



Calallen ISD

Public Hearing

Monday, August 27, 2012 5:25 PM

Agenda of Public Hearing

The Board of Trustees Calallen ISD

A Public Hearing of the Board of Trustees of Calallen ISD will be held August 27, 2012, beginning at 5:25 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 2012-2013 4
Presenter: Mrs. George
 - B. Discuss proposed 2012 tax rate for Calallen ISD 11
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 27, 2012

Subject: Discussed proposed Calallen ISD budget for 2012-2013

New Business

Action

BACKGROUND INFORMATION

The Board is required by law to adopt budgets for General Operations, Food Service and Debt Service Funds.

ITEM ADDRESSED

Financial information regarding 2011-2012 and 2012-2013 is attached and will be discussed.

RECOMMENDED ACTION

No Action. Discussion only.

Calallen ISD					<i>as of 7/31/2012</i>	
Yearly Comparisons						
	After Audit	After Audit	After Audit	After Audit		
	Actual	Actual	Actual	Actual	Budget	Est Actual
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2011-2012
Enrollment	3,844	3,841	3,808	3,850	3850	3954
Refined ADA	3,620	3,600	3,548	3,606	3,606	3,697
WADA	4,700	4,667	4,636	4,730	4,456	4,573
<i>New laws "changed" WADA</i>						
Tax Rates per \$100						
M&O	1.0400	1.0400	1.0400	1.1700	1.1700	1.1700
I&S	0.0600	0.2365	0.2585	0.1285	0.1585	0.1585
Total	1.1000	1.2765	1.2985	1.2985	1.3285	1.3285
Fund 199 General Operat				M&O rate to \$1.17		
Beg. Fund Balance	5,252,796	4,221,149	4,068,247	4,457,865	6,715,384	6,715,384
Revenue (Fund 199)	26,112,770	26,155,858	25,851,801	28,032,476	27,869,670	28,590,000
Federal (SFSF or EduJob)			1,116,617	1,864,130	630,000	630,000
Total Revenue	26,112,770	26,155,858	26,968,418	29,896,606	28,499,670	29,220,000
Expenses (Fund 199)	(27,144,417)	(26,308,760)	(25,462,183)	(25,774,957)	(28,648,373)	(28,951,401)
Federal (SFSF or EduJob)			(1,116,617)	(1,864,130)	(630,000)	(630,000)
Total Expenses	(27,144,417)	(26,308,760)	(26,578,800)	(27,639,087)	(29,278,373)	(29,581,401)
Roll	(1,031,647)	(152,902)	389,618	2,257,519	(778,703)	(361,401)
End. Fund Balance	4,221,149	4,068,247	4,457,865	6,715,384	5,936,681	6,353,983
				no transfer to I&S	w/\$1.3 million	\$1,046,000 transfer
					trans to I&S	
Fund 240 Food Service						
Beg. Fund Balance	447,426	387,111	390,200	474,503	576,738	576,738
Revenue	1,747,806	1,812,938	1,924,987	1,953,139	1,834,000	1,812,000
Expenses	(1,808,121)	(1,809,849)	(1,840,684)	(1,850,904)	(1,972,268)	(1,952,050)
Roll	(60,315)	3,089	84,303	102,235	(138,268)	(140,050)
End. Fund Balance	387,111	390,200	474,503	576,738	438,470	436,688
Fund 511 Debt Service						
Beg. Fund Balance	1,216,225	1,272,649	973,536	1,108,824	65,543	65,543
Revenue and other source	1,275,353	2,920,423	6,724,507	1,721,651	3,065,150	3,018,300
Expenses and other uses	(1,218,929)	(3,219,536)	(6,589,219)	(2,764,932)	(3,014,052)	(3,000,400)
Roll	56,424	(299,113)	135,288	(1,043,281)	51,098	17,900
End. Fund Balance	1,272,649	973,536	1,108,824	65,543	116,641	83,443

General Operations / M&O Estimated Year End					
		Calallen ISD			
		2011-2012	2011-2012	2011-2012	variation of
		Original	Budget as	Estimated actual	est act
		Adopted Budget	Amended	w/ 1 month remaining	to orig budgt
	ADA	3,603	If Amend #2	3,697	94
	WADA (Old Law)	old law: 4729	is approved	old law: 4,852	
	WADA (New Law)	4,456		4,573	117
	M&O Tax Rate	1.1700			
	I&S Tax Rate	0.1585			
Revenue					
	Current & Delinquent Taxes	12,678,000	12,678,000	12,617,000	
	Pen & Int on Taxes	125,000	125,000	130,000	
	Interest Earn on Invest	14,000	14,000	18,000	
	Athletic receipts	180,000	180,000	180,000	
	Other	120,000	120,000	85,000	
	Total Local	13,117,000	13,117,000	13,030,000	
	Per Capita & Basic Allot	13,388,173	14,033,173	14,125,000	
	Federal SFSF	0	0	0	
	Discipline	2,000	2,000	0	
	TRS on Behalf (revenue=exp)	1,228,000	1,228,000	1,135,000	
	Total State	14,618,173	15,263,173	15,260,000	
	Total Federal - NOT Stim	150,000	150,000	300,000	
	Total Gen Op Reven	27,885,173	28,530,173	28,590,000	
***	Federal Edu Jobs -- 1 year only	630,000	0	0	
	Available Revenue	28,515,173	28,530,173	28,590,000	
Expenses					
11	Instruction	15,810,554	15,464,554	15,430,134	
12	Instr. Res/Media	432,703	477,703	475,498	
13	Curr Dev	375,140	365,140	342,085	
21	Instr Leader	654,369	659,369	647,834	
23	School Leader	1,468,480	1,531,480	1,528,934	
31	Counsel	1,156,177	1,191,177	1,188,997	
32	Social Work	15,885	15,885	13,797	
33	Health Serv	326,626	331,626	326,307	
34	Transport	920,705	950,705	886,406	
35	Food service		6,000	6,000	
36	Co/Extra Curr	1,165,133	1,260,133	1,258,085	
41	Gen Admin	1,064,256	1,033,756	991,481	
51	Plant Mtn	3,232,055	3,352,055	3,333,973	
52	Security	118,295	128,295	110,108	
53	Data Proc	123,498	127,998	127,610	
81			130,000	126,973	
93	SSA - Elect	855,000	908,000	867,214	
95	Pymt to JJAEP	75,000	75,000	53,507	
99	Pymt to Govt Appraisor	200,000	200,000	190,458	
	Total Gen Op Expense	27,993,876	28,208,876	27,905,401	
	Transfer to I&S	1,300,000	1,100,000	1,046,000	
	Net Costs to Gen Oper	29,293,876	29,308,876	28,951,401	
Net Roll / (Loss)					
	Booked Roll/(Loss)	(778,703)	(778,703)	(361,401)	
	Beginning "Book" Fund Balance	6,715,384	6,715,384	6,715,384	
	Projected Ending "Book" Fund Bal	5,936,681		6,353,983	

Debt Service Estimated Year End			as of July 31, 2012	
			2011-2012	2011-20
			Adopted	Estimated
			Budget	Actual
		I&S Rate	\$0.1585	
Revenues:				
	Current/Delinquent Taxes		1,627,500	1,710,000
	Penalties and Interest		12,500	16,500
	Earnings on Investments		150	800
	State -- Existing Debt Allotment		125,000	245,000
	Total Revenue		1,765,150	1,972,300
	Transfer from General Oper Fund Bala		1,300,000	1,046,000
	Net Revenue and Other Sources		3,065,150	3,018,300
Expenditures:				
	Function-Description			
	71 Debt Payment and fees		3,014,052	3,000,400
	Total Expenditures		3,014,052	3,000,400
	Roll (Gain/Loss)		51,098	17,900
	Beginning Fund Balance (Audited)		65,543	65,543
	Projected Ending Fund Balance		116,641	83,443

Food Service Estimated Year End			as of July 31, 2012	
			2011-2012	2011-2012
			Adopted Budget	Estimated Actual
Revenues:				
5700	Local Sources		852,000	870,000
5800	State Sources	State cut funding by \$11,000	22,000	32,000
5900	Federal Sources		960,000	987,000
	Indirect to Gen Operations			(77,000)
	Total Revenue		1,834,000	1,812,000
Expenditures:				
Function-Description				
35	Food Service	W/ \$60,000 of equip	1,969,768	1,950,700
51	Maintenance and Operations		1,000	880
53	Data Processing		1,500	500
	Total Expenditures		1,972,268	1,952,080
Projected Net Change in Fund Balance			(138,268)	(140,080)
Audited Beginning Fund Balance			576,738	576,738
Estimated Ending Fund Balance			438,470	436,658

		Calallen ISD			
		Proposed Budget I			
		Gen Oper	Gen Operation	Int & Sinking	Food Service
		2011-2012	2012-2013	2012-2013	2012-2013
		Est Actual	Proposed	Proposed	Proposed
			11-12 Actual 3697	with the 3c	
	ADA	3,697			
	WADA (Old Law)	4,852	4,852		
	WADA (New Law)	4,573	2nd yr of law 4779		
	M&O Tax Rate	1.1700	1.1700	1.1700	
	I&S Tax Rate	0.1585	0.1858	0.1858	
Revenue					
	Current & Delinquent Taxes	12,617,000	12,722,000	2,025,000	
	Pen & Int on Taxes	130,000	125,000	12,500	
	Interest Earn on Invest	18,000	15,000	500	
	Athletic receipts	180,000	180,000	0	
	Other	85,000	80,000	0	865,000
	Total Local	13,030,000	13,122,000	2,038,000	865,000
	State PerCapita/Foundation/EDA	14,125,000	14,971,000	200,000	
	Discipline	0			
	TRS on Behalf rev=exp	1,135,000	1,177,500	0	23,000
	Total State	15,260,000	16,148,500	200,000	23,000
	Total Federal - NOT Stim	300,000	340,000	0	905,000
	Total Operating Rev	28,590,000	29,610,500	2,238,000	1,793,000
***	Edu Jobs -- 1 year only	0	0	0	0
	Available Revenue	28,590,000	29,610,500	2,238,000	1,793,000
Expenses					
11	Instruction	15,430,134	16,654,264		
12	Instr. Res/Media	475,498	464,536		
13	Curr Dev	342,085	376,762		
21	Instr Leader	647,834	697,036		
23	School Leader	1,528,934	1,585,353		
31	Counsel	1,188,997	1,215,536		
32	Social Work	13,797	13,827		
33	Health Serv	326,307	346,547		
34	Transport	886,406	922,784		
35	Food service	6,000	6,000		2,030,095
36	Co/Extra Curr	1,258,085	1,293,944		
41	Gen Admin	991,481	1,084,515		
51	Plant Mtn	3,333,973	3,397,915		1,000
52	Security	110,108	129,985		
53	Data Proc	127,610	135,360		1,500
71	Debt Pymt: Bonds or Mntn Notes	0	300,000	3,028,398	
81	Construction	126,973			
93	SSA - Elect	867,214	900,000		
95	Pymt to JJAEP	53,507	65,000		
99	Pymt to Govt Appraiser	190,458	200,000		
	Total Oper Expense	27,905,401	29,789,364	3,028,398	2,032,595
	Net Before Transfer to I&S	684,599	(178,864)	(790,398)	(239,595)
	Transfer to I&S/From Gen Op	(1,046,000)	(800,000)	800,000	
Net Roll / (Loss)		(361,401)	(978,864)	9,602	(239,595)
	Est. Beginning Fund Balance	6,715,384	6,353,983	83,443	436,658
	Projected Ending Fund Bal	6,353,983	5,375,119	93,045	197,063
		Note:	Each ADA adds		
			approx \$5,400		
			in State Funding		

		Calallen ISD			
		Proposed Budget II			
		Gen Oper	Gen Operation	Int & Sinking	Food Service
		2011-2012	2012-2013	2012-2013	2012-2013
		Est Actual	Proposed	Proposed	Proposed
	ADA	3,697	11-12 Actual 3697	without the 3c	
	WADA (Old Law)	4,852	4,852		
	WADA (New Law)	4,573	2nd yr of law 4779		
	M&O Tax Rate	1.1700	1.1700	1.1700	
	I&S Tax Rate	0.1585	0.1585	0.1585	
Revenue					
	Current & Delinquent Taxes	12,617,000	12,722,000	1,725,000	
	Pen & Int on Taxes	130,000	125,000	12,500	
	Interest Earn on Invest	18,000	15,000	500	
	Athletic receipts	180,000	180,000	0	
	Other	85,000	80,000	0	865,000
	Total Local	13,030,000	13,122,000	1,738,000	865,000
	State PerCapita/Foundation/EDA	14,125,000	14,971,000	200,000	
	Discipline	0			
	TRS on Behalf rev=exp	1,135,000	1,177,500	0	23,000
	Total State	15,260,000	16,148,500	200,000	23,000
	Total Federal - NOT Stim	300,000	340,000	0	905,000
	Total Operating Rev	28,590,000	29,610,500	1,938,000	1,793,000
***	Edu Jobs -- 1 year only	0	0	0	0
	Available Revenue	28,590,000	29,610,500	1,938,000	1,793,000
Expenses					
11	Instruction	15,430,134	16,654,264		
12	Instr. Res/Media	475,498	464,536		
13	Curr Dev	342,085	376,762		
21	Instr Leader	647,834	697,036		
23	School Leader	1,528,934	1,585,353		
31	Counsel	1,188,997	1,215,536		
32	Social Work	13,797	13,827		
33	Health Serv	326,307	346,547		
34	Transport	886,406	922,784		
35	Food service	6,000	6,000		2,030,095
36	Co/Extra Curr	1,258,085	1,293,944		
41	Gen Admin	991,481	1,084,515		
51	Plant Mtn	3,333,973	3,397,915		1,000
52	Security	110,108	129,985		
53	Data Proc	127,610	135,360		1,500
71	Debt Pymt: Bonds or Mntn Notes	0	0	3,028,398	
81	Construction	126,973			
93	SSA - Elect	867,214	900,000		
95	Pymt to JJAEP	53,507	65,000		
99	Pymt to Govt Appraiser	190,458	200,000		
	Total Oper Expense	27,905,401	29,489,364	3,028,398	2,032,595
	Net Before Transfer to I&S	684,599	121,136	(1,090,398)	(239,595)
	Transfer to I&S/From Gen Op	(1,046,000)	(1,100,000)	1,100,000	
Net Roll / (Loss)		(361,401)	(978,864)	9,602	(239,595)
	Est. Beginning Fund Balance	6,715,384	6,353,983	83,443	436,658
	Projected Ending Fund Bal	6,353,983	5,375,119	93,045	197,063
		Note:	Each ADA adds		
			approx \$5,400		
			in State Funding		

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 27, 2012

Subject: Discussed proposed 2012 tax rate for Calallen ISD.

New Business

Action

BACKGROUND INFORMATION

The Board is required by law to adopt a tax rate.

ITEM ADDRESSED

Discuss 2012 tax rate for Calallen ISD

RECOMMENDED ACTION

No Action. Discussion only.



NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The _____ will hold a public meeting at _____ in _____

_____. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

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

Maintenance Tax	\$ _____ / \$100 (Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$ _____ / \$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

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

Maintenance and operations	_____ % increase	or	_____ % (decrease)
Debt service	_____ % increase	or	_____ % (decrease)
Total expenditures	_____ % increase	or	_____ % (decrease)

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$ _____	\$ _____
Total appraised value* of new property**	\$ _____	\$ _____
Total taxable value*** of all property	\$ _____	\$ _____
Total taxable value*** of new property**	\$ _____	\$ _____

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

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

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$ _____

* Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$	\$ *	\$	\$	\$
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$	\$ *	\$	\$	\$
Proposed Rate	\$	\$ *	\$	\$	\$

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

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

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$	\$
Average Taxable Value of Residences	\$	\$
Last Year's Rate Versus Proposed Rate per \$100 Value	\$	\$
Taxes Due on Average Residence	\$	\$
Increase (Decrease) in Taxes		\$

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

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is _____ . This election will be automatically held if the district adopts a rate in excess of the rollback rate of _____ .

Fund Balances

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

Maintenance and Operations Fund Balance(s)	\$
Interest & Sinking Fund Balance(s)	\$

**Calallen ISD
Tax Rate Adoption Process**

Current Rate	M&O	I&S	Total
	1.1700	0.1585	<u>1.3285</u>

For 2012-2013

Effective Rate	1.1700	0.1517	1.3217	Any increase above the "Effective Rate" requires Special Procedures
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Effective M&O Rate	1.1896	N/A	N/A	We will not go over the Effective M&O rate Any rate above the Effective M&O rate requires additional Special Procedures
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Rollback Rate	1.1896	0.2720	1.4616	If we exceed the rollback rate, we must hold an election
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Proposed Rate I

with the 3 cent increase	1.1700	0.1885	<u>1.3585</u>	This is above the "Effective Rate" by 2.8%
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Proposed Rate II

without the 3 cent increase	1.1700	0.1585	<u>1.3285</u>	This is above the "Effective Rate" by 0.5%
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If the total rate to be adopted is above the "Effective" Rate, then the motion to adopt must contain the language below:

"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."

NOTE

The vote to set the tax rate must be a record vote.