



Calallen ISD

Special Meeting

Monday, August 25, 2014 5:30 PM

Agenda of Special Meeting

The Board of Trustees Calallen ISD

A Special Meeting of the Board of Trustees of Calallen ISD will be held August 25, 2014, 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. New Business
 - A. Consider approval of CISD Budget Amendment #3 2013-2014 4
Presenter: Mrs. George
 - B. Consider adoption of CISD Budget for 2014-2015 6
Presenter: Mrs. George
 - C. Consider adoption of 2014 Tax Rate for Calallen ISD 9
Presenter: Mrs. George
 - D. Consider approval to submit waiver to TEA for Accelerated Instruction 2014-2015 14
Presenter: Dr. Danaher
 - E. Closed Session 15
Presenter: Dr. Almendarez
 - F. Personnel - Resignations and Appointments 16
Presenter: Mrs. Felder
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 25, 2014

Subject: Consider approval of Budget Amendment #3 for General Operations 2013-2014

New Business

Action

BACKGROUND INFORMATION

The district adopted the budget for General Operations in August of 2013. State law requires that the budget be adopted by function and the district is not allowed to expend more in a function than is budgeted. Even if the total expenditures are within the total budget, the expenditures by function must also be within "budget". The Board has approved a total of two other budget amendments for 2013-2014.

This Amendment is necessary to balance expenditures within the functions.

ITEM ADDRESSED

Consider approval of Budget Amendment #3 for General Operations 2013-2014.

RECOMMENDED ACTION

The Administration recommends the Board approve the budget amendment #3 for General Operations 2013-2014 as presented.

Calallen ISD

Budget Amendment #3 for 2013-2014

General Operations (M&O)

	2013-2014		2013-2014	
	Adopted Budget	Amended Budget (Amend #2)	Budget Amend #3 (proposed)	Budget if Amend #3 is Approved
ADA	3,735			
WADA	4,887			
M&O Tax Rate	\$1.17/\$100 of value			
Revenue				
Total Local	14,165,000	14,165,000	11,000	14,176,000
Total State	17,675,325	17,675,325		17,675,325
Total Federal	320,000	320,000		320,000
Total Gen Op Reven	32,160,325	32,160,325	11,000	32,171,325
Expenses				
11 Instruction	17,723,838	17,723,838		17,723,838
12 Instr. Res/Media	467,322	467,322		467,322
13 Curr Dev	429,820	429,820		429,820
21 Instr Leader	712,018	712,018		712,018
23 School Leader	1,633,804	1,633,804		1,633,804
31 Counsel	1,388,409	1,388,409		1,388,409
32 Social Work	15,477	15,477	5,000	20,477
33 Health Serv	364,339	364,339	5,000	369,339
34 Transport	1,110,287	1,110,287		1,110,287
35 Food service	12,000	12,000		12,000
36 Co/Extra Curr	1,424,466	1,424,466		1,424,466
41 Gen Admin	1,081,300	1,081,300		1,081,300
51 Plant Mtn	3,931,905	4,331,905		4,331,905
52 Security	168,300	168,300		168,300
53 Data Proc	131,660	131,660		131,660
71 Debt Service	327,000	327,000	1,000	328,000
93 SSA - Electricity	885,000	885,000		885,000
95 Pymt to JJAEP	65,000	65,000		65,000
99 Pymt to Govt Appraisor	200,000	200,000		200,000
Total Gen Op Expense	32,071,945	32,471,945	11,000	32,482,945
Transfer to I&S	600,000	400,000		400,000
Net Costs to Gen Oper	32,671,945	32,871,945	11,000	32,882,945
Net Roll/(Loss)	(511,620)	(711,620)		(711,620)
Beginning Fund Bal (audited)	7,147,419	7,147,419		7,147,419
Projected Ending Fund Bal	6,635,799	6,435,799		6,435,799
1 Adjust to assure under budget by function				

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 25, 2014

Subject: Consider adoption of Calallen ISD budget for 2014-2015

New Business

Action

BACKGROUND INFORMATION

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

Because the budgets of General Operations and Debt Service are somewhat dependent upon each other, due to the transfer of funds from General Operations to Debt Service, the three funds' budgets have been presented together.

The Board will be presented with two different options for 2014-2015 for General Operations and Debt Service. One assumes the tax rate remains the same; the other assumes the Debt Service tax rate is reduced by two cents.

The budgets include pay increases that were authorized by the Board at the July 21, 2014 meeting. Also included in the General Operations budget for 2014-2015 are several maintenance projects that were authorized but will not be completed as of August 31, 2014.

ITEM ADDRESSED

Consider adoption of Calallen ISD Budget 2014-2015

RECOMMENDED ACTION

The Administration recommends the Board adopt the Calallen ISD budget for 2014-2015.

Calallen ISD			
Proposed Budgets			
Option 1 - tax rate remains the same			
2014-15			
	Gen Operation	Debt Service	Food Service
M&O Tax Rate	1.1700	1.1700	N/A
I&S Tax Rate	0.1885	0.1885	N/A
Total Rate	1.3585	1.3585	
Revenue			
Current & Delinquent Taxes	15,600,000	2,540,000	
Pen & Int on Taxes	125,000	15,000	
Interest Earn on Invest	15,000	1,000	
Athletic receipts	170,000	0	
Other	80,000	0	985,000
Total Local	15,990,000	2,556,000	985,000
State PerCapita/Foundation/EDA	16,310,000	230,000	
Other			10,000
TRS on Behalf rev=exp	1,430,000	0	35,000
Total State	17,740,000	230,000	45,000
Total Federal - NOT Stim	320,000	0	1,120,000
Total Operating Rev	34,050,000	2,786,000	2,150,000
Expenses			
11 Instruction	18,381,095		
12 Instr. Res/Media	508,725		
13 Curr Dev	498,066		
21 Instr Leader	778,373		
23 School Leader	1,730,720		
31 Counsel	1,496,336		
32 Social Work	44,392		
33 Health Serv	395,296		
34 Transport	1,159,086		
35 Food service	12,000		2,360,000
36 Co/Extra Curr	1,421,136		
41 Gen Admin	1,233,799		
51 Plant Mtn	4,268,365		3,000
52 Security	178,300		
53 Data Proc	140,084		0
71 Debt Pymt: Bonds or Mtn Notes	330,000	3,081,200	
93 SSA - Elect	889,000		
95 Pymt to JJAEP	65,000		
99 Pymt to Govt Appraisor	200,000		
Net Operating Before Transfer	33,729,773	3,081,200	2,363,000
Net Roll/(Loss Before Transfer)	320,227	(295,200)	(213,000)
Transfer from M&O to I&S	(300,000)	300,000	
	20,227	4,800	(213,000)
Estimated Beginning Fund Balances	7,695,828	2,151	337,196
Estimated Ending Fund Balance	7,716,055	6,951	124,196

Calallen ISD			
Proposed Budgets			
Option 2 - reduce I&S by 2¢			see NOTE below
2014-15			
	Gen Operation	Debt Service	Food Service
M&O Tax Rate	1.1700	1.1700	N/A
I&S Tax Rate	0.1685	0.1685	N/A
Total Rate	1.3385	1.3385	
Revenue			
Current & Delinquent Taxes	15,600,000	2,254,000	
Pen & Int on Taxes	125,000	15,000	
Interest Earn on Invest	15,000	1,000	
Athletic receipts	170,000	0	
Other	80,000	0	985,000
Total Local	15,990,000	2,270,000	985,000
State PerCapita/Foundation/EDA	16,310,000	230,000	
Other			10,000
TRS on Behalf rev=exp	1,430,000	0	35,000
Total State	17,740,000	230,000	45,000
Total Federal - NOT Stim	320,000	0	1,120,000
Total Operating Rev	34,050,000	2,500,000	2,150,000
Expenses			
11: Instruction	18,381,095		
12: Instr. Res/Media	508,725		
13: Curr Dev	498,066		
21: Instr Leader	778,373		
23: School Leader	1,730,720		
31: Counsel	1,496,336		
32: Social Work	44,392		
33: Health Serv	395,296		
34: Transport	1,159,086		
35: Food service	12,000		2,360,000
36: Co/Extra Curr	1,421,136		
41: Gen Admin	1,233,799		
51: Plant Mtn	4,268,365		3,000
52: Security	178,300		
53: Data Proc	140,084		0
71: Debt Pymt: Bonds or Mntn Notes	330,000	3,081,200	
93: SSA - Elect	889,000		
95: Pymt to JJAEP	65,000		
99: Pymt to Govt Appraisor	200,000		
Net Operating Before Transfer	33,729,773	3,081,200	2,363,000
Net Roll/(Loss Before Transfer)	320,227	(581,200)	(213,000)
Transfer from M&O to I&S	(600,000)	600,000	
Net Roll/(Loss After Transfer)	(279,773)	18,800	(213,000)
Estimated Beginning Fund Balances	7,695,828	2,151	337,196
Estimated Ending Fund Balance	7,416,055	20,951	124,196
NOTE: Average home taxable value: \$132,731. A 2¢ tax rate reduction will reduce taxes by \$26.55.			
A 2¢ reduction in taxes equates to approximately \$290,000 to Calallen ISD based on \$1.417 billion			
On \$100,000, 2¢ is \$20			
On \$500,000, 2¢ is \$100			
On \$100,000,000, 2¢ is \$20,000			

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 25, 2014

Subject: Consider adoption of 2014 tax rate for Calallen ISD

New Business

Action

BACKGROUND INFORMATION

The district is required to adopt a tax rate after formally adopting the budget and before September 29.

As presented with the information regarding budget, two options are being proposed to the Board for the 2014 tax rate. One keeps the tax rate the same; the other reduces the Debt Service portion by two cents. The Board may adopt either rate or any rate less than what was set out in the Notice that the Board approved on August 11, 2014 – which is the current rate (see Option 1).

Decreasing the tax rate for Debt Service will require a larger transfer from General Operations in order to fully fund the bond payments for 2014-2015.

The two options:

Option 1: M&O \$ 1.1700
Debt 0.1885
Total \$ 1.3585 – This is the same rate as Tax Year 2013

Option 2: M&O \$ 1.1700
Debt 0.1685
Total \$ 1.3385

ITEM ADDRESSED

Consider adoption of the 2014 tax rate for Calallen ISD.

RECOMMENDED ACTION

The Administration recommends the Board adopt a tax rate for Tax Year 2014.

**Calallen ISD
Tax Rate Adoption Process -- Option 1 --Tax Rate Remains the Same**

Current Rate	<u>M&O</u>	<u>I&S</u>	<u>Total</u>
	<u>1.1700</u>	<u>0.1885</u>	<u>1.3585</u>

For Tax Year 2014; School Year 2014-2015

Effective Rate -- Generally applies to municipalities; does not consider State funding

N/A	N/A	<u>1.1768</u>	Any rate adopted above the "Effective Rate requires special procedures -- see Below
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Effective M&O Rate -- considers State funding and changes in student numbers

<u>1.1300</u>	N/A	N/A	Any rate adopted above the Effective M&O Rate requires special wording on the resolution
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Rollback Rate -- is the Effective M&O rate plus 4 cents plus maximum I&S allowable

NOTE: A school district MUST hold an election to adopt a rate above the Rollback Rate

1.1700	0.2104	<u>1.3804</u>	If we exceed the rollback rate, we <u>must</u> hold an election
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Proposed Rate -- **OPTION 1**

Same rate as 2013-2014	<u>1.1700</u>	<u>0.1885</u>	<u>1.3585</u>	This is above the "Effective Rate"
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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 15.4 percent increase in the tax rate.

NOTE

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

**Calallen ISD
Tax Rate Adoption Process -- Option 2 -- Reduce I&S by 2¢**

Current Rate	<u>M&O</u>	<u>I&S</u>	<u>Total</u>
	<u>1.1700</u>	<u>0.1885</u>	<u>1.3585</u>

For Tax Year 2014; School Year 2014-2015

Effective Rate -- Generally applies to municipalities; does not consider State funding

N/A	N/A	<u>1.1768</u>	Any rate adopted above the "Effective Rate" requires special procedures -- see Below
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Effective M&O Rate -- considers State funding and changes in student numbers

<u>1.1300</u>	N/A	N/A	Any rate adopted above the Effective M&O Rate requires special wording on the resolution
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Rollback Rate - is the Effective M&O rate plus 4 cents plus maximum I&S allowable

NOTE: A school district MUST hold an election to adopt a rate above the Rollback rate

1.1700	0.2104	<u>1.3804</u>	If we exceed the rollback rate, we <u>must</u> hold an election
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Proposed Rate -- OPTION 2

2 cent decrease	<u>1.1700</u>	<u>0.1685</u>	<u>1.3385</u>	This is above the "Effective Rate"
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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 1.3385 which is effectively an 13.7 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 25, 2014

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 2014 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 15.4 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$40.00.

In Certification thereof:

Signed:

President, Calallen ISD Board of Trustees

Attest:

Secretary, Calallen ISD Board of Trustees



Ordinance to Set Tax Rate

Date: August 25, 2014

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 2014 at a total tax rate of \$ 1.3385, to be assessed and collected by the duly specified assessor and collector as follows:

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

\$ 0.1685 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 13.7 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$40.00.

In Certification thereof:

Signed:

President, Calallen ISD Board of Trustees

Attest:

Secretary, Calallen ISD Board of Trustees

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date: August 25, 2014

Subject: Consider approval to submit waiver to TEA for Accelerated Instruction 2014-2015

New Business

Action

BACKGROUND INFORMATION

As part of the Student Success Initiative (SSI), districts and charter schools are required to provide accelerated instruction to students in grades 5 and 8 who do not demonstrate proficiency on the STAAR reading and/or mathematics tests. This accelerated instruction must occur after each administration of the test, including the third administration. A student may advance to or be placed in the next grade level only if (1) he or she completes all accelerated instruction required by the grade placement committee (GPC), and (2) the GPC determines, by unanimous decision, that the student is likely to perform at grade level at the end of the next school year given additional accelerated instruction during the course of the year.

To assist districts in meeting the accelerated instruction provision after the third administration of the test, the agency is allowing districts to apply for a waiver to adjust the timeline for providing accelerated instruction to students who fail the third administration. The waiver will be granted if districts meet certain conditions, including identifying and documenting the intensive instruction a student needs, targeting this instruction to the reporting categories on which the student was weak, and ensuring that this instruction is completed during the first six weeks of school. In addition to this intensive accelerated instruction, districts must develop an accelerated instruction plan that will provide the student with ongoing instructional support during the entire school year.

ITEM ADDRESSED

Consider approval to submit waiver to TEA for Accelerated Instruction 2014-2015

RECOMMENDED ACTION

The Administration recommends the Board approve submitting a waiver to TEA for Accelerated Instruction 2014-2015.

Closed Session Statement

The Superintendent requests that the Board of Trustees convene in closed meeting as authorized by the provisions of the Open Meetings Act, Chapter 551 of the Texas Government Code. This executive session is in accordance with Section §551.074: For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear complaints or charges against a public officer or employee.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date: August 26, 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 resigning or being hired requires Board approval as dictated by policy.