



Calallen ISD

Public Hearing

Monday, August 26, 2013 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 26, 2013, 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 2013-2014 4
Presenter: Mrs. George
 - B. Discuss proposed 2013 tax rate for Calallen ISD 9
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 26, 2013

Subject: Discussed proposed Calallen ISD budget for 2013-2014

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 2012-2013 and 2013-2014 is attached and will be discussed.

RECOMMENDED ACTION

No Action. Discussion only.

Calallen ISD		81st Legisl met		82nd Legisl met		83rd Legisl met
Yearly Comparisons						
	After Audit	After Audit	After Audit	After Audit	After Audit	<i>Estimated</i>
	Actual	Actual	Actual	Actual	Actual	<i>Actual</i>
	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
Enrollment	3,844	3,841	3,808	3,850	3,954	4,000
Refined ADA	3,620	3,600	3,548	3,606	3,697	3,735
					New law changed WADA calculation	New law changed WADA calculation
WADA	4,700	4,667	4,636	4,730	4,573	4,810
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
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	30,162,200
Federal (SFSF or EduJob)			1,116,617	1,864,130	645,503	0
Total Revenue	26,112,770	26,155,858	26,968,418	29,896,606	29,531,946	30,162,200
Expenses (Fund 199)	(27,144,417)	(26,308,760)	(25,462,183)	(25,774,957)	(28,547,915)	(30,430,000)
Federal (SFSF or EduJob)			(1,116,617)	(1,864,130)	(645,503)	0
Total Expenses	(27,144,417)	(26,308,760)	(26,578,800)	(27,639,087)	(29,193,418)	(30,430,000)
Roll	(1,031,647)	(152,902)	389,618	2,257,519	338,528	(267,800)
End. Fund Balance	4,221,149	4,068,247	4,457,865	6,715,384	7,053,912	6,786,112
				no transfer to I&S	w/\$1.046 million trans to I&S	w/ \$680,000 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	2,019,000
Expenses	(1,808,121)	(1,809,849)	(1,840,684)	(1,850,904)	(1,898,804)	(2,084,500)
Roll	(60,315)	3,089	84,303	102,235	(17,187)	(65,500)
End. Fund Balance	387,111	390,200	474,503	576,738	559,551	494,051
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	3,019,000
Expenses and other uses	(1,218,929)	(3,219,536)	(6,589,219)	(2,764,932)	(2,999,910)	(3,024,295)
Roll	56,424	(299,113)	135,288	(1,043,281)	31,442	(5,295)
End. Fund Balance	1,272,649	973,536	1,108,824	65,543	96,985	91,690

Calallen ISD							
General Operations (M&O)							
		2012-2013	2012-2013	2012-2013	variance	2013-2014	variance
		Original	Budget as	<u>ESTIMATED</u>	to amend	Proposed	to 12-13
		Adopted	Amended	Actual	budget	Budget	est actual
		Budget	If #5 is	as of July 31, 2013			
			Approved				
	ADA	3,697		3,735		3,735	
	WADA (State changed formulas)	4,779		<u>4,810</u>		<u>4,887</u>	
	M&O Tax Rate	\$1.17/\$100 of value				\$1.17/\$100 of value	
Revenue							
Local							
	Current & Delinquent Taxes	12,722,000	12,722,000	12,868,700	146,700	13,775,000	906,300
	Pen & Int on Taxes	125,000	125,000	147,000	22,000	125,000	(22,000)
	Interest Earn on Invest	15,000	15,000	15,000	0	15,000	0
	Athletic receipts	180,000	180,000	165,000	(15,000)	170,000	5,000
	Other	80,000	130,000	115,000	(15,000)	80,000	(35,000)
	Total Local	13,122,000	13,172,000	13,310,700		14,165,000	854,300
State							
	Per Capita & Basic Allot	14,971,000	15,173,000	15,194,000	21,000	16,466,000	1,272,000
	Discipline						
	TRS On Behalf						
	(Rev = Exp: Pd by the State)	1,177,500	1,277,500	1,177,500	(100,000)	1,209,325	31,825
	Total State	16,148,500	16,450,500	16,371,500		17,675,325	1,303,825
Federal							
	Total Federal - NOT Stim	340,000	340,000	480,000	140,000	320,000	(160,000)
	Total Gen Op Reven	29,610,500	29,962,500	30,162,200	199,700	32,160,325	1,998,125
Expenses							
11	Instruction	16,654,264	16,934,264	16,815,000	119,264	17,723,838	
12	Instr. Res/Media	464,536	461,536	420,000	41,536	467,322	
13	Curr Dev	376,762	408,762	370,000	38,762	429,820	
21	Instr Leader	697,036	689,036	649,000	40,036	712,018	
23	School Leader	1,585,353	1,631,353	1,613,000	18,353	1,633,804	
31	Counsel	1,215,536	1,232,536	1,226,000	6,536	1,388,409	
32	Social Work	13,827	15,827	13,000	2,827	15,477	
33	Health Serv	346,547	348,547	344,000	4,547	364,339	
34	Transport	922,784	924,784	898,000	26,784	1,110,287	
35	Food service	6,000	11,000	10,000	1,000	12,000	
36	Co/Extra Curr	1,293,944	1,335,944	1,258,000	77,944	1,424,466	
41	Gen Admin	1,084,515	1,123,515	1,027,000	96,515	1,081,300	
51	Plant Mtn	3,397,915	3,773,915	3,545,000	228,915	3,931,905	
52	Security	129,985	129,985	111,000	18,985	168,300	
53	Data Proc	135,360	135,360	126,000	9,360	131,660	
71	Debt Service	300,000	327,000	326,000	1,000	327,000	
93	SSA - Electricity	900,000	900,000	757,000	143,000	885,000	
95	Pyemt to JJAEP	65,000	65,000	48,000	17,000	65,000	
99	Pyemt to Govt Appraisor	200,000	200,000	194,000	6,000	200,000	
	Total Gen Op Expense	29,789,364	30,648,364	29,750,000	(898,364)	32,071,945	
	Transfer to I&S	800,000	800,000	680,000	(120,000)	600,000	**
	Net Costs to Gen Oper	30,589,364	31,448,364	30,430,000	(1,018,364)	32,671,945	
	Net Roll/ (Loss)	(978,864)	(1,485,864)	(267,800)		(511,620)	
	Beginning Fund Balance	7,053,912		7,053,912		6,786,112	
	Projected Ending Fund Bal	6,075,048		6,786,112		6,274,492	
						** transfer assumes	
						I&S rate of \$0.1885	

Calallen ISD				
Debt Service				
		2012-2013	2012-2013	2013-2014
		Adopted	Estimated	Proposed
		Budget	<u>Actual</u>	Budget
	I&S Rate	\$0.1885		
Revenues:				
	Current/Delinquent Taxes	2,025,000	2,070,000	2,220,000
	Penalties and Interest	12,500	19,000	15,000
	Earnings on Investments	500	1,000	1,000
	State -- Existing Debt Allotment	200,000	249,000	220,000
	Total Revenue	2,238,000	2,339,000	2,456,000
	Transfer from General Oper Fund Bala	800,000	680,000	600,000
	Net Revenue and Other Sources	3,038,000	3,019,000	3,056,000
Expenditures:				
	Function-Description			
	71 Debt Payment and fees	3,028,398	3,024,295	3,054,096
	Total Expenditures	3,028,398	3,024,295	3,054,096
	Roll (Gain/Loss)	9,602	(5,295)	1,904
	Beginning Fund Balance (Audited)	96,985	96,985	91,960
	Projected Ending Fund Balalnce	106,587	91,690	93,864

Calallen ISD					
Food Service					
		2012-2013	2012-2013	2012-2013	2013-2014
		Original	Budget as	Estimated	Proposed
		Adopted	Amended	<u>Actual</u>	Budget
		Budget		as of	
				July 31, 2013	
Revenues:					
5700	Local Sources	865,000	930,000	945,000	951,000
5800	State Sources	23,000	28,000	32,000	37,000
5900	Federal Sources	905,000	1,000,000	1,042,000	1,030,000
	Total Revenue	1,793,000	1,958,000	2,019,000	2,018,000
Expenditures:					
Function-Description					
35	Food Service	2,030,095	2,190,095	2,077,000	2,177,083
51	Maintenance and Operations	1,000	6,000	6,000	5,000
53	Data Processing	1,500	1,500	1,500	1,500
	Total Expenditures	2,032,595	2,197,595	2,084,500	2,183,583
Projected Net Change in Fund Balance		(239,595)	(239,595)	(65,500)	(165,583)
Beginning Fund Balance		559,551	559,551	559,551	494,051
Estimated Ending Fund Balance		319,956	319,956	494,051	328,468

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 26, 2013

Subject: Discussed proposed 2013 tax rate for Calallen ISD.

New Business

Action

BACKGROUND INFORMATION

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

ITEM ADDRESSED

Discuss 2013 tax rate for Calallen ISD.

RECOMMENDED ACTION

No Action. Discussion only.

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Calallen ISD will hold a public meeting at 5:25 PM, August 26, 2013 in Board Room of the Administration Building, 4205 Wildcat Dr. Corpus Christi, Texas 78410. **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	\$1.170000/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.188500/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

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	4.90 % increase
Debt Service	0.10 % increase
Total expenditures	4.50 % increase

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

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$1,526,703,386	\$1,671,119,135
Total appraised value* of new property**	\$12,087,488	\$15,129,286
Total taxable value*** of all property	\$1,115,518,099	\$1,213,951,133
Total taxable value*** of new property**	\$11,771,622	\$14,606,211

*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* \$43,879,337

*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	\$1.170000	\$0.188500*	\$1.358500	\$3,974	\$4,103
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.133600	\$0.224360*	\$1.357960	\$4,269	\$4,355
Proposed Rate	\$1.170000	\$0.188500*	\$1.358500	\$4,492	\$4,478

*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	\$133,578	\$145,791
Average Taxable Value of Residences	\$116,506	\$123,034
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.358500	\$1.358500
Taxes Due on Average Residence	\$1,582.73	\$1,671.42
Increase (Decrease) in Taxes		\$88.69

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 \$1.389343. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.389343.

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)	\$5,274,000
Interest & Sinking Fund Balance(s)	\$52,000

Calallen ISD
Tax Rate Adoption Process

Current Rate	M&O	I&S	Total
	1.1700	0.1885	1.3585

For 2013-2014

Effective Rate	N/A	N/A	1.2533	Any rate adopted above the "Effective Rate" requires special procedures -- see Below
Effective M&O Rate	1.1385	N/A	N/A	Any rate adopted above the Effective M&O Rate requires special wording on the resolution
Rollback Rate	1.1700	0.1885	1.3585	If we exceed the rollback rate, we <u>must</u> hold an election

Proposed Rate

Same rate as 2012-2013	1.1700	0.1885	1.3585	This is above the "Effective Rate" by 2.8%
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To adopt Proposed Rate

*Because the proposed rate exceeds the Effective Rate the **motion** must be stated as:*

"I move that the property tax rate be increased by the adoption of a tax rate of 1.3585 which is effectively an 8.4 percent increase in the tax rate.

NOTE

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



Ordinance to Set Tax Rate

Date: August 26, 2013

On this date, we, the Board of Trustees of the Calallen Independent School District, hereby levy or set the tax rate on \$100 of valuation for the District for the tax year 2013 at a total tax rate of \$ 1.3585, to be assessed and collected by the duly specified assessor and collector as follows:

\$ 1.1700 for the purpose of maintenance and operations, and

\$ 0.1885 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

Because the total tax rate exceeds the calculated “Effective” tax rate and the proposed M&O rate exceeds the calculated “Effective M&O” rate, the district hereby makes the following disclosure:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.8 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$31.50.

In Certification thereof:

Signed:

President, Calallen ISD Board of Trustees

Attest:

Secretary, Calallen ISD Board of Trustees