



Calallen ISD

Board Workshop and Special Meeting

Tuesday, July 30, 2013 5:30 PM

Agenda of Board Workshop and Special Meeting

The Board of Trustees Calallen ISD

A Board Workshop and Special Meeting of the Board of Trustees of Calallen ISD will be held July 30, 2013, beginning at 5:30 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 Special Meeting by Chairman 3
2. Board Budget Workshop
- A. Calallen ISD Budget Workshop 2013-2014 4
 Presenter: Dr. Almendarez / Mrs. George
3. New Business
- A. Consider approval salary schedule for 2013-2014 25
 Presenter: Dr. Almendarez / Mrs. George
- B. Consider approval of publication of the proposed Calallen ISD Tax Rate for 2013 26
 Presenter: Dr. Almendarez / Mrs. George
- C. Consider Personnel - Resignations and Appointments 27
 Presenter: Mrs. Felder
4. 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: July 30, 2013

Subject: Calallen ISD Budget Workshop 2013-2014

New Business

Action

BACKGROUND INFORMATION

ITEM ADDRESSED

Calallen ISD Budget Workshop 2013-2014

RECOMMENDED ACTION

Discussion only.

Calallen ISD
Budget Workshop
July 30, 2012

Objectives for this workshop and meeting:

1. Present overview of state funding issues
2. Present financial data for Calallen ISD
3. Finalize pay scale for 2013-2014
4. Determine tax rate to publish in the Notice for the August 26th meeting
Note: The Board may adopt a rate less than or equal to the rate published

Remaining Budget Process – at August 26, 2013 Special Meeting

1. Adopt the budget for 2013-2014
2. Set the tax rate for tax year 2013 (2013-2014 fiscal year)

Procedural information

1. The Board will officially adopt budgets for only three funds: General Operations, Food Service and Interest and Sinking. See Attachment A (list of district Funds).
2. The Board must approve the tax rate TO BE PUBLISHED for tax year 2013 at least 10 days but not more than 21 days prior to the meeting to set the rate
3. If tax rates are set higher than the “Rollback Rate” the district must hold an election to ratify the rate.
4. Definitions for student counts:
 - a. Enrollment – number of students enrolled on “Snapshot” day in October
 - b. ADA – Average daily attendance for the entire year
 - c. WADA – Weighted ADA ; sample factors affecting funding
 - i. Regular student = 1
 - ii. Special education range = 2.8 to 5 depending on need
 - iii. Economically disadvantaged students = 1.2
 - iv. Specific career and tech students = 1.35

State Funding Issues

1. The State of Texas forced the reduction of M&O tax rates from \$1.50 to \$1.00 back in 2007. At that time, they established the “Hold Harmless” Target Revenue system. Calallen’s target was set at \$4,748 per WADA when Austin’s was \$5,755 per WADA. That year we had 4,700 WADA. If a district did not reach its Target through tax collections, the state would “hold the district harmless” and make up the difference. At that time, this created an annual difference of over \$4.7 million in funding between Calallen and Austin for the same number of students.
2. When the federal government issued ARRA (Stimulus) funds in 2009-10 and 2010-11, Texas used the ARRA funds to supplant (used in place of) state funding payments to districts.

3. When the federal government issued EduJobs funds in 2011-12, Texas again used the EduJobs funds to supplant state funding payments to districts.
4. The 82nd Legislature cut school funding by \$4.5 billion for the fiscal years 2011-12 and 2012-13. **The effect to Calallen was a decrease of about \$1 million per year compared to what we would have received under previous law.**
5. The 83rd legislature (May of 2013) passed new laws that begin to reduce the “Hold Harmless” funding to schools that continue to receive Target Revenue and adjust the factors within the formulas to increase funding to schools no longer within the Target Revenue Hold Harmless System. Calallen is no longer a Target Revenue district.
6. Money does seem to matter in educational outcomes. The following figures (TASBO research 09-10 from TEA data) show the amount on average of General Operation funding per student for Texas schools within each of academic achievement levels:
 - a. Exemplary \$7,234 per WADA
 - b. Recognized \$6,016 per WADA
 - c. Acceptable \$5,906 per WADA
 - d. Unacceptable \$5,844 per WADA

7. Meanwhile, revenues generated per penny of tax effort were inversely proportional to tax rates (Equity Center research)

M&O Tax Average	Funding Average per penny per WADA	Funding Average per WADA
\$ 1.14	\$ 48.88	\$ 5,572
1.07	51.01	5,458
1.06	52.98	5,616
1.05	56.43	5,925
1.02	72.87	7,432

Calallen ISD Financial Information

1. Reasons for maintaining a Fund Balance
 - a. Cash flow – Payroll and federal fund expenditures are constant outflows, tax collection and state funding are not constant inflows.
 - b. Transfer of funds to I&S
 - c. Construction cost over-runs from Bond and Tax Note Funds – see Attachment B.
 - d. Planned construction or renovation – roofs, A/Cs, etc.
 - i. Five year maintenance needs approx. \$5 million
 - ii. Five year transportation needs approx. \$1 million
 - e. Unforeseen circumstances -- costs that exceed insurance deductible, etc
 - f. Risk exposure caused by having a single large taxpayer

2. Review revenue, expenditure and fund balance history -- see Attachment C.
3. Major expenses in General Operating:
 - a. Payroll and Associated Costs \$25.2 million
 - b. Utilities – mostly Electricity \$ 1.2 million
 - c. Insurance – mostly Property and Windstorm \$ 0.7 million
 - d. Athletic programs -- see Attachment D
4. Calallen is no longer considered a “Target Revenue” district and does not receive Hold Harmless Target Revenue funding. Target revenue for us created a more constant —albeit lower—overall level of funding. We are now a “Formula” district and subject to funding variations caused by property value and tax collection fluctuations. – see Attachment E.
5. Setting the Tax Rate: In Calallen,
 - a. **Current Tax Rate:**
 $\$1.17 + \$0.1885 = \$1.3585$
 - b. **Average residence taxable value in 2012 was \$116,000; making the average tax approximately \$1,575.**
 - c. 1¢ of tax generates approximately \$110,000 of revenue to the district.
 - d. Each 1¢ of tax costs a taxpayer \$10 on each \$100,000 of taxable value.
 - e. With the passage of the TRE (Tax Ratification Election in 2010) the taxpayers allowed us to set the M&O rate at \$1.17 (Note: that rate is subject to rollback rules IF appraisal values increase significantly—not a likely event in the near future).
 - f. The I&S rate is currently set at \$0.1885 which requires that we transfer approximately \$800,000 from M&O fund balance over to I&S each year in order to meet our annual bond payment of \$3 million.
 - g. We could legally go as high as \$0.25 on the I&S rate and make no transfers from M&O. That would leave M&O funds available for other expenditures, but would mean a net increase in the total tax rate.
6. Actual taxes for those 65 and older are never increased by an increase in the tax rate or appraisal values unless the increase in appraisal is due to significant improvements to the property. Citizens’ taxes are “frozen” in the year they turn 65. Freezing of taxes occurs after the \$65,000 additional exemption is applied to their property value-- \$10,000 state exemption and \$55,000 local exemption for over 65 and/or disabled.

7. Area tax rates for 2012 Tax Year (2012-2013 fiscal year)

District	M&O rate	I&S rate	Total rate
Calallen	\$1.17	\$0.1885	\$1.3585
G-P	\$1.17	\$0.18	\$1.35
Kingsville	\$1.04	\$0.4541	\$1.4941
Robstown	\$1.17	\$0.44	\$1.61
TM	\$1.0686	\$0.2636	\$1.3322 See Note below:

(Note: TM passed TRE to \$1.17; due to property value increases not offset by student growth, the district had to rollback their M&O rate to \$1.0686)

8. Because of Federal Sequestration cuts, the district has had to absorb some costs that would normally be funded by federal funds. Additional cost to the district in 2013-2014 will be approximately \$150,000.

9. Calallen Payroll History

- a. 2009-2010:
 - i. Teachers/librarians, etc received \$900 per 187 day contract
 - ii. All other – including hourly -- received \$250/year increase
- b. 2010-2011
 - i. Teachers/librarian, etc received their step increase; step 29 was increased by \$400
 - ii. Hourly employees received \$0.50 per hour
- c. 2011-2012
 - i. Days were cut from most professional employees
 - ii. Teacher/librarians, etc were frozen at 2010-11 scale
 - iii. Hourly employees received no increase
- d. 2012-2013
 - i. Days were restored
 - ii. Teachers/librarian, etc. on steps 0-14 were increased by amounts ranging from \$1,300 to \$2,500; teachers on steps 15-31 were increased by \$750
 - iii. Hourly employees received \$0.50 per hour

10. District health insurance contribution per employee and cost to the district assuming 350 employees take the health insurance

2009-2010 was \$225/month (\$2,700 per year); \$ 945,000
 2010-2011 was \$250/month (\$3,000 per year); \$1,050,000
 2011-2012 was \$250/month (\$3,000 per year); similar
 2012-2013 was \$250/month (\$3,000 per year); similar

Note: \$25/month per employee costs approx. \$105,000 per year

11. Health insurance cost to employees – Sample of available plans

Cost to Employee per year	<u>2012-13</u>	<u>2013-14</u>
Plan HD – <u>Employee only</u> (HD=High Deductible)	\$ 576	\$ 900
Plan HD --- <u>Family</u>	\$ 8,484	\$ 9,720
 Plan 2 – <u>Employee only</u>	 \$ 2,520	 \$ 3,348
Plan 2 --- <u>Family</u>	\$ 10,800	\$ 12,876

Information to be presented at workshop

12. Rough estimate for roll/(loss) for general operations for 2012-2013. Fiscal year end is August 31, 2013.
13. Revenue projections for 2013-2014.
14. Payroll options for 2013-2014 and effects on roll/(loss)
15. Tax rate to publish for August 26 meeting

A

Calallen ISD			
Fund List for 2012-2013			
	Fund #		Approx Annual \$s Involved
General	199	Gen Operating	30,000,000 *
Federal	211	Title I	550,000
	224	IDEA (Spec Ed)	775,000
	225	IDEA PreK	17,000
Fed/Local	240	Food Service	2,000,000 *
	242	Summer Food	8,000
	244	Vocational Ed	40,000
	255	Title II	150,000
State	404	Student Success	10,000
	410	Instruc Materials	300,000
	429	Date Grant	15,000
	458	Dropout Recovery	25,000
Local	491-495	Campus Principals	
Debt	511	Interest & Sinking	3,000,000 *
Capital Projects	617	Construction -- \$43 M	5,000,000
	625	Construction -- \$3 M	3,000,000
Internal	753	Worker's Compensation	175,000
Total possible expenditures			45,065,000
Other	863	Payroll	
	865-876	Student Activity	
* Board must adopt Budgets for these Funds Budgets for these Funds must be adopted by function			

Bond Funds \$43 million

B

Funds in Banks	\$4,997,315.00
Committed to pay	
Magee phase 1 retainage	(\$56,558.00)
Districtwide HVAC Controls retainage	(\$27,037.00)
Diverse Solutions (Jared Merdes) Estimate	(\$5,697.00)
Miscellaneous reconciliation item (auditorium renovation)	(\$82,018.00)
Softball backstop and batting cage	(4,000.00)
CMS track repairs Board approved 03/04/2013	(201,425.00)
LISCO padding for softball backstop walls	(4,704.00)
BSN padding for baseball 1 of 3 totalling \$3,190	(2,940.00)
BSN padding for baseball 2 of 3 totalling \$3,191	(160.00)
BSN padding for baseball 3 of 3 totalling \$3,192	(90.00)
Total committed to pay	(\$384,629.00)
Remaining cash available	\$4,612,686.00

less potential Projects

FEMA Building	(2,091,000.00)
Covered practice area	(2,965,500.00)
turf installation in covered practice area	(39,227.00)
Aquatic Center	(1,291,000.00)

Total potential projects (6,386,727.00)

Total committed and potential projects (6,771,356.00)

Potential excess (shortage) of funds (\$1,774,041.00)

Maintenance Tax Notes \$3 million

Funds in Banks	\$1,843,380.30
Committed to pay	
HVAC Replacement HS 2 Story (2013) (\$962,767.36)	(\$466,171.20)
Maintenance Engineering Planning Fees (2013) (\$35,000.00)	(\$30,036.25)
STAR & CHS Roofing Recover or Replacement 2013 (\$51,348.90)	(\$51,348.90)
STAR HVAC Upgrades 2013 (\$188,313.50)	\$0.00 completed
Committed to pay	(\$547,556.35)
Cash available	\$1,295,823.95

HS Additional roofing (2014)	(513,650.00) estimate
A & B Gym Bleacher Renovation (2014)	(120,000.00) estimate
HVAC Classroom split systems (2014)	(600,000.00) estimate
Energy management Dual credit (2014)	(65,000.00) estimate
Energy management STAR Annex Bldg 2 and Bldg 3 (2014)	(77,000.00) estimate

Total potential projects (1,375,650.00)

Total committed and potential projects (1,923,206.35)

Potential excess (shortage) of funds (\$79,826.05)



Calallen ISD History/Yearly Comparisons	81st Leg session Spring 2009	After Audit Actual 2007-2008	82nd Leg session Spring 2011	After Audit Actual 2010-2011	83rd Leg session Spring 2013	Original BUDGET for 2012-2013
Enrollment		3,844		3,850		3,954
Refined ADA		3,620		3,606		3,697
WADA		4,700		4,730		4,779
Taxable Property Values		1.155 Billion		1.098 Billion		1.102 Billion
Tax Rates per \$100						
M&O		1.0400		1.1700		1.1700
I&S		0.0600		0.1285		0.1885
Total		1.1000		1.2985		1.3585
# teachers @snapshot		266		253		261
# other staff		294		274		275
Total staff		560		527		536
				TRE		
Fund 199 General Operat				M&O rate to \$1.17		
Beg. Fund Balance		5,252,796		4,457,865		6,715,384
Revenue (Fund 199)		26,112,770		28,032,476		29,610,500
Federal (SFSF or EduJob)				1,116,617		645,503
Total Revenue		26,112,770		29,896,606		29,531,946
Expenses (Fund 199)		(27,144,417)		(25,774,957)		(30,589,364)
Federal (SFSF or EduJob)				(1,116,617)		(645,503)
Total Expenses		(27,144,417)		(27,639,087)		(30,589,364)
Roll		(1,031,647)		389,618		338,528
End. Fund Balance		4,221,149		6,715,384		6,075,048
				no transfer to I&S	w/\$1.046 million trans to I&S	w/ \$800,000 trans to I&S
Fund 240 Food Service						
Beg. Fund Balance		447,426		474,503		576,738
Revenue		1,747,806		1,953,139		1,881,617
Expenses		(1,808,121)		(1,850,904)		(1,898,804)
Roll		(60,315)		102,235		(17,187)
End. Fund Balance		387,111		576,738		319,956
Fund 511 Debt Service						
Beg. Fund Balance		1,216,225		1,108,824		96,985
Revenue and other source		1,275,353		1,721,651		3,031,352
Expenses and other uses		(1,218,929)		(2,764,932)		(2,999,910)
Roll		56,424		(1,043,281)		31,442
End. Fund Balance		1,272,649		65,543		96,985
				no transfer frm M&O	w/transfer frm M&O	w/transfer frm M&O
Payroll History				2009-10		
				*tchrs: step + \$900 required by state law		
				*other employees: \$250		
				2010-11		
				*tchrs: regular steps		
				*others: hrly 50c/hr// exempt \$8/day (approx 3%)		
				2011-12 (state funding cut \$1 million)		
				*cut days (1,2,3,5)		
				*tchrs: frozen on current step		
				*others: no increase		
				2012-13		
				*put back days		
				*tchrs step 0-14: (\$1300 - \$2500)		
				*tchrs other \$750		
				*hrly 50c/hr		
				*few one time \$750		

Calallen ISD Athletic Revenue/Expenses for 2012-2013
 Estimated as of July 15, 2013

D

Sport	Revenue	Expenses-see note	Net (Loss)
Baseball (B)	22,000	31,750	(9,750)
Basketball (B and G)	11,000	63,860	(52,860)
Football (B)	111,000	192,200	(81,200)
Softball (G)	3,500	20,130	(16,630)
Soccer (B&G)	4,600	26,440	(21,840)
Volleyball (G)	4,600	39,750	(35,150)
Other sport (B&G)s*		143,500	(143,500)
Non-designated expenses		482,700	(482,700)
Subtotal	156,700	1,000,330	(843,630)
Stadium Rental	10,520	7,670	2,850
Totals	167,220	1,008,000	(840,780)

*Other sports:

Cross Country
 Golf
 Powerlifting
 Swimming
 Tennis
 Track

Notes:

Expenses by sport include:

Supplies
 Officials
 Coaching extra days
 Coaching stipends

Non-designated expenses include:

Bus travel -- (bus travel is not tracked by sport)
 Athletic personnel -- ie trainers

Reported expenses do not include

Maintenance of facilities
 Utilities for facilities
 Custodial payroll for events

E

Projecting State and Local Funding				
All cases assume				
a 97% collection rate				
ADA and student population stays constant				
		2012-2013	2013-2014	2014-2015
Case A				
	Assumes property values increase		2%	2%
	Tax collection	12,500,000	12,750,000	13,010,000
	State funding	15,174,000	16,300,000	16,586,000
	Total State/Local	27,674,000	29,050,000	29,596,000
		increase =	1,376,000	546,000
Case B				
	Assumes property values increase		4%	4%
	Tax collection	12,500,000	13,010,000	13,530,000
	State funding	15,174,000	16,360,000	16,360,000
	Total State/Local	27,674,000	29,370,000	29,890,000
		increase =	1,696,000	520,000
Case C				
	Assumes property values increase		4%	2%
	Tax collection	12,500,000	13,010,000	13,140,000
	State funding	15,174,000	16,360,000	16,310,000
	Total State/Local	27,674,000	29,370,000	29,450,000
		increase =	1,696,000	80,000

A

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Calallen ISD	81st Leg session		82nd Leg session		83rd Leg session	
History/Yearly Comparisons	Spring 2009		Spring 2011		Spring 2013	
	After Audit	After Audit	After Audit	After Audit	After Audit	Original
	Actual	Actual	Actual	Actual	Actual	BUDGET
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	for
						2012-2013
Enrollment	3,844	3,841	3,808	3,850	3,954	3,954
Refined ADA	3,620	3,600	3,548	3,606	3,697	3,697
WADA	4,700	4,667	4,636	4,730	4,573	4,779
						New law changed WADA calculation state funding cut \$1 million per year
Taxable Property Values	1.155 Billion	1.194 Billion	1.135 Billion	1.098 Billion	1.088 Billion	1.102 Billion
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	0.1885
Total	1.1000	1.2765	1.2985	1.2985	1.3285	1.3585
# teachers @snapshot	266	261	251	253	254	261
# other staff	294	286	272	274	273	275
Total staff	560	547	523	527	527	536
				TRE		
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	7,053,912
Revenue (Fund 199)	26,112,770	26,155,858	25,851,801	28,032,476	28,886,443	29,610,500
Federal (SFSF or EduJob)			1,116,617	1,864,130	645,503	
Total Revenue	26,112,770	26,155,858	26,968,418	29,896,606	29,531,946	29,610,500
Expenses (Fund 199)	(27,144,417)	(26,308,760)	(25,462,183)	(25,774,957)	(28,547,915)	(30,589,364)
Federal (SFSF or EduJob)			(1,116,617)	(1,864,130)	(645,503)	
Total Expenses	(27,144,417)	(26,308,760)	(26,578,800)	(27,639,087)	(29,193,418)	(30,589,364)
Roll	(1,031,647)	(152,902)	389,618	2,257,519	338,528	(978,864)
End. Fund Balance	4,221,149	4,068,247	4,457,865	6,715,384	7,053,912	6,075,048
				no transfer to I&S	w/\$1.046 million trans to I&S	w/ \$800,000 trans to I&S
Fund 240 Food Service						
Beg. Fund Balance	447,426	387,111	390,200	474,503	576,738	559,551
Revenue	1,747,806	1,812,938	1,924,987	1,953,139	1,881,617	1,793,000
Expenses	(1,808,121)	(1,809,849)	(1,840,684)	(1,850,904)	(1,898,804)	(2,032,595)
Roll	(60,315)	3,089	84,303	102,235	(17,187)	(239,595)
End. Fund Balance	387,111	390,200	474,503	576,738	559,551	319,956
Fund 511 Debt Service						
Beg. Fund Balance	1,216,225	1,272,649	973,536	1,108,824	65,543	96,985
Revenue and other source	1,275,353	2,920,423	6,724,507	1,721,651	3,031,352	3,038,000
Expenses and other uses	(1,218,929)	(3,219,536)	(6,589,219)	(2,764,932)	(2,999,910)	(3,028,398)
Roll	56,424	(299,113)	135,288	(1,043,281)	31,442	9,602
End. Fund Balance	1,272,649	973,536	1,108,824	65,543	96,985	106,587
				no transfer frm M&O	w/transfer frm M&O	w/transfer frm M&O
Payroll History			2009-10			
			*tchrs: step + \$900 required by state law			
			*other employees: \$250			
			2010-11			
			*tchrs: regular steps			
			*others: hrly 50c/hr// exempt \$8/day (approx 3%)			
					2011-12 (state funding cut \$1 million)	
					*cut days (1,2,3,5)	
					*tchrs: frozen on current step	
					*others: no increase	
					2012-13	
					*put back days	
					*tchrs step 0-14:	
					(\$1300 - \$2500)	
					*tchrs other \$750	
					*hrly 50 c/hr	
					*few one time \$750	

Calallen ISD Athletic Revenue/Expenses for 2012-2013

Estimated as of July 15, 2013

D

Sport	Revenue	Expenses-see note	Net (Loss)
Baseball (B)	22,000	31,750	(9,750)
Basketball (B and G)	11,000	63,860	(52,860)
Football (B)	111,000	192,200	(81,200)
Softball (G)	3,500	20,130	(16,630)
Soccer (B&G)	4,600	26,440	(21,840)
Volleyball (G)	4,600	39,750	(35,150)
Other sport (B&G)s*		143,500	(143,500)
Non-designated expenses		482,700	(482,700)
Subtotal	156,700	1,000,330	(843,630)
Stadium Rental	10,520	7,670	2,850
Totals	167,220	1,008,000	(840,780)

*Other sports:

- Cross Country
- Golf
- Powerlifting
- Swimming
- Tennis
- Track

Notes:

Expenses by sport include:

- Supplies
- Officials
- Coaching extra days
- Coaching stipends

Non-designated expenses include:

- Bus travel -- (bus travel is not tracked by sport)
- Athletic personnel -- ie trainers

Reported expenses do not include

- Maintenance of facilities
- Utilities for facilities
- Custodial payroll for events

F

General Operations / M&O					
		Calallen ISD			
		2012-2013	2012-2013	2012-2013	variance
		Adopted Budget	Budget as	<u>ESTIMATED</u>	to amend
			Amended (#3)	Actual	budget
				as of July 15 data	
	ADA	3,697		3,735	
	WADA **changes**	4,779		4,810	
	M&O Tax Rate	\$1.17/\$100 of value			
Revenue					
	Current & Delinquent Taxes	12,722,000	12,722,000	12,868,700	
	Pen & Int on Taxes	125,000	125,000	147,000	
	Interest Earn on Invest	15,000	15,000	15,000	
	Athletic receipts	180,000	180,000	165,000	
	Other	80,000	130,000	115,000	
	Total Local	13,122,000	13,172,000	13,310,700	
	Per Capita & Basic Allot	14,971,000	15,173,000	15,194,000	
	Discipline				
	TRS on Behalf (rev= exp pd by State)	1,177,500	1,277,500	1,177,500	
	Total State	16,148,500	16,450,500	16,371,500	
	Total Federal - NOT Stim	340,000	340,000	480,000	
	Total Gen Op Reven	29,610,500	29,962,500	30,162,200	199,700
Expenses					
11	Instruction	16,654,264	16,954,264	Estimate of Expenditures for the year:	
12	Instr. Res/Media	464,536	466,536		
13	Curr Dev	376,762	408,762		
21	Instr Leader	697,036	699,036		
23	School Leader	1,585,353	1,591,353		
31	Counsel	1,215,536	1,220,536		
32	Social Work	13,827	13,827		
33	Health Serv	346,547	348,547		
34	Transport	922,784	924,784		
35	Food service	6,000	6,000		
36	Co/Extra Curr	1,293,944	1,345,944		
41	Gen Admin	1,084,515	1,137,515		
51	Plant Mtn	3,397,915	3,773,915		
52	Security	129,985	129,985		
53	Data Proc	135,360	135,360		
71	Debt Service	300,000	327,000		
93	SSA - Electricity	900,000	900,000		
95	Pymt to JJAEP	65,000	65,000		
99	Pymt to Govt Appraisor	200,000	200,000		
	Total Gen Op Expense	29,789,364	30,648,364	30,281,000	
	Transfer to I&S	800,000	800,000	685,000	
	Net Costs to Gen Oper	30,589,364	31,448,364	30,966,000	(482,364)
Net Roll / (Loss)					
	Booked Roll/(Loss)	(978,864)	(1,485,864)	(803,800)	
	Beginning Audited Fund Balance	7,053,912	7,053,912	7,053,912	
	Projected Ending Fund Bal	6,075,048		6,250,112	

G

History Reports							
Yearly Appraisal Values, T2 values, tax rates,							
		2009 (09-10)	2010 (10-11)	2011 (11-12)	2012 (12-13)	2013 (13-14)	BUDGET
Estimated Values			1,126,531,922	1,103,702,231	1,122,773,925	1,170,979,004	
Certified Values		1,152,103,259	1,111,126,106	1,104,601,435	1,115,218,099	1,213,951,133	
Change from previous yr:		down 2.8%	down 3.6%	down 0.6%	up 0.9%	up 8.85%	
Original T2 (State Approved)		1,141,673,804	1,098,021,928	1,091,945,989	1,102,090,075	1,202,000,000	estimate
T2 Values --after appeal		1,135,376,411	1,098,021,928	1,088,423,330	1,102,090,075		
After Audit				1,087,504,097			
T2 changes from previous year:		down 5.0%	down 3.3%	down 0.9%	up 1.2%		
M&O Tax Rate		1.0400	1.1700	1.1700	1.1700	1.1700	
I&S Tax Rate		0.2585	0.1285	0.1585	0.1885	0.1885	
Total Tax Rate		1.2985	1.2985	1.3285	1.3585	1.3585	
		Actual	Actual	Actual	Estimate		
M&O Tax Collections		11,710,268	12,742,718	12,623,969	12,868,700		
I&S Tax Collections		2,897,721	1,421,744	1,714,974	2,065,723		
Total Tax Collections		14,607,989	14,164,462	14,338,943	14,934,423		
M&O	100% tax amt=Cert/100x M&O tax rate	11,981,874	13,000,175	12,923,837	13,048,052	14,203,228	
	100% tax amt = T2 after appl/100xtax rate	11,807,915	12,846,857	12,723,798	12,894,454		
	M&O Collected	11,710,269	12,742,718	12,623,969	12,868,700		
	% collect to orig Certif	97.73%	98.02%	97.68%	98.63%	97.00%	
	% collect to after audit	99.17%	99.19%	99.22%	99.80%		
	Estimated M&O Collection					13,777,131	

H

Projecting State and Local Funding				
All cases assume				
a 97% collection rate				
ADA and student population stays constant				
		2012-2013	2013-2014	2014-2015
Case	Assumes property			
	values increase		2%	2%
	Tax collection	12,850,000	13,050,000	13,300,000
	State funding	15,174,000	16,360,000	16,330,000
	Total State/Local	28,024,000	29,410,000	29,630,000
			increase =	1,386,000
				220,000
Case	Assumes property			
	values increase		4%	4%
	Tax collection	12,850,000	13,300,000	13,800,000
	State funding	15,174,000	16,400,000	16,400,000
	Total State/Local	28,024,000	29,700,000	30,200,000
			increase =	1,676,000
				500,000
Case	Assumes property			
	values increase		4%	2%
	Tax collection	12,850,000	13,300,000	13,500,000
	State funding	15,174,000	16,400,000	16,400,000
	Total State/Local	28,024,000	29,700,000	29,900,000
			increase =	1,676,000
				200,000
Case	Assumes property			
	values increase		9%	2%
	Tax collection	12,850,000	13,900,000	14,100,000
	State funding	15,174,000	16,470,000	16,400,000
	Total State/Local	28,024,000	30,370,000	30,500,000
			increase =	2,346,000
				130,000
Case	Assumes property			
	values increase		9%	0%
	Tax collection	12,850,000	13,900,000	13,900,000
	State funding	15,174,000	16,470,000	16,402,000
	Total State/Local	28,024,000	30,370,000	30,302,000
			increase =	2,346,000
				(68,000)

I

Calallen ISD -- Proposed Salary Schedule for 2013-2014

Teacher Pay Scale										
		Calallen	Stagnet step	Additional	Proposed		Amount	Increase to	Estimated	Estimated
		Teacer Scale	for 2013-14	cost to CISD	scale		of increase	Teacher	Additional	Cost to
		for 2013-2014	if no change	Just for	for 13-14	Increase	Over	from	cost	the CISD
Est of	Years of	Salary for	Salary for	Step	187	per	current	12-13 to	for Scale	Estimated
# on st	Experience	187 days	180 days	Increases	days	step	scale	13-14	Revision	Cost to
in 13-14										the CISD
										for revisions
										AND steps
7	0	38,850		0	41,200		2,350		16,450	16,450
7	1	39,050	200	1,400	41,300	100	2,250	2,450	15,750	17,150
15	2	39,496	446	6,690	41,400	100	1,904	2,350	28,560	35,250
10	3	39,996	500	5,000	41,500	100	1,504	2,004	15,040	20,040
11	4	40,496	500	5,500	41,800	300	1,304	1,804	14,344	19,844
10	5	40,996	500	5,000	42,100	300	1,104	1,604	11,040	16,040
14	6	41,396	400	5,600	42,400	300	1,004	1,404	14,056	19,656
10	7	41,646	250	2,500	42,700	300	1,054	1,304	10,540	13,040
12	8	41,896	250	3,000	43,000	300	1,104	1,354	13,248	16,248
17	9	42,146	250	4,250	43,300	300	1,154	1,404	19,618	23,868
11	10	42,396	250	2,750	43,600	300	1,204	1,454	13,244	15,994
4	11	42,934	538	2,152	43,900	300	966	1,504	3,864	6,016
7	12	43,610	676	4,732	44,200	300	590	1,266	4,130	8,862
9	13	44,296	686	6,174	44,800	600	504	1,190	4,536	10,710
9	14	44,981	685	6,165	45,400	600	419	1,104	3,771	9,936
6	15	45,420	439	2,634	46,200	800	780	1,219	4,680	7,314
7	16	46,491	1,071	7,497	47,000	800	509	1,580	3,563	11,060
7	17	47,562	1,071	7,497	47,800	800	238	1,309	1,666	9,163
7	18	48,634	1,072	7,504	48,600	800	-34	1,038	(238)	7,266
13	19	49,705	1,071	13,923	49,700	1,100	-5	1,066	(65)	13,858
6	20	50,776	1,071	6,426	50,800	1,100	24	1,095	144	6,570
2	21	51,312	536	1,072	51,800	1,000	488	1,024	976	2,048
11	22	51,847	535	5,885	52,400	600	553	1,088	6,083	11,968
5	23	52,383	536	2,680	53,000	600	617	1,153	3,085	5,765
10	24	52,918	535	5,350	53,600	600	682	1,217	6,820	12,170
3	25	53,454	536	1,608	54,200	600	746	1,282	2,238	3,846
3	26	53,722	268	804	54,700	500	978	1,246	2,934	3,738
2	27	53,990	268	536	55,000	300	1,010	1,278	2,020	2,556
2	28	54,733	743	1,486	55,300	300	567	1,310	1,134	2,620
7	29	54,868	135	945	55,800	500	932	1,067	6,524	7,469
3	30	55,004	136	408	55,900	100	896	1,032	2,688	3,096
30	31+	55,004	0	0	56,050	150	1,046	1,046	31,380	31,380
277								see note		
includes:				127,168					263,823	390,991
teachers, counselors				1.10					1.10	1.10
librarians, nurses...				139,885					290,205	430,090
Other payroll adjustments										
Non-exempt hourly employees						Increase by \$1/hour				
Security (police officers)						Increase to \$27/hour				
Substitues						Increase by \$5/day				
Non-teacher scale Exempt employees						Increase by \$1/hour				
Benefit adjustments										
Health Insurance -- district contribution						Increase by \$50/month (from \$250 to \$300)				

New Items for 2013-2014

J

2013-2014 Overall Changes to Fund 199 Operating Budget
Very Rough Estimates

Payroll

New Positions (include Dyslexia)	160,000
Sequestration	150,000
Subtotal this section	310,000
\$1/hr for non-exempt	300,000
\$1/hr for part-time/students/etc	10,000
Police to \$27/hr	25,000
Bus Drivers -- increases	35,000
Subs \$5/day	30,000
\$1/hr for 39 "Admin" list	70,000
Teacher extra for Plan C - Revision 2 - Includes Steps	430,000
Health Insurance (\$50/month on all employees)	210,000
Benefits on above	25,000
Subtotal this section	1,135,000

Other

Athletic capital requests	35,000
Property Insurance Increase	30,000
Unemployment decrease	(30,000)
Upgrades to phone system	60,000
Bus (total of two, last year only one)	100,000
Subtotal this section	195,000

Total of New Items for 2013-2014	1,640,000
---	------------------

If we have to complete Uncompleted Projects from 2012-13

Tennis Courts	110,000
HS Security wall	20,000
Band Uniforms	50,000
HS Track re-coat	54,000
Subtotal of these projects	234,000

K

General Operations / M&O		Calallen ISD				
	2012-2013	2012-2013	2012-2013	variance	2013-2014	variance
	Adopted Budget	Budget as	<u>ESTIMATED</u>	to amend	Potential Budget	to 12-13
		Amended (#3)	Actual	budget		est actual
			as of July 15 data			
ADA	3,697		3,735		3,735	
WADA **changes**	4,779		4,810	TEA changed	4,887	
M&O Tax Rate	\$1.17/\$100 of value			WADA formula		
Revenue						
Current & Delinquent Taxes	12,722,000	12,722,000	12,868,700		13,700,000	
Pen & Int on Taxes	125,000	125,000	147,000		125,000	
Interest Earn on Invest	15,000	15,000	15,000		15,000	
Athletic receipts	180,000	180,000	165,000		170,000	
Other	80,000	130,000	115,000		80,000	
Total Local	13,122,000	13,172,000	13,310,700		14,090,000	
Per Capita & Basic Allot	14,971,000	15,173,000	15,194,000		16,470,000	
Discipline						
TRS on Behalf (rev= exp pd by State)	1,177,500	1,277,500	1,177,500		1,200,000	
Total State	16,148,500	16,450,500	16,371,500		17,670,000	
Total Federal - NOT Stlm	340,000	340,000	480,000		300,000	
Total Gen Op Reven	29,610,500	29,962,500	30,162,200	199,700	32,060,000	1,897,800
Expenses						
11 Instruction	16,654,264	16,954,264	Estimate of		30,281,000	
12 Instr. Res/Media	464,536	466,536	Expenditures		1,640,000	
13 Curr Dev	376,762	408,762	for the year:			
21 Instr Leader	697,036	699,036				
23 School Leader	1,585,353	1,591,353				
31 Counsel	1,215,536	1,220,536				
32 Social Work	13,827	13,827				
33 Health Serv	346,547	348,547				
34 Transport	922,784	924,784				
35 Food service	6,000	6,000				
36 Co/Extra Curr	1,293,944	1,345,944				
41 Gen Admin	1,084,515	1,137,515				
51 Plant Mtn	3,397,915	3,773,915				
52 Security	129,985	129,985				
53 Data Proc	135,360	135,360				
71 Debt Service	300,000	327,000				
93 SSA - Electricity	900,000	900,000				
95 Pymt to JJAEP	65,000	65,000				
99 Pymt to Govt Appraisor	200,000	200,000				
Total Gen Op Expense	29,789,364	30,648,364	30,281,000		31,921,000	
Transfer to I&S	800,000	800,000	685,000		550,000	I&S rate of 0
Net Costs to Gen Oper	30,589,364	31,448,364	30,966,000	(482,364)	32,471,000	
Net Roll / (Loss)						
Booked Roll/(Loss)	(978,864)	(1,485,864)	(803,800)		(411,000)	
Beginning Audited Fund Balance	7,053,912	7,053,912	7,053,912			
Projected Ending Fund Bal	6,075,048		6,250,112			

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : July 30, 2013

Subject: Consider approval of Salary Schedule for 2013-2014

New Business

Action

BACKGROUND INFORMATION

The district's payroll and financial information will be presented and discussed at the Budget Workshop prior to this meeting.

ITEM ADDRESSED

Consider approval of Salary Schedule for 2013-2014.

RECOMMENDED ACTION

The administration will make its recommendation at the meeting.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : July 30, 2013

Subject: Consider approval of publication of the proposed 2013 Calallen ISD Tax Rate

New Business

Action

BACKGROUND INFORMATION

State law requires that the Board approve a tax rate to be published for the "Notice of the Public Meeting to Discuss the Budget and Proposed Tax Rate". Calallen ISD has scheduled this meeting for August 26. The Board is allowed to publish the maximum rate it would consider adopting. The Board may then adopt, at the August 26 special meeting, any rate equal to or lower than the published rate. To adopt a higher rate than what is published would require the Board to re-publish a new Notice and hold another meeting after waiting at least 10 days from the date of publication.

Certified property tax appraisal values, which are essential to calculating taxes that can be collected, will not be available to the district until July 25.

ITEM ADDRESSED

Consider approval of publication of the proposed 2013 Calallen ISD Tax Rate.

RECOMMENDED ACTION

The Administration will make its recommendation at the meeting.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date: July 30, 2013

Subject: Resignation and Appointments

New Business

Action

BACKGROUND INFORMATION

Calallen I.S.D. administration prepares a list of resignations and appointments since the previous Board meeting.

ITEM ADDRESSED

As per Personnel List presented to the Board.

RECOMMENDED ACTION

Informational purposes only, unless employee being hired requires Board approval as dictated by policy.