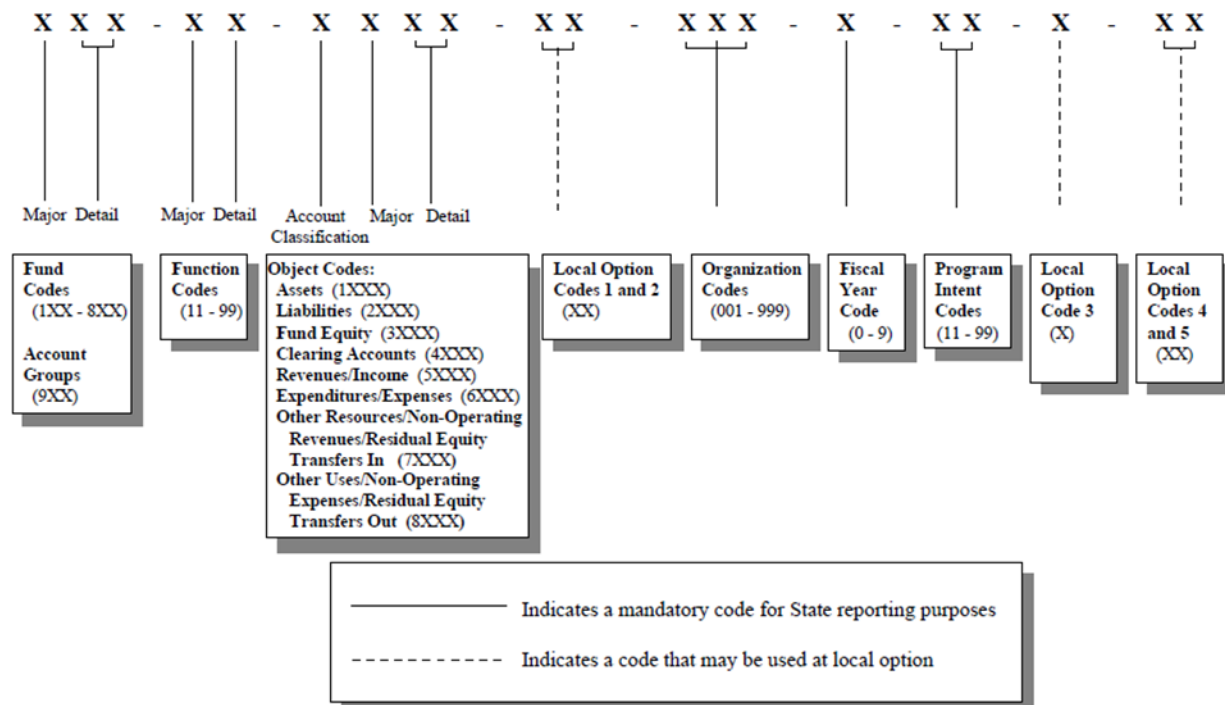
| √ | Due Dates | Activity/Process | Responsibility |
|---|-----------------|---|--|
| | August 21, 2023 | <p>Approval and Adoption of the Resolution for the 2023 School Tax Rate:</p> <ul style="list-style-type: none"> • Include special tax verbiage in Larger Typeset and Sample Home Value, if applicable, 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 |
| | | <p><u>Possible:</u></p> <p>Public Hearing for Proposed 2023 School Tax Rate</p> | |
| | August 22, 2023 | <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) | <p>Business Office Community Information</p> <p>Business Office</p> <p>Business Office</p> |

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

| CODE | FUND DESCRIPTION | CODE | FUND DESCRIPTION |
|-----------------------------------|---|---|--|
| GENERAL FUND | | SPECIAL REVENUE FUNDS | |
| 101 | FOOD SERVICE | (FEDERALLY FUNDED SSA) 290-379 | |
| 103 | FOOD SERVICE FFV | 315 | SSA-IDEA-PART B, DISCRETIONARY (DEAF) |
| 123 | PAYROLL CLEARING | 340 | SSA-IDEA, PART C, EARLY INTERVENTION (DEAF) |
| 124 | ACCOUNTS PAYABLE CLEARING | SPECIAL REVENUE FUNDS | |
| 125 | CREDIT CARD CLEARING | (STATE PROGRAMS) 380-429 | |
| 126 | CASH MANAGEMENT CLEARING | 397 | ADVANCED PLACEMENT/INTERNATIONAL BACCALAUREATE INCENTIVE PROGRAM |
| 153 | HIGH SCHOOL ALLOTMENT (FOUNDATION SCHOOL FUND) | 410 | INSTRUCTIONAL MATERIALS FUND |
| 155 | COLLEGE CAREER MILITARY READINESS | 427 | STATE FUNDED SPECIAL REVENUE FUNDS |
| 156 | EARLY EDUCATION ALLOTMENT | | 427(M)- TAMU-WBL PROJECT |
| 157 | DYSLEXIA | 428 | STATE FUNDED SPECIAL REVENUE FUNDS |
| 158 | SCHOOL SAFETY ALLOTMENT | | 428(0)-ACHIEVEMENT ACADEMY TEACHER STIPENDS |
| 162 | CAREER AND TECHNICAL EDUCATION (FOUNDATION SCHOOL FUND) | | 428(F)- SPECIAL EDUCATION FISCAL SUPPORT ROUND 2 |
| 163 | ADVANCED LEARNERS / G&T (FOUNDATION SCHOOL FUND) | 429 | STATE FUNDED SPECIAL REVENUE FUNDS |
| 164 | BILINGUAL / ESL (FOUNDATION SCHOOL FUND) | | 429(Z)-SPAT-SILENT PANIC ALERT |
| 173 | SPECIAL EDUCATION (FOUNDATION SCHOOL FUND) | | 429(1XX-0)-READY TO READ |
| 183 | ATHLETICS | | 429(801-0)-LAW ENFORCEMENT OFFICER STANDARDS AND EDUCATION |
| 184 | FINE ARTS | | 429(J)-DYSLEXIA GRANT |
| 193 | STATE COMPENSATORY (FOUNDATION SCHOOL FUND) | | 429(M)-TEACHER TRAINING REIMBURSEMENT |
| 194 | CORONAVIRUS RELIEF FUND- CARES ACT | SHARED SERVICE ARRANGEMENTS | |
| 195 | ADVERTISING | 435 | REGIONAL DAY SCHOOL FOR THE DEAF |
| 197 | MAINTENANCE TAX NOTES | SPECIAL REVENUE FUNDS | |
| 199 | GENERAL FUND | (LOCAL PROGRAMS) 461-499 | |
| SPECIAL REVENUE FUNDS | | 498 | LOCALLY FUNDED SPECIAL REVENUE |
| (FEDERAL PROGRAMS) 200-289 | | | 498(M)-UNITED WAY GRANT |
| 211 | ESEA TITLE I, PART A-IMPROVING BASIC PROGRAMS | | 498(Z)- NO KID HUNGRY GRANT |
| 212 | ESEA TITLE I, PART C-EDUCATION OF MIGRATORY CHILDREN | 499 | LOCALLY FUNDED SPECIAL REVENUE |
| 224 | IDEA-PART B, FORMULA | | 499(Z)- CHEMISTRY GRANT |
| 225 | IDEA-PART B, PRESCHOOL | DEBT SERVICE FUND | |
| 244 | CAREER AND TECHNICAL - BASIC GRANT | 599 | DEBT SERVICE FUND |
| 255 | ESEA TITLE II, PART A-TEACHER AND PRINCIPAL TRAINING AND RECRUITING | CAPITAL PROJECT FUNDS | |
| 266 | CARES ESSER | 619 | MISD-MTN 2020 |
| 263 | TITLE III, PART A-ENGLISH LANGUAGE ACQUISITION & LANGUAGE ENHANCEMENT | 620 | MTN 2020 |
| 272 | MEDICAID ADM CLAIMING PROGRAM | 697 | UTRGV COLLEGIATE ACADEMY |
| 274 | GEAR UP | 698 | CAPITAL PROJECTS FUND |
| 276 | INSTRUCTIONAL CONTINUITY | ENTERPRISE FUNDS (PROPRIETARY) | |
| 277 | CORONAVIRUS RELIEF FUND- CARES ACT | 713 | PROJECT SAFE AND SECURE |
| 279 | TCLAS-ESSER III | 716 | PRE-K |
| 282 | ESSER III | INTERNAL SERVICE FUNDS | |
| 287 | FEDERALLY FUNDED SPECIAL REVENUE FUNDS | 753 | HEALTH INSURANCE |
| | 287(0)-PROJECT RISE | 771 | TEXAS EMPLOYMENT COMMISSION |
| | 287(Z)-DEPARTMENT OF JUSTICE EQUITABLE SHARING FUNDS | 772 | WORKER'S COMPENSATION |
| | 287(F)-OPERATION CONNECTIVITY | PRIVATE PURPOSE TRUST FUNDS | |
| 288 | FEDERALLY FUNDED SPECIAL REVENUE FUNDS | 829 | SCHOLARSHIPS- PRIVATE PUROSE |
| | 288(0)-LEP SUMMER SCHOOL | PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS | |
| | 288(Z)-STOP SCHOOL VIOLENCE-FAMILY TREATMENT PROGRAM | 859 | 457 ACCOUNTS PENSION / OTHER EMPLOYEE BENEFIT TRUST |
| 289 | FEDERALLY FUNDED SPECIAL REVENUE FUNDS | | |
| | 289(0/A)-TITLE IV, PART A, SUB PART 1 | | |
| | 289 (H)-COVID-19 PUBLIC HEALTH (NURSE'S GRANT) | | |
| | 289(Z)-EMERGENCY CONNECTIVITY FUND | | |

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 2023-2024 Adopted Budget to the 2022-2023 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 2023-2024 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 2023-2024 Adopted budget revenue and fund balance contribution decreased by \$16,115,147 compared to the 2022-2023 original budget.

- 5700 - Local Program Revenues are higher compared to last year due to an interlocal agreement with the University of Texas – Rio Grande Valley for the UTRGV Collegiate Academy. 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 6.99%, this increase was offset by a decrease in the total tax rate from \$1.0964 to \$1.0011. The M&O tax rate will decrease from \$1.0206 to \$0.9338 as a result of House Bill 3 (HB3) tax compression and the I&S tax rate will decrease from \$0.0758 to \$0.0673 for a total tax rate decrease of \$0.0953. The tax collections are based on 96% of the estimated tax levy calculated on historical trend analysis. Interest revenues are higher due to current market conditions.
- 5800 - State Program Revenues for the General Fund are higher compared to last year due an increase in TRS On-behalf. There is a decrease in State Funding 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 increase from \$98.56 in 2022-2023 to \$126.21 in 2023-2024. The Per Capita rate will decrease from 629.518 to 400.00.
- 5900 – Federal Program Revenues are lower compared to last year due to the expiration of pandemic-era waivers and flexibilities for Food Service. The temporary increase in reimbursement rates included in the Keep Kids Fed Act are set to expire on June 30, 2023. This change coupled with the decreases in average daily attendance have negatively impacted the child nutrition program revenue projections. SHARS prior year settle-up increased due to an increase in reimbursement claims.
- 7900 - Other Resources are lower due to the one-time operating transfer in from the General Fund to the Capital Projects Fund for the UTRGV Collegiate Academy in 2022-2023.
- Fund Balance - Fund 194 ESSER II – Local and Capital Projects Fund will budget through fund balance as one-time projects are being carry-forward from 2022-2023. Fund 199 General Fund will use a one-time transfer from Assigned Fund Balance to cover 2023-2024 budgetary needs.

The 2023-2024 proposed budget appropriations decreased by \$1,221,336 compared to the 2022-2023 original budget.

- 6100 – Payroll Cost increased due to the one-time payroll expense reclasses from Fund 199 General Fund to Fund 282 ESSER III as allowed by the grant. This is 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 \$565. The compensation plan indicates the entry level annual salary for beginning “zero” year teachers at a minimum of \$52,150 and new to McAllen ISD with “25+” years’ experience at a maximum of \$66,395 annual salary. The compensation plan indicates a salary increase of 1% of pay range midpoint for all other employees.

The District is considering, with Board approval, a Voter-Approval Tax Rate Election for salary increases. Assuming the Voter-Approval Tax Rate Election passes, the District may increase the Maintenance and Operations tax rate by \$0.0414 totaling a possible \$0.9752 tax rate. The passing of this election will still result in a \$0.0539 tax rate decrease from the previous year. Tax revenue increase as a result of the election will be used for employee compensation. The additional compensation salary increase for the 2023-2024 school year would be \$1,420 for Teachers and Librarians, a 1.0% of midpoint for Administrative Education and Administrative Management, and a 2.0% of midpoint for paraprofessionals, and auxiliary staff. Assuming an unfavorable Voter-Approval Tax Rate Election, the Maintenance & Operations tax rate will remain at \$0.9338 and there will be no additional Compensation Plan salary increase.

The Health Fund, Workers Compensation Fund and Unemployment Fund are self-funded funds. The employer health contribution rate will remain at \$5,828.40 for 2023-2024. The employer contribution of Workers Compensation for 2023-2024 was reduced from a rate of 0.001541 to a rate of 0.000771 with the exception for Food Service, Maintenance, Police and Transportation which was reduced from a rate of 0.013525 to a rate of 0.006763. For the third year, the District has elected to fund the employer contribution of unemployment compensation for 2023-2024 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 increased due to an increase in Contracted Maintenance and Repairs cost as a result of the Toshiba Copier Lease Service contract and an increase in telephone due to a decrease in E-Rate which results in higher telephone utility expenditure.
- 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 in food due to nationwide food supply disruptions and inflation which results in increased food cost.

- 6400 - Other Operating Costs increased due to an increase in District insurance rates for 2023-2024 and an increase in Miscellaneous Operating Cost for bank monthly service fees which is offset by interest earned through Earned Credit Rating.
- 6500 - Debt Services decreased due the decrease in technology refreshes.
- 6600 – Capital Outlay is based on funding availability. For 2023-2024, capital outlay is budgeted for in Fund 194 ESSER II Local as one-time carry-forward projects and in the Capital Projects Funds due to the issuance of the Maintenance Tax Notes Series 2020 to address our Facilities Education Master Plan (FEMP) and the UTRGV Collegiate Academy. Capital outlay projects include outstanding projects from 2022-2023 and are expected to be completed in 2023-2024. Outstanding projects for Fund 194 ESSER II - Local for Athletics includes practice field at McAllen High School and natatorium improvements at Rowe High School; Instructional Services projects include student learning at Quinta Mazatlán and IMAS; Fine Arts projects include black boxes for high schools; Network Operating Center for the Department of Technology; HVAC replacements and kitchen upgrades District-wide for Facilities Maintenance and Operations. Outstanding projects for the Capital Projects Fund include paving at McAllen High School, Wilson Elementary and Transportation Department; drainage projects at Milam Elementary, Seguin Elementary and Garza Elementary; intercom replacement at Travis Middle School; and restroom partitions at McAllen High School. Other projects include the UTRGV Collegiate Academy. For listing of projects please refer to page 133.
- 8900 – Other Uses decreased due to the one-time operating transfer in from the General Fund to the Capital Projects Fund for the UTRGV Collegiate Academy in 2022-2023.



2023-2024
CAPITAL OUTLAY PROJECTS

| Projects for 2023-2024 | 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> | | | | | | | |
| McHi Practice Field | 40,568 | 194 | General | N/A | N/A | N/A | N/A |
| Natatorium Rowe HS | 700,000 | 194 | General | N/A | N/A | N/A | N/A |
| | | | | | | | |
| <u>Instructional Services</u> | | | | | | | |
| Quinta Mazatlan | 3,040,831 | 194 | General | N/A | N/A | N/A | N/A |
| IMAS | 1,814,999 | 194 | General | N/A | N/A | N/A | N/A |
| UTRGV Collegiate Academy | 11,000,000 | 697 | UTRGV Collegiate Academy | N/A | N/A | N/A | N/A |
| | | | | | | | |
| <u>Fine Arts Department</u> | | | | | | | |
| Quaver Music Curriculum Software-18 Elementaries | 24,525 | 184 | General | N/A | N/A | N/A | N/A |
| Fine Arts Black Boxes District Wide | 11,029,570 | 194 | General | N/A | N/A | N/A | N/A |
| | | | | | | | |
| | | | | | | | |
| <u>Department of Technology</u> | | | | | | | |
| Network Operating Center | 775,000 | 194 | General | 6 | TAP | 0.00 | N/A |
| | | | | | | | |
| <u>Facilities Maintenance & Operations</u> | | | | | | | |
| HVAC Replacment of Aging Systems Y3 | 1,085,094 | 194 | General | N/A | N/A | N/A | N/A |
| School Kitchens Upgrades | 1,512,517 | 194 | General | N/A | N/A | N/A | N/A |
| | | | | | | | |
| 3 Elementary Schools - Drainage (D2) | 122,028 | 620 | MTN-2020 | N/A | FEMP | N/A | N/A |
| 1 High School - Paving (P6) | 397,081 | 620 | MTN-2020 | 20 | FEMP | N/A | N/A |
| 1 Elementary School - Paving (P6) | 74,436 | 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 Middle School - Intercom Replacement (P4) | 247,463 | 620 | MTN-2020 | 15 | FEMP | N/A | N/A |
| 1 High School - Restroom Partitions (P9) | 13,073 | 620 | MTN-2020 | 20 | FEMP | N/A | N/A |
| | | | | | | | |
| Grand Total | \$ 32,265,435 | | | | | | |

FEMP - Facilities Education Master Plan

MTN - Maintenance Tax Notes

TAP - Technology Action Plan

MCALLEN INDEPENDENT SCHOOL DISTRICT

Summary All Funds Forecast

General, Debt Service and Capital Projects Funds

2019-2020 to 2026-2027

| | Audited FY 2020 | Audited FY 2021 | Audited FY 2022 | Estimated Actuals FY 2023 | Adopted FY 2024 | Projected FY 2025 | Projected FY 2026 | Projected FY 2027 |
|---------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|
| Beginning Fund Balance | \$ 99,811,139 | \$ 129,933,681 | \$ 133,489,026 | \$ 168,031,868 | \$ 138,470,728 | \$ 112,728,937 | \$ 112,728,937 | \$ 112,728,937 |
| <i>Revenues</i> | | | | | | | | |
| 5700 Local | 90,922,451 | 91,043,877 | 104,243,366 | 103,515,916 | 111,698,623 | 103,428,717 | 106,373,895 | 109,405,360 |
| 5800 State | 136,594,271 | 139,160,283 | 124,119,714 | 121,340,053 | 123,867,410 | 121,195,177 | 111,324,542 | 107,856,618 |
| 5900 Federal | 19,052,998 | 22,818,861 | 27,226,999 | 26,302,700 | 23,679,760 | 23,679,760 | 23,679,760 | 23,679,760 |
| 7900 Other Sources | 39,535,967 | 53,571,420 | 1,895,316 | 4,633,499 | | | | |
| Total Revenues | \$ 286,105,687 | \$ 306,594,441 | \$ 257,485,394 | \$ 255,792,168 | \$ 259,245,793 | \$ 248,303,654 | \$ 241,378,197 | \$ 240,941,738 |
| <i>Expenditures</i> | | | | | | | | |
| 6100 Payroll Cost | 183,627,545 | 191,441,043 | 151,041,787 | 186,851,882 | 202,930,239 | 198,785,244 | 191,854,387 | 191,416,928 |
| 6200 Prof & Contracted Services | 13,913,755 | 12,537,499 | 13,712,339 | 13,170,515 | 12,950,157 | 12,950,157 | 12,950,157 | 12,950,157 |
| 6300 Supplies & Materials | 24,700,038 | 25,899,436 | 21,137,322 | 21,222,472 | 19,285,772 | 19,285,772 | 19,285,772 | 19,285,772 |
| 6400 Other Operating Costs | 4,129,113 | 3,507,857 | 4,904,600 | 6,356,995 | 6,344,495 | 6,344,495 | 6,344,495 | 6,344,495 |
| 6500 Debt Service | 10,037,232 | 12,355,511 | 12,364,372 | 9,729,175 | 11,211,486 | 10,937,986 | 10,943,386 | 10,944,386 |
| 6600 Capital Outlay | 14,417,113 | 10,357,594 | 18,204,734 | 40,661,438 | 32,265,435 | - | - | - |
| 8900 Other Uses | 5,158,348 | 46,940,157 | 1,577,399 | 7,360,831 | - | - | - | - |
| Total Expenditures | \$ 255,983,144 | \$ 303,039,097 | \$ 222,942,553 | \$ 285,353,308 | \$ 284,987,584 | \$ 248,303,654 | \$ 241,378,197 | \$ 240,941,738 |
| <i>Net Income / (Loss)</i> | 30,122,542 | 3,555,345 | 34,542,841 | (29,561,140) | (25,741,791) | - | - | - |
| Ending Fund Balance | \$ 129,933,681 | \$ 133,489,026 | \$ 168,031,868 | \$ 138,470,728 | \$ 112,728,937 | \$ 112,728,937 | \$ 112,728,937 | \$ 112,728,937 |

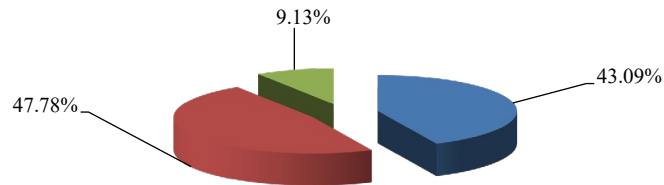
MCALLEN INDEPENDENT SCHOOL DISTRICT
Two Year Budget Comparison of General, Debt Service, and Capital Projects Funds

| | | REVENUES | | |
|-----------------------------------|-------------------------------------|---|--|-------------------------------|
| | | Adopted Budget 2023-2024 07/01/2023 | Original Budget 2022-2023 07/01/2022 | Difference |
| <i>LOCAL PROGRAM REVENUES</i> | | | | |
| 5711 | TAXES-CURRENT YEAR LEVY | 91,768,419 | 89,430,804 | 2,337,615 |
| 5712 | TAXES-PRIOR YEARS | 2,483,317 | 2,146,623 | 336,694 |
| 5700 | OTHER | 17,446,887 | 4,090,363 | 13,356,524 |
| | | <u>\$ 111,698,623</u> | <u>\$ 95,667,790</u> | <u>\$ 16,030,833</u> |
| <i>STATE PROGRAM REVENUES</i> | | | | |
| 5800 | STATE PROGRAM REVENUES | 123,867,410 | 122,747,887 | 1,119,523 |
| <i>FEDERAL PROGRAM REVENUES</i> | | | | |
| 5900 | FEDERAL PROGRAM REVENUES | 23,679,760 | 24,168,809 | (489,049) |
| <i>OTHER RESOURCES</i> | | | | |
| 7900 | OTHER RESOURCES | - | 12,500,000 | (12,500,000) |
| | Sub-Total Revenue and Other Sources | <u>\$ 259,245,793</u> | <u>\$ 255,084,486</u> | <u>\$ 4,161,307</u> |
| <i>FUND BALANCE CONTRIBUTIONS</i> | | | | |
| 194 | ESSER II - LOCAL | 20,200,958 | 36,882,064 | (16,681,106) |
| 199 | GENERAL FUND | 4,298,502 | - | 4,298,502 |
| 599 | DEBT SERVICE FUND | - | - | - |
| 619 | MISD MTN-2020 | - | 151,676 | (151,676) |
| 620 | MTN-2020 | 1,242,331 | 8,305,202 | (7,062,871) |
| 697 | UTRGV COLLEGIATE ACADEMY | - | - | - |
| 698 | MISD CAPITAL PROJECTS | - | 679,303 | (679,303) |
| | Sub-Total Contributions | <u>25,741,791</u> | <u>46,018,245</u> | <u>(20,276,454)</u> |
| | Grand Total | <u><u>\$ 284,987,584</u></u> | <u><u>\$ 301,102,731</u></u> | <u><u>\$ (16,115,147)</u></u> |
| | | APPROPRIATIONS | | |
| | | Adopted Budget 2023-2024 07/01/2023 | Original Budget 2022-2023 07/01/2022 | Difference |
| 6100 | PAYROLL COSTS | 202,930,239 | 180,423,905 | 22,506,334 |
| 6200 | PROFESSIONAL & CONTRACTED | 12,950,157 | 12,220,930 | 729,227 |
| 6300 | SUPPLIES & MATERIALS | 19,285,772 | 20,210,736 | (924,964) |
| 6400 | OTHER OPERATING COSTS | 6,344,495 | 5,968,259 | 376,236 |
| 6500 | DEBT SERVICE | 11,211,486 | 13,078,294 | (1,866,808) |
| 6600 | CAPITAL OUTLAY | 32,265,435 | 55,479,271 | (23,213,836) |
| | Total Expenditures | <u>284,987,584</u> | <u>287,381,395</u> | <u>(2,393,811)</u> |
| 8900 | OTHER USES | - | 12,500,000 | (12,500,000) |
| | Grand Total | <u><u>\$ 284,987,584</u></u> | <u><u>\$ 299,881,395</u></u> | <u><u>\$ (14,893,811)</u></u> |
| Excess/(Deficiency) | | \$ - | \$ *1,221,336 | \$ *(1,221,336) |
| * 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
2023-2024 ADA - 18,181.00 2022-2023 ADA 19,030.00

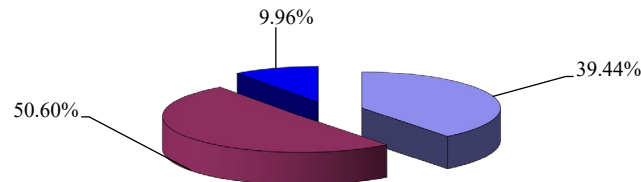
| Revenue Code | Description | Percent of Total | Adopted Budget 2023-2024 07/01/2023 | Revenues Per ADA | Percent of Total | Original Budget 2022-2023 07/01/2022 | Revenues Per ADA |
|-----------------------------------|------------------------------|------------------|---|---------------------|------------------|--|---------------------|
| 5700 | LOCAL REVENUES | 43.09% | \$ 111,698,623 | \$ 6,144 | 39.44% | \$ 95,667,790 | \$ 5,027 |
| 5800 | STATE REVENUES | 47.78% | 123,867,410 | 6,813 | 50.60% | 122,747,887 | 6,450 |
| 5900 | FEDERAL REVENUES | 9.13% | 23,679,760 | 1,302 | 9.96% | 24,168,809 | 1,270 |
| | Total | 100.00% | \$ 259,245,793 | \$ 14,259 | 100.00% | \$ 242,584,486 | \$ 12,747 |
| 7900 | OTHER RESOURCES | | - | - | | 12,500,000 | 657 |
| <i>FUND BALANCE CONTRIBUTIONS</i> | | | | | | | |
| | 194 ESSER II - LOCAL | | 20,200,958 | 1,111 | | 36,882,064 | 1,938 |
| | 199 GENERAL FUND | | 4,298,502 | 236 | | - | - |
| | 599 DEBT SERVICE FUND | | - | - | | - | - |
| | 619 MISD MTN-2020 | | - | - | | 151,676 | 8 |
| | 620 MTN-2020 | | 1,242,331 | 68 | | 8,305,202 | 436 |
| | 697 UTRGV COLLEGIATE ACADEMY | | - | - | | - | - |
| | 698 MISD CAPITAL PROJECTS | | - | - | | 679,303 | 36 |
| | Grand Total | | <u>\$ 284,987,584</u> | <u>\$ 15,674</u> | | <u>\$ 301,102,731</u> | <u>\$ 15,822</u> |

2023-2024
ESTIMATED REVENUES COMPARISON BY SOURCE



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

2022-2023
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 2023-2024 07/01/2023 | Original Budget 2022-2023 07/01/2022 | Difference |
|------------------------------|--------------------------------|--|---|------------------------|
| <i>GENERAL FUND</i> | | | | |
| 101 | FOOD SERVICE | \$ 20,248,515 | \$ 19,375,000 | \$ 873,515 |
| 155 | COLLEGE CAREER MILITARY READIN | 872,829 | 935,906 | (63,077) |
| 156 | EARLY EDUCATION ALLOTMENT | 3,473,262 | 3,399,985 | 73,277 |
| 157 | DYSLEXIA | 1,160,973 | 1,025,517 | 135,456 |
| 158 | SCHOOL SAFETY ALLOTMENT | 186,560 | 188,753 | (2,193) |
| 162 | CAREER TECHNICAL ED | 8,160,539 | 7,902,349 | 258,190 |
| 163 | ADV LEARNERS/G&T | 405,903 | 414,119 | (8,216) |
| 164 | BILINGUAL/ESL | 2,484,378 | 2,420,039 | 64,339 |
| 173 | SPECIAL EDUCATION | 19,786,283 | 17,636,396 | 2,149,887 |
| 183 | ATHLETICS | 6,575,375 | 6,382,369 | 193,006 |
| 184 | FINE ARTS | 2,473,740 | 2,313,392 | 160,348 |
| 193 | STATE COMPENSATORY | 13,448,788 | 14,038,047 | (589,259) |
| 194 | ESSER II - LOCAL | 20,204,662 | 36,882,550 | (16,677,888) |
| 195 | ADVERTISING | 47,300 | 47,300 | - |
| 197 | MAINTENANCE TAX NOTES | 3,919,640 | 3,921,396 | (1,756) |
| 199 | GENERAL FUND | <u>162,562,506</u> | <u>141,048,896</u> | <u>21,513,610</u> |
| | | <u>\$ 266,011,253</u> | <u>\$ 257,932,014</u> | <u>\$ 8,079,239</u> |
| <i>DEBT SERVICE FUND</i> | | | | |
| 599 | DEBT SERVICE FUND | <u>\$ 6,734,000</u> | <u>\$ 6,813,200</u> | <u>\$ (79,200)</u> |
| | | <u>\$ 6,734,000</u> | <u>\$ 6,813,200</u> | <u>\$ (79,200)</u> |
| <i>CAPITAL PROJECTS FUND</i> | | | | |
| 619 | MISD MTN-2020 | \$ - | \$ 151,676 | \$ (151,676) |
| 620 | MTN-2020 | 1,242,331 | 8,305,202 | (7,062,871) |
| 697 | MISD COLLEGIATE ACADEMY | 11,000,000 | 12,500,000 | (1,500,000) |
| 698 | UTRGV CAPITAL PROJECTS | <u>-</u> | <u>1,679,303</u> | <u>(1,679,303)</u> |
| | | <u>\$ 12,242,331</u> | <u>\$ 22,636,181</u> | <u>\$ (10,393,850)</u> |
| Sub-Total All Funds | | \$ 284,987,584 | \$ 287,381,395 | \$ (2,393,811) |
| Other Uses 8xxx | | \$ - | 12,500,000 | (12,500,000) |
| Total All Funds | | <u>\$ 284,987,584</u> | <u>\$ 299,881,395</u> | <u>\$ (14,893,811)</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 2023-2024 07/01/2023 | Percent of Total | Original Budget 2022-2023 07/01/2022 |
|-------------------------------|----------------------------|------------------|--|------------------|---|
| <i>GENERAL FUND</i> | | | | | |
| 6100 | PAYROLL COSTS | 76.29% | \$ 202,930,239 | 69.95% | \$ 180,423,905 |
| 6200 | PROF & CONTRACTED SERVICES | 4.87% | 12,950,157 | 4.74% | 12,220,930 |
| 6300 | SUPPLIES & MATERIALS | 7.25% | 19,285,772 | 7.76% | 20,024,736 |
| 6400 | OTHER OPERATING COSTS | 2.38% | 6,344,495 | 2.31% | 5,968,259 |
| 6500 | DEBT SERVICE | 1.68% | 4,477,486 | 2.43% | 6,265,094 |
| 6600 | CAPITAL OUTLAY | 7.53% | 20,023,104 | 12.81% | 33,029,090 |
| Total | | 100.00% | \$ 266,011,253 | 100.00% | \$ 257,932,014 |
| <i>DEBT SERVICE FUND</i> | | | | | |
| 599 | DEBT SERVICE FUND | | 6,734,000 | | 6,813,200 |
| <i>CAPITAL PROJECTS FUNDS</i> | | | | | |
| 619 | MISD MTN-2020 | | - | | 151,676 |
| 620 | MTN-2020 | | 1,242,331 | | 8,305,202 |
| 697 | UTRGV COLLEGIATE ACADEMY | | 11,000,000 | | 12,500,000 |
| 698 | MISD CAPITAL PROJECTS | | - | | 1,679,303 |
| <i>OTHER USES 8xxx</i> | | | - | | 12,500,000 |
| Grand Total | | | <u>\$ 284,987,584</u> | | <u>\$ 299,881,395</u> |

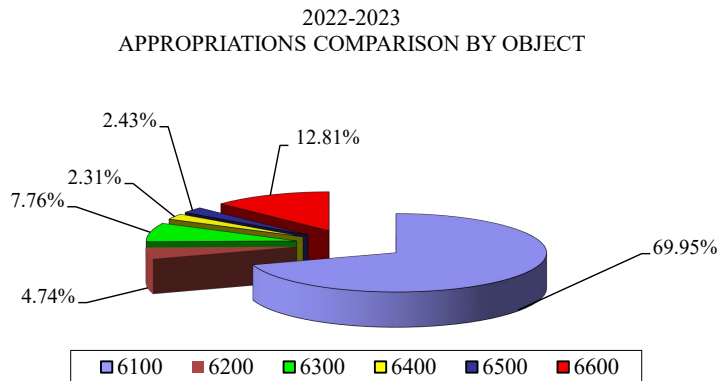
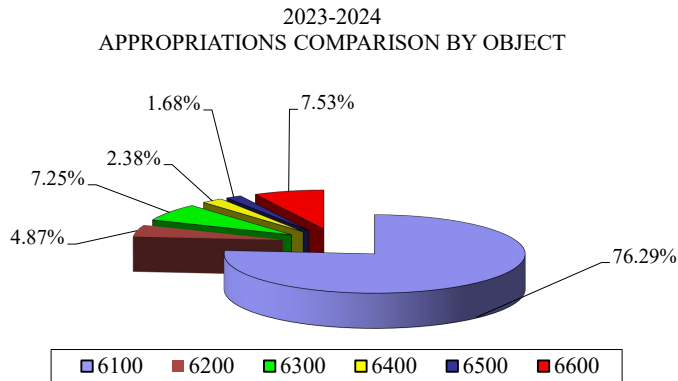
Payroll Costs - Percent of Total less

*Non-Monetary On-Behalf

*80.97%

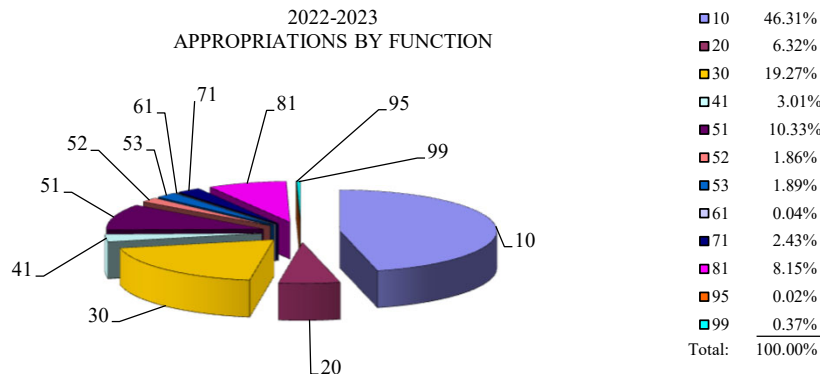
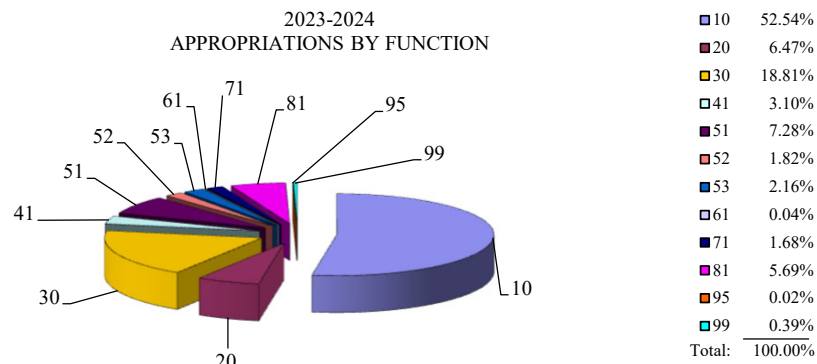
*80.49%

*Fund 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 2023-2024 07/01/2023 | Percent of Total | Original Budget 2022-2023 7/1/2022 |
|----------------------------|--|------------------|-------------------------------------|------------------|------------------------------------|
| GENERAL FUND | | | | | |
| 10 | INSTRUCTIONAL & INSTRUCTIONAL RELATED SERVICES | 52.54% | \$ 139,759,279 | 46.31% | \$ 119,454,835 |
| 20 | INSTRUCTIONAL & SCHOOL LEADERSHIP | 6.47% | 17,205,626 | 6.32% | 16,311,077 |
| 30 | SUPPORT SERVICES-STUDENT (PUPIL) | 18.81% | 50,027,383 | 19.27% | 49,718,333 |
| 41 | ADMINISTRATIVE SUPPORT SERVICES | 3.10% | 8,239,431 | 3.01% | 7,751,869 |
| 51 | PLANT MAINTENANCE & OPERATIONS | 7.28% | 19,371,239 | 10.33% | 26,638,858 |
| 52 | SECURITY & MONITORING SERVICES | 1.82% | 4,848,855 | 1.86% | 4,787,045 |
| 53 | DATA PROCESSING SERVICES | 2.16% | 5,738,354 | 1.89% | 4,866,183 |
| 61 | COMMUNITY SERVICES | 0.04% | 112,825 | 0.04% | 110,373 |
| 71 | DEBT SERVICE | 1.68% | 4,477,486 | 2.43% | 6,265,094 |
| 81 | FAC ACQ AND CONSTRUCTION | 5.69% | 15,142,749 | 8.15% | 21,022,428 |
| 95 | PAYMENT TO JUVENILE JUSTICE | 0.02% | 40,000 | 0.02% | 40,000 |
| 99 | OTHER INTERGOV. CHARGES | 0.39% | 1,048,026 | 0.37% | 965,919 |
| Total | | 100.00% | \$ 266,011,253 | 100.00% | \$ 257,932,014 |
| DEBT SERVICES | | | | | |
| 599 | DEBT SERVICE FUND | | 6,734,000 | | 6,813,200 |
| CAPITAL PROJECTS | | | | | |
| 619 | MISD MTN-2020 | | - | | 151,676 |
| 620 | MTN-2020 | | 1,242,331 | | 8,305,202 |
| 697 | UTRGV COLLEGIATE ACADEMY | | 11,000,000 | | 12,500,000.00 |
| 698 | MISD CAPITAL PROJECTS | | - | | 1,679,303 |
| OTHER USES &xxx | | | | | |
| | | | - | | 12,500,000 |
| Grand Total | | | \$ 284,987,584 | | \$ 299,881,395 |



MCALLEN INDEPENDENT SCHOOL DISTRICT

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

| | Adopted Budget 2023-2024 07/01/2023 | Original Budget 2022-2023 07/01/2022 | Difference | 2023-2024 % of Total Appropriations |
|-----------------------------------|--|---|-------------------|--|
| 11 INSTRUCTION | \$ 131,841,014 | \$ 111,529,775 | \$ 20,311,239 | 46.26% |
| 12 INSTRUCTIONAL RES & MEDIA SERV | 3,542,411 | 3,439,107 | 103,304 | 1.24% |
| 13 CURR DEV & INSTRUCTIONAL DEV | 4,375,854 | 4,485,953 | (110,099) | 1.55% |
| 21 INSTRUCTIONAL LEADERSHIP | 3,680,515 | 3,232,831 | 447,684 | 1.29% |
| 23 SCHOOL LEADERSHIP | 13,525,111 | 13,078,246 | 446,865 | 4.75% |
| 31 COUNSEL AND EVALUATION | 10,227,481 | 9,892,119 | 335,362 | 3.59% |
| 32 SOCIAL WORK SERVICES | 2,243,964 | 1,938,730 | 305,234 | 0.79% |
| 33 HEALTH SERVICES | 2,996,732 | 3,011,681 | (14,949) | 1.05% |
| 34 STUDENT TRANSPORTATION | 4,230,015 | 4,394,173 | (164,158) | 1.48% |
| 35 FOOD SERVICES | 20,250,856 | 19,375,000 | 875,856 | 7.11% |
| 36 EXTRACURRICULAR ACTIVITIES | 10,078,335 | 11,106,630 | (1,028,295) | 3.54% |
| 41 GENERAL ADMINISTRATION | 8,239,431 | 7,751,869 | 487,562 | 2.89% |
| 51 FACILITIES MAINT & OPERATIONS | 19,618,702 | 26,994,858 | (7,376,156) | 6.88% |
| 52 SECURITY AND MONITORING SERV | 4,848,855 | 4,787,045 | 61,810 | 1.70% |
| 53 DATA PROCESSING SERVICES | 5,738,354 | 4,866,183 | 872,171 | 2.01% |
| 61 COMMUNITY SERVICES | 112,825 | 110,373 | 2,452 | 0.04% |
| 71 DEBT SERVICE | 11,211,486 | 13,078,294 | (1,866,808) | 3.93% |
| 81 FACILITIES ACQ & CONSTRUCTION | 27,137,617 | 43,302,609 | (16,164,992) | 9.52% |
| 95 PYMTS TO JUVENILE JUSTICE | 40,000 | 40,000 | - | 0.01% |
| 99 OTHER INTERGOVT CHARGES | 1,048,026 | 965,919 | 82,107 | 0.37% |
| Sub-Total | \$ 284,987,584 | \$ 287,381,395 | \$ (2,393,811) | 100.00% |
| Other Uses 8xxx | - | 12,500,000 | (12,500,000) | 0.00% |
| Total Appropriations | \$ 284,987,584 | \$ 299,881,395 | \$ (14,893,811) | 100.00% |



MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2023-2024

| | | General Fund | Debt Service Fund | Capital Projects Funds | Total All Funds |
|---|---------------------------|-------------------|-------------------------|------------------------------|-----------------------|
| <hr/> | | | | | |
| <i>INSTRUCTION</i> | <i>11</i> | | | | |
| 6100 | PAYROLL COSTS | \$ 121,098,567 | \$ - | \$ - | \$ 121,098,567 |
| 6200 | PROFESSIONAL & CONTRACTED | 1,874,387 | - | - | 1,874,387 |
| 6300 | SUPPLIES & MATERIALS | 3,730,338 | - | - | 3,730,338 |
| 6400 | OTHER OPERATING COSTS | 281,892 | - | - | 281,892 |
| 6600 | CAPITAL OUTLAY | 4,855,830 | - | - | 4,855,830 |
| | | <hr/> 131,841,014 | <hr/> - | <hr/> - | <hr/> 131,841,014 |
| <i>INSTRUCTIONAL RES & MEDIA SERV</i> | <i>12</i> | | | | |
| 6100 | PAYROLL COSTS | 3,111,704 | - | - | 3,111,704 |
| 6200 | PROFESSIONAL & CONTRACTED | 99,618 | - | - | 99,618 |
| 6300 | SUPPLIES & MATERIALS | 321,383 | - | - | 321,383 |
| 6400 | OTHER OPERATING COSTS | 9,706 | - | - | 9,706 |
| | | <hr/> 3,542,411 | <hr/> - | <hr/> - | <hr/> 3,542,411 |
| <i>CURR DEV & INSTRUCTIONAL DEV</i> | <i>13</i> | | | | |
| 6100 | PAYROLL COSTS | 3,307,954 | - | - | 3,307,954 |
| 6200 | PROFESSIONAL & CONTRACTED | 515,787 | - | - | 515,787 |
| 6300 | SUPPLIES & MATERIALS | 181,087 | - | - | 181,087 |
| 6400 | OTHER OPERATING COSTS | 371,026 | - | - | 371,026 |
| 6600 | CAPITAL OUTLAY | - | - | - | - |
| | | <hr/> 4,375,854 | <hr/> - | <hr/> - | <hr/> 4,375,854 |
| <i>INSTRUCTIONAL LEADERSHIP</i> | <i>21</i> | | | | |
| 6100 | PAYROLL COSTS | 2,647,991 | - | - | 2,647,991 |
| 6200 | PROFESSIONAL & CONTRACTED | 175,692 | - | - | 175,692 |
| 6300 | SUPPLIES & MATERIALS | 773,319 | - | - | 773,319 |
| 6400 | OTHER OPERATING COSTS | 83,513 | - | - | 83,513 |
| 6600 | CAPITAL OUTLAY | - | - | - | - |
| | | <hr/> 3,680,515 | <hr/> - | <hr/> - | <hr/> 3,680,515 |
| <i>SCHOOL LEADERSHIP</i> | <i>23</i> | | | | |
| 6100 | PAYROLL COSTS | 12,893,104 | - | - | 12,893,104 |
| 6200 | PROFESSIONAL & CONTRACTED | 171,553 | - | - | 171,553 |
| 6300 | SUPPLIES & MATERIALS | 266,817 | - | - | 266,817 |
| 6400 | OTHER OPERATING COSTS | 193,637 | - | - | 193,637 |
| 6600 | CAPITAL OUTLAY | - | - | - | - |
| | | <hr/> 13,525,111 | <hr/> - | <hr/> - | <hr/> 13,525,111 |
| <i>COUNSEL AND EVALUATION</i> | <i>31</i> | | | | |
| 6100 | PAYROLL COSTS | 9,465,408 | - | - | 9,465,408 |
| 6200 | PROFESSIONAL & CONTRACTED | 112,179 | - | - | 112,179 |
| 6300 | SUPPLIES & MATERIALS | 533,866 | - | - | 533,866 |
| 6400 | OTHER OPERATING COSTS | 116,028 | - | - | 116,028 |
| 6600 | CAPITAL OUTLAY | - | - | - | - |
| | | <hr/> 10,227,481 | <hr/> - | <hr/> - | <hr/> 10,227,481 |
| <i>SOCIAL WORK SERVICES</i> | <i>32</i> | | | | |
| 6100 | PAYROLL COSTS | 2,172,404 | - | - | 2,172,404 |
| 6200 | PROFESSIONAL & CONTRACTED | 40,469 | - | - | 40,469 |
| 6300 | SUPPLIES & MATERIALS | 19,410 | - | - | 19,410 |

MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2023-2024

| | | General Fund | Debt Service Fund | Capital Projects Funds | Total All Funds |
|--|----|-----------------|-------------------------|------------------------------|-----------------------|
| <i>SOCIAL WORK SERVICES</i> | 32 | | | | |
| 6400 OTHER OPERATIING COSTS | | 11,681 | - | - | 11,681 |
| | | 2,243,964 | - | - | 2,243,964 |
| <i>HEALTH SERVICES</i> | 33 | | | | |
| 6100 PAYROLL COSTS | | 2,937,599 | - | - | 2,937,599 |
| 6200 PROFESSIONAL & CONTRACTED | | 13,718 | - | - | 13,718 |
| 6300 SUPPLIES & MATERIALS | | 42,815 | - | - | 42,815 |
| 6400 OTHER OPERATIING COSTS | | 2,600 | - | - | 2,600 |
| | | 2,996,732 | - | - | 2,996,732 |
| <i>STUDENT TRANSPORTATION</i> | 34 | | | | |
| 6100 PAYROLL COSTS | | 3,919,062 | - | - | 3,919,062 |
| 6200 PROFESSIONAL & CONTRACTED | | 116,241 | - | - | 116,241 |
| 6300 SUPPLIES & MATERIALS | | 665,500 | - | - | 665,500 |
| 6400 OTHER OPERATIING COSTS | | (470,788) | - | - | (470,788) |
| 6600 CAPITAL OUTLAY | | - | - | - | - |
| | | 4,230,015 | - | - | 4,230,015 |
| <i>FOOD SERVICES</i> | 35 | | | | |
| 6100 PAYROLL COSTS | | 9,954,046 | - | - | 9,954,046 |
| 6200 PROFESSIONAL & CONTRACTED | | 257,625 | - | - | 257,625 |
| 6300 SUPPLIES & MATERIALS | | 9,941,604 | - | - | 9,941,604 |
| 6400 OTHER OPERATIING COSTS | | 97,581 | - | - | 97,581 |
| 6600 CAPITAL OUTLAY | | - | - | - | - |
| | | 20,250,856 | - | - | 20,250,856 |
| <i>EXTRACURRICULAR ACTIVITIES</i> | 36 | | | | |
| 6100 PAYROLL COSTS | | 6,270,801 | - | - | 6,270,801 |
| 6200 PROFESSIONAL & CONTRACTED | | 656,942 | - | - | 656,942 |
| 6300 SUPPLIES & MATERIALS | | 258,263 | - | - | 258,263 |
| 6400 OTHER OPERATIING COSTS | | 2,867,804 | - | - | 2,867,804 |
| 6600 CAPITAL OUTLAY | | 24,525 | - | - | 24,525 |
| | | 10,078,335 | - | - | 10,078,335 |
| <i>GENERAL ADMINISTRATION</i> | 41 | | | | |
| 6100 PAYROLL COSTS | | 6,185,044 | - | - | 6,185,044 |
| 6200 PROFESSIONAL & CONTRACTED | | 869,528 | - | - | 869,528 |
| 6300 SUPPLIES & MATERIALS | | 253,901 | - | - | 253,901 |
| 6400 OTHER OPERATIING COSTS | | 930,958 | - | - | 930,958 |
| 6600 CAPITAL OUTLAY | | - | - | - | - |
| | | 8,239,431 | - | - | 8,239,431 |
| <i>FACILITIES MAINT & OPERATIONS</i> | 51 | | | | |
| 6100 PAYROLL COSTS | | 10,961,495 | - | - | 10,961,495 |
| 6200 PROFESSIONAL & CONTRACTED | | 5,499,789 | - | - | 5,499,789 |
| 6300 SUPPLIES & MATERIALS | | 1,237,886 | - | - | 1,237,886 |
| 6400 OTHER OPERATIING COSTS | | 1,672,069 | - | - | 1,672,069 |
| 6600 CAPITAL OUTLAY | | - | - | 247,463 | 247,463 |
| | | 19,371,239 | - | 247,463 | 19,618,702 |



MCALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations by Function General Fund, Debt Service and Capital Projects Funds 2023-2024

| | | General Fund | Debt Service Fund | Capital Projects Funds | Total All Funds |
|--|---------------------------|-----------------------|-------------------------|------------------------------|-----------------------|
| <hr/> | | | | | |
| <i>SECURITY AND MONITORING SERV</i> | 52 | | | | |
| 6100 | PAYROLL COSTS | 4,392,651 | - | - | 4,392,651 |
| 6200 | PROFESSIONAL & CONTRACTED | 217,036 | - | - | 217,036 |
| 6300 | SUPPLIES & MATERIALS | 197,368 | - | - | 197,368 |
| 6400 | OTHER OPERATIING COSTS | 41,800 | - | - | 41,800 |
| 6600 | CAPITAL OUTLAY | - | - | - | - |
| | | 4,848,855 | - | - | 4,848,855 |
| <hr/> | | | | | |
| <i>DATA PROCESSING SERVICES</i> | 53 | | | | |
| 6100 | PAYROLL COSTS | 3,537,264 | - | - | 3,537,264 |
| 6200 | PROFESSIONAL & CONTRACTED | 1,204,487 | - | - | 1,204,487 |
| 6300 | SUPPLIES & MATERIALS | 862,215 | - | - | 862,215 |
| 6400 | OTHER OPERATIING COSTS | 134,388 | - | - | 134,388 |
| 6600 | CAPITAL OUTLAY | - | - | - | - |
| | | 5,738,354 | - | - | 5,738,354 |
| <hr/> | | | | | |
| <i>COMMUNITY SERVICES</i> | 61 | | | | |
| 6100 | PAYROLL COSTS | 75,145 | - | - | 75,145 |
| 6200 | PROFESSIONAL & CONTRACTED | 37,080 | - | - | 37,080 |
| 6300 | SUPPLIES & MATERIALS | - | - | - | - |
| 6400 | OTHER OPERATIING COSTS | 600 | - | - | 600 |
| | | 112,825 | - | - | 112,825 |
| <hr/> | | | | | |
| <i>DEBT SERVICE</i> | 71 | | | | |
| 6500 | DEBT SERVICE | 4,477,486 | 6,734,000 | - | 11,211,486 |
| | | 4,477,486 | 6,734,000 | - | 11,211,486 |
| <hr/> | | | | | |
| <i>FACILITIES ACQ & CONSTRUCTION</i> | 81 | | | | |
| 6200 | PROFESSIONAL & CONTRACTED | - | - | - | - |
| 6300 | SUPPLIES & MATERIALS | - | - | - | - |
| 6600 | CAPITAL OUTLAY | 15,142,749 | - | 11,994,868 | 27,137,617 |
| | | 15,142,749 | - | 11,994,868 | 27,137,617 |
| <hr/> | | | | | |
| <i>PYMTS TO JUVENILE JUSTICE</i> | 95 | | | | |
| 6200 | PROFESSIONAL & CONTRACTED | 40,000 | - | - | 40,000 |
| | | 40,000 | - | - | 40,000 |
| <hr/> | | | | | |
| <i>OTHER INTERGOVT CHARGES</i> | 99 | | | | |
| 6200 | PROFESSIONAL & CONTRACTED | 1,048,026 | - | - | 1,048,026 |
| 6400 | OTHER OPERATIING COSTS | - | - | - | - |
| | | 1,048,026 | - | - | 1,048,026 |
| <hr/> | | | | | |
| Total Estimated Appropriations | | \$ 266,011,253 | \$ 6,734,000 | \$ 12,242,331 | \$ 284,987,584 |
| <hr/> | | | | | |
| Total Other Uses | | - | - | - | - |
| <hr/> | | | | | |
| Total Appropriations & Other Uses | | <u>\$ 266,011,253</u> | <u>\$ 6,734,000</u> | <u>\$ 12,242,331</u> | <u>\$ 284,987,584</u> |

MCALLEN INDEPENDENT SCHOOL DISTRICT

Budget Summary

General, Debt Service and Capital Projects Funds

2023-2024

| | | General Fund | Debt Service Fund | Capital Projects Funds | Total All Funds |
|------|------------------|-------------------------|----------------------------------|---------------------------------------|--------------------------------|
| 5700 | LOCAL REVENUES | \$ 94,103,224 | \$ 6,595,399 | \$ 11,000,000 | \$ 111,698,623 |
| 5800 | STATE REVENUES | 123,728,809 | 138,601 | - | 123,867,410 |
| 5900 | FEDERAL REVENUES | 23,679,760 | - | - | 23,679,760 |
| 7900 | OTHER RESOURCES | - | - | - | - |

FUND BALANCE CONTRIBUTIONS:

| | | | | | |
|-----|--------------------------|------------|---|-----------|------------|
| 199 | GENERAL FUND | 4,298,502 | - | - | 4,298,502 |
| 194 | ESSER II - LOCAL | 20,200,958 | - | - | 20,200,958 |
| 599 | DEBT SERVICE FUND | - | - | - | - |
| 619 | MISD MTN-2020 | - | - | - | - |
| 620 | MTN-2020 | - | - | 1,242,331 | 1,242,331 |
| 697 | UTRGV COLLEGIATE ACADEMY | - | - | - | - |
| 698 | MISD CAPITAL PROJECTS | - | - | - | - |

| | | | | | | | | |
|---------------------------------|----|--------------------|----|------------------|----|-------------------|----|--------------------|
| Total Revenues and Fund Balance | \$ | <u>266,011,253</u> | \$ | <u>6,734,000</u> | \$ | <u>12,242,331</u> | \$ | <u>284,987,584</u> |
|---------------------------------|----|--------------------|----|------------------|----|-------------------|----|--------------------|

| | | General Fund | Debt Service Fund | Capital Projects Funds | Total All Funds |
|------|--------------------------------|-------------------------|----------------------------------|---------------------------------------|--------------------------------|
| 11 | INSTRUCTION | \$ 131,841,014 | \$ - | \$ - | \$ 131,841,014 |
| 12 | INSTRUCTIONAL RES & MEDIA SERV | 3,542,411 | - | - | 3,542,411 |
| 13 | CURR DEV & INSTRUCTIONAL DEV | 4,375,854 | - | - | 4,375,854 |
| 21 | INSTRUCTIONAL LEADERSHIP | 3,680,515 | - | - | 3,680,515 |
| 23 | SCHOOL LEADERSHIP | 13,525,111 | - | - | 13,525,111 |
| 31 | GUIDANCE COUNSELING AND EVAL | 10,227,481 | - | - | 10,227,481 |
| 32 | SOCIAL WORK SERVICES | 2,243,964 | - | - | 2,243,964 |
| 33 | HEALTH SERVICES | 2,996,732 | - | - | 2,996,732 |
| 34 | STUDENT TRANSPORTATION | 4,230,015 | - | - | 4,230,015 |
| 35 | FOOD SERVICES | 20,250,856 | - | - | 20,250,856 |
| 36 | EXTRACURRICULAR ACTIVITIES | 10,078,335 | - | - | 10,078,335 |
| 41 | GENERAL ADMINISTRATION | 8,239,431 | - | - | 8,239,431 |
| 51 | FACILITIES MAINT & OPERATIONS | 19,371,239 | - | 247,463 | 19,618,702 |
| 52 | SECURITY AND MONITORING SERV | 4,848,855 | - | - | 4,848,855 |
| 53 | DATA PROCESSING SERVICES | 5,738,354 | - | - | 5,738,354 |
| 61 | COMMUNITY SERVICES | 112,825 | - | - | 112,825 |
| 71 | DEBT SERVICE | 4,477,486 | 6,734,000 | - | 11,211,486 |
| 81 | FACILITIES ACQ & CONSTRUCTION | 15,142,749 | - | 11,994,868 | 27,137,617 |
| 95 | PYMTS TO JUVENILE JUSTICE | 40,000 | - | - | 40,000 |
| 99 | OTHER INTERGOVT CHARGES | 1,048,026 | - | - | 1,048,026 |
| 8900 | OTHER USES | - | - | - | - |
| | Total Appropriations | \$ <u>266,011,253</u> | \$ <u>6,734,000</u> | \$ <u>12,242,331</u> | \$ <u>284,987,584</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 H.S., 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

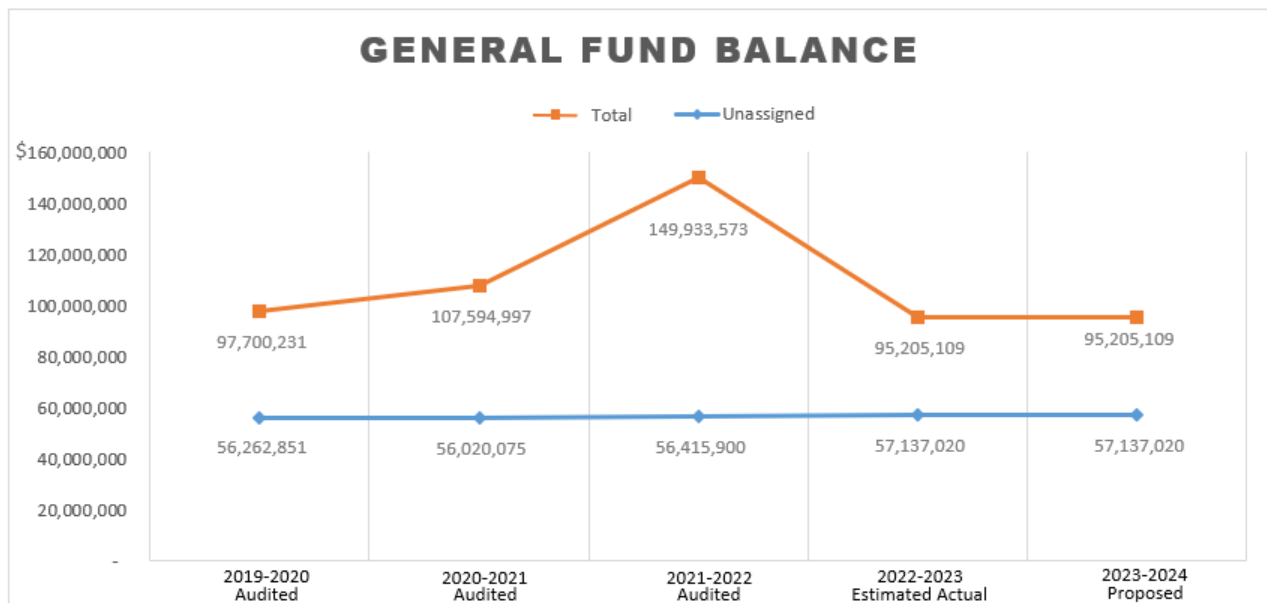
Appropriations by Function
Accelerated Instruction Funds
2023-2024

| | State Compensatory Fund |
|-------------------------------------|--|
| 11 - INSTRUCTION | \$ 64,785 |
| 12 - INSTRUCTIONAL RES & MEDIA SERV | - |
| 13 - CURR DEV & INSTRUCTIONAL DEV | 8,255 |
| 23 - SCHOOL LEADERSHIP | 6,255 |
| 31 - COUNSEL AND EVALUATION | - |
| 61 - COMMUNITY SERVICES | - |
| Total Appropriations | <u>\$ 79,295</u> |

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)

2019-2020 to 2026-2027

| | Audited FY 2020 | Audited FY 2021 | Audited FY 2022 | Estimated Actuals FY 2023 | Adopted FY 2024 | Projected FY 2025 | Projected FY 2026 | Projected FY 2027 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|
| Beginning Fund Balance | \$ 98,070,422 | \$ 97,700,231 | \$ 107,594,997 | \$ 149,933,573 | \$ 133,636,523 | \$ 109,137,063 | \$ 109,137,063 | \$ 109,137,063 |
| <i>Revenues</i> | | | | | | | | |
| 5700 Local | 83,754,535 | 83,646,750 | 96,881,249 | 95,056,664 | 94,103,224 | 96,968,217 | 99,907,995 | 102,938,460 |
| 5800 State | 136,420,168 | 138,989,204 | 123,949,691 | 120,987,645 | 123,728,809 | 121,195,177 | 111,324,542 | 107,856,618 |
| 5900 Federal | 19,052,998 | 22,818,861 | 27,226,999 | 26,302,700 | 23,679,760 | 23,679,760 | 23,679,760 | 23,679,760 |
| 7900 Other Sources | 5,794,060 | 6,539,516 | 457,093 | 87,880 | - | - | - | - |
| Total Revenues | \$ 245,021,761 | \$ 251,994,331 | \$ 248,515,032 | \$ 242,434,889 | \$ 241,511,793 | \$ 241,843,154 | \$ 234,912,297 | \$ 234,474,838 |
| <i>Expenditures</i> | | | | | | | | |
| 6100 Payroll Cost | 171,537,906 | 179,718,449 | 141,932,064* | 173,627,676 ** | 189,282,764 | 185,137,769 | 178,206,912 | 177,769,453 |
| 6100 TRS On-Behalf | 12,089,639 | 11,722,594 | 9,109,723 | 13,224,206 | 13,647,475 | 13,647,475 | 13,647,475 | 13,647,475 |
| 6200 Prof & Contracted Services | 13,913,755 | 12,537,499 | 13,712,339 | 13,066,228 | 12,950,157 | 12,950,157 | 12,950,157 | 12,950,157 |
| 6300 Supplies & Materials | 24,700,038 | 25,899,436 | 21,137,322 | 21,134,711 | 19,285,772 | 19,285,772 | 19,285,772 | 19,285,772 |
| 6400 Other Operating Costs | 4,129,113 | 3,507,857 | 4,904,600 | 6,356,995 | 6,344,495 | 6,344,495 | 6,344,495 | 6,344,495 |
| 6500 Debt Service | 2,869,367 | 4,996,383 | 5,558,977 | 2,915,030 | 4,477,486 | 4,477,486 | 4,477,486 | 4,477,486 |
| 6600 Capital Outlay | 10,993,798 | 2,527,196 | 8,244,032 | 21,046,261 | 20,023,104 | - | - | - |
| 8900 Other Uses | 5,158,348 | 1,190,151 | 1,577,399 | 7,360,831 | - | - | - | - |
| Total Expenditures | \$ 245,391,965 | \$ 242,099,565 | \$ 206,176,456 | \$ 258,731,938 | \$ 266,011,253 | \$ 241,843,154 | \$ 234,912,297 | \$ 234,474,838 |
| <i>Net Income / (Loss)</i> | (370,191) | 9,894,766 | 42,338,576 *** | (16,297,049) **** | (24,499,460) ***** | - | - | - |
| Ending Fund Balance | \$ 97,700,231 | \$ 107,594,997 | \$ 149,933,573 | \$ 133,636,523 | \$ 109,137,063 | \$ 109,137,063 | \$ 109,137,063 | \$ 109,137,063 |
| ADA | 20,645 | 19,923 | 18,697 | 18,241 | 18,181 | 18,091 | 18,002 | 17,912 |
| Decrease in ADA | | | | (456) | (60) | (90) | (89) | (90) |
| ADM | 22,354 | 21,540 | 20,282 | 20,343 | 19,572 | 19,475 | 19,379 | 19,282 |
| Decrease in ADM | | | | 61 | (771) | (97) | (96) | (97) |

*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 Budget

****Net Loss is due to the completion of ESSER II Local carry-forward projects in 2022-2023 and other fund balance transfers

*****Net Loss is due to usage of ESSER II Local fund balance of \$20,200,958 and General Fund Assigned Fund Balance of \$4,298,502

Future Year Projections 2024-2025 to 2026-2027:

Revenues include an increase in local tax revenue as a result of an estimated 6% 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.

2023-2024 Annual Budget

June 19, 2023



McALLEN INDEPENDENT SCHOOL DISTRICT

Revenues - General Fund
2023-2024

| 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 2023-2024 Budget |
|------------------------------------|------------------------|------------------------|-------------|-------------------------------|-----------------|----------------------------|----------------------------|-----------------------------|------------------|-----------------------------|------------------|---------------------|-----------------------|--------------------------|----------------|----------------------------|------------------------------|
| 5711 TAXES-CURRENT YEAR LEVY | 73,916,073 | - | - | - | - | - | - | - | - | - | 6,058,070 | 2,388,452 | - | - | - | 3,186,090 | 85,548,685 |
| 5712 TAXES-PRIOR YEARS | 2,284,652 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,284,652 |
| 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 | 3,900,000 | 60,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,960,000 |
| 5743 RENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5744 GIFTS AND BEQUESTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5745 INSURANCE RECOVERY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5748 MARKET VALUE GAIN/LOSS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5749 OTHER REVENUES | 125,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 125,000 |
| 5751 FOOD SERVICE | - | 265,748 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 265,748 |
| 5752 ATHLETIC ACTIVITIES | - | - | - | - | - | - | - | - | - | - | 260,000 | - | - | - | - | - | 260,000 |
| 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 | 7,304,720 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,304,720 |
| 5812 FOUNDATION ENTITLEMENTS | 55,618,797 | - | 846,450 | 3,298,803 | 1,088,718 | 177,505 | 7,763,012 | 391,115 | 2,390,929 | 18,556,674 | - | - | 12,600,535 | - | - | - | 102,732,538 |
| 5819 OTHER FOUNDATION REVENUES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5829 REV BY TEXAS EDUCATION AGENCY | - | 44,076 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 44,076 |
| 5831 TEACHER RETIREMENT/TRS CARE | 9,785,838 | 649,566 | 26,379 | 174,459 | 72,255 | 9,055 | 397,527 | 14,788 | 93,449 | 1,229,609 | 257,305 | 85,288 | 848,253 | 3,704 | - | - | 13,647,475 |
| 5919 REVENUE FM OTHER GOVERNMENTS | 5,400 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,400 |
| 5921 SCHOOL BREAKFAST PROGRAM | - | 6,591,897 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,591,897 |
| 5922 NATIONAL SCHOOL LUNCH PROGRAM | 540,653 | 9,800,411 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,341,064 |
| 5923 USDA COMMODITIES | - | 1,253,381 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,253,381 |
| 5929 FEDERAL REVENUE THROUGH TEA | 707,384 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 707,384 |
| 5931 SCHOOL HEALTH & RELATED SERV | 2,200,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,200,000 |
| 5939 FEDERAL REVENUE THROUGH STATE | - | 1,572,436 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,572,436 |
| 5949 FED REV THROUGH FEDERAL GOVT | 274,648 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 733,550 | 1,008,198 |
| TOTAL REVENUES | 158,264,004 | 20,248,515 | 872,829 | 3,473,262 | 1,160,973 | 186,560 | 8,160,539 | 405,903 | 2,484,378 | 19,786,283 | 6,575,375 | 2,473,740 | 13,448,788 | 3,704 | 47,300 | 3,919,640 | 241,511,793 |
| Other Resources | | | | | | | | | | | | | | | | | |
| TOTAL OTHER RESOURCES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TTL REVENUES & OTH SOURCES | 158,264,004 | 20,248,515 | 872,829 | 3,473,262 | 1,160,973 | 186,560 | 8,160,539 | 405,903 | 2,484,378 | 19,786,283 | 6,575,375 | 2,473,740 | 13,448,788 | 3,704 | 47,300 | 3,919,640 | 241,511,793 |



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund 2023-2024

| 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 2023-2024 Budget |
|---------------------------------------|------------------------|------------------------|-------------|-------------------------------|-----------------|----------------------------|----------------------------|-----------------------------|------------------|-----------------------------|------------------|---------------------|-----------------------|--------------------------|----------------|----------------------------|------------------------------|
| 11 - INSTRUCTION | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 82,306,008 | - | 28,610 | 2,955,785 | 729,509 | - | 5,585,540 | 14,282 | 1,682,873 | 16,444,602 | 124,496 | 5,268 | 11,221,594 | - | - | - | 121,098,567 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 1,526,621 | - | 163,000 | - | - | - | 91,501 | - | 3,450 | 26,000 | - | 63,815 | - | - | - | - | 1,874,387 |
| 6300 - SUPPLIES & MATERIALS | 1,244,090 | - | 164,125 | 127,680 | 127,768 | - | 903,686 | 18,100 | 179,041 | 180,000 | 426,140 | 324,802 | 34,906 | - | - | - | 3,730,338 |
| 6400 - OTHER OPERATING COSTS | 252,342 | - | - | - | - | - | 7,250 | 1,000 | 1,000 | 20,300 | - | - | - | - | - | - | 281,892 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,855,830 | - | - | 4,855,830 |
| TOTAL | 85,329,061 | - | 355,735 | 3,083,465 | 857,277 | - | 6,587,977 | 33,382 | 1,866,364 | 16,670,902 | 550,636 | 393,885 | 11,256,500 | 4,855,830 | - | - | 131,841,014 |

12 - INSTRUCTIONAL RES & MEDIA SERV

| | | | | | | | | | | | | | | | | | |
|---------------------------------------|-----------|---|---|---|---|---|---|---|---|---|---|---|--------|---|---|---|-----------|
| 6100 - PAYROLL COSTS | 3,095,925 | - | - | - | - | - | - | - | - | - | - | - | 15,779 | - | - | - | 3,111,704 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 99,618 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 99,618 |
| 6300 - SUPPLIES & MATERIALS | 321,383 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 321,383 |
| 6400 - OTHER OPERATING COSTS | 9,706 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,706 |
| TOTAL | 3,526,632 | - | - | - | - | - | - | - | - | - | - | - | 15,779 | - | - | - | 3,542,411 |

13 - CURR DEV & INSTRUCTIONAL DEV

| | | | | | | | | | | | | | | | | | |
|---------------------------------------|-----------|---|---|---------|---|---|---------|---------|---------|-------|---|--------|-------|---|---|---|-----------|
| 6100 - PAYROLL COSTS | 2,316,830 | - | - | 350,297 | - | - | 198,090 | 99,017 | 333,465 | 4,000 | - | 3,000 | 3,255 | - | - | - | 3,307,954 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 423,887 | - | - | 13,500 | - | - | 300 | 2,700 | 64,450 | 2,000 | - | 8,950 | - | - | - | - | 515,787 |
| 6300 - SUPPLIES & MATERIALS | 149,687 | - | - | 10,500 | - | - | 1,500 | 7,200 | 7,200 | - | - | - | 5,000 | - | - | - | 181,087 |
| 6400 - OTHER OPERATING COSTS | 233,312 | - | - | 15,500 | - | - | 45,000 | 51,764 | 25,450 | - | - | - | - | - | - | - | 371,026 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 3,123,716 | - | - | 389,797 | - | - | 244,890 | 160,681 | 430,565 | 6,000 | - | 11,950 | 8,255 | - | - | - | 4,375,854 |

21 - INSTRUCTIONAL LEADERSHIP

| | | | | | | | | | | | | | | | | | |
|---------------------------------------|-----------|---|-------|---|--------|---|---------|--------|--------|---------|---|-------|--------|---|---|---|-----------|
| 6100 - PAYROLL COSTS | 1,916,797 | - | - | - | 48,882 | - | 80,811 | 47,634 | 43,477 | 474,317 | - | - | 36,073 | - | - | - | 2,647,991 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 163,980 | - | 1,500 | - | - | - | 6,000 | 2,700 | 1,512 | - | - | - | - | - | - | - | 175,692 |
| 6300 - SUPPLIES & MATERIALS | 66,029 | - | - | - | - | - | 614,407 | 8,098 | 6,200 | 78,585 | - | - | - | - | - | - | 773,319 |
| 6400 - OTHER OPERATING COSTS | 70,768 | - | - | - | - | - | 4,000 | 2,400 | 2,745 | - | - | 3,600 | - | - | - | - | 83,513 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 2,217,574 | - | 1,500 | - | 48,882 | - | 705,218 | 60,832 | 53,934 | 552,902 | - | 3,600 | 36,073 | - | - | - | 3,680,515 |

23 - SCHOOL LEADERSHIP

| | | | | | | | | | | | | | | | | | |
|---------------------------------------|------------|---|---|---|---|---|---|---|--------|---|---|---|---------|---|---|---|------------|
| 6100 - PAYROLL COSTS | 12,763,114 | - | - | - | - | - | - | - | 5,360 | - | - | - | 124,630 | - | - | - | 12,893,104 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 170,103 | - | - | - | - | - | - | - | 1,450 | - | - | - | - | - | - | - | 171,553 |
| 6300 - SUPPLIES & MATERIALS | 210,267 | - | - | - | - | - | - | - | 56,550 | - | - | - | - | - | - | - | 266,817 |
| 6400 - OTHER OPERATING COSTS | 177,832 | - | - | - | - | - | - | - | 15,805 | - | - | - | - | - | - | - | 193,637 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 13,321,316 | - | - | - | - | - | - | - | 79,165 | - | - | - | 124,630 | - | - | - | 13,525,111 |

31 - COUNSEL AND EVALUATION

| | | | | | | | | | | | | | | | | | |
|---------------------------------------|-----------|---|---------|---|---------|---|---------|---------|--------|-----------|---|---|-----------|---|---|---|------------|
| 6100 - PAYROLL COSTS | 6,149,249 | - | 340,016 | - | 254,814 | - | 256,735 | 91,960 | 48,936 | 1,235,843 | - | - | 1,087,855 | - | - | - | 9,465,408 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 58,679 | - | - | - | - | - | 3,500 | - | - | 50,000 | - | - | - | - | - | - | 112,179 |
| 6300 - SUPPLIES & MATERIALS | 104,639 | - | 175,578 | - | - | - | 9,075 | 49,160 | 5,414 | 190,000 | - | - | - | - | - | - | 533,866 |
| 6400 - OTHER OPERATING COSTS | 105,828 | - | - | - | - | - | 4,500 | 5,700 | - | - | - | - | - | - | - | - | 116,028 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 6,418,395 | - | 515,594 | - | 254,814 | - | 273,810 | 146,820 | 54,350 | 1,475,843 | - | - | 1,087,855 | - | - | - | 10,227,481 |



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund 2023-2024

| 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 2023-2024 Budget |
|--|------------------------|------------------------|-------------|-------------------------------|-----------------|----------------------------|----------------------------|-----------------------------|------------------|-----------------------------|------------------|---------------------|-----------------------|--------------------------|----------------|----------------------------|------------------------------|
| 32 - SOCIAL WORK SERVICES | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 1,289,779 | - | - | - | - | - | - | - | - | - | - | - | 882,625 | - | - | - | 2,172,404 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 40,469 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 40,469 |
| 6300 - SUPPLIES & MATERIALS | 19,410 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 19,410 |
| 6400 - OTHER OPERATING COSTS | 11,681 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11,681 |
| TOTAL | 1,361,339 | - | - | - | - | - | - | - | - | - | - | - | 882,625 | - | - | - | 2,243,964 |
| 33 - HEALTH SERVICES | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 2,937,599 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,937,599 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 13,718 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 13,718 |
| 6300 - SUPPLIES & MATERIALS | 42,815 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 42,815 |
| 6400 - OTHER OPERATING COSTS | 2,600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,600 |
| TOTAL | 2,996,732 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,996,732 |
| 34 - STUDENT TRANSPORTATION | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 3,021,749 | - | - | - | - | - | - | - | - | 897,313 | - | - | - | - | - | - | 3,919,062 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 91,241 | - | - | - | - | - | - | - | - | 25,000 | - | - | - | - | - | - | 116,241 |
| 6300 - SUPPLIES & MATERIALS | 469,000 | - | - | - | - | - | - | - | - | 126,000 | - | - | - | 70,500 | - | - | 665,500 |
| 6400 - OTHER OPERATING COSTS | (-494,575) | - | - | - | - | - | - | - | - | 23,787 | - | - | - | - | - | - | (-470,788) |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 3,087,415 | - | - | - | - | - | - | - | - | 1,072,100 | - | - | - | 70,500 | - | - | 4,230,015 |
| 35 - FOOD SERVICES | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 100 | 9,953,946 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,954,046 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 2,241 | 255,384 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 257,625 |
| 6300 - SUPPLIES & MATERIALS | - | 9,941,604 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,941,604 |
| 6400 - OTHER OPERATING COSTS | - | 97,581 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 97,581 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 2,341 | 20,248,515 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,250,856 |
| 36 - EXTRACURRICULAR ACTIVITIES | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 606,325 | - | - | - | - | - | 5,719 | 3,388 | - | 8,536 | 4,306,808 | 1,340,025 | - | - | - | - | 6,270,801 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 35,078 | - | - | - | - | - | - | - | - | - | 503,231 | 118,633 | - | - | - | - | 656,942 |
| 6300 - SUPPLIES & MATERIALS | 95,746 | - | - | - | - | - | 2,000 | - | - | - | 20,000 | 140,517 | - | - | - | - | 258,263 |
| 6400 - OTHER OPERATING COSTS | 967,999 | - | - | - | - | - | 289,900 | 800 | - | - | 1,181,000 | 428,105 | - | - | - | - | 2,867,804 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | 24,525 | - | - | - | - | 24,525 |
| TOTAL | 1,705,148 | - | - | - | - | - | 297,619 | 4,188 | - | 8,536 | 6,011,039 | 2,051,805 | - | - | - | - | 10,078,335 |
| 41 - GENERAL ADMINISTRATION | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 6,185,044 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,185,044 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 822,228 | - | - | - | - | - | - | - | - | - | - | - | - | - | 47,300 | - | 869,528 |
| 6300 - SUPPLIES & MATERIALS | 253,901 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 253,901 |
| 6400 - OTHER OPERATING COSTS | 930,958 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 930,958 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 8,192,131 | - | - | - | - | - | - | - | - | - | - | - | - | - | 47,300 | - | 8,239,431 |



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund 2023-2024

| 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 2023-2024 Budget |
|---|------------------------|------------------------|-------------|-------------------------------|-----------------|----------------------------|----------------------------|-----------------------------|------------------|-----------------------------|------------------|---------------------|-----------------------|--------------------------|----------------|----------------------------|------------------------------|
| 51 - FACILITIES MAINT & OPERATIONS | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 10,869,674 | - | - | - | - | - | 37,825 | - | - | - | - | 6,250 | - | 47,746 | - | - | 10,961,495 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 5,483,589 | - | - | - | - | 16,000 | - | - | - | - | 200 | - | - | - | - | - | 5,499,789 |
| 6300 - SUPPLIES & MATERIALS | 1,212,886 | - | - | - | - | - | 11,500 | - | - | - | 13,500 | - | - | - | - | - | 1,237,886 |
| 6400 - OTHER OPERATING COSTS | 1,670,369 | - | - | - | - | - | 1,700 | - | - | - | - | - | - | - | - | - | 1,672,069 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 19,236,518 | - | - | - | - | 16,000 | 51,025 | - | - | - | 13,700 | 6,250 | - | 47,746 | - | - | 19,371,239 |
| 52 - SECURITY AND MONITORING SERV | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 4,317,689 | - | - | - | - | 68,712 | - | - | - | - | - | 6,250 | - | - | - | - | 4,392,651 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 217,036 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 217,036 |
| 6300 - SUPPLIES & MATERIALS | 155,170 | - | - | - | - | 42,198 | - | - | - | - | - | - | - | - | - | - | 197,368 |
| 6400 - OTHER OPERATING COSTS | 41,800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 41,800 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 4,731,695 | - | - | - | - | 110,910 | - | - | - | - | - | 6,250 | - | - | - | - | 4,848,855 |
| 53 - DATA PROCESSING SERVICES | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 3,477,614 | - | - | - | - | 59,650 | - | - | - | - | - | - | - | - | - | - | 3,537,264 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 1,204,487 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,204,487 |
| 6300 - SUPPLIES & MATERIALS | 809,708 | - | - | - | - | - | - | - | - | - | - | - | - | 52,507 | - | - | 862,215 |
| 6400 - OTHER OPERATING COSTS | 134,388 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 134,388 |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 5,626,197 | - | - | - | - | 59,650 | - | - | - | - | - | - | - | 52,507 | - | - | 5,738,354 |
| 61 - COMMUNITY SERVICES | | | | | | | | | | | | | | | | | |
| 6100 - PAYROLL COSTS | 38,074 | - | - | - | - | - | - | - | - | - | - | - | 37,071 | - | - | - | 75,145 |
| 6200 - PROFESSIONAL & CONTRACTED SERV | 1,750 | - | - | - | - | - | - | - | - | - | - | - | - | 35,330 | - | - | 37,080 |
| 6300 - SUPPLIES & MATERIALS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6400 - OTHER OPERATING COSTS | 600 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 600 |
| TOTAL | 40,424 | - | - | - | - | - | - | - | - | - | - | - | 37,071 | 35,330 | - | - | 112,825 |
| 71 - DEBT SERVICE | | | | | | | | | | | | | | | | | |
| 6500 - DEBT SERVICE | 557,846 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,919,640 | 4,477,486 |
| TOTAL | 557,846 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,919,640 | 4,477,486 |
| 81 - FACILITIES ACQ & CONSTRUCTION | | | | | | | | | | | | | | | | | |
| 6200 - PROFESSIONAL & CONTRACTED SERV | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6300 - SUPPLIES & MATERIALS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | 15,142,749 | - | - | 15,142,749 |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | 15,142,749 | - | - | 15,142,749 |
| 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 | 1,048,026 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,048,026 |



McALLEN INDEPENDENT SCHOOL DISTRICT

Appropriations - General Fund
2023-2024

| 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 2023-2024 Budget |
|-------------------------------|------------------------|------------------------|-------------|-------------------------------|-----------------|----------------------------|----------------------------|-----------------------------|------------------|-----------------------------|------------------|---------------------|-----------------------|--------------------------|----------------|----------------------------|------------------------------|
| 99 - OTHER INTERGOVT CHARGES | | | | | | | | | | | | | | | | | |
| 6400 - OTHER OPERATIING COSTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 1,048,026 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,048,026 |
| TOTAL APPROPRIATIONS | 162,562,506 | 20,248,515 | 872,829 | 3,473,262 | 1,160,973 | 186,560 | 8,160,539 | 405,903 | 2,484,378 | 19,786,283 | 6,575,375 | 2,473,740 | 13,448,788 | 20,204,662 | 47,300 | 3,919,640 | 266,011,253 |
| 8900 - Other Uses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TTL APPROPRIATIONS & OTH USES | 162,562,506 | 20,248,515 | 872,829 | 3,473,262 | 1,160,973 | 186,560 | 8,160,539 | 405,903 | 2,484,378 | 19,786,283 | 6,575,375 | 2,473,740 | 13,448,788 | 20,204,662 | 47,300 | 3,919,640 | 266,011,253 |
| PROJECTED FUND BALANCE | (4,298,502) | - | - | - | - | - | - | - | - | - | - | - | - | (20,200,958) | - | - | (24,499,460) |

MCALLEN INDEPENDENT SCHOOL DISTRICT

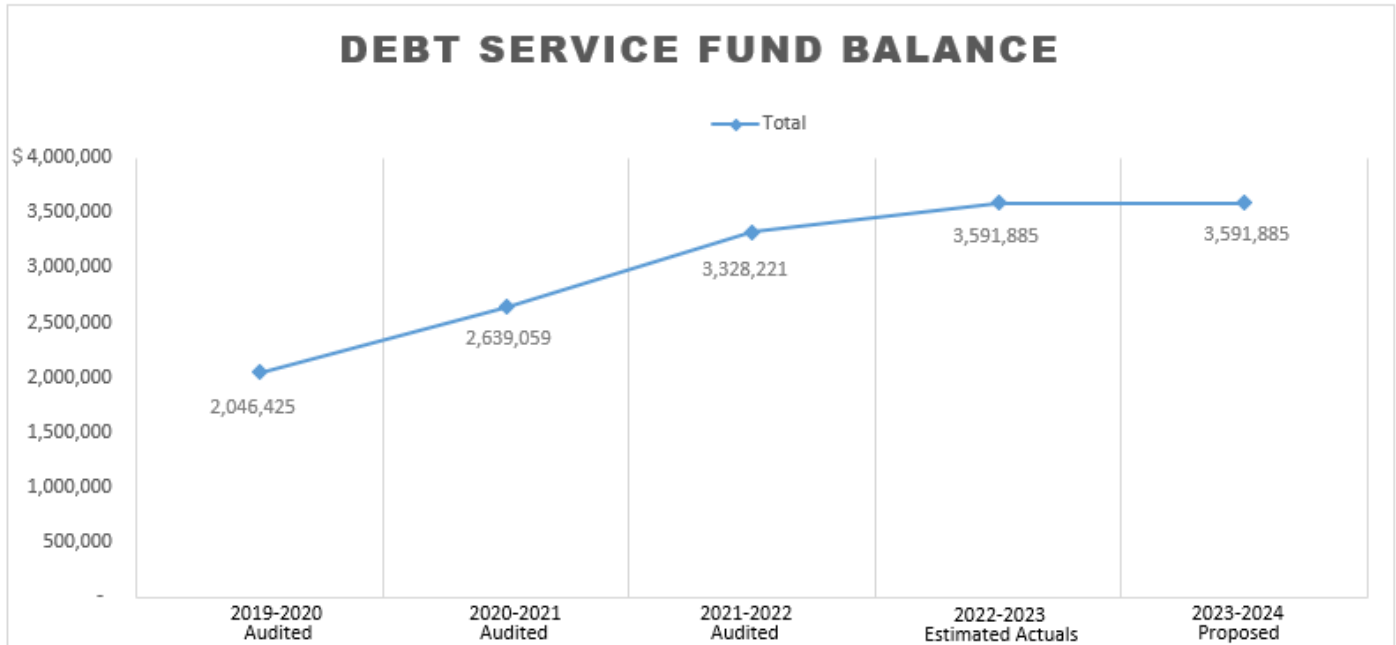
Budget Summary- General Fund

2023-2024

| | | <u>Revenues</u> | <u>Appropriations</u> | <u>Fund Balance</u> |
|---------------------|--------------------------------|-----------------------|-----------------------|------------------------|
| <i>GENERAL FUND</i> | | | | |
| 101 | FOOD SERVICE | \$ 20,248,515 | \$ 20,248,515 | \$ - |
| 155 | COLLEGE CAREER MILITARY READIN | 872,829 | 872,829 | - |
| 156 | EARLY EDUCATION ALLOTMENT | 3,473,262 | 3,473,262 | - |
| 157 | DYSLEXIA | 1,160,973 | 1,160,973 | - |
| 158 | SCHOOL SAFETY ALLOTMENT | 186,560 | 186,560 | - |
| 162 | CAREER TECHNICAL ED | 8,160,539 | 8,160,539 | - |
| 163 | ADV LEARNERS/G&T | 405,903 | 405,903 | - |
| 164 | BILINGUAL/ESL | 2,484,378 | 2,484,378 | - |
| 173 | SPECIAL EDUCATION | 19,786,283 | 19,786,283 | - |
| 183 | ATHLETICS | 6,575,375 | 6,575,375 | - |
| 184 | FINE ARTS | 2,473,740 | 2,473,740 | - |
| 193 | STATE COMPENSATORY | 13,448,788 | 13,448,788 | - |
| 194 | ESSER II - LOCAL | 3,704 | 20,204,662 | (20,200,958) |
| 195 | ADVERTISING | 47,300 | 47,300 | - |
| 197 | MAINTENANCE TAX NOTES | 3,919,640 | 3,919,640 | - |
| 199 | GENERAL FUND | <u>158,264,004</u> | <u>162,562,506</u> | <u>(4,298,502)</u> |
| | | <u>\$ 241,511,793</u> | <u>\$ 266,011,253</u> | <u>\$ (24,499,460)</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 2023-2024 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>0.0673</u> |
| Balance | \$0.4327 |

MCALLEN INDEPENDENT SCHOOL DISTRICT

Debt Service Fund Forecast

2019-2020 to 2026-2027

| Fiscal Year | Audited 2019-2020 | Audited 2020-2021 | Audited 2021-2022 | Estimated Actuals 2022-2023 | Adopted 2023-2024 | Projected 2024-2025 | Projected 2025-2026 | Projected 2026-2027 |
|---|------------------------------|------------------------------|------------------------------|--|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Debt Service Tax Rate | 0.0942 | 0.0936 | 0.0884 | 0.0758 | 0.0673 | 0.0673 | 0.0673 | 0.0673 |
| Beginning Fund Balance | \$ 1,740,717 | \$ 2,046,425 | \$ 2,639,059 | \$ 3,328,221 | \$ 3,591,885 | \$ 3,591,885 | \$ 3,591,885 | \$ 3,591,885 |
| Current Taxes | 6,879,014 | 7,067,470 | 7,031,077 | 6,426,231 | 6,219,734 | 6,084,835 | 6,090,235 | 6,091,235 |
| Delinquent Taxes | 74,060 | 164,556 | 180,366 | 143,003 | 198,665 | 198,665 | 198,665 | 198,665 |
| Sub-Total | 6,953,074 | 7,232,026 | 7,211,443 | 6,569,234 | 6,418,399 | 6,283,500 | 6,288,900 | 6,289,900 |
| State Funding | - | 159,435 | 153,562 | 352,408 | 138,601 | - | - | - |
| Hold Harmless | 174,103 | - | - | - | - | - | - | - |
| Prior Year Adjustments | - | 11,644 | 16,461 | - | - | - | - | - |
| Operating Transfer In from General Fund | - | - | - | - | - | - | - | - |
| Sub-Total | 174,103 | 171,079 | 170,023 | 352,408 | 138,601 | - | - | - |
| Issuance of Bonds (Bond Refunding) | - | 40,875,000 | - | - | - | - | - | - |
| Premium/Discount on Issuance of Bonds | - | 5,332,904 | - | - | - | - | - | - |
| | - | 46,207,904 | - | - | - | - | - | - |
| Penalties & Interest | 54,925 | 86,523 | 100,785 | 88,167 | 80,000 | 80,000 | 80,000 | 80,000 |
| Interest | 27,597 | 2,019 | 7,124 | 67,000 | 96,000 | 96,000 | 96,000 | 96,000 |
| Royalties | 2,614 | 2,217 | 5,183 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Revenues | \$ 7,212,313 | \$ 53,701,768 | \$ 7,494,557 | \$ 7,077,809 | \$ 6,734,000 | \$ 6,460,500 | \$ 6,465,900 | \$ 6,466,900 |
| Principal | (4,320,000) | (4,955,000) | (4,935,000) | (5,175,000) | (5,340,000) | (5,290,000) | (5,475,000) | (5,695,000) |
| Interest | (2,584,500) | (1,946,583) | (1,865,900) | (1,633,200) | (1,389,000) | (1,165,500) | (985,900) | (766,900) |
| Sub-Total | (6,904,500) | (6,901,583) | (6,800,900) | (6,808,200) | (6,729,000) | (6,455,500) | (6,460,900) | (6,461,900) |
| Non-Operating Expenses | - | (45,750,006) | - | - | - | - | - | - |
| Other Fees | (2,105) | (457,545) | (4,495) | (5,945) | (5,000) | (5,000) | (5,000) | (5,000) |
| Expenses | \$ (6,906,605) | \$ (53,109,134) | \$ (6,805,395) | \$ (6,814,145) | \$ (6,734,000) | \$ (6,460,500) | \$ (6,465,900) | \$ (6,466,900) |
| <i>Net Income / (Loss)</i> | 305,708 | 592,634 | 689,162 | 263,664 | - | - | - | - |
| Preliminary Ending Fund Balance | \$ 2,046,425 | \$ 2,639,059 | \$ 3,328,221 | \$ 3,591,885 | \$ 3,591,885 | \$ 3,591,885 | \$ 3,591,885 | \$ 3,591,885 |

For 2023-2024 and future years, the projected Debt Service tax rate remains constant at \$0.0673 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

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)

2019-2020 to 2026-2027

| | Audited FY 2020 | Audited FY 2021 | Audited FY 2022 | Estimated Actuals FY 2023 | Adopted FY 2024 | Projected FY 2025 | Projected FY 2026 | Projected FY 2027 |
|---------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|----------------------------|------------------------------|------------------------------|------------------------------|
| Beginning Fund Balance | \$ - | \$ 30,187,039 | \$ 23,254,983 | \$ 14,770,086 | \$ 1,242,331 | \$ - | \$ - | \$ - |
| <i>Revenues</i> | | | | | | | | |
| 5700 Local | 129,706 | 74,342 | 37,582 | 1,733,851 | 11,000,000 | - | - | - |
| 7900 Other Sources | 33,741,907 | 824,000 | 1,438,223 | 4,545,619 | - | - | - | - |
| Total Revenues | \$ 33,871,613 | \$ 898,342 | \$ 1,475,805 | \$ 6,279,470 | \$ 11,000,000 | \$ - | \$ - | \$ - |
| <i>Expenditures</i> | | | | | | | | |
| 6200 Prof & Contracted Services | - | - | - | 104,287 | - | - | - | - |
| 6300 Supplies & Materials | - | - | - | 87,761 | - | - | - | - |
| 6400 Other Operating Costs | - | - | - | - | - | - | - | - |
| 6500 Debt Service | 261,259 | - | - | - | - | - | - | - |
| 6600 Capital Outlay | 3,423,315 | 7,830,398 | 9,960,702 | 19,615,177 | 12,242,331 | - | - | - |
| 8900 Other Uses | - | - | - | - | - | - | - | - |
| Total Expenditures | \$ 3,684,574 | \$ 7,830,398 | \$ 9,960,702 | \$ 19,807,225 | \$ 12,242,331 | \$ - | \$ - | \$ - |
| <i>Net Income / (Loss)</i> | 30,187,039 | (6,932,056) | (8,484,897) | (13,527,755) | (1,242,331) | - | - | - |
| Ending Fund Balance | \$ 30,187,039 | \$ 23,254,983 | \$ 14,770,086 | \$ 1,242,331 | \$ - | \$ - | \$ - | \$ - |

MCALLEN INDEPENDENT SCHOOL DISTRICT

Revenues - Debt Service and Capital Projects Funds 2023-2024

| Object | 599 Debt Service | 619 MISD MTN-2020 | 620 MTN-2020 | 697 UTRGV Collegiate Academy | 698 MISD Capital Projects | Total 2023-2024 Budget |
|------------------------------------|------------------------|-------------------------|-----------------|------------------------------------|---------------------------------|------------------------------|
| 5711 TAXES-CURRENT YEAR LEVY | 6,219,734 | - | - | - | - | 6,219,734 |
| 5712 TAXES-PRIOR YEARS | 198,665 | - | - | - | - | 198,665 |
| 5719 PENALTIES/INT & OTHER TAXES | 80,000 | - | - | - | - | 80,000 |
| 5742 INTEREST | 96,000 | - | - | - | - | 96,000 |
| 5748 MARKET VALUE GAIN/LOSS | - | - | - | - | - | - |
| 5749 OTHER REVENUES | 1,000 | - | - | 11,000,000 | - | 11,001,000 |
| 5769 MISCELLANEOUS REVENUES | - | - | - | - | - | - |
| 5812 FOUNDATION ENTITLEMENTS | - | - | - | - | - | - |
| 5829 REV BY TEXAS EDUCATION AGENCY | 138,601 | - | - | - | - | 138,601 |
| TOTAL REVENUES | 6,734,000 | - | - | 11,000,000 | - | 17,734,000 |
| Other Resources | | | | | | |
| TOTAL OTHER RESOURCES | - | - | - | - | - | - |
| TTL REVENUES & OTH SOURCES | 6,734,000 | - | - | 11,000,000 | - | 17,734,000 |

Appropriations - Debt Service and Capital Project Funds 2023-2024

| Object | 599 Debt Service | 619 MISD MTN-2020 | 620 MTN-2020 | 697 UTRGV Collegiate Academy | 698 MISD Capital Projects | Total 2023-2024 Budget |
|---------------------------------------|------------------------|-------------------------|-----------------|------------------------------------|---------------------------------|------------------------------|
| 36 - EXTRACURRICULAR ACTIVITIES | | | | | | |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - |
| 41 - GENERAL ADMINISTRATION | | | | | | |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - |
| 51 - FACILITIES MAINT & OPERATIONS | | | | | | |
| 6200 - PROFESSIONAL & CONTRACTED SERV | - | - | - | - | - | - |
| 6300 - SUPPLIES & MATERIALS | - | - | - | - | - | - |
| 6600 - CAPITAL OUTLAY | - | - | 247,463 | - | - | 247,463 |
| TOTAL | - | - | 247,463 | - | - | 247,463 |
| 52 - SECURITY AND MONITORING SERV | | | | | | |
| 6600 - CAPITAL OUTLAY | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - |
| 71 - DEBT SERVICE | | | | | | |
| 6500 - DEBT SERVICE | 6,734,000 | - | - | - | - | 6,734,000 |
| TOTAL | 6,734,000 | - | - | - | - | 6,734,000 |
| 81 - FACILITIES ACQ & CONSTRUCTION | | | | | | |
| 6600 - CAPITAL OUTLAY | - | - | 994,868 | 11,000,000 | - | 11,994,868 |
| TOTAL | - | - | 994,868 | 11,000,000 | - | 11,994,868 |
| TOTAL APPROPRIATIONS | 6,734,000 | - | 1,242,331 | 11,000,000 | - | 18,976,331 |
| 8900 - Other Uses | | | | | | |
| 8900 - Other Uses | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - |
| TTL APPROPRIATIONS & OTH USES | 6,734,000 | - | 1,242,331 | 11,000,000 | - | 18,976,331 |
| PROJECTED FUND BALANCE | - | - | (1,242,331) | - | - | (1,242,331) |

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 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) or
- 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 and
 - increasing the number of highly qualified teachers, principals, and assistant principals in schools, and
- 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 Instructional Materials 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-J – Dyslexia Funding Support Grant
- 429-M – Certification Exam Reimbursements
- 429-T – Ballistic Shield Project
- 429-Z – Silent Panic Alert

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

2023-2024

| | | <u>Revenues</u> | <u>Appropriation</u> | <u>Fund Balance</u> |
|--------------------------|----------------------------------|-----------------|----------------------|---------------------|
| <i>SPECIAL REVENUES</i> | | | | |
| 211 | TTL I PRT A IMPROV BASIC PGMS | \$ 11,779,426 | \$ 11,779,426 | \$ - |
| 212 | TTL I PART C-MIGRANT | 478,460 | 478,460 | - |
| 224 | IDEA-PART B FORMULA | 3,980,658 | 3,980,658 | - |
| 225 | IDEA-PART B PRESCHOOL | 71,709 | 71,709 | - |
| 244 | VOCATIONAL ED BASIC GRANT | 380,672 | 380,672 | - |
| 255 | TTL II PART A SUPPORT EFF INST | 1,682,624 | 1,682,624 | - |
| 263 | TTL III PART A ELA | 1,079,920 | 1,079,920 | - |
| 272 | MEDICAID ADM CLAIMING PROGRAM | 50,000 | 50,000 | - |
| 274 | GEAR UP PROJECT | 311,979 | 311,979 | - |
| 279 | TCLAS-ESSER III | 321,728 | 321,728 | - |
| 280 | ARP HOMELESS II | 117,807 | 117,807 | - |
| 282 | ESSER III-ARP | 26,077,428 | 26,077,428 | - |
| 288 | FEDERALLY FUNDED SPECIAL REVENUE | 814,424 | 814,424 | - |
| 289 | TITLE IV, PART A-SUBPART I | 1,169,283 | 1,169,283 | - |
| 315 | SSA DISCRETIONARY | 177,906 | 177,906 | - |
| 340 | SSA EARLY INTERVENTION DEAF | 543 | 543 | - |
| 397 | AP/BACCALAUREATE INCENTIVES | 36,939 | 36,939 | - |
| 410 | INST MATERIAL ALLOTMENT | 3,900,000 | 3,900,000 | - |
| 429 | ST FUNDED SPECIAL REVENUE | 202,156 | 202,156 | - |
| 435 | REG DAY SCHOOL FOR THE DEAF | 4,256,300 | 4,256,300 | - |
| 461 | CAMPUS ACTIVITY FUNDS | 1,300,000 | 1,300,000 | - |
| | Sub-Total Special Revenue Funds | \$ 58,189,962 | \$ 58,189,962 | \$ - |
| <i>PROPRIETARY FUNDS</i> | | | | |
| 713 | PROJECT SAFE AND SECURE | 331,500 | 331,500 | - |
| 716 | PRE-K TUITION BASED | 101,034 | 101,034 | - |
| | Sub-Total Proprietary Funds | \$ 432,534 | \$ 432,534 | \$ - |
| | Grand Total | \$ 58,622,496 | \$ 58,622,496 | \$ - |



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 2023 HCAD Preliminary Certified Assessed Values were used to calculate and project 2023-2024 tax collections. For fiscal year 2024-2025 and beyond, the District estimated those values at a 4-year average of a 6% increase.

The Texas Comptroller releases Preliminary Values in January and Final Values in July which are used to calculate state funding. For fiscal year 2024-2025 and beyond, a 6% increase was included to be in line with the HCAD forecasted values.

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Preliminary FY 2024 | Projected FY 2025 | Projected FY 2026 | Projected FY 2027 |
|--|-----------------|-----------------|-----------------|-----------------|------------------------|----------------------|----------------------|----------------------|
| HCAD Certified Value | \$7,810,461,629 | \$8,110,766,130 | \$8,549,360,079 | \$9,180,303,513 | \$9,822,271,043 | \$10,411,607,306 | \$11,036,303,744 | \$11,698,481,969 |
| Average HCAD Change From Prior Year | | 3.84% | 5.41% | 7.38% | 6.99% | 6.00% | 6.00% | 6.00% |
| Texas Comptroller Value | \$7,544,931,198 | \$7,793,865,257 | \$8,150,539,649 | \$8,923,822,575 | \$9,548,490,155 | \$10,121,399,564 | \$10,728,683,538 | \$11,372,404,550 |

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 2023 | Proposed Budget FY 2024 |
|-------------------------------------|------------------|------------------|------------------|------------------------------|-------------------------------|
| | FY 2020 | FY 2021 | FY 2022 | | |
| Levy | \$ 87,450,096.00 | \$ 88,388,374.05 | \$ 90,489,805.41 | \$ 96,621,135.70 | \$ 91,768,419.00 |
| Tax Rate: | | | | | |
| Maintenance & Operations | 1.0586 | 1.0450 | 1.0486 | 1.0206 | 0.9338 |
| Interest & Sinking | 0.0942 | 0.0936 | 0.0884 | 0.0758 | 0.0673 |
| Total Tax Rate | 1.1528 | 1.1386 | 1.1370 | 1.0964 | 1.0011 |
| Current Collections: | | | | | |
| Maintenance & Operations | 77,304,936.00 | 78,904,975.00 | 83,402,538.00 | 85,872,334.00 | 85,548,685.00 |
| Interest & Sinking | 6,879,014.00 | 7,067,470.00 | 7,031,075.00 | 6,426,231.00 | 6,219,734.00 |
| Total Tax Collections | \$ 84,183,950.00 | \$ 85,972,445.00 | \$ 90,433,613.00 | \$ 92,298,565.00 | \$ 91,768,419.00 |

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 \$0.0936 to \$0.0884 for a total tax rate of \$1.1370. In 2022-2023, the District elected the Declared Disaster Tax Rate Option allowing the District to increase the compressed tier I M&O tax rate while simultaneously reducing the total M&O tax rate to \$1.0206 while the I&S tax rate decreased to \$0.0758 for a total tax rate of \$1.0964. In 2023-2024, the tier I M&O tax rate was compressed to \$0.8052 reducing the M&O tax rate to \$0.9338 and the I&S tax rate decreased to \$0.0673.

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

| | |
|-------------------------------|---------------|
| M&O Limit | \$0.9752 |
| Maintenance & Operations Rate | <u>0.9338</u> |
| Balance | \$0.0414 |

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>0.0673</u> |
| Balance | \$0.4327 |

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 |
|---------------------|----------|--------------------------|--------------------|----------------|
| 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 |
| 2022-2023 | 2022 | 1.0206 | 0.0758 | 1.0964 |
| Proposed* 2023-2024 | 2023 | 0.9338 | 0.0673 | 1.0011 |

**Every penny generates approximately \$916,716*

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 Texas 88th Legislative Session is considering increasing the 2023 tax year, 2023-2024 fiscal year homestead exemption from \$40,000 to \$100,000. The example below shows the tax rate's effect on the average taxpayer per \$100,000 residence value:

| | Actuals | | | Current Budget | Proposed Budget |
|------------------------------|-------------|-------------|-------------|----------------|-----------------|
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
| Residence Value | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Less: Homestead Exemption | \$ (25,000) | \$ (25,000) | \$ (25,000) | \$ (40,000) | \$ (40,000) |
| Adjusted Taxable Value | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 60,000 | \$ 60,000 |
| Rate Per \$100 Value | \$ 1.1528 | \$ 1.1386 | \$ 1.1370 | \$ 1.0964 | \$ 1.0011 |
| Taxes Due on \$100,000 Value | \$ 864.60 | \$ 853.95 | \$ 852.75 | \$ 657.84 | \$ 600.66 |

Principal Property Taxpayers

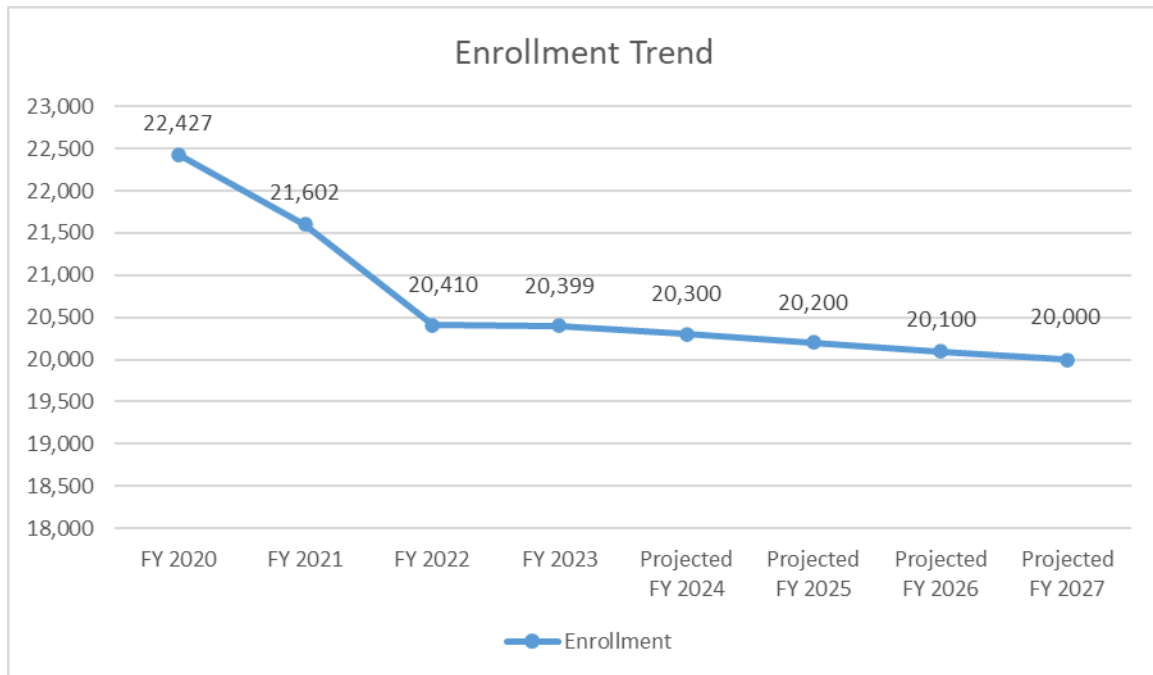
| Taxpayer | Tax Year | |
|--|-------------------------------|---|
| | 2021 Assessed Valuation | Percentage Total Assessed Valuation |
| 1 Simon Property Group-McAllen NO 2 | \$ 155,336,606 | 1.90% |
| 2 AEP Texas Inc-27th | 65,239,530 | 0.79% |
| 3 La Plaza Mall LLC | 51,211,149 | 0.62% |
| 4 Rio Grande Regional Hospital | 50,238,704 | 0.61% |
| 5 Universal Health Services | 45,243,201 | 0.55% |
| 6 Palm Crossing Town Center LLC | 41,337,244 | 0.50% |
| 7 Shops at 29 LTD | 31,078,810 | 0.38% |
| 8 H E Butt Grocery Company | 25,258,057 | 0.31% |
| 9 Wal-Mart Real Estate Business Trust | 24,197,084 | 0.29% |
| 10 McAllen Medical Center | 24,080,983 | 0.29% |
| 11 GE Engine Services-McAllen LP | 24,021,334 | 0.29% |
| 12 S P Plaza L C | 22,314,195 | 0.27% |
| 13 Coca-Cola Southwest Beverage LLC | 21,207,516 | 0.26% |
| 14 Weingarten Realty Investors | 20,913,403 | 0.25% |
| 15 Dillard Texas OPG LTD Prtnrshp | 20,090,194 | 0.24% |
| 16 Jim & Mary Kay Moffitt Family LTD | 18,770,719 | 0.23% |
| 17 Villa Regale at Nolana LLC | 17,694,725 | 0.22% |
| 18 Calmac Suites LTD | 17,467,540 | 0.21% |
| 19 Texas State Bank | 17,200,000 | 0.21% |
| 20 Sam's Real Estate Business Trust | 17,075,676 | 0.21% |
| 21 Palms Crossing II LLC | 16,838,293 | 0.20% |
| 22 DHR Real Estate Management LLC | 16,535,911 | 0.20% |
| 23 Macy's Mall Real Estate LLC | 15,378,718 | 0.19% |
| 24 Daimler Trucks of North America LLC | 14,637,876 | 0.18% |
| 25 Bam River Valley LP | 14,172,045 | 0.17% |
| | <u>\$ 787,539,513</u> | <u>9.57%</u> |

Source:
 Certified Totals from Hidalgo County Appraisal District
 Top Taxpayer 2021 & 2012

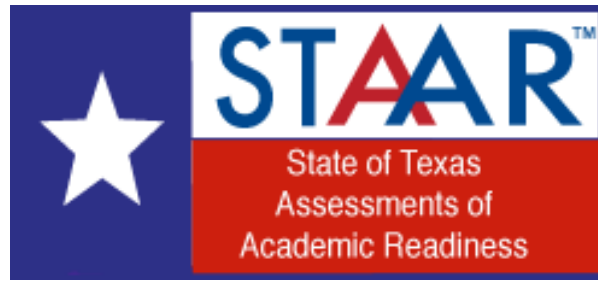
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 Table L-13
 6/30/22

Student Enrollment

Student enrollment trends are reviewed on a six weeks basis. Enrollment projections for fiscal year 2023-2024 were based on 2021-2022 and 2022-2023 trends. These factors were considered when projecting enrollment beyond fiscal year 2023-2024.



Performance Measures

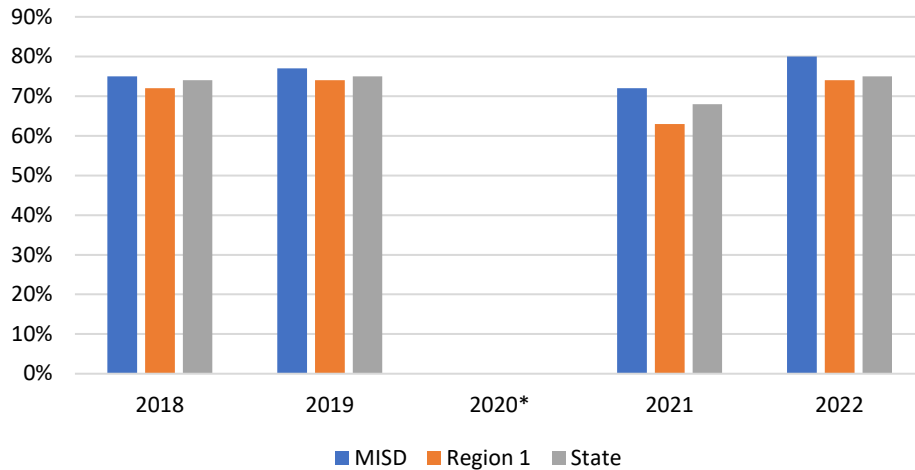


In the 2011-2012 school year, State of Texas Assessments of Academic Readiness (STAAR) replaced Texas Assessment of Knowledge and Skills (TAKS) as the new assessment program of Texas. The Texas Education Agency (TEA) publishes the Texas Academic Performance Report (TAPR) in December for prior year assessments. 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.

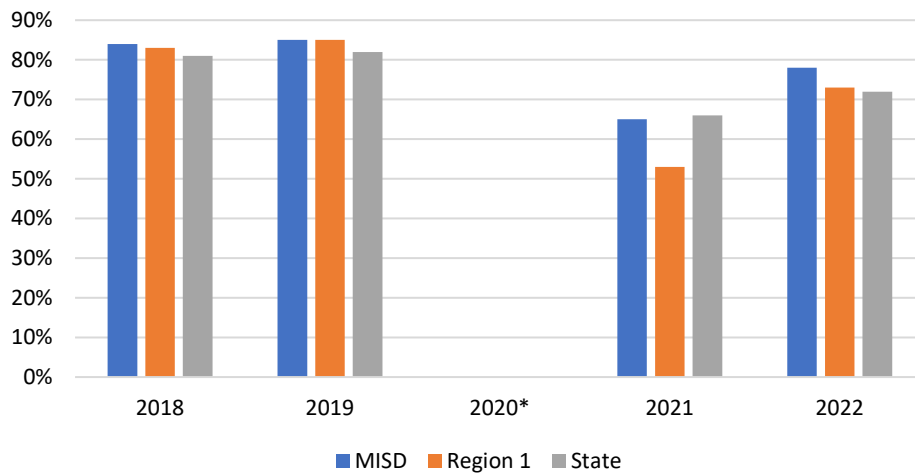
**Starting in 2021-2022, The Writing STAAR test has been embedded in the Reading STAAR test and is no longer tested separately.

STAAR - Reading (All Grades)



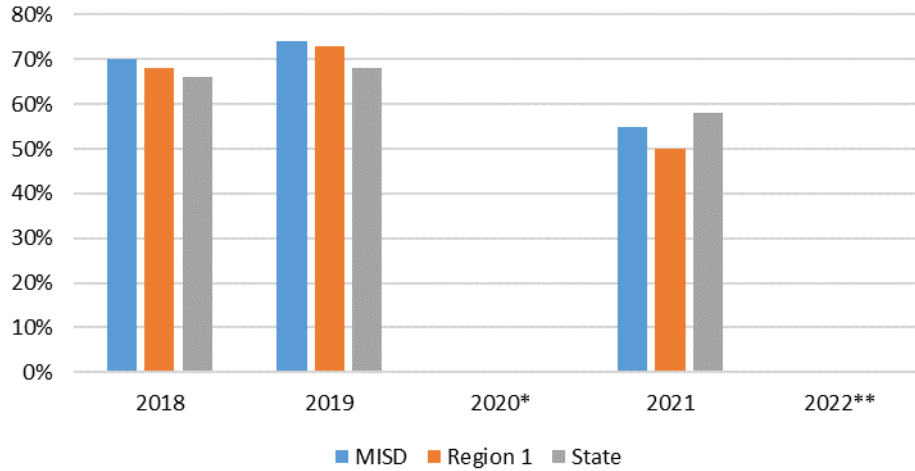
| | 2018 | 2019 | 2020* | 2021 | 2022 |
|----------|------|------|-------|------|------|
| MISD | 75% | 77% | N/A | 72% | 80% |
| Region 1 | 72% | 74% | N/A | 63% | 74% |
| State | 74% | 75% | N/A | 68% | 75% |

STAAR - Math (All Grades)



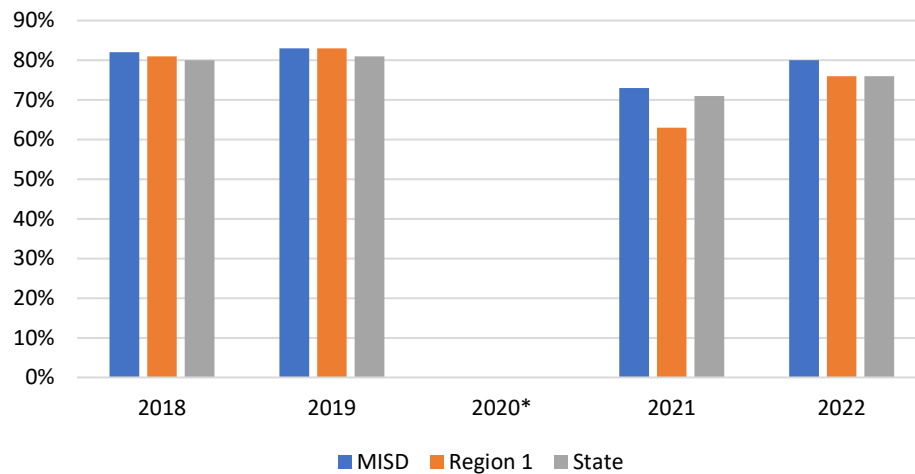
| | 2018 | 2019 | 2020* | 2021 | 2022 |
|-----------------|------|------|-------|------|------|
| MISD | 84% | 85% | N/A | 65% | 78% |
| Region 1 | 83% | 85% | N/A | 53% | 73% |
| State | 81% | 82% | N/A | 66% | 72% |

STAAR - Writing (All Grades)



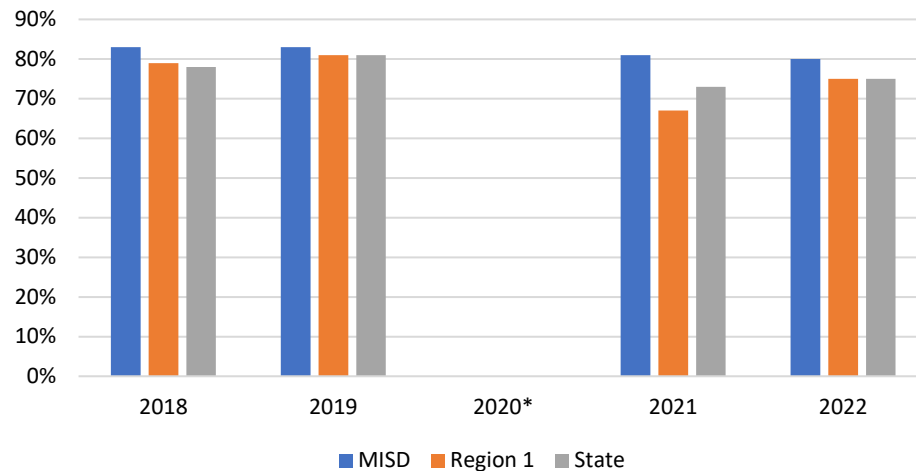
| | 2018 | 2019 | 2020* | 2021 | 2022** |
|-----------------|------|------|-------|------|--------|
| MISD | 70% | 74% | N/A | 55% | N/A |
| Region 1 | 68% | 73% | N/A | 50% | N/A |
| State | 66% | 68% | N/A | 58% | N/A |

STAAR - Science (All Grades)



| | 2018 | 2019 | 2020* | 2021 | 2022 |
|-----------------|------|------|-------|------|------|
| MISD | 82% | 83% | N/A | 73% | 80% |
| Region 1 | 81% | 83% | N/A | 63% | 76% |
| State | 80% | 81% | N/A | 71% | 76% |

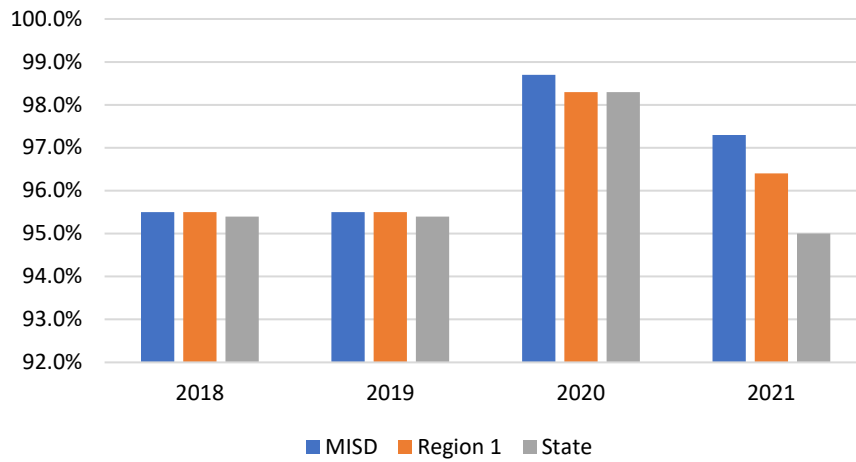
STAAR - Social Studies (All Grades)



| | 2018 | 2019 | 2020* | 2021 | 2022 |
|-----------------|------|------|-------|------|------|
| MISD | 83% | 83% | N/A | 81% | 80% |
| Region 1 | 79% | 81% | N/A | 67% | 75% |
| State | 78% | 81% | N/A | 73% | 75% |

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

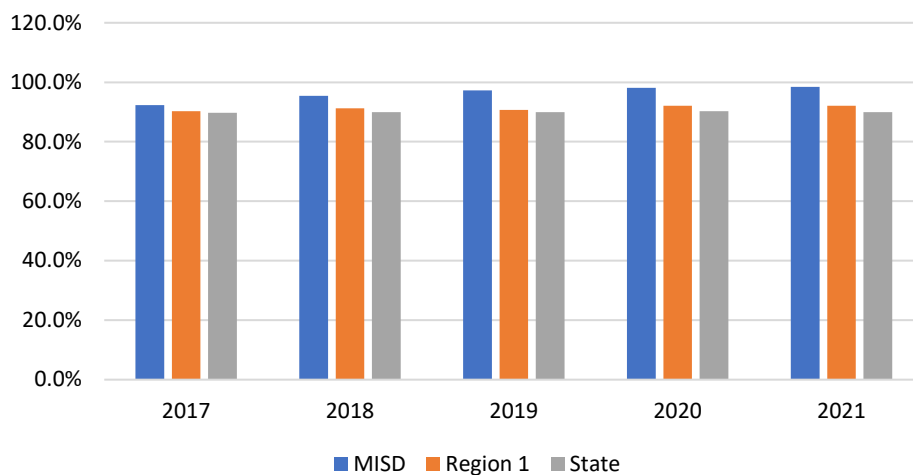
Attendance Rates



| | 2018 | 2019 | 2020 | 2021 | 2022* | 2023** |
|-----------------|-------|-------|-------|-------|-------|--------|
| MISD | 95.5% | 95.5% | 98.7% | 97.3% | 91.9% | 92.7% |
| Region 1 | 95.5% | 95.5% | 98.3% | 96.4% | TBA | TBA |
| State | 95.4% | 95.4% | 98.3% | 95.0% | TBA | TBA |

*2021-22 Texas Academic Performance Report (TAPR) will be published in December 2023
 **2022-23 MISD Rate is based on 4th Six Weeks Average, Texas Academic Performance Report (TAPR) will be published in December 2024

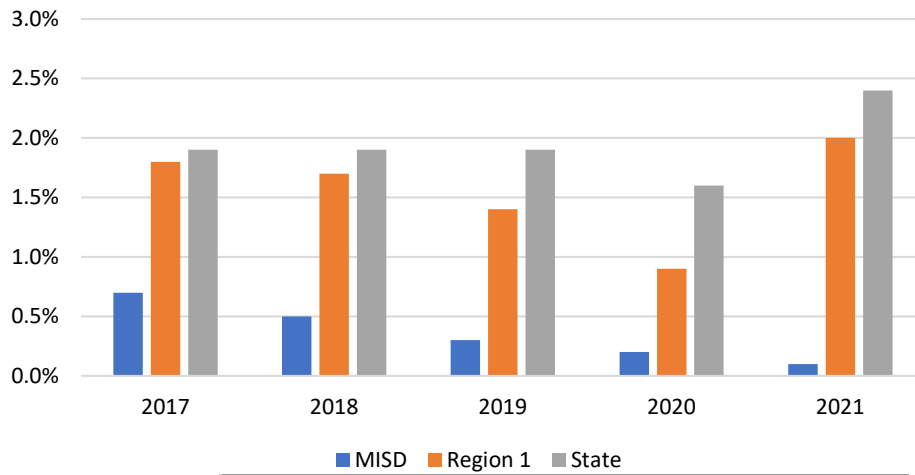
Graduation Rates (4 - Year)



| | 2017 | 2018 | 2019 | 2020 | 2021 |
|-----------------|-------|-------|-------|-------|-------|
| MISD | 92.3% | 95.4% | 97.3% | 98.1% | 98.4% |
| Region 1 | 90.3% | 91.2% | 90.7% | 92.1% | 92.1% |
| State | 89.7% | 90.0% | 90.0% | 90.3% | 90.0% |

2021-22 Graduation Rates will be published in the Texas Academic Performance Report (TAPR) in December 2023

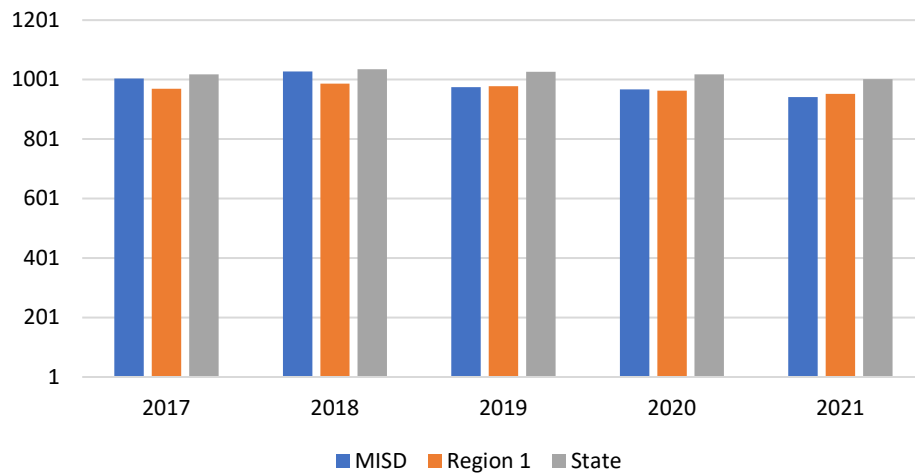
Dropout Rates (Gr 9-12)



| | 2017 | 2018 | 2019 | 2020 | 2021 |
|----------|------|------|------|------|------|
| MISD | 0.7% | 0.5% | 0.3% | 0.2% | 0.1% |
| Region 1 | 1.8% | 1.7% | 1.4% | 0.9% | 2.0% |
| State | 1.9% | 1.9% | 1.9% | 1.6% | 2.4% |

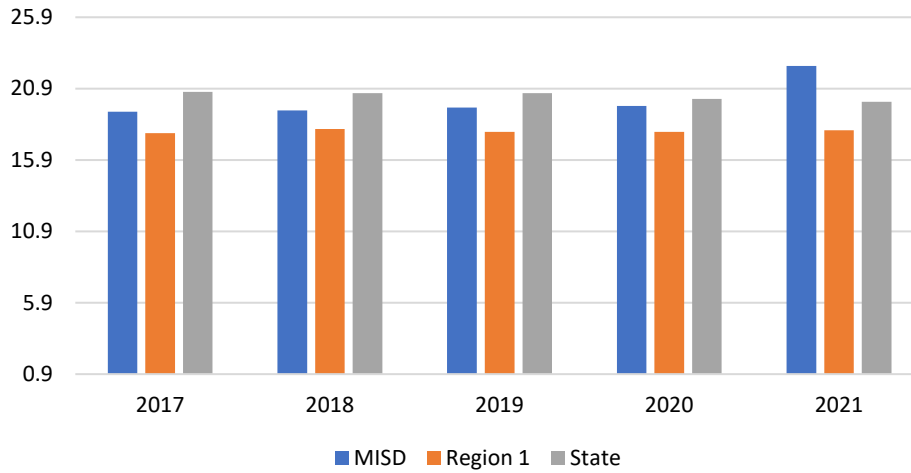
2021-22 Dropout Rates will be published in the Texas Academic Performance Report (TAPR) in December 2023

Average SAT Scores



| | 2017 | 2018 | 2019 | 2020 | 2021 |
|----------|------|------|------|------|------|
| MISD | 1005 | 1028 | 975 | 968 | 942 |
| Region 1 | 970 | 987 | 979 | 964 | 953 |
| State | 1019 | 1036 | 1027 | 1019 | 1002 |

Average ACT Scores



| | 2017 | 2018 | 2019 | 2020 | 2021 |
|----------|------|------|------|------|------|
| MISD | 19.3 | 19.4 | 19.6 | 19.7 | 22.5 |
| Region 1 | 17.8 | 18.1 | 17.9 | 17.9 | 18.0 |
| State | 20.7 | 20.6 | 20.6 | 20.2 | 20.0 |

Percentage of free or reduced-price meals

The Food Service Department participates in the Community Eligibility Provision 4 (CEP) which increases the monthly free meal reimbursements from the Texas Department of Agriculture due to a rise in meal participation.

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).

| | CEP FY 2019 | CEP FY 2020 | CEP FY 2021 | CEP FY 2022 | CEP FY 2023 |
|---------|----------------|----------------|----------------|----------------|----------------|
| Free | 82.45% | 87.12% | 89.10% | 90.48% | 91.22% |
| Reduced | - | - | - | - | - |
| Paid | 17.55% | 12.88% | 10.90% | 9.52% | 8.78% |

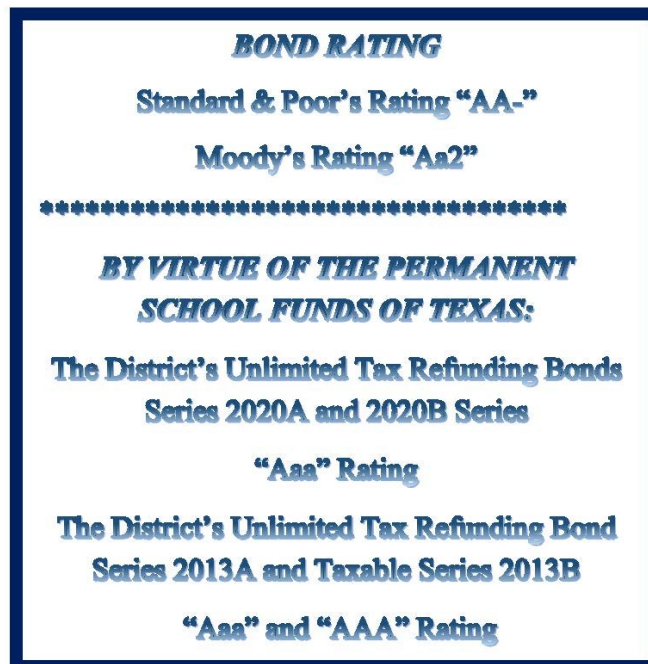
Debt Service Bond Amortization Schedule

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Sub-Total</u> | <u>Other Fees</u> | <u>Total Payment</u> |
|-------------------|----------------------------|---------------------------|----------------------------|------------------------|----------------------------|
| 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>\$40,045,000</u> | <u>\$5,489,350</u> | <u>\$45,534,350</u> | <u>\$35,000</u> | <u>\$45,569,350</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 2022-2023, 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 06/30/2022 | *Outstanding Total Debt Per Capita | Spent |
|---|----------------------------|------------------------|---------------|-----------------------|--|------------------------------------|--|------------------------------------|-------|
| Series 2013A Unlimited Tax Refunding Bonds | Interest and Sinking | 6/4/2013 | 2/15/2023 | 2.00% - 5.00% | Bond Refunding | \$ 64,465,000 | \$ 3,920,000 | \$ 26.35 | X |
| Series 2013B Unlimited Tax Refunding Bonds | Interest and Sinking | 6/4/2013 | 2/15/2023 | 2.00% - 4.00% | Bond Refunding | \$ 17,355,000 | \$ 1,055,000 | \$ 7.09 | 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 | \$ 53.82 | 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 | \$ 32,240,000 | \$ 216.74 | X |
| Subtotal For Interest and Sinking | | | | | | \$ 122,695,000 | \$ 45,220,000 | | |
| 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> | \$ 110.82 | 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 | \$ 326,000 | \$ 2.19 | 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 | \$ 22,385,000 | \$ 150.49 | X |
| Subtotal For Maintenance and Operations | | | | | | \$ 41,396,000 | \$ 39,196,000 | | |
| Grand Total | | | | | | \$ 164,091,000 | \$ 84,416,000 | \$ 567.50 | |

*Outstanding Total Debt Per Capita calculated as follows:
Outstanding Balance divided by Population 148,750
3,920,000 = 26.35

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> | \$ 50,939,850 | 6/30/2022 | 100.00% | \$ 50,939,850 |
| <i>McAllen ISD - Capital Leases</i> | 435,340 | 6/30/2022 | 100.00% | 435,340 |
| <i>McAllen ISD - Maintenance Tax Notes</i> | 43,764,129 | 6/30/2022 | 100.00% | 43,764,129 |
| | <u>\$ 95,139,319</u> | | | <u>\$ 95,139,319</u> |
| OVERLAPPING DEBT | | | | |
| <i>Edinburg, City Of</i> | \$ 108,870,000 | 6/30/2022 | 0.50% | \$ 544,350 |
| <i>Hidalgo Co.</i> | 380,945,000 | 6/30/2022 | 20.23% | 77,065,174 |
| <i>Hidalgo Co DD #1</i> | 263,339,000 | 6/30/2022 | 21.06% | 55,459,193 |
| <i>McAllen, City Of</i> | 96,040,000 | 6/30/2022 | 77.24% | 74,181,296 |
| <i>South Texas College</i> | 120,909,693 | 6/30/2022 | 18.99% | 22,960,751 |
| <i>Total Net Overlapping Debt</i> | | | | <u>230,210,764</u> |
| <i>Total Direct and Overlapping Debt:</i> | | | | <u><u>\$ 325,350,083</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

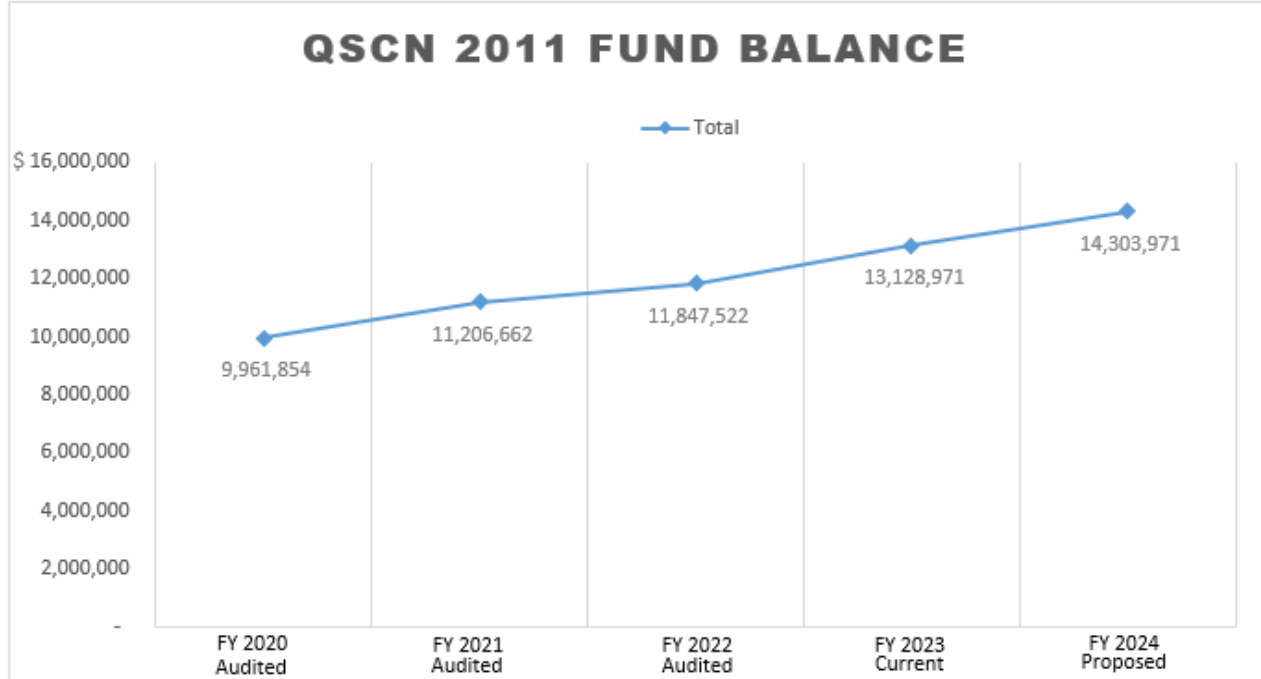
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and the businesses of the District. This process recognizes 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
6/30/22

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 | Proposed |
|--|--------------|---------------|---------------|---------------|---------------|
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
| Total Revenues | \$ 2,202,726 | \$ 3,986,372 | \$ 3,384,972 | \$ 4,019,379 | \$ 3,919,640 |
| Total Expenditures | 858,613 | 2,741,564 | 2,744,111 | 2,737,930 | 2,744,640 |
| Excess (Deficiency of Revenues Over (Under) Expenditures | 1,344,113 | 1,244,808 | 640,860 | 1,281,448 | 1,175,000 |
| Total Other Financing Sources and (Uses) | - | - | - | - | - |
| Net Change in Fund Balances | 1,344,113 | 1,244,808 | 640,860 | 1,281,448 | 1,175,000 |
| Fund Balances - Beginning | 8,617,741 | 9,961,854 | 11,206,662 | 11,847,522 | 13,128,971 |
| Fund Balances - Ending | \$ 9,961,854 | \$ 11,206,662 | \$ 11,847,522 | \$ 13,128,971 | \$ 14,303,971 |

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 | 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 |
| | | | 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 |
| | | 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 | | | | | |
| 3,540,000.00 | 261,000.00 | 21,505,000.00 | 25,306,000.00 | | P TOTAL |
| 2,304,603.00 | 22,196.40 | 8,668,150.00 | 10,994,949.40 | | I TOTAL |
| | | | (2,326,798.00) | | INTEREST SUBSIDY AVAILABLE |
| 5,844,603.00 | 283,196.40 | 30,173,150.00 | 33,974,151.40 | | P&I TOTAL |

Tax Rate Worksheets

2023 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

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. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

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. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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 | \$ 9,081,352,715 |
| 2. | 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. ² | \$ 855,021,283 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 8,226,331,432 |
| 4. | 2022 total adopted tax rate. | \$ 1.0964 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ 0 B. 2022 values resulting from final court decisions: - \$ 0 C. 2022 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ 0 B. 2022 disputed value: - \$ 0 C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2022 Chapter 42-related adjusted values. Add Line 5 and 6. | \$ 0 |
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 8,226,331,432 |
| 9. | 2022 taxable value of property in territory the school deannexed after Jan. 1, 2022 Enter the 2022 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. | 2022 taxable value lost because property first qualified for an exemption in 2023 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>2,096,692</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>35,623,668</u> C. Value loss. Add A and B. ⁶ | \$ <u>37,720,360</u> |
| 11. | 2022 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 2023. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022. A. 2022 market value. \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷ | \$ <u>0</u> |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ <u>37,720,360</u> |
| 13. | Adjusted 2022 taxable value. Subtract Line 12 from Line 8. | \$ <u>8,188,611,072</u> |
| 14. | Adjusted 2022 total levy. Multiply Line 4 by Line 13 and divide by \$100. | \$ <u>89,779,931</u> |
| 15. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁸ | \$ <u>355,013</u> |
| 16. | Adjusted 2022 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 2022 from the result. | \$ <u>90,134,944</u> |
| 17. | Total 2023 taxable value on the 2023 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 \$ <u>9,297,539,719</u> 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: - \$ <u>0</u> C. Total 2023 value. Subtract B from A. | \$ <u>9,297,539,719</u> |
| 18. | Total value of properties under protest or not included on certified appraisal roll. ¹² A. 2023 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 \$ <u>1,688,144,140</u> B. 2023 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. | \$ <u>1,688,144,140</u> |
| 19. | 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵ | \$ <u>991,260,236</u> |

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. | 2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19. | \$ 9,994,423,623 |
| 21. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district. | \$ 0 |
| 22. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022, and be located in a new improvement. | \$ 131,512,322 |
| 23. | Total adjustments to the 2023 taxable value. Add lines 21 and 22. | \$ 131,512,322 |
| 24. | Adjusted 2023 taxable value. Subtract line 23 from line 20. | \$ 9,862,911,301 |
| 25. | 2023 NNR tax rate. Divide line 16 by line 24 and multiply by \$100. | \$ 0.9138/\$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 :**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 Enrichment Tax Rate 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. | 2023 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 | \$ 0.8052/\$100 |
| 27. | 2023 enrichment tax rate. Enter the greater of A and B. ²⁶ <div style="margin-left: 40px;"> A. Enter the district's 2022 enrichment tax rate, 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 </div> | \$ 0.1286/\$100 |
| 28. | 2023 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 district's maximum compressed rate. ²⁷ | \$ 0.9338/\$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 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> (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. <p>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.</p> <p>28 Enter debt amount: \$ <u>6,734,000</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>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></p> <p>D. Adjust debt: Subtract B and C from A.</p> | \$ <u>6,734,000</u> |
| 30. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ <u>0</u> |
| 31. | Adjusted 2023 debt. Subtract line 30 from line 29D. | \$ <u>6,734,000</u> |
| 32. | 2023 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 <p>A. Enter the 2023 anticipated collection rate certified by the collector.³¹ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate <u>97.82</u> %</p> <p>C. Enter the 2021 actual collection rate <u>101.65</u> %</p> <p>D. Enter the 2020 actual collection rate <u>100.79</u> %</p> | <u>100.00</u> % |
| 33. | 2023 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>6,734,000</u> |
| 34. | 2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>9,994,423,623</u> |
| 35. | 2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100. | \$ <u>0.0673</u> /\$100 |
| 36. | 2023 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>1.0011</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. | 2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 9,994,423,623 |
| 39. | Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100. | \$ 0 /\$100 |
| 40. | 2023 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39. | \$ 1.0011 /\$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.

This section applies to a 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. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1.0964 /\$100 |
| 42. | 2022 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | \$ 1.1013 /\$100 |
| 43. | Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41. | \$ -0.0049 /\$100 |
| 44. | 2023 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). | \$ 1.0060 /\$100 |

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.9138 /\$100
 Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 1.0011 /\$100
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 44

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



2023 - 2024 Teacher / Librarian Minimum Hiring Pay Structure

| Pay Grade | Job Title | Work Days | Minimum (0 year) | Maximum (25+ years) | |
|--------------|-----------|--------------|---------------------|------------------------|----------|
| | | | Daily | \$278.88 | \$352.03 |
| | Teacher | 187 | 187 | \$52,150 | \$65,830 |
| | Librarian | 197 | 197 | \$54,939 | \$69,350 |

| 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 |
| | Attendance Officer | 207 | 187 | \$48,242 | \$68,708 |
| | Assistant, Speech Pathology (SpEd & RDSPD) | 192 | 192 | \$49,532 | \$70,545 |
| | Audiologist Assistant | 197 | 197 | \$50,822 | \$72,382 |
| | Nurse (All Level) | 192, 226 | 201 | \$51,854 | \$73,851 |
| | Social Worker | 187 | 207 | \$53,402 | \$76,056 |
| | Specialist, Graduation | 201 | 226 | \$58,303 | \$83,037 |
| | Specialist, Parent & Family Engagement | 187 | | | |
| | Specialist, Prevention | 226 | | | |
| | Specialist, Prevention Intervention | 207, 226 | | | |
| | Specialist, Prevention Intervention - STOP | 226 | | | |
| | Specialist, RDSPD Student Support | 207 | | | |
| | Specialist, STOP Prevention | 207 | | | |
| | Specialist, Student Transfer | 226 | | | |
| 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 | 201 | \$58,336 | \$83,083 |
| | Counselor (ES, MS, HS) | 190, 201, 203 | 203 | \$58,917 | \$83,910 |
| | District Nurse | 226 | 205 | \$59,497 | \$84,737 |
| | Evaluator, Federal/Special Funds | 226 | 212 | \$61,529 | \$87,630 |
| | 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 | 212 | | | |
| | Specialist, College Admissions/Scholarships | 201 | | | |
| | Specialist, College/Career Readiness | 201 | | | |
| | Specialist, Emotional Quotient | 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 | | | |

| 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 (Sec) | 221 | | | | |
| | Coordinator, Science/Social Studies (Elem) | 221 | | | | |
| | Coordinator, Social Studies (Sec) | 221 | | | | |
| | Coordinator, Special Education | 221 | | | | |
| | Coordinator, Student Assessment (Elem & Sec) | 226 | | | | |
| | 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 | | | | |
| | Instructional Support Officer | 226 | | | | |
| 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 | | | | |
| | Principal (Elem & I&G) | 212 | | | | |



2023 - 2024
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 | 226 | \$94,063 | \$110,663 | \$127,263 |
| | Director, Fine Arts | 226 | | | | |
| | Director, Special Funding (ESSER) | 226 | | | | |
| | Director, State-Federal Program | 226 | | | | |
| | Dir, UTRGV-McAllen ISD College Academy | 226 | | | | |
| | Principal, (AECHS & Lamar) | 226 | | | | |
| | 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 | | | | |

2023 - 2024 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, Sourcing & Cost (CN) | 226 | | | | |
| | Specialist, Student Outreach | 226 | | | | |
| 2 | | | Daily | \$217.58 | \$262.15 | \$306.72 |
| | Specialist, Facilities Safety | 226 | 226 | \$49,173 | \$59,246 | \$69,319 |
| | Specialist, Inventory & Receiving (CN) | 226 | | | | |
| | Supervisor, Operations (CN) | 226 | | | | |
| | Supervisor, Production (CN) | 226 | | | | |
| | Specialist, Fixed Assets & Inventory | 226 | | | | |
| | Specialist, Student Data | 226 | | | | |
| | Specialist, Technology Services Project | 226 | | | | |
| | Supervisor, Transportation Mechanic Shop | 226 | | | | |
| | Supervisor, Warehouse | 226 | | | | |
| 3 | | | Daily | \$232.82 | \$280.50 | \$328.19 |
| | Internal Staff Auditor | 226 | 221 | \$51,453 | \$61,991 | \$72,530 |
| | Senior Buyer | 226 | 226 | \$52,617 | \$63,393 | \$74,171 |
| | Specialist, Cybersecurity | 226 | | | | |
| | Specialist, Systems & Data | 226 | | | | |
| | Specialist, Technology Resources | 226 | | | | |
| | Staff Accountant I | 226 | | | | |
| | Student Support Officer | 221 | | | | |
| 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 Procurement | 226 | | | | |
| | Specialist, Computer Network | 226 | | | | |
| | Specialist, Finance (CN) | 226 | | | | |
| | Specialist, Finance & Operations | 226 | | | | |
| | Specialist, Content | 217 | | | | |
| | Staff Accountant II | 226 | | | | |
| | Systems Analyst, Child Nutrition Program | 226 | | | | |
| 5 | | | Daily | \$273.20 | \$327.18 | \$381.16 |
| | MITV Producer | 217 | 217 | \$59,284 | \$70,998 | \$82,712 |
| | Network Analyst | 226 | 226 | \$61,743 | \$73,943 | \$86,142 |
| | Police Captain | 226 | | | | |
| | Project Manager, Facilities Contruction | 226 | | | | |
| | Systems Analyst | 226 | | | | |

2023 - 2024 Administrative Management Pay Structure

| Pay Grade | Job Title | Work Days | Minimum | Midpoint | Maximum | |
|-----------|---|-----------|---------|-----------|-----------|-----------|
| 6 | | | Daily | \$303.69 | \$361.53 | \$419.37 |
| | Coordinator, Accounting | 226 | 226 | \$68,634 | \$81,706 | \$94,778 |
| | Coordinator, Budget | 226 | | | | |
| | Coordinator, Child Nutrition Operations | 226 | | | | |
| | Coordinator, Cybersecurity & Compliance | 226 | | | | |
| | Coordinator, Marketing | 226 | | | | |
| | Coordinator, Network | 226 | | | | |
| | Coordinator, Payroll | 226 | | | | |
| | Coordinator, Purchasing | 226 | | | | |
| | Coordinator, Risk Management | 226 | | | | |
| | Coordinator, Student Data-PEIMS | 226 | | | | |
| | Coordinator, Student Enrollment & Attendance | 226 | | | | |
| | Coordinator, Systems & Data | 226 | | | | |
| | Coordinator, Technology Service & Support | 226 | | | | |
| | Systems Administrator | 226 | | | | |
| 7 | | | Daily | \$334.05 | \$397.68 | \$461.31 |
| | Assistant Director, Child Nutrition Finance | 226 | 226 | \$75,495 | \$89,876 | \$104,256 |
| | Assistant Director, Child Nutrition Operations | 226 | | | | |
| | Assistant Director, Facilities Maintenance | 226 | | | | |
| | Assistant Director, Facilities Operations | 226 | | | | |
| | Assistant Director, Transportation | 226 | | | | |
| | Internal Auditor | 226 | | | | |
| 8 | | | Daily | \$371.83 | \$437.45 | \$503.07 |
| | Director, Accounting | 226 | 226 | \$84,034 | \$98,864 | \$113,694 |
| | Director, Marketing & Communications | 226 | | | | |
| | Director, Employee Benefits & Safety Risk Mngmt. | 226 | | | | |
| | Director, Human Resources | 226 | | | | |
| | Director, Payroll | 226 | | | | |
| | Director, Strategic Partnerships & Student Outreach | 226 | | | | |
| | Director, Student Operations | 226 | | | | |
| | Director, Student Support Services | 226 | | | | |
| | Director, Technology | 226 | | | | |
| | Director, Transportation | 226 | | | | |
| | Police Chief | 226 | | | | |
| 9 | | | Daily | \$422.03 | \$496.51 | \$570.99 |
| | Chief Financial Officer | 226 | 226 | \$95,379 | \$112,211 | \$129,044 |
| | Executive Director, Child Nutrition & Purchasing | 226 | | | | |
| | Executive Director, Facilities, Maintenance & Ops | 226 | | | | |
| | Executive Director, Technology | 226 | | | | |
| 10 | | | Daily | \$498.13 | \$586.03 | \$673.93 |
| | Assistant Superintendent, Business Operations | 226 | 226 | \$112,577 | \$132,443 | \$152,308 |
| | Assistant Superintendent, District Operations | 226 | | | | |
| | Assistant Superintendent, Human Resources | 226 | | | | |

2023 - 2024 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, Student 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, Professional Learning | 221 | | | | |
| | Clerk, Special Education Program | 197, 226 | | | | |
| | Clerk, Testing | 221 | | | | |
| | Receptionist, Campus | 222, 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 | 212, 226 | 212 | \$22,862 | \$27,543 | \$32,224 |
| | Clerk, Gear-up | 203 | 221 | \$23,833 | \$28,712 | \$33,592 |
| | Clerk, Head Attendance | 226 | 222 | \$23,940 | \$28,842 | \$33,744 |
| | Clerk, Student Data | 197, 226 | 226 | \$24,372 | \$29,362 | \$34,352 |
| | Receptionist/Clerk (Adm) | 226 | | | | |
| | 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 | 222 | \$28,967 | \$34,898 | \$40,830 |
| | Clerk, Student Support Services | 226 | 226 | \$29,488 | \$35,527 | \$41,566 |
| | Migrant Student Recruiter | 226 | | | | |
| | Registrar | 222, 226 | | | | |
| | Secretary, FM&O | 226 | | | | |
| | Secretary, Principal (ES/MS/I&G) | 212, 217 | | | | |

2023 - 2024 Clerical / Technical Pay Structure

| Pay Grade | Job Title | Work Days | Minimum | Midpoint | Maximum |
|-----------|--|-----------|---------------|----------------|----------------|
| 5 | | | Hourly | \$17.79 | \$21.32 |
| | Clerk, Accounting | 226 | 221 | \$31,453 | \$43,935 |
| | Clerk, Human Resources | 226 | 226 | \$32,164 | \$44,929 |
| | Clerk, Marketing & Communications | 221 | 242 | \$34,441 | \$48,110 |
| | Clerk, Payroll | 226 | | | |
| | Clerk, Purchasing | 226 | | | |
| | Clerk, Warehouse | 242 | | | |
| | Secretary, Director | 221, 226 | | | |
| | Secretary, Principal (HS/AECHS/Lamar) | 226 | | | |
| | Secretary, Title I Migrant | 226 | | | |
| 6 | | | Hourly | \$19.04 | \$22.81 |
| | Specialist, Facilities Procurement & Ops | 226 | 226 | \$34,424 | \$48,057 |
| | Specialist, Internal Audit | 226 | | | |
| | Specialist, STOP Grant | 226 | | | |
| 7 | | | Hourly | \$20.38 | \$24.41 |
| | Secretary, Assistant Superintendent | 226 | 226 | \$36,847 | \$51,420 |
| | Secretary, Associate Superintendent | 226 | | | |
| | Specialist, Accounting | 226 | | | |
| | Specialist, District Budget | 226 | | | |
| | Specialist, Employee Benefits Accounting | 226 | | | |
| | Specialist, Employee Leave Benefits | 226 | | | |
| | Specialist, Multimedia | 226 | | | |
| | Specialist, Payroll | 226 | | | |
| | Specialist, PEIMS | 226 | | | |
| | Specialist, Position Control | 226 | | | |
| | Specialist, Workers Compensation | 226 | | | |
| | Student Recruiter | 226 | | | |
| | Technician, Technology Support | 226 | | | |
| 8 | | | Hourly | \$22.32 | \$26.73 |
| | Secretary, Board of Trustees | 226 | 226 | \$40,355 | \$56,301 |
| | Specialist, Certification | 226 | | | |
| | Specialist, Classified Personnel | 226 | | | |
| | Specialist, Employee Benefits | 226 | | | |
| 9 | | | Hourly | \$25.27 | \$30.07 |
| | MITV Video/Editor | 217 | 217 | \$43,869 | \$60,534 |
| | Secretary, Superintendent | 226 | 226 | \$45,688 | \$63,045 |



2023 - 2024 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 | | | | |
| | Instructional Assistant, Technology Support | 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 |
| | UTRGV - LSSP Intern | 187 | 187 | \$22,440 | \$26,793 | \$31,147 |
| 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 | | | | |



2023 - 2024 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 |
| | Custodian | 242 | 242 | \$21,296 | \$25,555 | \$29,814 |
| | Custodian (Itinerant) | 242 | | | | |
| 2 | | | Hourly | \$11.91 | \$14.26 | \$16.61 |
| | Child Nutrition Worker (ES) | 187 | 187 | \$17,817 | \$21,333 | \$24,849 |
| | Custodian, Lead (HS) | 242 | 242 | \$23,058 | \$27,607 | \$32,157 |
| | Groundskeeper | 242 | | | | |
| 3 | | | Hourly | \$12.86 | \$15.40 | \$17.94 |
| | Child Nutrition Worker (CK/MS/HS) | 187 | 187 | \$19,239 | \$23,038 | \$26,838 |
| | Child Nutrition Worker (ES) Self-Prep | 187 | 242 | \$24,897 | \$29,814 | \$34,732 |
| | Custodian, Head I (Elem/MS/Alt) | 242 | | | | |
| | 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 | 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 |
| | Asst Manager, Child Nutrition (ES) | 187 | 187 | \$22,440 | \$26,868 | \$31,296 |
| | Communication Officer | 244 | 242 | \$29,040 | \$34,771 | \$40,501 |
| | Dispatcher (FMO/Transp) | 242 | 244 | \$29,280 | \$35,058 | \$40,836 |
| | HVAC Duct Cleaner | 242 | | | | |
| | Painter | 242 | | | | |
| | Roofer | 242 | | | | |
| | Security Camera Monitor | 187 | | | | |
| | Specialist, Irrigation | 242 | | | | |
| 6 | | | Hourly | \$16.65 | \$19.94 | \$23.23 |
| | Asst Manager, Child Nutrition (ES) Self-Prep | 187 | 187 | \$24,908 | \$29,830 | \$34,752 |
| | Asst Manager, Child Nutrition (CK/MS/HS) | 221 | 221 | \$29,437 | \$35,254 | \$41,071 |
| | Carpenter | 242 | 242 | \$32,234 | \$38,604 | \$44,973 |
| | Leader, General Maintenance | 242 | | | | |
| | Leader, Painters Crew | 242 | | | | |
| | Locksmith | 242 | | | | |
| | Mechanic | 242 | | | | |
| | Technician, Transportation Safety | 242 | | | | |
| | Warehouse Leader (Fixed Assets/CN) | 242 | | | | |



2023 - 2024 Auxiliary Pay Structure

| Pay Grade | Job Title | Work Days | Minimum | Midpoint | Maximum | |
|-----------|--|-----------|---------|----------|----------|----------|
| 7 | | | Hourly | \$18.34 | \$21.83 | \$25.32 |
| | Electrician, Journeyman | 242 | 187 | \$27,437 | \$32,658 | \$37,879 |
| | Manager, Child Nutrition (ES) | 187 | 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 | 187 | \$30,040 | \$35,754 | \$41,469 |
| | Manager, Child Nutrition (ES) Self-Prep | 187 | 221 | \$35,501 | \$42,255 | \$49,009 |
| | Manager, Child Nutrition (HS Specialty/MS) | 221 | 242 | \$38,875 | \$46,270 | \$53,666 |
| | Police Officer I | 221 | | | | |
| 9 | | | Hourly | \$21.58 | \$25.69 | \$29.80 |
| | Emergency Management Officer | 221 | 221 | \$38,153 | \$45,420 | \$52,686 |
| | Manager, Child Nutrition Comprehensive HS/CK | 221 | 226 | \$39,017 | \$46,448 | \$53,878 |
| | Police Investigator | 221 | 242 | \$41,779 | \$49,736 | \$57,693 |
| | Processor, Instructional Materials | 226 | | | | |
| | Specialist, Crime Prevention | 221 | | | | |
| | 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 | 221 | 221 | \$44,023 | \$51,785 | \$59,546 |
| BD | | | Hourly | \$16.25 | \$19.12 | \$21.99 |
| | Bus Drivers | 187 | 187 | \$24,310 | \$28,604 | \$32,897 |

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
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 (Professional) | Minimum of AE/AM schedule |
| Part Time Athletic Trainer (MS) | Minimum AE-03 |
| Part Time Child Nutrition Worker | 10.00 |
| Part Time Clerk | \$8.00 |
| Part Time Flag Corp | \$10.00 |
| Part Time Intern Support - SPED | \$12.50 |
| Part Time Teacher (Degree & Certified) | \$23.00 |
| Part Time Teacher (Degree & Certified) | Summer Program Rate |
| Part Time Testers | \$12.50 |
| Substitute Custodian | \$10.00 |
| 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
2023 - 2024
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
2023 - 2024
SUBSTITUTE RATES

| | Daily Rate |
|--|---------------------------|
| Full day substitute teacher (non-degreed) | 80.00 |
| | |
| Full day substitute teacher (60+ college hours or degreed) | 100.00 |
| | |
| Full day substitute teacher (degreed & certified) | 125.00 |
| | |
| 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

2023 SUMMER SCHOOL RATES

Board Approved on February 27, 2023

| Summer School Position | RATE for Remediation/Recovery | RATE for Enrichment |
|--|---|--------------------------------|
| Administrator | \$45/hour | ----- |
| Lead Teachers | \$41/hour | \$34/hour |
| Teachers | \$40/hour | \$33/hour |
| Test Administrator | | \$40/hour |
| Instructional Assistant / Computer Lab Assistant / Tech Support | \$13/hour | \$12/hour |
| Counselor | \$36/hour | ----- |
| Nurse / Health Assistant | RN - \$36/hour LVN - \$22/hour | ----- |
| Librarian | \$36/hour | ----- |
| Secretary | \$15/hour | ----- |
| Social Worker | \$33/hour | ----- |
| Graduation Specialist | \$33/hour | ----- |
| Parent & Family Engagement Specialist | \$33/hour | ----- |
| Parent Educator | ----- | \$12/hour |
| Child Care Aide/ Office Clerk | \$13/hour | ----- |
| Bus Drivers | current hourly rate | current hourly rate |
| Bus Aides | \$12/hour | \$12/hour |
| Child Nutrition Workers | current hourly rate | |
| Child Nutrition Asst Managers/Managers | current hourly rate | |
| Teacher and Professional Support Staff - Staff Development | (6 hours - \$80 per day) (Under 6 hours - \$13.33 per hour) | |
| Teacher and Professional Support Staff – Workday and Registration | (6 hours - \$60 per day) (Under 6 hours - \$10.00 per hour) | |
| Para-Professional Support Staff – Workday and Registration | (6 hours - \$60 per day) (Under 6 hours - \$10.00 per hour) | |
| Substitute Pay (for degreed and certified) | \$20/hour | |
| Teacher Professionals - Staff Development | \$13.33 per hour | |
| Teacher and Professional – Workday and Registration | \$10.00 per hour | |
| Tutors – Certified Teachers | \$25/hour | ----- |
| Tutors – Non-certified, bachelor’s degree | \$20/hour | ----- |
| Tutors- College students | \$12/hour | ----- |
| Other hourly employees asked to work beyond their work calendar for summer school | current hourly rate | current hourly rate |

Revised: 05/02/23

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
EVENING STUDY CENTER RATES

| | Hourly Rate |
|---|--------------------|
| Lead Teacher / Program Coordinator | \$29 |
| Teacher (certified) | \$28 |
| Social Worker | \$26 |
| Parent and Family Engagement Specialist | \$26 |
| Attendance Clerk | \$12 |
| Child Care Aide | \$12 |
| Computer Lab Aide | \$12 |

2023 - 2024
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
2023 - 2024
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 |
| Cross County Asst. | 6 | 15 | \$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 | 15 | \$4,000 |
| Soccer Asst. | 12 | 15 | \$4,000 |
| Softball Asst. | 9 | 15 | \$4,000 |
| Strength & Conditioning | 3 | 15 | \$4,000 |
| Track Asst. | 24 | 15 | \$4,000 |
| Volleyball Asst. | 12 | 15 | \$4,000 |
| Wrestling Asst. | 3 | 15 | \$4,000 |
| Year Round Sports | | | |
| Swimming Asst. | 3 | 15 | \$5,500 |
| Tennis Asst. | 3 | 15 | \$5,500 |
| 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 - High School | 6 | 205 Calendar | \$6,000 |
| Athletic Trainer - Middle School | 1 | 205 Calendar | \$6,000 |
| Athletic Technology Coordinator | 1 | 0 | \$5,000 |
| Asst. Athletic Technology Coordinator | 1 | 0 | \$3,600 |

Notes:

- 1) HS Asst. Coach coaching only one (1) sport will receive 7 extra days.
- 2) HS Asst Coach coaching 2 or more sports will receive 15 extra days.
- 3) HS Asst. Athletic Coordinator * must be head coach of a boys or girls sport.
- 4) 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
2023 - 2024
ADVANCED ACADEMICS

| Position | # of Positions | Stipend per semester |
|---|----------------|----------------------|
| OnRamps Dual Teacher | 8 | \$100/section |
| South Texas College (STC) Dual Teacher | 6 | \$100/section |
| Advanced Placement (AP) + OnRamps Dual Teacher | 7 | \$200/section |
| Advanced Placement + South Texas College Dual Teacher | 5 | \$200/section |
| <i>Fund 155 Department Supplemental</i> | | |
| Position | # of Positions | Yearly Stipend |
| Lead Teacher - Advanced Placement Program | 7 | 2,500 |
| <i>Fund 199 Department Supplemental</i> | | |

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
BILINGUAL PROGRAM

| Position | # 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 |
| <i>Fund 164 Department Supplemental</i> | | |
| Note: 1) Staff must meet eligibility criteria and submit complete application to receive stipend. 2) Schools with 2 - 4 Emergent Bilingual students in a specific grade level must group them in a single classroom. | | |
| Position | # of Positions | Yearly Stipend |
| Teacher Coach, English Learner | 3 | \$2,500 |
| <i>Fund 164 HR Entered</i> | | |
| position | # of Positions | Yearly Stipend |
| Teacher Coach, Bilingual/English as a Second Language (ESL) | 1 | \$2,500 |
| <i>Fund 199 HR Entered</i> | | |
| (2023-24 school year only) | | |
| Position | # of Positions | Yearly Stipend |
| Texas Dual Language Project Teacher | 8 | \$800 |
| <i>Fund 164 Department Supplemental</i> | | |
| Note: Teacher participants must complete summer 2-day training & attend 15-hour instructional coaching per month for the 2023-2024 SY (no partial participation stipends will be awarded; only complete participation will receive stipends) | | |

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
CAREER TECHNICAL EDUCATION PROGRAM

| HIGH SCHOOL | | |
|---|-----------------------|-----------------------|
| Position | # of Positions | Yearly Stipend |
| Future Farmers of America (FFA) | 6 | \$2,000 |
| Distributive Education Clubs of America (DECA) | 6 | \$2,000 |
| Family Career and Community Leaders of America (FCCLA) | 7 | \$2,500 |
| Business Professional of America (BPA) | 8 | \$2,000 |
| Skills USA | 12 | \$2,000 |
| Skills USA (Audio Video) | 4 | \$2,500 |
| Health Occupations Students of America (HOSA) | 7 | \$2,500 |
| First Tech Challenge (FTC) Robotics | 6 | \$2,000 |
| 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

| Position | # of Positions | Stipend per semester |
|-----------------|-----------------------|-----------------------------|
| Dual Enrollment | 18 | \$100 |

ONE TIME SIGN-ON

| Position | Yearly 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
2023 - 2024
FINE ARTS PROGRAM

| High Schools | # of Positions | Extra Days (Paid at tchr daily rate) | Yearly Stipend (unless noted) |
|--|----------------|--|----------------------------------|
| 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. Theatre Arts Director | 5 | 15 | \$8,000 |
| Lead Theatre Arts Teacher | 1 | 0 | \$2,000 |
| Mariachi Director | 3 | 15 | \$8,500 |
| Mariachi Asst. Director | 3 | 15 | \$7,500 |
| Assist Mariachi Program | 3 | 0 | \$2,000 |
| Conjunto/Tejano Program | 1 | 0 | \$5,000 |
| Dance / Folklorico Director | 3 | 10 | \$7,000 |
| Asst. Dance Team Sponsor | 3 | 5 | \$3,000 |
| Flag Corp | 3 | 0 | \$3,000 (per semester) |
| Assist HS Fall Marching (Football & Pigskin) | 6 | 0 | \$2,000 |
| Lead Art Teacher | 1 | 0 | \$2,000 |
| Art teacher (All but I&G) | 10 | 0 | \$1,000 |
| Auditorium Manager | 3 | 0 | \$2,000 |

| Middle Schools | # of Positions | Extra Days (paid at Tchr daily rate) | Yearly Stipend |
|---|----------------|--|----------------|
| 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 |
| Theatre Arts Director | 6 | 0 | \$2,000 |
| Lead Theatre Arts Teacher | 1 | 0 | \$2,000 |
| Art Teacher | 8 | 0 | \$1,000 |
| Dance (After school) | 6 | 3 | \$1,500 |

| Elementary Schools | # of Positions | Extra Days (Paid at tchr daily rate) | Yearly Stipend |
|--------------------|----------------|--|----------------|
| Lead MusicTeacher | 1 | 0 | \$2,000 |

Fund 184
HR Entered

| Supplemental Stipend | | | Stipend (per event) |
|---|--|--|------------------------|
| Assist HS Fall/Spring Drama Production - (1 per primary HS) | | | \$1,000 |
| Assist HS Collaborative Broadway Musical - (1 per primary HS) | | | \$1,500 |
| Piano Accompanist - (only if assists with musical) | | | \$1,000 |

Fund 184
Department Supplemental

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
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 | # of Positions | Yearly Stipend |
| Director (see 2 components below) | 1 | \$1,500 - \$5,500 |
| Diagnostician - AI certified | 2 | \$1,500 - \$5,500 |
| Specialist, Student Support | 1 | \$1,500 - \$5,500 |
| Speech Pathologist | 1 | \$1,500 - \$5,500 |
| Speech Pathologist Assistant** | 1 | \$1,500 - \$4,500 |
| Strategist, RDSPD Instructional | 2 | \$1,500 - \$5,500 |
| Audiology Assistant | 1 | \$3,000 - \$5,500 |
| PARAPROFESSIONAL STAFF | # of Positions | Yearly Stipend |
| 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
2023 - 2024
SPECIAL EDUCATION PROGRAM

| Position | # of Positions | Yearly Stipend |
|---|-----------------------|-----------------------|
| Special Education Teacher - Self contained | 39 | \$1,200 |
| Special Education Teacher | 90 | \$1,000 |
| Preschool Teachers for Children with Disabilities | 10 | \$1,200 |
| Visually Impaired (VI) Teacher | 2 | \$2,500 |
| Vocational Adjustment Coordinator | 3 | \$1,000 |
| Social Worker | 1 | \$1,000 |
| Diagnostician | 22 | \$1,000 |
| Licensed Specialist in School Psychology (LSSP) | 7 | \$1,000 |
| Special Education Counselor | 6 | \$1,000 |
| Occupational Therapist | 4 | \$1,000 |
| Speech Pathologist | 17 | \$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 | 8 | \$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 | 1 | \$2,500 |
| Speech Pathologist (with Masters) | 17 | \$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
2023 - 2024
SPECIAL DUTY ASSIGNMENTS

| Assignment (Classroom) | # of positions | Yearly Stipend | Fund/Entered |
|---|----------------|---|--------------------|
| Master degree in subject area (effective 12-13) (grandfathered prior to 12-13) | TBD | \$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 | | \$5,000 (Other) \$7,000 (Math or 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 | 32 | \$1,000 | 199/Digital Lrng |
| Lead Librarian (Elementary / Secondary) | 2 | \$1,500 | 199/Digital Lrng |
| 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) | 199/TBD |
| 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 |
| District Executive Committee (DEC) ** | 4 | ** Up to \$1,500 | 940/Athletics |

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 |
|---|----------------|----------------|---------------------|
| Child Nutrition Department | | | |
| Child Nutrition Team Lead | 5 | \$1,200 | 101/ CNP |
| 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 | | | |
| Bus Driver Trainer | 2 | \$3,000 | 199/ Transportation |
| Certified State Vehicle Inspector Certification | 3 | \$1,000 | 199/ Transportation |
| Paid Leave Upon Retirement (Reference DEC/Local) | | | |
| | # of positions | Daily Rate | Fund/Entered |
| 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
2023 - 2024
GRANT FUNDED

DYSLEXIA PROGRAM

| Position | # of Positions | Yearly Stipend |
|---|----------------|----------------|
| Certified Academic Language Therapists (CALT) | 1 | \$3,000 |
| Certified Academic Language Practitioners (CALP) | TBD | \$2,000 |
| Diagnostician Dyslexia | 1 | \$1,000 |
| <p style="text-align: right;"><i>Fund 157</i> <i>HR Entered</i></p> <p>Note:</p> <p>1) CALT Candidates who are not certified with a master degree within 5 years of obtaining Academic Language Therapy Association (ALTA) CALT certification will be recognized and certified as a Certified Academic Language Practitioner (CALP) and paid accordingly.</p> <p>2) For those Candidates completing the Masters program in the Spring of 2024 will be eligible for stipend in 2024-25.</p> | | |

READING ACADEMY

| Position | # of Positions | Stipend Amount |
|---|----------------|----------------|
| English Language Arts (or "General Ed.") path | TBD | \$750 |
| Biliteracy path | TBD | \$1,250 |
| <p style="text-align: right;"><i>Fund 211/164</i> <i>Department Supplemental</i></p> <p>Note:</p> <p>1) TEA mandated the HB3 Reading Academies for teachers in grades Kindergarten through 3rd grade including those who conduct small group interventions. By the end of the 22-23 school year, all current teachers must have fulfilled the Reading Academy requirements. Starting with the 23-24 school year, all new teachers to Kinder-3rd grade must be simultaneously enrolled in the reading academies.</p> <p>2) Stipends will be paid to current McAllen ISD teachers who registered and successfully completed Texas Reading Academy coursework (English or Biliteracy Route) on their first attempt. Employees must be employed at McAllen ISD when the stipend is issued.</p> | | |

STATE & FEDERAL PROGRAMS

| Position | # of Positions | Yearly Stipend |
|--|----------------|----------------|
| Social Worker | 12 | \$1,000 |
| <p style="text-align: right;"><i>Fund 193</i> <i>Department Supplemental</i></p> <p>Title I, Part A</p> | | |
| 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 | \$10,000 |
| Instructional Coach- Reading Interventionist (K-5) | 1 | \$7,000 |
| <p style="text-align: right;"><i>Fund 211/193</i> <i>HR Entered</i></p> <p>Title II, Part A</p> | | |
| Position | # of Positions | Yearly Stipend |
| Content Specialist Teacher (Qualifications listed on job description) | 10 | \$5,000 |
| Mentors of New Teachers (Years 0-3) ** | TBD | \$1,000 |
| University of Texas Rio Grande Valley (UTRGV) Teacher Residency | 16 | \$12,000 |
| <p style="text-align: right;"><i>Fund 255</i> <i>HR Entered</i> <i>** Department Supplemental</i></p> | | |

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
GRANT FUNDED (cont.)

ELEMENTARY & SECONDARY EMERGENCY RELIEF (ESSER)

| 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 | \$7,000 | 197 |
| * One employee is classified on AE scale and does not qualify for stipend. | | | Fund 282 HR Entered |

UTRGV - PROJECT MENTAL HEALTH SERVICE (MHS) ACCESS (5-year grant)

| Position | # of Positions | Yearly Stipend | Working Calendar |
|--|----------------|----------------|-----------------------------------|
| Licensed Specialist School Psychology (LSSP) Intern Supervisor | 1 | \$3,000 | TBD |
| Counseling Intern Supervisor | 1 | \$1,000 | TBD |
| Social Worker Intern Supervisor | 1 | \$1,000 | TBD |
| Notes: - Stipends are reimbursable by UTRGV - Supervisors must meet eligibility criteria as set-forth in grant agreement - Stipend will be paid 1/2 in December and 1/2 in May | | | Fund 289 Department Supplement |

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
DEPARTMENT & GRADE LEVEL CHAIR / UIL / EXTRA CURRICULAR

| HIGH SCHOOL | | | |
|---|---------------------|-------------|--|
| Department Chair | Yearly Stipend | # positions | |
| Number of members excludes Chairperson | | | |
| Lamar & Early College HS only 2-4 | \$400 | TBD | |
| 5-10 | \$1,000 | TBD | |
| 11-15 | \$1,500 | TBD | |
| 16-20 | \$2,000 | TBD | |
| 21+ | \$2,500 | TBD | |
| Advanced Placement (AP) Coordinator | Based on Membership | 4 | |
| University Interscholastic League (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/ Club | \$600 | TBD | |
| Campus Magazine | \$600 | TBD | |
| Citizen Bee | \$1,000 | 5 | |
| Crime Stoppers | \$1,200 | TBD | |
| French Honor Society | \$600 | TBD | |
| Interact Club | \$600 | TBD | |
| Masterminds/ Quiz Bowl | \$900 | TBD | |
| Mock Trial Coach | \$1,200 | 5 | |
| National History Day Coach | \$1,200 | TBD | |
| National Honor Society | \$850 | TBD | |
| Newspaper | \$1,000 | TBD | |
| Spanish National Honor Society | \$600 | TBD | |
| Sponsor - Freshman or Sophomore | 600 each | 5 each | |
| Sponsor - Junior or Senior | 1200 each | 5 each | |
| Student Council | \$1,200 | 5 | |
| Thespian Honor Society | \$600 | TBD | |
| Yearbook | \$1,500 | TBD | |
| JROTC Color Guard | \$600 | 3 | |
| JROTC Drill Team (Armed / Unarmed) | \$600 | 3 | |
| JROTC Honor Guard | \$600 | 3 | |
| JROTC Physical Fitness Team | \$600 | 3 | |
| JROTC Rifle | \$600 | 3 | |

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.

Fund 199
HR / Business Budgeted

| 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 | |
| Duet Acting | \$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 | |
| Robotics (Non-UIL) | \$1,100 | 6 | |
| Science | \$700 | 6 | |
| Social Studies | \$700 | 6 | |
| Spanish Oral Reading | \$700 | 6 | |
| Spelling | \$700 | 6 | |
| Extra Curricular Activities | Yearly Stipend | # positions | |
| Cyber Patriot Club | \$750 | 6 | |
| National History Day Coach | \$1,200 | 6 | |
| National Honor Society | \$700 | 6 | |
| Publication / Yearbook | \$500 | 6 | |
| Student Council | \$700 | 6 | |

Fund 199
HR / Business Budgeted

| ELEMENTARY SCHOOL | | | |
|-----------------------------------|----------------|-------------|--|
| | 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 | Stipend | # positions |
|------------------------------|---------------|-------------|
| High School | | |
| eSports | \$1,200 | 10 |
| Tech Wars Competition Club * | \$700-\$1,200 | 32 |

* Note: \$700 - sponsor one event
\$1200 - sponsor 2 or more events

| Middle School | | |
|----------------|---------|----|
| eSports | \$1,200 | 6 |
| Elementary | | |
| Little eSports | \$1,000 | 18 |

Fund 199
Digital Learning

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
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 |

Notes:

- 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

Fund TBD
Department Supplemental

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
EXTRA DUTY PAY

Continued

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 2-hour session |
| 3 hours | \$40 for completion of a 3-hour session |
| 6 hours | \$80 for completion of a 6-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 |

Fund TBD
Department Supplemental

Staffing Guidelines

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

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Proposed 2023-24 | Change from 2022-23 to Proposed |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------|------------------------------------|
| Teachers | | | | | | | |
| (047) - Substitute Teacher | | 5.58 | | 6.53 | 6.51 | | -6.51 |
| (087) - Teacher | 1557.49 | 1555.30 | 1540.41 | 1496.21 | 1498.69 | 1492.00 | -6.69 |
| Total= | 1557.49 | 1560.88 | 1540.41 | 1502.74 | 1505.20 | 1492.00 | -13.20 |
| Professional Support | | | | | | | |
| (006) - Audiologist | | | 0.50 | 1.00 | 1.00 | 1.00 | 0.00 |
| (007) - Corrective Therapist | | | | 0.19 | | | 0.00 |
| (008) - School Counselor Provides guidance and counseling services to students | 67.74 | 67.90 | 67.03 | 73.20 | 77.30 | 74.00 | -3.30 |
| (011) - Educational Diagnostician | 17.00 | 17.77 | 18.86 | 22.50 | 22.89 | 24.00 | 1.11 |
| (013) - Librarian | 29.72 | 31.85 | 32.40 | 31.78 | 29.00 | 32.00 | 3.00 |
| (016) - Occupational Therapist | 3.98 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| (022) - School Nurse | 33.88 | 34.00 | 32.00 | 29.11 | 27.83 | 30.00 | 2.17 |
| (023) - LSSP/Psychologist | 7.00 | 7.00 | 7.00 | 4.55 | 7.00 | 8.00 | 1.00 |
| (024) - Social Worker | 4.99 | 5.00 | 11.97 | 11.23 | 12.95 | 15.00 | 2.05 |
| (026) - Speech Thrpst/Speech-Lang Path | 22.04 | 24.00 | 24.00 | 23.98 | 25.00 | 25.00 | 0.00 |
| (030) - Truant Officer/Visiting Teacher | 10.00 | 10.00 | 10.00 | 8.94 | 11.00 | 11.00 | 0.00 |
| (041) - Teacher Facilitator | 33.83 | 49.04 | 51.12 | 54.75 | 59.02 | 55.00 | -4.02 |
| (054) - Department Head | 6.51 | 8.92 | 7.80 | 4.56 | 0.00 | 0.00 | 0.00 |
| (056) - Athletic Trainer | 6.00 | 6.00 | 6.00 | 6.00 | 6.80 | 7.00 | 0.20 |
| (100) - Instructional Materials Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| (102) - Communications Professional | 5.00 | 5.00 | 5.00 | 6.00 | 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 (Including but not limited to Chief of Police, Investigators, Police Officers) | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 0.00 |
| (106) - District/Campus Info Tech Prof (Including but not limited to Programmer/Analyst, Network Spec, Database Admin, PEIMS Coor, Other) | 13.00 | 16.00 | 21.00 | 21.67 | 20.00 | 20.00 | 0.00 |
| (107) - Food Service Professional (including but not limited to Dietician) | 2.00 | 5.00 | 6.00 | 8.65 | 8.50 | 8.50 | 0.00 |
| (108) - Transportation | 4.00 | 4.00 | 5.00 | 3.72 | 4.00 | 4.00 | 0.00 |
| (109) - Athletics (Other than Athletic Director) | 3.46 | 2.50 | 2.50 | 2.24 | 2.24 | 2.00 | -0.24 |
| (111) - Maintenance – Staff serving in a professional/management role | 2.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 0.00 |
| (112) - Business Services Professional (Including but not limited to Accounting, Budget, Prof Payroll Staff) | 16.00 | 19.00 | 20.07 | 21.57 | 20.00 | 20.00 | 0.00 |
| (113) - Other District Exempt Professional Aux - District staff who are prof-level, non-instructional staff. | 10.12 | 11.00 | 13.50 | 13.00 | 16.00 | 16.00 | 0.00 |
| (114) - Other Campus Exempt Professional Auxiliary - Serves as a professional staff member at one or more campuses. Some ex. of staff are: dean and instructional officers assigned to a campus. | 38.77 | 36.61 | 37.49 | 24.73 | 20.69 | 21.00 | 0.31 |
| (119) - Family and Community Liaison | | | | 16.50 | 18.00 | 18.00 | 0.00 |
| (120) - Instructional Coach | | | | 27.45 | 35.12 | 35.00 | -0.12 |
| Total= | 342.04 | 372.59 | 391.24 | 429.32 | 444.34 | 446.50 | 2.16 |
| Campus Administration (School Leadership) | | | | | | | |
| (003) - Assistant Principal | 50.57 | 48.87 | 46.34 | 45.37 | 44.50 | 45.00 | 0.50 |
| (020) - Principal | 31.00 | 31.00 | 31.00 | 30.00 | 29.50 | 30.00 | 0.50 |
| (028) - Teacher Supervisor | 4.50 | | | 3.61 | 0.00 | 0.00 | 0.00 |
| Total= | 86.07 | 79.87 | 77.34 | 78.98 | 74.00 | 75.00 | 1.00 |
| Central Administration | | | | | | | |
| (027) - Superintendent/Chief Administrative Officer/Chief Executive Officer/President | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| (004) - Assistant/Associate/Deputy Superintendent | 3.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 |
| (012) - District Instructional Program Director or Executive Director | 11.00 | 12.00 | 13.00 | 13.00 | 13.50 | 15.00 | 1.50 |
| (028) - Teacher Supervisor | 12.00 | 12.00 | 14.00 | 11.00 | 13.00 | 13.00 | 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= | 31.00 | 34.00 | 37.00 | 34.00 | 36.50 | 38.00 | 1.50 |
| Educational Aides: | | | | | | | |
| (033) - Educational Aide | 352.80 | 387.50 | 381.82 | 406.59 | 417.72 | 418.00 | 0.28 |
| (036) - Certified Interpreter | 1.00 | 1.00 | 1.00 | 1.68 | 0.00 | 0.00 | 0.00 |
| Total= | 353.80 | 388.50 | 382.82 | 408.27 | 417.72 | 418.00 | 0.28 |
| Auxiliary Staff: | | | | | | | |
| (201) - Business/Finance | 24.00 | 22.00 | 9.00 | 16.57 | 16.00 | 16.00 | 0.00 |
| (202) - Campus Office/Clerical | 185.50 | 208.00 | 407.69 | 279.23 | 185.20 | 185.00 | -0.20 |
| (203) - Central Office/Clerical (Receptionist, Secretary) | 85.00 | 82.00 | 58.00 | 70.95 | 75.09 | 75.00 | -0.09 |
| (204) - Child Nutrition | 179.50 | 159.00 | 39.00 | 135.72 | 207.88 | 208.00 | 0.12 |
| (205) - Human Resources | 8.00 | 8.00 | 7.00 | 7.00 | 6.59 | 7.00 | 0.41 |
| (206) - Information Technology | 16.00 | 17.00 | 6.00 | 13.00 | 11.87 | 12.00 | 0.13 |
| (213) - Custodial | 163.00 | 161.00 | 164.00 | 161.13 | 156.79 | 157.00 | 0.21 |
| (214) - Maintenance | 62.00 | 54.00 | 53.00 | 50.96 | 44.00 | 44.00 | 0.00 |
| (215) - Plumber | 5.00 | 5.00 | 5.00 | 4.72 | 4.00 | 4.00 | 0.00 |
| (216) - Painter | 5.00 | 6.00 | 6.00 | 6.00 | 4.00 | 4.00 | 0.00 |
| (217) - HVAC | 12.00 | 10.00 | 12.00 | 12.00 | 10.60 | 10.00 | -0.60 |
| (218) - Electrician | 5.00 | 6.00 | 6.00 | 5.04 | 5.00 | 5.00 | 0.00 |
| (219) - Warehouse | 16.00 | 15.00 | | | 18.60 | 18.00 | -0.60 |
| (220) - Safety/Security | 58.00 | 68.00 | 69.00 | 66.95 | 65.70 | 66.00 | 0.30 |
| (221) - Transportation | 61.25 | 59.75 | 57.00 | 65.37 | 79.72 | 80.00 | 0.28 |
| Total= | 885.25 | 880.75 | 898.69 | 894.64 | 891.05 | 891.00 | -0.05 |
| Total Staff = | 3,255.65 | 3,316.59 | 3,327.50 | 3,347.95 | 3,368.81 | 3,360.50 | -8.30 |
| FTE Difference from Previous Year = | -107.65 | 60.94 | 10.91 | 20.45 | 20.86 | -8.30 | -29.16 |
| Student Enrollment = | 22,280 | 22,427 | 20,410 | 19,880 | 20,399 | | |
| Student/Staff FTE Ratio = | 6.84 | 6.76 | 6.13 | 5.94 | 6.06 | | |

McALLEN INDEPENDENT SCHOOL DISTRICT
2023 - 2024
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 |
| TEACHERS | | | |
| Pre-K-4 | One (1) Teacher per 22 students | 187 | 199 |
| 5th Grade | One (1) Teacher per 25 students | 187 | 199 |
| Music | Allocations based on enrollment | 187 | 199 |
| PE | 0-700 students = One (1) Teacher | 187 | 199 |
| | 701+ students = Two (2) Teachers | | |
| PPCD (3-5 yrs.) | One (1) Teacher per 12 students | 187 | 173 |
| Self- Contained | One (1) Teacher per 12 students | 187 | 173 |
| Spec. Ed. Adaptive PE | Situation Dependent | 187 | 173 |
| 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 Inst. 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 | | | |
| Inst. Assistant - PE | 0 - 500 = One (1) Paraprofessional | 187 | 199 |
| | 501 - 900= Two (2) Paraprofessionals | | |
| | 901 + = Three (3) Paraprofessionals | | |
| Inst. Assistant - Pre-K | One (1) Paraprofessional per class | 187 | 164/199 |
| Inst. Assistant - Dyslexia | 16-30 students = 1/2 (.5) Person per campus, 36+students = 1 Full-Time person | 187 | 199 |
| Inst. Assistant - Computer Lab | One (1) per campus | 187 | 193 |
| Inst. Assistant - At-Risk Assistant | One (1) per campus | 187 | 193 |
| Inst. Assistant - Science Technology | One (1) per Title I school | 187 | 193 |
| Inst. Assistant - Resource Media | 600+ = One (1) Paraprofessional | 187 | 199 |
| Inst. Assistant - Bilingual | One (1) per campus | 187 | 164 |
| ESSER Inst. 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
2023 - 2024
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 | | | |
| Teacher, Spec. Ed. Homebound | Situation Dependent | 187 | 224 |
| Teacher, Behavioral Strategist | Three (3) Teachers district wide | 187 | 224 |
| Teacher, 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, RDSPD (Regional Day School Program for the Deaf) | Situation Dependent | 187 | 435 |
| Diagnostician | Situation Dependent | 197 | 173 |
| Occupational Therapist | Situation Dependent | 197 | 224 |
| Speech Pathologist | Situation Dependent | 192 | 173/224 |
| SUPPLEMENTAL PARAPROFESSIONAL | | | |
| Inst. Assistant - Spec. Ed. Life Skills | Situation Dependent | 187 | 173/224 |
| Inst. Assistant - RDSPD | Situation Dependent | 187 | 435 |
| Inst. Assistant - 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 | 187 | 101 |
| Child Nutrition Assistant Manager | One (1) per campus | 187 | 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. | 187 | 101 |

**McALLEN INDEPENDENT SCHOOL
DISTRICT 2023 - 2024
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 | 212 | 211 |
| Counselor | 0-500 = 1 Full-time person, 501+ = 2 Full-time persons | 201 | 199 |
| Librarian | One (1) per campus | 197 | 199 |
| Nurse | One (1) per campus | 192 | 199 |
| Social Worker | One (1) per campus | 187 | 193 |
| TEACHERS | | | |
| 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 |
| Band Director, Head | One (1) per campus | 202 | 199/184 |
| Band Director, Assistant | One (1) per campus, 300+ = +1 | 202 | 199/184 |
| Choir Director, Head | One (1) per campus | 195 | 199/184 |
| Choir Director, Assistant | One (1) per 200+ students | 195 | 199/184 |
| Orchestra Director, Head | One (1) per campus | 202 | 199/184 |
| Orchestra Director, Assistant | 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 |
| Literacy CSR | Situation Dependent, One (1) per 22 students | 187 | 193 |
| 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 2023 - 2024
MIDDLE SCHOOLS STAFFING GUIDELINES**

| INSTRUCTIONAL PARAPROFESSIONAL | | DAYS | FUND |
|--|---|------|---------|
| Inst. Assistant - At-Risk | One (1) per campus | 187 | 193 |
| Inst. Assistant - Deaf Interpreter - RDSPD (6475) | Situation Dependent | 187 | 435 |
| Inst. Assistant - In School Susp. | One (1) per campus | 187 | 199 |
| Inst. Assistant - Parental Involvement (6474) | Brown MS/Travis MS | 187 | 211 |
| Inst. Assistant - Resource Media | 700+ = One (1) Paraprofessional | 187 | 199 |
| Inst. Assistant - RDSPD (6383) | Situation Dependent | 187 | 435 |
| Inst. Assistant - Special Ed. | Situation Dependent | 187 | 173 |
| Inst. Assistant - Technology Support | One (1) per campus | 187 | 193 |
| 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 |
| SUPPLEMENTAL PROFESSIONAL | | | |
| IB Coordinator | One (1) @DeLeon MS | 187 | 199 |
| Master Teacher | One (1) per core subject (Brown, Travis, De Leon) | 187 | 255 |
| RDSPD 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 - RDSPD - 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 - RDSPD (1181) - Brown MS | Situation Dependent | 192 | 435 |
| CUSTODIAL | | | |
| 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 |

**McALLEN INDEPENDENT SCHOOL
DISTRICT 2023 - 2024
MIDDLE SCHOOLS STAFFING GUIDELINES**

| CHILD NUTRITION PROGRAM | | | |
|-----------------------------------|---|-----|-----|
| Child Nutrition Manager | One (1) per campus | 221 | 101 |
| Child Nutrition Assistant Manager | One (1) per campus | 221 | 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. | 221 | 101 |

**McALLEN INDEPENDENT SCHOOL
DISTRICT 2023 - 2024
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 | (2) @ McHi | 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 |
| TEACHERS | | | |
| 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 |

**McALLEN INDEPENDENT SCHOOL
DISTRICT 2023 - 2024
HIGH SCHOOL STAFFING GUIDELINES**

| TEACHERS (continued) | | DAYS | FUND |
|---|---|-----------|-----------|
| 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 |
| 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 |
| Band Director, Head | One (1) per campus | 212 | 199 / 184 |
| Band Director, Assistant | Three (3) per campus | 202 | 199 / 184 |
| Choir Director, Head | One (1) per campus | 200 | 199 / 184 |
| Choir Director, Assistant | One (1) per campus, 200+ = +1 | 195 | 199 / 184 |
| Dance | One (1) per campus | 187 | 199 |
| 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 Director, Head | One (1) per campus | 202 | 199 / 184 |
| Mariachi Director, Assistant | One (1) per campus | 202 | 199 / 184 |
| Orchestra Director, Head | One (1) per campus | 202 | 199 / 184 |
| Orchestra Director, Assistant | One (1) per campus | 202 | 199 / 184 |
| Piano Accompanist | Two (2) per campus | 187 | 199 |
| JROTC | Two (2) per campus | 216 / 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, Head | One (1) per campus | 202 | 199 |
| Theatre Arts, Assistant | Two (2) per campus | 202 | 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 |

**McALLEN INDEPENDENT SCHOOL
DISTRICT 2023 - 2024
HIGH SCHOOL STAFFING GUIDELINES**

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

**McALLEN INDEPENDENT SCHOOL
DISTRICT 2023 - 2024
HIGH SCHOOL STAFFING GUIDELINES**

| SECRETARY/CLERICAL PARAPROFESSIONAL (continued) | | DAYS | FUND |
|---|--|------|------|
| 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 | 221 | 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. | 221 | 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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