



**Calallen ISD**

**Public Hearing**

**Wednesday, September 9, 2015 7:00 AM**

# Agenda of Public Hearing Meeting

## The Board of Trustees Calallen ISD

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A Public Hearing Meeting of the Board of Trustees of Calallen ISD will be held September 9, 2015, beginning at 7:00 AM 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 as listed below. Items do not have to be taken in the order 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 2015 tax rate for Calallen ISD 4  
        Presenter: Mrs. George
- B. 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 : September 9, 2015

Subject: Discussed proposed 2015 tax rate for Calallen ISD

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New Business

**Action**

**BACKGROUND INFORMATION**

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

**ITEM ADDRESSED**

Discuss 2015 tax rate for Calallen ISD.

**RECOMMENDED ACTION**

No Action. Discussion only.

<b>Calallen ISD</b>					
<b>General Operating Fund</b>					
<b>2014-2015 Year End Estimates</b>					
				Calcul: as of 7/31/15	
	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>		<i>2015-16</i>
	<b>Adopted</b>	<b>Budget as</b>	<b>Estimated</b>		<i>Proposed</i>
	<b>Budget</b>	<b>Amended</b>	<b>Actuals</b>		<i>Budgeted</i>
<b>M&amp;O Tax Rate</b>	<b>1.1700</b>				
<b>I&amp;S Tax Rate</b>	<b>0.1885</b>				
<b>Total Rate</b>	<b>1.3585</b>				
				variation to	
<b>Revenue</b>				amended budget	
Current & Delinquent Taxes	15,600,000	15,700,000	15,750,000	50,000	16,600,000
Pen & Int on Taxes	125,000	125,000	160,000	35,000	125,000
Interest Earn on Invest	15,000	15,000	14,000	(1,000)	15,000
Athletic receipts	170,000	170,000	180,000	10,000	170,000
Other	80,000	80,000	100,000	20,000	80,000
<b>Total Local</b>	<b>15,990,000</b>	<b>16,090,000</b>	<b>16,204,000</b>		<i>16,990,000</i>
State PerCapita/Foundation/EDA	16,310,000	16,310,000	16,240,000	(70,000)	14,930,000
TRS on Behalf rev=exp	1,430,000	1,430,000	1,440,000	10,000	1,465,000
<b>Total State</b>	<b>17,740,000</b>	<b>17,740,000</b>	<b>17,680,000</b>		<i>16,395,000</i>
<b>Total Federal - NOT Stimulus</b>	<b>320,000</b>	<b>320,000</b>	<b>210,000</b>	(110,000)	<i>320,000</i>
<b>Total Operating Rev</b>	<b>34,050,000</b>	<b>34,150,000</b>	<b>34,094,000</b>	(56,000)	<i>33,705,000</i>
<b>Expenses</b>					
11: Instruction	18,381,095	18,631,095	18,578,000	53,095	19,183,110
12: Instr. Res/Media	508,725	508,725	465,000	43,725	489,605
13: Curr Dev	498,066	476,066	422,000	54,066	494,185
21: Instr Leader	778,373	778,373	725,000	53,373	818,743
23: School Leader	1,730,720	1,730,720	1,650,000	80,720	1,736,038
31: Counsel	1,496,336	1,496,336	1,425,000	71,336	1,469,124
32: Social Work	44,392	49,392	48,000	1,392	51,980
33: Health Serv	395,296	395,296	390,000	5,296	411,274
34: Transport	1,159,086	1,159,086	1,100,000	59,086	1,212,242
35: Food service	12,000	12,000	10,000	2,000	15,000
36: Co/Extra Curr	1,421,136	1,421,136	1,335,000	86,136	1,514,612
41: Gen Admin	1,233,799	1,163,799	1,090,000	73,799	1,285,369
51: Plant Mtn	4,268,365	4,118,365	3,990,000	128,365	5,150,382
52: Security	178,300	178,300	125,000	53,300	139,500
53: Data Proc	140,084	147,084	145,000	2,084	150,723
71: Debt Pymt: Bonds or Mnth Notes	330,000	330,000	329,500	500	335,000
81: Construction (Note: AG Bldg)					250,000
93: SSA - Elect	889,000	969,000	965,000	4,000	0
95: Pymt to JJAEP	65,000	65,000	44,240	20,760	60,000
99: Pymt to Govt Appraiser	200,000	200,000	199,900	100	205,000
<b>Net Operating Before Transfer</b>	<b>33,729,773</b>	<b>33,829,773</b>	<b>33,036,640</b>	793,133	<i>34,971,887</i>
<b>Net Roll/(Loss Before Transfer)</b>	<b>320,227</b>	<b>320,227</b>	<b>1,057,360</b>		<i>(1,266,887)</i>
Transfer from M&O to I&S	(300,000)	(300,000)	(265,000)	35,000	(250,000)
<b>Net "Roll" to Fund Balance</b>	<b>20,227</b>	<b>20,227</b>	<b>792,360</b>	772,133	<i>(1,516,887)</i>
Audited Beginning Fund Balance	8,192,097	8,192,097	8,192,097		8,984,000
<b>Estimated Ending Fund Balance</b>	<b>8,212,324</b>	<b>8,212,324</b>	<b>8,984,457</b>		<i>7,467,113</i>

<b>Calallen ISD</b>			
<b>Adopted Expenditure Budget 2015-2016</b>			
Tax Rate & Revenues not yet finalized			
Option with \$0.1885 I&S tax rate			
	<b>Gen Operation</b>	<b>Debt Service</b>	<b>Food Service</b>
<b>M&amp;O Tax Rate</b>	<b>1.1700</b>	1.1700	N/A
<b>Possible I&amp;S Tax Rate</b>	0.1885	<b>0.1885</b>	N/A
<b>Total Rate</b>	<b>1.3585</b>	<b>1.3585</b>	
<b>Revenue</b>			
Current & Delinquent Taxes	<b>16,600,000</b>	<b>2,670,000</b>	
Pen & Int on Taxes	<b>125,000</b>	<b>15,000</b>	
Interest Earn on Invest	<b>15,000</b>	<b>1,000</b>	<b>1,000</b>
Athletic receipts	<b>170,000</b>	<b>0</b>	
Other	<b>80,000</b>	<b>0</b>	<b>1,010,000</b>
<b>Total Local</b>	<b>16,990,000</b>	<b>2,686,000</b>	<b>1,011,000</b>
State PerCapita/Foundation/EDA	<b>14,930,000</b>	<b>0</b>	
Other			<b>12,000</b>
TRS on Behalf rev=exp	<b>1,465,000</b>	<b>0</b>	<b>25,000</b>
<b>Total State</b>	<b>16,395,000</b>	<b>0</b>	<b>37,000</b>
<b>Total Federal - NOT Stim</b>	<b>320,000</b>	<b>0</b>	<b>1,110,000</b>
<b>Total Operating Rev</b>	<b>33,705,000</b>	<b>2,686,000</b>	<b>2,158,000</b>
<b>Expenses</b>			
11: Instruction	<b>19,183,110</b>		
12: Instr. Res/Media	<b>489,605</b>		
13: Curr Dev	<b>494,185</b>		
21: Instr Leader	<b>818,743</b>		
23: School Leader	<b>1,736,038</b>		
31: Counsel	<b>1,469,124</b>		
32: Social Work	<b>51,980</b>		
33: Health Serv	<b>411,274</b>		
34: Transport	<b>1,212,242</b>		
35: Food service	<b>15,000</b>		<b>2,283,056</b>
36: Co/Extra Curr	<b>1,514,612</b>		
41: Gen Admin	<b>1,285,369</b>		
51: Plant Mtn	<b>5,150,382</b>		<b>3,000</b>
52: Security	<b>139,500</b>		
53: Data Proc	<b>150,723</b>		
71: Debt Pymt: Bonds or Mntn Notes	<b>335,000</b>	<b>2,927,000</b>	
81: Construction (note: AG Bldg)	<b>250,000</b>		
93: SSA - Elect			
95: Pymt to JJAEP	<b>60,000</b>		
99: Pymt to Govt (Appraisor)	<b>205,000</b>		
<b>Net Operating Before Transfer</b>	<b>34,971,887</b>	<b>2,927,000</b>	<b>2,286,056</b>
<b>Net Roll/(Loss Before Transfer)</b>	<b>(1,266,887)</b>	<b>(241,000)</b>	<b>(128,056)</b>
Transfer from M&O to I&S	<b>(250,000)</b>	<b>250,000</b>	
<b>Net Roll/(Loss) to M&amp;O</b>	<b>(1,516,887)</b>	<b>9,000</b>	<b>(128,056)</b>
Estimated Beginning Fund Balances	<b>8,984,000</b>	<b>5,000</b>	<b>338,000</b>
<b>Estimated Ending Fund Balance</b>	<b>7,467,113</b>	<b>14,000</b>	<b>209,944</b>
M&O Funds "Assigned"			
for transfer to Construction	<b>1,760,000</b>		
Remaining Unassigned Balance	<b>5,707,113</b>		

<b>Calallen ISD</b>			
<b>Adopted Expenditure Budgets 2015-2016</b>			
Tax Rate & Revenues not yet finalized			
Option with \$0.2055 I&S tax rate			
	<b>Gen Operation</b>	<b>Debt Service</b>	<b>Food Service</b>
<b>M&amp;O Tax Rate</b>	<b>1.1700</b>	1.1700	N/A
<b>Proposed I&amp;S Tax Rate</b>	<b>0.2055</b>	<b>0.2055</b>	N/A
<b>Total Rate</b>	<b>1.3755</b>	<b>1.3755</b>	
<b>Revenue</b>			
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
<b>Total Local</b>	<b>16,990,000</b>	<b>2,931,000</b>	<b>1,011,000</b>
State PerCapita/Foundation/EDA	14,930,000	0	
Other			12,000
TRS on Behalf rev=exp	1,465,000	0	25,000
<b>Total State</b>	<b>16,395,000</b>	<b>0</b>	<b>37,000</b>
<b>Total Federal - NOT Stim</b>	<b>320,000</b>	<b>0</b>	<b>1,110,000</b>
<b>Total Operating Rev</b>	<b>33,705,000</b>	<b>2,931,000</b>	<b>2,158,000</b>
<b>Expenses</b>			
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 Mntn 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		
<b>Net Operating Before Transfer</b>	<b>34,971,887</b>	<b>2,927,000</b>	<b>2,286,056</b>
<b>Net Roll/(Loss Before Transfer)</b>	<b>(1,266,887)</b>	<b>4,000</b>	<b>(128,056)</b>
Transfer from M&O to I&S	0	0	
<b>Net Roll/(Loss) to M&amp;O</b>	<b>(1,266,887)</b>	<b>4,000</b>	<b>(128,056)</b>
Estimated Beginning Fund Balances	8,984,000	5,000	338,000
<b>Estimated Ending Fund Balance</b>	<b>7,717,113</b>	<b>9,000</b>	<b>209,944</b>
M&O Funds "Assigned"			
for transfer to Construction	1,760,000		
Remaining Unassigned Balance	5,957,113		

**Calallen ISD**  
**Tax Rate Adoption Process for 2015 Tax Rate**

**OPTION -- set I&S rate at \$0.1885**

Current Rate	M&O	I&S	Total
Tax Year 2014	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

**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)

**Option -- I&S Rate of \$0.1885**

<b>Proposed Rate</b>	M&O	I&S	Total
Tax Year 2015	1.1700	0.1885	1.3585

Same rate as 2014-2015      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.

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 -- set the I&S rate at \$0.2055**

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 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 -- I&S Rate \$0.2055**

**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 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: September 9, 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:

\_\_\_\_\_  
Presiding Officer, Calallen ISD Board of Trustees

Attest:

\_\_\_\_\_  
Secretary, Calallen ISD Board of Trustees



Ordinance to Set Tax Rate

Date: September 9, 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 \$ 1.3755, to be assessed and collected by the duly specified assessor and collector as follows:

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

\$ 0.2055 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 10.8 PERCENT.**

In Certification thereof:

Signed:

\_\_\_\_\_  
Presiding Officer, Calallen ISD Board of Trustees

Attest:

\_\_\_\_\_  
Secretary, Calallen ISD Board of Trustees