



Calallen ISD

Special Meeting

Monday, August 24, 2015 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 24, 2015, 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 #2 2014-2015 4
Presenter: Mrs. George
 - B. Consider adoption of CISD Budget for 2015-2016 6
Presenter: Mrs. George
 - C. Consider adoption of 2015 Tax Rate for Calallen ISD 9
Presenter: Mrs. George
 - D. Closed Session 14
Presenter: Dr. Almendarez
 - E. Personnel - Resignations and Appointments 15
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 24, 2015

Subject: Consider approval of Budget Amendment #2 for 2014-2015

New Business

Action

BACKGROUND INFORMATION

The district formally adopted budgets in August of 2014 for General Operations, Food Service and Debt Service funds for the 2014-15 fiscal year. State law requires that these expenditure budgets be adopted by function and the district is not allowed to expend more in a function than is budgeted.

Budget Amendment #1 affected only the Interest and Sinking (Debt Service) fund and was related to the transactions required for the 2015 Refunded Bonds.

This Budget Amendment (#2) is requested in order to assure that expenditures for year end do not exceed the budget in each function.

ITEM ADDRESSED

Consider approval of Budget Amendment #2 for 2014-15.

RECOMMENDED ACTION

The Administration recommends the Board approve the budget amendment as indicated on the attached schedule.

Calallen ISD
General Operating Fund
Budget Amendment #2 for 2014-2015

Calcul: as of 7/31/15

	2014-15 Adopted Budget	<i>Amend #2 Proposed</i>	2014-15 Budget if Amended	2014-15 Estimated Actuals	
M&O Tax Rate	1.1700				
I&S Tax Rate	0.1885				
Total Rate	1.3585				
					<i>variation to</i>
Revenue					<i>amended budget</i>
Current & Delinquent Taxes	15,600,000	100,000	15,700,000	15,750,000	50,000
Pen & Int on Taxes	125,000		125,000	160,000	35,000
Interest Earn on Invest	15,000		15,000	14,000	(1,000)
Athletic receipts	170,000		170,000	180,000	10,000
Other	80,000		80,000	100,000	20,000
Total Local	15,990,000	100,000	16,090,000	16,204,000	
State PerCapita/Foundation/EDA	16,310,000		16,310,000	16,240,000	(70,000)
TRS on Behalf rev=exp	1,430,000		1,430,000	1,440,000	10,000
Total State	17,740,000	0	17,740,000	17,680,000	
Total Federal - NOT Stimulus	320,000		320,000	210,000	(110,000)
Total Operating Rev	34,050,000	100,000	34,150,000	34,094,000	(56,000)
Expenses					
11 Instruction	18,381,095	250,000	18,631,095	18,578,000	53,095
12 Instr. Res/Media	508,725		508,725	465,000	43,725
13 Curr Dev	498,066	(22,000)	476,066	422,000	54,066
21 Instr Leader	778,373		778,373	725,000	53,373
23 School Leader	1,730,720		1,730,720	1,650,000	80,720
31 Counsel	1,496,336		1,496,336	1,425,000	71,336
32 Social Work	44,392	5,000	49,392	48,000	1,392
33 Health Serv	395,296	0	395,296	390,000	5,296
34 Transport	1,159,086		1,159,086	1,100,000	59,086
35 Food service	12,000	0	12,000	10,000	2,000
36 Co/Extra Curr	1,421,136		1,421,136	1,335,000	86,136
41 Gen Admin	1,233,799	(70,000)	1,163,799	1,090,000	73,799
51 Plant Mtn	4,268,365	(150,000)	4,118,365	3,990,000	128,365
52 Security	178,300		178,300	125,000	53,300
53 Data Proc	140,084	7,000	147,084	145,000	2,084
71 Debt Pymt: Bonds or Mtn Notes	330,000	0	330,000	329,500	500
81 Construction (Note: AG Bldg)					
93 SSA - Elect	889,000	80,000	969,000	965,000	4,000
95 Pymt to JJAEP	65,000	0	65,000	44,240	20,760
99 Pymt to Govt Appraisor	200,000	0	200,000	199,900	100
Net Operating Before Transfer	33,729,773	100,000	33,829,773	33,036,640	793,133
Net Roll/(Loss Before Transfer)	320,227	0	320,227	1,057,360	
Transfer from M&O to I&S	(300,000)		(300,000)	(265,000)	35,000
Net "Roll" to Fund Balance	20,227	0	20,227	792,360	772,133
Audited Beginning Fund Balance	8,192,097		8,192,097	8,192,097	
Estimated Ending Fund Balance	8,212,324		8,212,324	8,984,457	

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 24, 2015

Subject: Consider adoption of Calallen ISD budget for 2015-2016

New Business

Action

BACKGROUND INFORMATION

The Board is required to adopt budgets for General Operations, Food Service and Debt Service Funds. These budgets must be adopted by August 31, 2015.

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

The Board will be presented with two different options for 2015-2016 for General Operations and Debt Service total tax rate. One assumes the tax rate remains the same; the other assumes the Debt Service tax rate is increased by \$0.017. To adopt this higher rate, the district must re-publish a Notice and vote on the tax rate at another meeting. The tax rate does not have to be set by August 31, 2015 but should be set in time to meet the county's September 11 deadline for including our taxes in their combined mail-out to taxpayers.

The budgets include pay increases that were authorized by the Board at the July 20, 2015 meeting.

ITEM ADDRESSED

Consider adoption of Calallen ISD Budget 2015-2016.

RECOMMENDED ACTION

The Administration recommends the Board adopt the Calallen ISD budget for 2015-2016.

Calallen ISD			
Proposed Budgets 2015-2016			
Option 1 – Keep Tax Rate the Same			
	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	16,600,000	2,670,000	
Pen & Int on Taxes	125,000	15,000	
Interest Earn on Invest	15,000	1,000	1,000
Athletic receipts	170,000	0	
Other	80,000	0	1,010,000
Total Local	16,990,000	2,686,000	1,011,000
State PerCapita/Foundation/EDA	14,930,000	0	
Other			12,000
TRS on Behalf rev=exp	1,465,000	0	25,000
Total State	16,395,000	0	37,000
Total Federal - NOT Stim	320,000	0	1,110,000
Total Operating Rev	33,705,000	2,686,000	2,158,000
Expenses			
11: Instruction	19,183,110		
12: Instr. Res/Media	489,605		
13: Curr Dev	494,185		
21: Instr Leader	818,743		
23: School Leader	1,736,038		
31: Counsel	1,469,124		
32: Social Work	51,980		
33: Health Serv	411,274		
34: Transport	1,212,242		
35: Food service	15,000		2,283,056
36: Co/Extra Curr	1,514,612		
41: Gen Admin	1,285,369		
51: Plant Mtn	5,150,382		3,000
52: Security	139,500		
53: Data Proc	150,723		
71: Debt Pymt: Bonds or Mtn Notes	335,000	2,927,000	
81: Construction (note: AG Bldg)	250,000		
93: SSA - Elect			
95: Pymt to JJAEP	60,000		
99: Pymt to Govt (Appraisor)	205,000		
Net Operating Before Transfer	34,971,887	2,927,000	2,286,056
Net Roll/(Loss Before Transfer)	(1,266,887)	(241,000)	(128,056)
Transfer from M&O to I&S	(250,000)	250,000	
Net Roll/(Loss) to M&O	(1,516,887)	9,000	(128,056)
Estimated Beginning Fund Balances	8,984,000	5,000	338,000
Estimated Ending Fund Balance	7,467,113	14,000	209,944
M&O Funds "Assigned" for transfer to Construction	1,760,000		
Remaining Unassigned Balance	5,707,113		

Calallen ISD			
Proposed Budgets 2015-2016			
Option 2 -- Increase I&S Rate by \$0.017			
	Gen Operation	Debt Service	Food Service
M&O Tax Rate	1.1700	1.1700	N/A
I&S Tax Rate	0.2055	0.2055	N/A
Total Rate	1.3755	1.3755	
Revenue			
Current & Delinquent Taxes	16,600,000	2,915,000	
Pen & Int on Taxes	125,000	15,000	
Interest Earn on Invest	15,000	1,000	1,000
Athletic receipts	170,000	0	
Other	80,000	0	1,010,000
Total Local	16,990,000	2,931,000	1,011,000
State PerCapita/Foundation/EDA	14,930,000	0	
Other			12,000
TRS on Behalf rev=exp	1,465,000	0	25,000
Total State	16,395,000	0	37,000
Total Federal - NOT Stim	320,000	0	1,110,000
Total Operating Rev	33,705,000	2,931,000	2,158,000
Expenses			
11: Instruction	19,183,110		
12: Instr. Res/Media	489,605		
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35: Food service	15,000		2,283,056
36: Co/Extra Curr	1,514,612		
41: Gen Admin	1,285,369		
51: Plant Mtn	5,150,382		3,000
52: Security	139,500		
53: Data Proc	150,723		
71: Debt Pymt: Bonds or Mtn Notes	335,000	2,927,000	
81: Construction (note: AG Bldg)	250,000		
93: SSA - Elect			
95: Pymt to JJAEP	60,000		
99: Pymt to Govt (Appraisor)	205,000		
Net Operating Before Transfer	34,971,887	2,927,000	2,286,056
Net Roll/(Loss Before Transfer)	(1,266,887)	4,000	(128,056)
Transfer from M&O to I&S	0	0	
Net Roll/(Loss) to M&O	(1,266,887)	4,000	(128,056)
Estimated Beginning Fund Balances	8,984,000	5,000	338,000
Estimated Ending Fund Balance	7,717,113	9,000	209,944
M&O Funds "Assigned"			
for transfer to Construction	1,760,000		
Remaining Unassigned Balance	5,957,113		

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 24, 2015

Subject: Consider adoption of 2015 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. Nueces County requires that we have our tax rate to them by September 11 or the district will have to pay an additional amount to have our tax bills mailed separately.

As presented with the information regarding budget, two options are being proposed to the Board for the 2015 tax rate. One keeps the tax rate the same; the other increases the Debt Service portion by 1.7 cents. The Board may adopt any rate at this meeting up to the \$0.1885 I&S rate that was published. If the Board would like to adopt a higher rate for I&S, we must re-publish and vote at a later meeting for any rate up to an allowable maximum of \$0.2081. The recommendation for any increase would be up to a maximum of \$0.2055.

The two options:

Option 1: M&O \$ 1.1700
Debt 0.1885
Total \$ 1.3585 – This is the same rate as Tax Year 2014.
This could be approved at this meeting.

Option 2: M&O \$ 1.1700
Debt 0.2055
Total \$ 1.3755 – This would require that we re-publish

ITEM ADDRESSED

Consider adoption of the 2015 tax rate for Calallen ISD.

RECOMMENDED ACTION

To be discussed.

**Calallen ISD
Tax Rate Adoption Process**

OPTION 1 -- Could be approved at August 24 meeting

Current Rate

Tax Year 2014	M&O	I&S	Total
	1.1700	0.1885	1.3585

For Tax Year 2015; School Year 2015-2016

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

N/A	N/A	1.2411	Any rate adopted above the "Effective Rate" requires special procedures -- see Below
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Effective M&O Rate -- is the rate needed to generate the same total M&O funds as last year (considers state funding and student numbers)

1.2493	N/A	N/A	However, if the M&O rate adopted, generates more in taxes than M&O taxes generated the preceding year, then special wording is required on the resolution
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Rollback Rate -- is the Effective M&O rate plus 4 cents (BUT is limited to \$1.17) plus I&S rate to generate funds for bond payments

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

1.1700	0.2081	1.3781	(State law sets the Maximum M&O rate at \$1.17 that voters may approve)
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Option 1 --which could be approved at the August 24 meeting

Proposed Rate and Currently Published Rate

Tax Year 2015

Same rate as 2014-2015	1.1700	0.1885	1.3585	The total \$1.3585 is above the "Effective Rate" And the M&O rate will generate more taxes than were generated for M&O last year.
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The adoption of this tax rate would require that we transfer approximately \$250,000 from M&O to I&S.

To adopt Proposed Rate at this meeting

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 9.5 percent increase in the tax rate."

NOTE:

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

Because the M&O Rate will generate more taxes than were generated last year, the **Resolution** must contain the following:

"This tax rate will raise more taxes for maintenance and operations than last year's rate."

**Calallen ISD
Tax Rate Adoption Process**

OPTION 2 -- which would require that we re-Publish and adopt at another Board meeting

Current Rate

Tax Year 2014	M&O	I&S	Total
	1.1700	0.1885	1.3585

For Tax Year 2015; School Year 2015-2016

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

N/A	N/A	1.2411	Any rate adopted above the "Effective Rate" requires special procedures -- see Below
-----	-----	--------	--

Effective M&O Rate -- is the rate needed to generate the same total M&O funds as last year (considers state funding and student numbers)

1.2493	N/A	N/A	However, if the M&O rate adopted, generates more in taxes than M&O taxes generated the preceeding year, then special wording is required on the resolution
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Rollback Rate -- is the Effective M&O rate plus 4 cents (BUT is limited to \$1.17) plus I&S rate to generate funds for bond payments

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

1.1700	0.2081	1.3781	(State law sets the Maximum M&O rate at \$1.17 that voters may approve)
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Option 2 --which would require that we re-Publish and adopt this rate at another meeting

Proposed Rate

Tax Year 2015

Same rate as 2014-2015	1.1700	0.2055	1.3755	The total \$1.3755 is above the "Effective Rate" And the M&O rate will generate more taxes than were generated for M&O last year.
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This is a 1.7¢ increase over the currently published maximum rate that we would adopt -- which is the current rate. It would generate approximately \$240,000 additional taxes for I&S. These additional funds in I&S would mean that we would not have to transfer from M&O to I&S. This 1.7¢ would add \$25.50 net taxes to a \$150,000 property and \$170 to a \$1 million property.

To adopt Proposed Rate -- at another meeting

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 1.3755 which is effectively a 10.8 percent increase in the tax rate."

NOTE:

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

Because the M&O Rate will generate more taxes than were generated last year, the Resolution must contain the following:

"This tax rate will raise more taxes for maintenance and operations than last year's rate."



Ordinance to Set Tax Rate

Date: August 24, 2015

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 2015 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 generates more taxes than were generated last year, 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 9.5 PERCENT.

In Certification thereof:

Signed:

President, Calallen ISD Board of Trustees

Attest:

Secretary, Calallen ISD Board of Trustees

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 24, 2015

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.