



**Calallen ISD**

**Public Hearing**

**Monday, August 29, 2011 6:25 PM**

# Agenda of Public Hearing

## The Board of Trustees Calallen ISD

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A Public Hearing of the Board of Trustees of Calallen ISD will be held August 29, 2011, beginning at 6:25 PM in the Central Administration Office, 4205 Wildcat Dr., Corpus Christi, Texas.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Opening of Public Hearing by Chairman 3
2. New Business
  - A. Discuss proposed Calallen ISD Budget for 2011-2012 4  
Presenter: Mrs. George
  - B. Discuss proposed 2011 tax rate for Calallen ISD 10  
Presenter: Mrs. George
  - C. Public Comments
3. Adjourn



## **Calling the Meeting to Order**

**I call this meeting of the Calallen Independent School District Board of Trustees to order and let the record show that a quorum of Board Members is present and that this meeting was duly called and posted in accordance with the Texas Open Meetings Act, Texas Government Code 551.**

BOARD OF EDUCATION  
CALALLEN INDEPENDENT SCHOOL DISTRICT  
CORPUS CHRISTI, TEXAS

Date : August 29, 2011

Subject: Discuss proposed Calallen ISD budget for 2011-2012

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New Business

**Action**

**BACKGROUND INFORMATION**

Mrs. George is still diligently working on final figures for 2011-2012 budget proposal. All information will be dispersed at the Public Hearing and Board meeting.

**ITEM ADDRESSED**

Discussed proposed Calallen ISD budget for 2011-2012

**RECOMMENDED ACTION**

No action. Discussion only.

<b>General Operations / M&amp;O</b>					as of 8/26/2011
			<b>Calallen ISD</b>		
			<b>2011-2012</b>		
			<b>Budget Adoption</b>		
		2010-2011			
	ADA	3,603	<b>3,603</b>		
	<b>WADA (Old Law)</b>	4,729	<b>4,729</b>		
	<b>WADA (New Law)</b>		<b>4,456</b>	Calculation altered by SB1	
	<b>M&amp;O Tax Rate</b>		<b>\$1.17/\$100 of value</b>		
			<b>Base Budget</b>		
	<b>Assumptions:</b>	<b>No Increase in I&amp;S Taxes</b>			
		<b>Cuts to Stipends and Days remain in place</b>			
<b>Revenue</b>					
	Current & Delinquent Taxes		<b>12,678,000</b>		
	Pen & Int on Taxes		<b>125,000</b>		
	Interest Earn on Invest		<b>14,000</b>		
	Athletic receipts		<b>180,000</b>		
	Other		<b>120,000</b>		
	<b>Total Local</b>		<b>13,117,000</b>		
	Per Capita & Basic Allot		<b>13,388,173</b>	\$1.6 million less than current law	
	Federal SFSE		<b>0</b>		
	Discipline		<b>2,000</b>		
	TRS on Behalf (revenue tied to exp pd by State)		<b>1,228,000</b>		
	<b>Total State</b>		<b>14,618,173</b>		
	<b>Total Federal - NOT Stim</b>		<b>150,000</b>		
	<b>Total Gen Op Reven</b>		<b>27,885,173</b>		
***	<b>Federal Edu Jobs -- 1 year only</b>		<b>630,000</b>		
	<b>Available Revenue</b>		<b>28,515,173</b>		
<b>Expenses</b>					
	<b>Total Gen Op Expense see attached</b>		<b>27,913,876</b>		
	Transfer to I&S		<b>1,600,000</b>		
	Net Costs to Gen Oper		<b>29,513,876</b>		
<b>Net Roll / (Loss)</b>					
	Booked Roll/(Loss)		<b>(998,703)</b>		
	Designated from "Roll" into reserved fund balance				
	"Roll" into fund balance in excess of \$1.4 million				
	Estimated Beginning Fund Balance		<b>5,955,226</b>		
	Projected Ending "Book" Fund Bal		<b>4,956,523</b>		
	Reserved for Future I&S Transfer		<b>(1,400,000)</b>		
	Unreserved Ending Fund Balance		<b>3,556,523</b>		

<b>Calallen ISD</b>					
<b>General Operations -- continued</b>					
			<b>2011-2012</b>	Add to exenses if	Add to expenses if
			<b>Base Budget</b>	Cuts to Stipends	Cuts to Days
			<b>Expenses</b>	are Rescinded	are Rescinded
				(amounts are estimates)	(amounts are estimates)
<b>Expenses</b>					
11	Instruction		<b>15,736,054</b>	74,500	8,480
12	Instr. Res/Media		<b>432,703</b>		1,220
13	Curr Dev		<b>373,640</b>	1,500	1,580
21	Instr Leader		<b>654,369</b>		6,390
23	School Leader		<b>1,468,480</b>		28,600
31	Counsel		<b>1,152,177</b>	4,000	1,220
32	Social Work		<b>15,885</b>		
33	Health Serv		<b>326,626</b>		
34	Transport		<b>920,705</b>		
35	Food service				
36	Co/Extra Curr		<b>1,165,133</b>		17,700
41	Gen Admin		<b>1,064,256</b>		29,810
51	Plant Mtn		<b>3,232,055</b>		
52	Security		<b>118,295</b>		
53	Data Proc		<b>123,498</b>		
93	SSA - Elect		<b>855,000</b>		
95	Pymt to JJAEP		<b>75,000</b>		
99	Pymt to Govt Appraisor		<b>200,000</b>		
	<b>Total Gen Op Expense s</b>		<b>27,913,876</b>	<b>80,000</b>	<b>95,000</b>

<b>Calallen ISD</b>						
<b>Budget Adoption Options for General Operations</b>						
<b>for 2011-2012</b>						
<b>Notes for purposes of this schedule: The Board may adopt any increase in I&amp;S</b>						
<b>up to 5 cents. Every 1 cent of tax rate equates to approximately \$100,000. If taxes are not</b>						
<b>generated in I&amp;S sufficient to make the bond payment, then General Operations</b>						
<b>MUST make up the difference.</b>						
<b>M&amp;O cannot go above \$1.17. Calallen is at \$1.17 in M&amp;O and \$0.1285 in I&amp;S.</b>						
<b>Current total tax rate is \$1.2985.</b>						
	Revenue	Expenses	Roll/(Loss)	Estimated	Reserved for	<b>Estimated</b>
		and Transfers		Ending Book	Transfer to I&S	<b>Ending</b>
				Fund Balance	(reserved from	<b>Reserved</b>
					2010-2011)	<b>Fund Balance</b>
<b>Base Budget for General Operations</b>						
Assumptions:						
<b>No Tax Increase in I&amp;S</b>						
<b>M&amp;O MUST transfer \$1,600,000 to I&amp;S</b>						
<b>Cuts to Stipends and Days remain</b>	<b>28,515,173</b>	<b>(29,513,876)</b>	<b>(998,703)</b>	<b>4,956,523</b>	<b>(1,400,000)</b>	<b>3,556,523</b>
IF Cuts to Stipends are Rescinded						
Add \$80,000 to Expenses	28,515,173	(29,593,876)	<b>(1,078,703)</b>	4,876,523	(1,400,000)	<b>3,476,523</b>
IF Cuts to Days are Rescinded						
Add \$95,000 to Expenses	28,515,173	(29,608,876)	<b>(1,093,703)</b>	4,861,523	(1,400,000)	<b>3,461,523</b>
IF Both Cuts are Rescinded						
Add \$175,000 to Expenses	28,515,173	(29,688,876)	<b>(1,173,703)</b>	4,781,523	(1,400,000)	<b>3,381,523</b>
<b>Alternate Budget (Alt-2cents)</b>						
Assumptions:						
<b>2 Cent Increase to I&amp;S</b>						
<b>M&amp;O must transfer \$1,400,000 to I&amp;S</b>						
<b>Cuts to Stipends and Days remain</b>	<b>28,515,173</b>	<b>(29,313,876)</b>	<b>(798,703)</b>	<b>5,156,523</b>	<b>(1,400,000)</b>	<b>3,756,523</b>
If Cuts to Stipends are Rescinded						
Add \$80,000 to Expenses	28,515,173	(29,393,876)	<b>(878,703)</b>	5,076,523	(1,400,000)	<b>3,676,523</b>
If Cuts to Days are Rescinded						
Add \$95,000 to Expenses	28,515,173	(29,408,876)	<b>(893,703)</b>	5,061,523	(1,400,000)	<b>3,661,523</b>
If Both Cuts are Rescinded						
Add \$175,000 to Expenses	28,515,173	(29,488,876)	<b>(973,703)</b>	4,981,523	(1,400,000)	<b>3,581,523</b>
<b>Alternate Budget (Alt-5 cents)</b>						
Assumptions:						
<b>5 Cent Increase to I&amp;S</b>						
<b>M&amp;O must transfer \$1,100,000 to I&amp;S</b>						
<b>Cuts to Stipends and Days remain</b>	<b>28,515,173</b>	<b>(29,013,876)</b>	<b>(498,703)</b>	<b>5,456,523</b>	<b>(1,400,000)</b>	<b>4,056,523</b>
If Cuts to Stipends are Rescinded						
Add \$80,000 to Expenses	28,515,173	(29,093,876)	<b>(578,703)</b>	5,376,523	(1,400,000)	<b>3,976,523</b>
If Cuts to Days are Rescinded						
Add \$95,000 to Expenses	28,515,173	(29,108,876)	<b>(593,703)</b>	5,361,523	(1,400,000)	<b>3,961,523</b>
If Both Cuts are Rescinded						
Add \$175,000 to Expenses	28,515,173	(29,188,876)	<b>(673,703)</b>	5,281,523	(1,400,000)	<b>3,881,523</b>

<b>Debt Service</b>						as of 8/26/2011
			<b>Calallen ISD</b>			
			<b>Budget Adoption</b>			
			<b>2011-2012</b>			
			<b>2011-2012</b>			
			<b>BASE</b>			
			<b>Budget</b>		<b>Alt (2 cents)</b>	<b>Alt (5 cents)</b>
			<b>No increase</b>		<b>inc 2 cents</b>	<b>inc 5 cents</b>
		I&S Rate	<b>\$0.1285</b>		<b>\$0.1485</b>	<b>\$0.1785</b>
<b>Revenues:</b>						
	Current/Delinquent Taxes		1,327,500	1,527,500	1,827,500	
	Penalties and Interest		12,500	12,500	12,500	
	Earnings on Investments		150	150	150	
	State -- Existing Debt Allotment		125,000	125,000	125,000	
	<b>Total Revenue</b>		<b>1,465,150</b>	<b>1,665,150</b>	<b>1,965,150</b>	
	Transfer from General Oper Fund Bal		1,600,000	1,400,000	1,100,000	
	Net Revenue and Other Sources		3,065,150	3,065,150	3,065,150	
<b>Expenditures:</b>						
	Function-Description					
	71 Debt Payment and fees		3,014,052	3,014,052	3,014,052	
	<b>Total Expenditures</b>		<b>3,014,052</b>	<b>3,014,052</b>	<b>3,014,052</b>	
	Projected Net Change in Fund Balance		51,098	51,098	51,098	
	Beginning Fund Balance		2,747	2,747	2,747	
	Projected Ending Fund Balalnce		<b>53,845</b>	<b>53,845</b>	<b>53,845</b>	

<b>Food Service</b>				as of 8/26/2011	
		<b>Calallen ISD</b>			
		<b>Proposed Budget</b>			
		<b>2011-2012</b>			
		<b>2011-2012</b>			
		<b>Proposed</b>			
		<b>Budget</b>			
<b>Revenues:</b>					
5700	Local Sources	<b>852,000</b>			
5800	State Sources	<b>22,000</b>	State decreased funding by about \$11,000		
5900	Federal Sources	<b>960,000</b>			
	<b>Total Revenue</b>	<b>1,834,000</b>			
<b>Expenditures:</b>					
Function-Description					
35	Food Service	<b>1,969,768</b>	Includes \$60,000 of needed equipment replacement		
51	Maintenance and Operations	<b>1,000</b>			
53	Data Processing	<b>1,500</b>			
	<b>Total Expenditures</b>	<b>1,972,268</b>			
Projected Net Change in Fund Balance		<b>(138,268)</b>			
Estimated Beginning Fund Balance		<b>499,961</b>			
Projected Ending Fund Balance		<b>361,693</b>			

BOARD OF EDUCATION  
CALALLEN INDEPENDENT SCHOOL DISTRICT  
CORPUS CHRISTI, TEXAS

Date : August 29, 2011

Subject: Discuss proposed 2011 tax rate for Calallen ISD

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New Business

**Action**

**BACKGROUND INFORMATION**

Mrs. George will provide information for the proposed 2011 tax rate for Calallen ISD.

**ITEM ADDRESSED**

Discuss 2011 tax rate for Calallen ISD

**RECOMMENDED ACTION**

Discussion only. No action.

<b>Calallen ISD</b>					
<b>Tax Rate Adoption Process</b>					
Current Rate	M&O	I&S	Total		
	1.1700	0.1285	1.2985		
<b>For 2011-2012</b>					
<b>Effective Rate</b>			<b>1.3014</b>	<b>Any increase above the "Effective Rate" requires Special Procedures</b>	
<b>Effective M&amp;O Rate</b>	<b>1.2287</b>			We will not go over the Effective M&O rate	
	M&O	I&S	Total		
<b>IF Board selects no increase</b>					
<b>Base Budget</b>	<b>1.1700</b>	<b>0.1285</b>	<b>1.2985</b>	<b>Rate is Below teh Effective Rate and no special language/procedures required</b>	
<b>Any increase above 1/4 cent requires special language in the Motion to Adopt</b>					
			<b>Rate Of</b>	<b>% Increase</b>	
If 1/2 cent increase	1.1700	0.1335	<b>1.3035</b>	<b>0.16%</b>	
If 1 cent increase	1.1700	0.1385	<b>1.3085</b>	<b>0.55%</b>	
If 2 cent increase	1.1700	0.1485	<b>1.3185</b>	<b>1.31%</b>	
If 2 and 1/2 cent increase	1.1700	0.1535	<b>1.3235</b>	<b>1.70%</b>	
If 3 cent increase	1.1700	0.1585	<b>1.3285</b>	<b>2.08%</b>	
If 4 cent increase	1.1700	0.1685	<b>1.3385</b>	<b>2.85%</b>	
If 5 cent increase	1.1700	0.1785	<b>1.3485</b>	<b>3.62%</b>	
<b>If the total rate to be adopted is above the "Effective" Rate, then the motion to adopt must contain the language below:</b>					
<b>"I move that the property tax rate be increased by the adoption of a tax rate of _____ which is effectively a _____ percent increase in the tax rate."</b>					
<b>If the Board adopts a rate above the "Effective Rate", then</b>					
<b><u>The vote to set the tax rate must be a record vote.</u></b>					