

# Agenda of Special Meeting

## The Board of Trustees Canutillo ISD

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A Special meeting of the Board of Trustees of Canutillo ISD will be held August 24, 2006, beginning at 6:00 PM in the Canutillo ISD Administration Office, 7965 Artcraft, El Paso, TX 79932.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

1. General Functions
    - A. Call to Order
    - B. Roll Call
  2. Instruction and Student Affairs
    - A. NONE
  3. Personnel
    - A. NONE
  4. Business and Finance
    - A. The Board of Trustees will conduct a public hearing on 2006~2007 Proposed Budget and Proposed Property Tax Rate. The public is encouraged to attend and participate. (No formal action will be taken.) 2
  5. Administration
    - A. NONE
  6. Adjournment
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If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

Canutillo Independent School  
District  
Public Hearing on Fiscal Year  
2006-2007 Preliminary Budget &  
Proposed Tax Rate

Presented by

Tony Reza, Executive Director for Business  
Services

Thursday August 24, 2006



# Current Revenue “Estimates” for the General Fund

	<u>2007 (Estimated)</u>	<u>2006 (Budgeted)</u>	<u>Difference</u>
Local Sources	\$12,988,544*	11,419,997	\$1,568,547
State Sources	25,201,865**	21,301,613***	3,900,252
Federal Sources	<u>3,359,193</u>	<u>3,117,455</u>	<u>241,738</u>
Total Revenues	<u>\$41,549,602</u>	<u>\$35,839,065</u>	<u>\$ 5,710,537</u>

**\*Based on Certified CAD assessed property values of \$868,547,482**  
**\*\*Based on CPTD assessed property values of \$730,181,491**  
**\*\*\*Based on CPTD assessed property values of \$654,963,932**

# 2006-2007 Proposed Preliminary Budget By Function

Func	Description of Function	2006-2007	%	2005-2006	%	Inc.
11	Instruction	22,749,635	53.68%	18,448,076	50.32%	
12	Instructional Resources & Media	587,644	1.39%	483,022	1.32%	
13	Staff Development - Curr. & Instruction	432,966	1.02%	480,299	1.31%	
21	Instructional Administration	946,226	2.23%	817,459	2.23%	
23	School Leadership	2,103,304	4.96%	1,715,301	4.68%	
31	Guidance & Counseling Services	847,794	2.00%	782,079	2.13%	
32	Social Work Services	87,806	0.21%	82,546	0.23%	
33	Health Services	385,828	0.91%	299,948	0.82%	
34	Student Transportation	1,583,564	3.74%	1,563,727	4.27%	
35	Food Service	3,404,193	8.03%	3,091,148	8.43%	
36	Cocurricular Activities	980,759	2.31%	762,372	2.08%	
41	General Administration	2,099,863	4.95%	1,924,523	5.25%	
51	Plant Maintenance & Operations	4,724,401	11.15%	4,017,506	10.96%	
52	Security & Monitoring Services	167,829	0.40%	119,090	0.32%	
53	Data Processing Services	1,053,198	2.49%	514,327	1.40%	
61	Community Services	225,700	0.53%	213,903	0.58%	
71	Debt Service	0	0.00%	1,348,748	3.68%	
81	Facilities Acquisition/Construction	0	0.00%	0	0.00%	
	<b>Budget Totals</b>	<b>\$42,380,710</b>		<b>\$36,664,074</b>		<b>15.59%</b>

# 2006-2007 Preliminary Budget By Class Object Group

Class Object	Description of Class Object	Preliminary Budget		Adopted Budget		Inc.
		2006-2007	%	2005-2006	%	
6100s	Salaries and Benefits	33,772,419	79.69%	28,507,048	77.75%	
6200s	Contracted Services	4,033,417	9.52%	2,829,567	7.72%	
6300s	General Supplies	2,788,078	6.58%	2,520,144	6.87%	
6400s	Other Operating Expenditures	1,032,796	2.44%	983,793	2.68%	
6500s	Debt Service	0	0.00%	1,348,748	3.68%	
6600s	Capital Outlay and Improvements	754,000	1.78%	474,774	1.29%	
	<b>Budget Totals</b>	<b>\$42,380,710</b>		<b>\$36,664,074</b>		<b>13.49%</b>

# 2006-2007 Preliminary Budget Operating Fund - By Campus

ORGANIZATION	2006-2007	2005-2006	INCREASE
	PROPOSED BUDGET	PROPOSED BUDGET	(DECREASE)
	(1)	(2)	(2) - (1)
CANUTILLO HIGH	7,506,052	6,468,065	1,037,987
CANUTILLO MIDDLE	3,976,018	3,809,639	166,379
ALDERETE MIDDLE	3,658,540	0	3,658,540
CANUTILLO ELEMENTARY	3,646,211	3,499,277	146,934
DAVENPORT ELEMENTARY	3,240,534	3,045,701	194,833
DAMIAN ELEMENTARY	3,692,168	3,568,641	123,527
CHILDRESS ELEMENTARY	3,527,751	3,468,524	59,227
5th & 6th Grade ELEMENTARY	0	92,930	-92,930
<b>TOTAL CAMPUSES</b>	<b>29,247,274</b>	<b>23,952,777</b>	<b>5,294,497</b>
High School	7,506,052	6,468,065	1,037,987
Middle School	7,634,558	3,809,639	3,824,919
Elementary Schools	14,106,664	13,675,073	431,591
<b>Total</b>	<b>29,247,274</b>	<b>23,952,777</b>	<b>5,294,497</b>

# 2006-2007 Proposed Preliminary Budget Operating Fund - By Department

ORGANIZATION	FY2006-2007 Budget (1)	FY2005-2006 Budget (2)	(DECREASE) (1)-(2)	(DEC.) %
SUMMER SCHOOL	52,271	53,765	-1,494	-3%
SUPERINTENDENT	449,525	334,953	114,572	34%
BOARD OF TRUSTEES	66,500	65,275	1,225	2%
TAX COLLECTIONS	213,352	196,000	17,352	9%
HUMAN RESOURCES	540,002	530,916	9,086	2%
BUSINESS SERVICES	665,076	657,490	7,586	1%
SCHOOL RESOURCES	1,142,989	571,534	571,455	100%
TEXTBOOKS	93,089	93,905	-816	-1%
PUBLIC INFORMATION	162,700	148,390	14,310	10%
DAY CARE	147,677	134,929	12,748	9%
EVEN START	71,715	60,505	11,210	19%
ASSOCIATE SUPERINTENDENT	164,577	158,461	6,116	4%
FOOD SERVICE	2,099,795	1,974,794	125,001	6%
PUPIL TRANSPORTATION	1,583,564	1,563,727	19,837	1%
EXTERNAL FUNDING	79,279	317,906	-238,627	-75%
WAREHOUSE	138,711	106,831	31,880	30%
FACILITIES	935,475	1,003,798	-68,323	-7%
SCHOOL IMPROVEMENT	283,951	147,497	136,454	93%
CAREER & TECH. EDUCATION	184,792	325,886	-141,094	-43%
SPECIAL EDUCATION	907,669	899,539	8,130	1%
ACADEMIC LANGUAGE SERVICES	297,546	271,389	26,157	10%
STUDENT SUPPORT	51,714	9,512	42,202	444%
DISTRICT WIDE	2,801,467	3,084,295	-282,828	-9%
TOTAL DEPARTMENTS	13,133,436	12,711,297	422,139	3.21%
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# Breakdown of Major Increases

2005-2006 Adopted Preliminary Budget		36,664,074
Add:		
Additional teaching positions	1,149,154	
Salary increases for Teachers, Librarians, & Nurses	1,654,570	
Additional school staff for AMS	756,601	
Salary increase for AP, CP, MT, IT	492,775	
Step increases for Teachers, Librarians, & Nurses	205,500	
Increase in health care	443,740	
Miscellaneous items	288,502	
<b>New district software (Phase II)</b>	<b>437,000</b>	
New lease purchase of computers for CMS	120,000	
Increase in utilities	568,744	
Miscellaneous items	<u>(399,950)</u>	
2006-2007 Proposed Preliminary Budget		42,380,710
Total one time expenditures due to growth		<b>\$437,000</b>

# Canutillo ISD

## Comparative Administrative Cost Ratio

	Preliminary Budget <u>2006-2007</u>	Adopted Budget <u>2005-2006</u>	District Standard <u>Standard</u>
<i>Cost Ratio</i>	<i>12.37%</i>	<i>13.45%</i>	<i>12.50%*</i>

*The state standard for districts with an ADA of 5,000 to 9,999*

# Estimated Revenues Less Current Expenditures

<b>Current Estimated Revenues</b>	<b>\$41,549,602</b>
<b>(Based on certified property values of 868,547,482 @ \$1.370050)</b>	
<b>Fund Balance Use to balance budget</b>	<b>831,108</b>
<b>Proposed Preliminary Budget</b>	<b><u>42,380,710</u></b>
<b>Revenues less Expenditures</b>	<b>\$ 0</b>
<b>Total one time expenditures due to growth</b>	<b>\$437,000</b>

# Calculated Rollback Tax Rate

## Maintenance and Operations (M & O)

Assessed Property Values-Certified	\$868,547,482
Proposed M & O Rate	1.370050

## Debt Service

Debt Service Amount (to be paid from property taxes)	\$2,561,746
Debt Service Tax Rate	.294946

**Total Proposed Tax Rate** **1.664996**

Rollback Rate 1.664996

# Impact of Tax Rates on Average Homeowner (Published)

	<u>2005-2006 Adopted Rate</u>	<u>2006-2007 Proposed Rate</u>	<u>Tax Decrease</u>
<b>Appraised Value</b>	<b>\$ 80,290</b>	<b>\$ 97,965</b>	
<b>Homestead Exemption</b>	<b>(15,000)</b>	<b>(15,000)</b>	
<b>Taxable Value</b>	<b>65,290</b>	<b>82,965</b>	
<b>Tax Rate</b>	1.734946	1.664996	(0.06995)
<b>Rollback Tax Rate</b>		<b>1.664996</b>	
<b>Property Tax Levied</b>	<b>\$ 1,133</b>	<b>\$ 1,381</b>	<b>\$ 249</b>

# Impact of Tax Rate on Increasing Valuations

	<u>Base Amount</u>	<u>5% Increase</u>	<u>10% Increase</u>
Appraised Value	\$ 100,000	\$ 105,000	110,000
2006 Tax Rate	1.734946	1.734946	1.734946
Property Tax Levied	1,734.94	1,821.69	1,908.44
2007 Tax Rate	1.664996	1.664996	1.664996
Property Tax Levied	1,664.99	1,748.24	1,831.49
Property Tax Difference (no increase)	\$ (69.95)	\$ (73.45)	\$ (76.95)
Tax Difference from base amount		\$ 13.30	96.55

# History of Debt Service Property Tax Rate

<b>Fiscal Year</b>	<b>Tax Rate</b>
■ <b>2000-2001</b>	<b>\$0.240000</b>
■ <b>2001-2002</b>	<b>\$0.200602</b>
■ <b>2002-2003</b>	<b>\$0.210000</b>
■ <b>2003-2004</b>	<b>\$0.200000</b>
■ <b>2004-2005</b>	<b>\$0.241537</b>
■ <b>2005-2006</b>	<b>\$0.234946</b>
■ <b><u>2006-2007</u></b>	<b><u>\$0.294946 *</u></b>

\*Fiscal Year of \$39.03 Million Bond Issuance

# Proposed Property Tax Rate

## ■ Proposed Property Tax Rate

### ■ Maintenance and Operations (M & O)

**\$1.370050**

### ■ Interest and Sinking Fund (I & S)

**.294946**

### ■ Total Proposed Tax Rate

**\$1.664996**

# Comparison of Tax Rates

<b>District</b>	<b>M &amp; O</b>	<b>I &amp; S</b>	<b>Proposed</b>	<b>Prior Year</b>	<b>Difference</b>
<b>Anthony ISD</b>	<b>1.37</b>	<b>.17</b>	<b>1.55</b>	<b>1.70</b>	<b>(.15)</b>
<b>Canutillo ISD</b>	<b>1.37</b>	<b>.29</b>	<b>1.66</b>	<b>1.73</b>	<b>(.07)</b>
<b>Clint ISD</b>	<b>1.37</b>	<b>.31</b>	<b>1.68</b>	<b>1.71</b>	<b>(.03)</b>
<b>El Paso ISD</b>	<b>1.37</b>	<b>.15</b>	<b>1.52</b>	<b>1.67</b>	<b>(.15)</b>
<b>Fabens ISD</b>	<b>1.37</b>	<b>.14</b>	<b>1.51</b>	<b>1.58</b>	<b>(.07)</b>
<b>San Elizario ISD</b>	<b>1.37</b>	<b>.07</b>	<b>1.45</b>	<b>1.57</b>	<b>(.12)</b>
<b>Socorro ISD</b>	<b>1.24</b>	<b>.25</b>	<b>1.49</b>	<b>1.63</b>	<b>(.14)</b>
<b>Tornillo ISD</b>	<b>1.37</b>	<b>.26</b>	<b>1.63</b>	<b>1.70</b>	<b>(.07)</b>
<b>Ysleta ISD</b>	<b>1.33</b>	<b>.21</b>	<b>1.54</b>	<b>1.74</b>	<b>(.20)</b>

Canutillo Independent School  
District  
Adoption of Fiscal Year 2006-  
2007 Preliminary Budget

**Presented by**

**Tony Reza, Executive Director for Business  
Services**

**Thursday August 24, 2006**

# Summary of Total Expenditures by Fund and Function

<b>Description of Function</b>		<b>General Fund</b>	<b>Debt Service</b>
11	Instruction	22,749,635	0
12	Instructional Resources & Media	587,644	0
13	Staff Development	432,966	0
21	Instructional Admin.	946,226	0
23	School Leadership	2,103,304	0
31	Guidance & Counseling Services	847,794	0
32	Social Work Services	87,806	0
33	Health Services	385,828	0
34	Student Transportation	1,583,564	0
35	Food Services	3,404,193	0
36	Co-curricular Activities	980,759	0
41	General Administration	2,099,863	0
51	Plant Maintenance & Operations	4,724,401	0
52	Security & Monitoring Services	167,829	0
53	Data Processing Services	1,053,198	0
61	Community Services	225,700	0
71	Debt Service	0	5,382,658
81	Facilities Acquisition/Construction	0	0
<b>Budget Totals</b>		<b>\$ 42,380,710</b>	<b>\$ 5,382,658</b>

# Motion to Adopt Budget

- **Questions?**

- **Motion:**

- To adopt the FY2006-2007 Preliminary Budget in the amounts shown by fund and function

Canutillo Independent School  
District

Adoption of Proposed Property  
Tax Rate for Fiscal Year 2006-2007

**Presented by**

**Tony Reza, Executive Director for Business  
Services**

**Thursday August 24, 2006**

# Motion to Adopt Proposed Maintenance and Operations Fund Property Tax Rate

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## Motion:

- Approve ordinance to adopt the 2006-2007  
Maintenance and Operations (M & O)  
Property Tax Rate in the amount shown
- \$1.370050

006-2007  
erty Tax

# **Motion to Adopt Proposed Maintenance and Operations Fund Property Tax Rate**

## **Motion:**

- **Approve ordinance to adopt the 2006-2007  
Maintenance and Operations (M & O)  
Property Tax Rate in the amount shown**
- **\$1.370050**

# **Motion to Adopt Proposed Interest and Sinking Fund Property Tax Rate**

## **Motion:**

- **Approve ordinance to adopt the 2006-2007 Interest and Sinking (I & S) Property Tax Rate in the amount shown**
- **\$0.294946**

**CANUTILLO INDEPENDENT SCHOOL DISTRICT  
ORDINANCE FOR ADOPTING TAX RATES  
FOR 2006~2007**

**1. Recitals.**

The Board of Trustees published Notice of the proposed budget and the proposed tax rate as required by Section 44.004, Texas Education Code.

The Board of Trustees has conducted a public hearing on the proposed budget and proposed tax rate on August 24, 2006.

The Board of Trustees has previously adopted a budget for the 2006~2007 school year in accordance with the provisions of Section 44.004(g), Texas Education Code.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Trustees of the Canutillo Independent School District as follows:

**2.** The Maintenance and Operations Tax Rate per \$100.00 of valuation of property in the School District for the school year 2006~2007 shall be \$1.370050.

**3.** The Interest and Sinking Tax Rate per \$100.00 of valuation of property in the School District for the school year 2006~2007 shall be \$ 0.294946.

**4. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**5. THIS TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 0.00.**

**APPROVED AND ADOPTED** on this 24<sup>th</sup> day of August, 2006.

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SERGIO CORONADO, PRESIDENT  
BOARD OF TRUSTEES

ATTEST:

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YVONNE SAPIEN SANCHEZ, SECRETARY  
BOARD OF TRUSTEES