

Special Meeting

Monday, August 28, 2023 5:30 PM

Calallen ISD Central Administration Office, 4205 Wildcat Dr., Corpus Christi, Texas 78410

1. Calling the Meeting to Order

2. Comments from the Public

3. New Business

3.A. Budget Presentation #3: Discuss CISD Proposed Budget and Tax Rates for 2023-2024 **Presenter:** Mrs. Ramos

3.B. Public Comment - Proposed Calallen ISD Budget and Tax Rates **Presenter:** Mrs. Lorenz

3.C. Discuss and consider approval of the 2023-2024 Compensation Plan **Presenter:** Mrs. Ramos / Mrs. Lorenz

3.D. Consider approval of Fiscal Year 2022-2023 Budget Amendment #4 **Presenter:** Mrs. Ramos

3.E. Consider approval of Blanket Year End 2022-2023 Budget Amendments **Presenter:** Mrs. Ramos

3.F. Consider adoption of Calallen ISD Budgets for 2023-2024 **Presenter:** Mrs. Ramos

3.G. Consider adoption of 2023 Tax Rate for Calallen ISD **Presenter:** Mrs. Ramos

3.H. Consider approval of depository contract extension with Frost Bank **Presenter:** Mrs. Ramos

3.I. Consider approval of multi-year contract for Professional Staff Development services **Presenter:** Mrs. Lorenz

3.J. Closed Session **Presenter:** Mrs. Lorenz

3.K. Personnel - Consider approval of Resignations and Appointments **Presenter:** Dr. Flores

4. Adjourn

Board Secretary



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

Subject: Comments from the Public

BACKGROUND INFORMATION

Persons wishing to address the Board will be allowed 3 minutes to speak. The Board encourages groups wishing to address the same subject matter to designate a spokesperson to deliver the comments on the group's behalf.

ITEM ADDRESSED

Comments from the Public.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 28, 2023

Subject: Budget Presentation #3: Discuss proposed Calallen ISD Budget and Tax Rates
for 2023-2024

New Business

Action

BACKGROUND INFORMATION

The Board is required by law to adopt budgets for General Operating, Food Service and Debt Service Funds by function and set a tax rate for General Operations (M&O Rate) and Debt Service (I&S Rate).

ITEM ADDRESSED

Discuss proposed Calallen ISD Budget and Tax Rates for 2023-2024

RECOMMENDED ACTION

This presentation is for discussion only. No action is required.



CALALLEN ISD

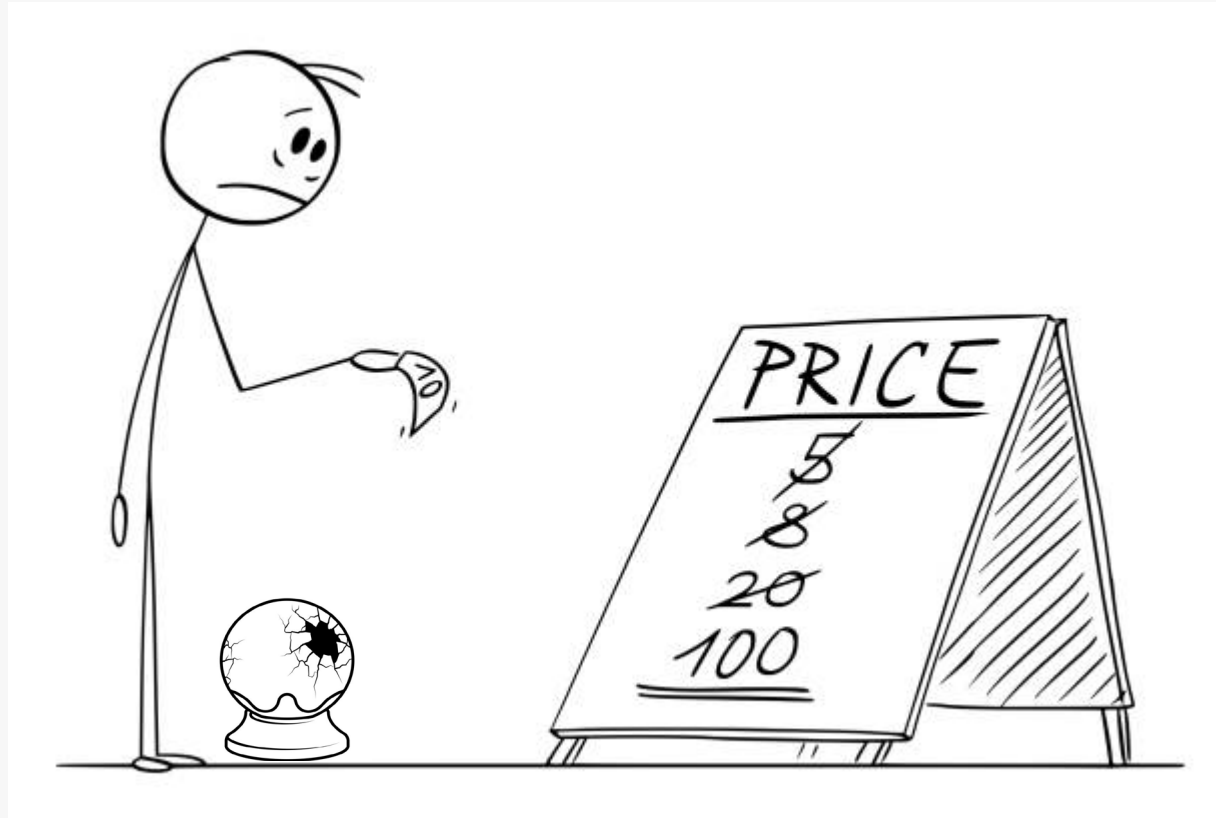
PROMOTING EXCELLENCE • CREATING THE FUTURE

23-24 BUDGET PRESENTATION #3

TAX RATE, YEAR END, AND PROPOSED BUDGETS

Calallen ISD | August 28, 2023

2023-24 BUDGET SEASON...



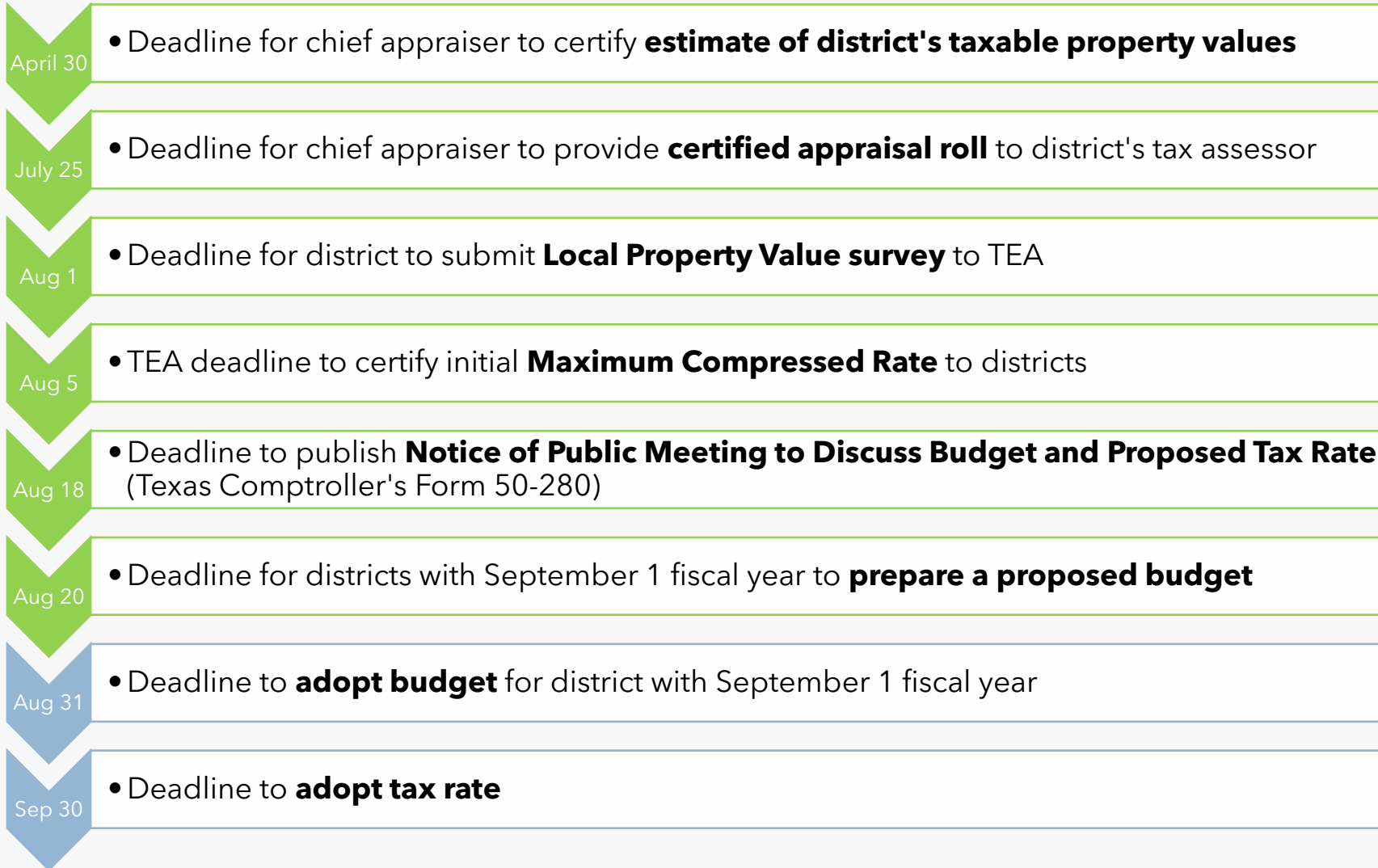
Calallen ISD
Budget Calendar
Fiscal Year 2023-2024
Tax Year 2023 and Fiscal Year 2024

Timeframe	Board Meeting Dates	Action Needed	Responsible Parties
March - June		Review of 2022-2023 Budgets Estimate actual revenues and expenditures Submission of 2023-2024 budget requests	Assistant Superintendent Assistant Superintendent Principals and Directors
Late April		2023 <u>Estimated</u> Tax Values to CISD	Appraisal District
June	June 12, 2023 Regular Meeting	Budget Workshop w/ Board Legislative Update and Preliminary Budget Information	Supt/Asst Supt Board of Trustees
July	July 17, 2023 Regular Meeting	Budget Workshop w/ Board Preliminary Budget Information & Compensation Plan Adopt Compensation Plan & Raises for 2023-2024	Supt/Asst Supt Board of Trustees
July 25th		2023 <u>Certified</u> Tax Values to CISD	Appraisal District
Early August		Tax Value Data Collection Due to TEA TEA Issues Tier 1 Tax Rate for the District	Assistant Superintendent TEA
Early August	August 14, 2023 Regular Meeting	Budget Workshop w/ Board Presentation of Notice to Set Tax Rate and Preliminary Budget *Board may adopt a tax rate lower than what is published	Supt/Asst Supt
August 17th		Notice of Hearing to Set the Tax Rate and Adopt the Budget PUBLISHED in Corpus Christi Caller Times *Must be published 10-30 days before hearing. 2023-2024 deadline August 18, 2023	Assistant Superintendent
Late August	August 28, 2023 Special Meeting	Conduct Hearing to Set the Tax Rate and Adopt the Budget Conduct Special Meeting to Approve: Final Budget Amendments for 2022-2023 Set Tax Rate for Tax Year 2023 Adopt Budgets for 2023-2024	Supt/Asst Supt Board of Trustees

2023-24 BUDGET CALENDAR



BUDGET AND TAX RATE TIMELINE



DISCLAIMERS AND CONSIDERATIONS

- On a \$45 million budget, a 1% variation in revenue or expense is **\$450,000**
- **\$1 million** will pay the annual salaries of approximately **18 teachers**
- The main sources of school district funding are:
 - Local Funding -Property Tax Collections
 - State Funding -Foundation School Program, driven by Student Counts and Attendance, Property Values and Growth, and Hold Harmless Laws
 - Federal Funding -SHARS and Indirect Cost from Federal Grants
- HB3 introduced a **“fixed income diet”** for Texas School Districts, funding has not been adjusted for inflation.
- 5 year projections becoming increasingly complicated and more difficult
 - HB 3, COVID-19, HB 1525, Property Tax Compression, and Future Legislative Sessions



FUND BALANCE CONSIDERATIONS

- Per TEA, the ideal fund balance is 3 month's operating expenses, or ***\$11.5 million for CISD***
- 2021-2022 audited fund balance: **\$24,075,178**
 - \$7 million assigned for Property Insurance Deductibles
 - \$17 million unassigned
- Reasons to continue to maintain a healthy fund balance:
 - Cash flow
 - Hurricane or other disaster, increased insurance deductible is 3% or \$7 million
 - Single large taxpayer, represents 18% of our tax base, or a \$2.5 million risk
 - Future Legislative session impacts
 - HB3 impact of fixed income diet





TAX RATE INFORMATION

*2023-2024 Notice of Public Meeting to Discuss
Budget and Proposed Tax Rate*

*Published: Corpus Christi Caller Times - August 17,
2023 Edition*

Meeting Scheduled August 28, 2023 at 5:30pm

***By law, cannot adopt a budget or tax rate higher
than what is posted on the notice.***

- *THIS BILL REQUIRES A NOVEMBER GENERAL ELECTION BEFORE IT BECOMES LAW, HOWEVER IT STIPULATES THAT SCHOOL DISTRICTS & TAX COLLECTORS CALCULATE 2023 TAXES AS IF IT PASSES*
- District Financial Impacts
 - Decrease in Taxable Property Value of approximately \$280M
 - Lower M&O property value = less tax rate compression
 - Lower I&S property value = higher rate to make bond payments
 - M&O and I&S Hold Harmless Provision

CISD Impact: **Loss of \$259M**
Net Taxable Value



PENDING
\$100,000
HOMESTEAD
EXEMPTION
IMPACTS

PROPERTY TAX VALUES, RATES, & COLLECTIONS

	2021-22 Certified	2022-23 Certified	2023-24 Certified
M&O Value	\$1,961,195,798	\$2,140,887,378	\$2,142,045,020
Value Growth	2.7%	9.2%	0.1%
Tax Rate	0.9896	0.9429	0.7695
Tax Rate Compression	(\$0.0019) -0.2%	(\$0.0467) -4.7%	(\$0.1734) -18.4%
Tax Collections	\$18,649,201	\$19,273,499	\$15,900,000
Collections Growth	1.3%	3.3%	-17.5%
I&S Value	\$2,655,460,491	\$2,889,950,191	\$2,916,319,523
Value Growth	6.2%	8.8%	0.9%
Tax Rate	0.243	0.243	0.2504 (+0.74 cents)
Tax Collections	\$6,257,816	\$6,779,445	\$7,000,000



IMPACT TO DISTRICT HOMEOWNERS

	2022 Certified Values	2023 Certified Values	Difference
Average Home Value	\$227,193	\$269,285	+\$42,092
Average HS Exemption	\$51,127	\$128,796	+\$77,669
Average Home Taxable Value	\$176,066	\$140,489	-\$35,577
M&O Tax Rate	0.9429	0.7695	-0.1734
M&O Tax	\$1,660.13	\$1,081.06	-\$579.07
I&S Tax Rate	0.243	0.2504	+0.0084
I&S Tax	\$427.84	\$351.79	-\$76.05
Total Tax Due on Average Home Value	\$2,087.97	\$1,432.85	-\$655.12



2023 TAX RATE ADOPTION

- The Proposed Tax Rate **EXCEEDS** the No-New-Revenue Tax Rate

- **Special Motion Language Required**

- "I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate."

- Footnote on agenda item and board motion language

- *"For clarification purposes, the tax rate is not increasing from tax year 2022 to tax year 2023, instead it is decreasing from 1.1859 to 1.0199, a difference of 16.6 cents. The Board is adopting a tax rate for 2023 which exceeds the no-new-revenue (NNR) tax rate, and is therefore, required by law, to use the specific motion language above. The percent increase in the motion language is equal to the percent that the adopted tax rate exceeds the NNR tax rate, not the percent increase or decrease when compared to last year's tax rate."*





CONSTRUCTION FUND UPDATES

*Discuss 2018 Bond, 2021 Maintenance Tax Notes,
and Magee Intermediate Repair Financial Updates*

2021-22 Fiscal Year End Transfer Estimates

2022-23 Budget Transfer Estimates

2018 BOND PROJECTS *FUND 618 SUMMARY*

	Bond Budget	Total Revenue	
Bond Proceeds	\$39,500,000	\$39,500,000	
Interest Earnings	-	\$1,611,892	
Total Bond Revenue	\$39,500,000	\$41,111,892	
	Bond Budget	Total Projected Costs	Remaining Budget
West Intermediate	\$13,500,000	\$20,860,193	(\$7,360,193)
Science Wing	\$10,000,000	\$11,383,856	(\$1,383,856)
AG Science Expansion	\$1,000,000	\$2,066,849	(\$1,066,849)
Athletic Projects	\$2,690,000	\$3,134,813	(\$444,813)
Other Projects - Partially Completed	\$8,440,000	\$4,432,194	\$4,007,806
Postponed Projects	\$3,800,000	\$110,631	\$3,689,369
General Planning Costs	\$70,000	\$183,868	(\$113,868)
Total Bond Expenses	\$39,500,000	\$42,172,405	(\$2,672,405)
Total Bond Funds Remaining		(\$1,060,513)	



- Band Uniforms
- Technology Upgrades
- High School Ag Shop Expansion
- High School Science Wing
- West Intermediate
- General Planning Costs

2018 BOND *OPEN FINANCIAL PROJECTS*



2021 MAINTENANCE TAX NOTES

Project	Amount
Proceeds	\$4,890,000
Interest/Premiums	\$136,663
Total Revenue	\$5,026,663
2021 Summer RTU Projects	\$2,635,368
2022 Magee RTU Project	\$1,282,152
Multipurpose Turf Repairs	\$41,385
HS Auditorium Upgrades	\$189,666
MS Audio/Visual Project	\$95,467
Engineering Fees RTU Projects	\$624,849
AG Barn Repairs	\$129,630
Expense Total	\$4,998,517

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF CALALLEN INDEPENDENT SCHOOL DISTRICT:

SECTION 1. RECITALS, AMOUNT AND PURPOSE OF THE NOTES. The recitals set forth in the preamble hereof are incorporated herein and shall have the same force and effect as if set forth in this Section. The Notes are hereby authorized to be issued and delivered in the aggregate principal amount of \$4,890,000 for the maintenance, repair, rehabilitation and replacement of school facilities in the Issuer, including replacing roofs, HVAC equipment, parking lots and other school facilities and to pay costs of issuance of the Notes.

Planned Use of Remaining Proceeds from March 2023:

- ~~Safety & Security – Remaining Funds~~
 - ~~\$116,350~~
- AG Barn Electrical & Plumbing Upgrades



	Proceeds	Expenditures	Impact to the General Fund
2018 Bond Projects	\$41,111,892	\$42,172,405	FY 22-23 \$500,000 FY 23-24 \$500,000
2021 Maintenance Tax Notes	\$5,026,663	\$4,998,517	FY 22-23 \$0 FY 23-24 \$0
Magee Intermediate Repairs	\$2,217,414	\$2,259,162	FY 22-23 \$41,748
Totals			FY 22-23 \$541,748 FY 23-24 \$500,000

SUMMARY OF CONSTRUCTION FUNDS





FINANCE UPDATE & PROPOSED BUDGETS

22-23 Fiscal Year End Projections

23-24 Proposed Budgets

2023-24 REVENUE CONSIDERATIONS

- Increase in Golden Penny Yields **+\$1M**
- **No Legislative Investment in School Funding**



Fiscal Year	October Snapshot Enrollment	Final ADA	ADA Attendance Ratio
2018-19	4,051	3,807.330	94.0%
2019-20	4,090	3,851.899	94.2%
2020-21	3,956	3,701.967 3,852.814 HH	93.6%
2021-22	3,868	3,548.014 3,648.044 HH	91.7%
2022-23	3,952	3,691.151	93.4%
2023-24 July Estimates	3,982	3,702.925	93.0%
2023-24 BUDGET	3,937	3,681.095	93.5%

ADA & ENROLLMENT INFORMATION



Additional Revenue From 313 Agreements
Estimates as of 6/14/2023

Tax Year	Fiscal Year	TexStar Project #341		Equistar Project #305		Epic Project #1230		Equistar Project #1777		Combined to be paid to CISD	
		Hold Harmless "Rev Loss"	"Share" w/CISD	Hold Harmless "Rev Loss"	"Share" w/CISD	Hold Harmless "Rev Loss"	"Share" w/CISD	Hold Harmless "Rev Loss"	"Share" w/CISD		
2014	2014-15	0	0	0	0	0	0	0	0	0	0
2015	2015-16	0	0	0	0	0	0	0	0	0	0
2016	2016-17	1,164,376	0	1,524,285	0	0	0	0	0	2,688,661	0
2017	2017-18	19,301	383,502	5,073,889	345,000	0	0	0	0	5,821,692	3,133,031
2018	2018-19	256,373	371,679	4,119	1,945,143	0	0	0	0	2,577,314	(3,244,378)
2019	2019-20	866,494	378,430	4,358	379,733	0	0	0	0	1,629,015	(948,299)
2020	2020-21	78,124	610,946	0	361,315	0	377,021	0	0	1,427,406	(201,609)
2021	2021-22	15,691	673,402	3,923	360,878	1,339,943	385,281	0	0	2,779,118	1,351,712
2022	2022-23	15,367	587,396	3,312	378,179	711,169	364,804	0	0	2,060,227	(718,891)
2023	2023-24	0	563,011	0	364,805	1,070,715	364,805	0	0	2,363,336	303,109
2024	2024-25	0	0	0	381,500	0	384,176	0	0	765,676	(1,597,660)
2025	2025-26	0	0	0	381,500	0	384,176	0	0	765,676	0
2026	2026-27	0	0	0	381,500	0	384,176	0	0	765,676	0
2027	2027-28	0	0	0	0	0	384,176	0	0	384,176	(381,500)
2028	2028-29	0	0	0	0	0	384,176	0	0	384,176	0
2029	2029-30	0	0	0	0	0	384,176	7,447,032	0	7,831,208	7,447,032
2030	2030-31	0	0	0	0	0	384,176	687,010	0	1,071,186	(6,760,022)
2031	2031-32	0	0	0	0	0	384,176	0	0	384,176	(687,010)
2032	2032-33	0	0	0	0	0	384,176	0	0	384,176	0
2033	2033-34	0	0	0	0	0	384,176	0	0	384,176	0
2034	2034-35	0	0	0	0	0	0	0	0	0	(384,176)

CHAPTER 313 AGREEMENTS



GENERAL FUND REVENUE

	2020-21 Audited Financials	2021-22 Audited Financials	2022-23 Year End Est.	2023-24 Est. Budget
Property Taxes	\$18,399,995	\$18,630,512	\$19,284,150	\$15,900,000
Other Local	\$275,662	\$421,949	\$1,526,437	\$850,000
State Revenue	*\$19,701,764	\$18,211,661	\$18,163,434	\$22,500,000
TRS On-Behalf	\$2,103,919	\$2,158,605	\$2,359,755	\$2,174,819
Federal Revenue	\$376,665	\$432,374	\$486,576	\$400,000
Subtotal	\$40,858,005	\$39,855,101	\$41,820,352	\$41,824,819
CH 313s	\$1,427,406	\$2,779,118	\$2,060,227	\$2,000,000
COVID-19	\$347,042	\$14,175		
Total	\$42,632,452	\$42,648,393	\$43,880,579	\$43,824,819
<i>Tax Collection Growth</i>	2.55%	1.25%	3.51%	-17.55%
<i>State Funding Growth</i>	2.88%	-7.56%	-0.26%	23.88%
<i>YOY Growth w/o CH 313 & Others</i>	1.48%	-2.45%	4.93%	0.01%



Fiscal Year	Local Property Tax Collections	FSP State Funding	Total Entitlement
2017-18	\$17,373,790	\$15,729,063	\$33,102,853
2018-19	\$18,113,333	\$16,689,161	\$34,802,494
2019-20*	\$17,942,639	\$19,149,891*	\$37,092,530
2020-21*	\$18,399,995	\$19,701,764*	\$38,101,759
2021-22	\$18,630,512	\$18,211,661	\$36,842,173
2022-23	\$19,284,150	\$18,163,434	\$37,447,584
2023-24	\$15,900,000	\$22,500,000	\$38,400,000

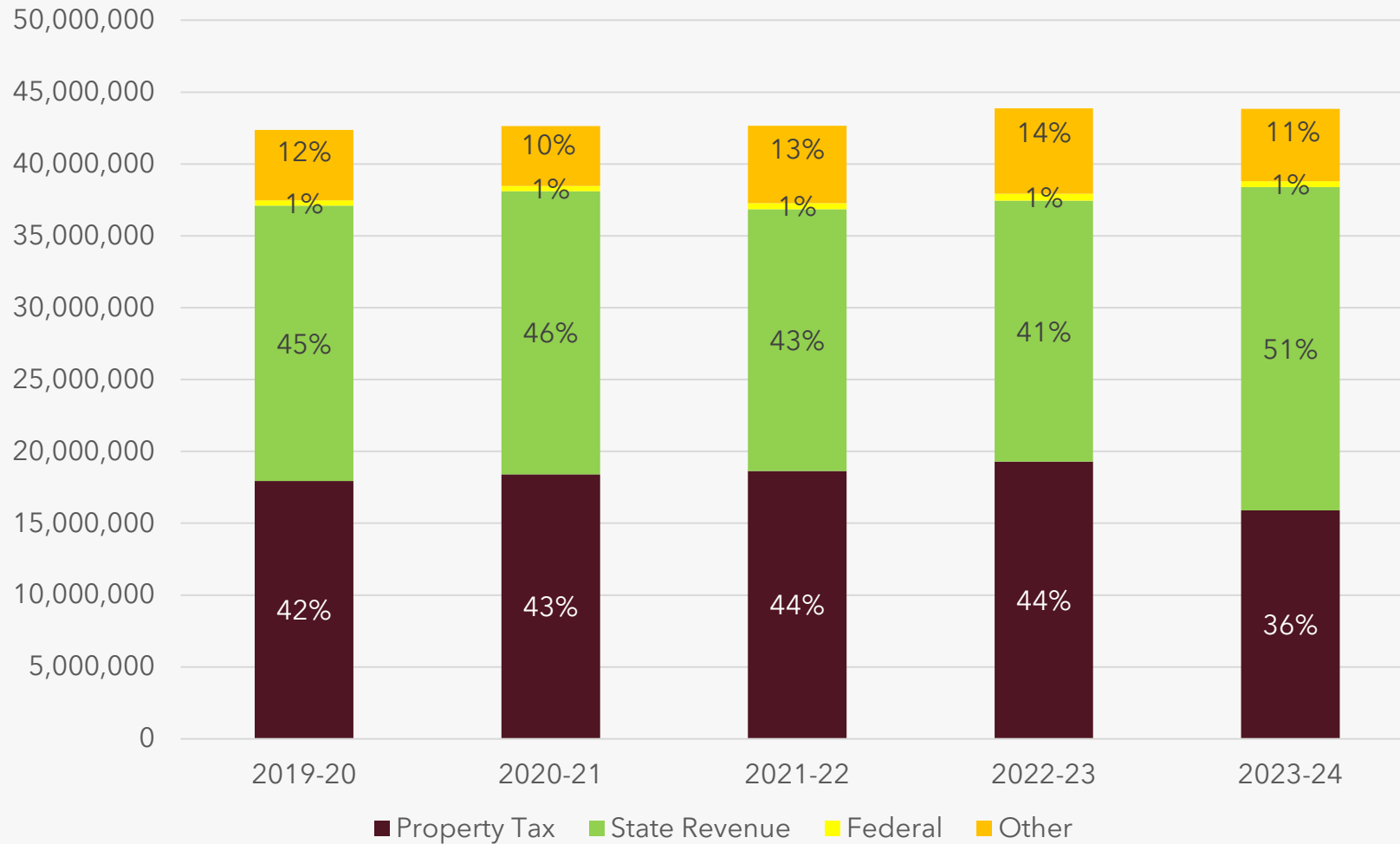
HISTORY OF ENTITLEMENT

Local vs. State Share

*COVID ADA Hold Harmless & Supplant with ESSER Grant Funds



GENERAL FUND - REVENUE BY SOURCE



2023-24 EXPENSE CONSIDERATIONS

- 10% Budget Cuts **-\$650,000**
- Transportation - reduce bus purchases **-\$300,000**
- Staffing reductions - 8 Positions through attrition **-\$520,000**

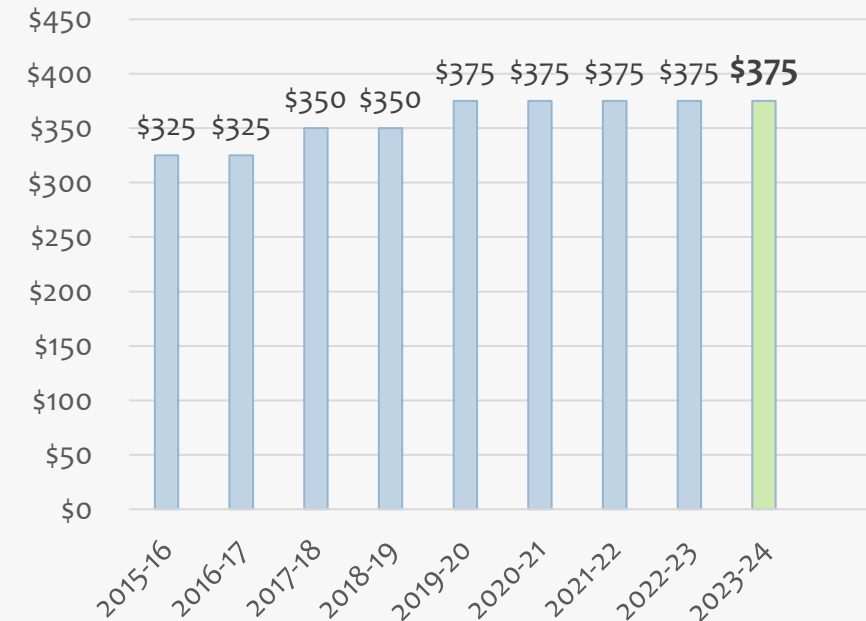
- **5% increase** in Property Insurance Premiums
- **+**Safety & Security Budget



SALARY AND BENEFITS HISTORY

Fiscal Year	% Increase	187 Day Teacher Increase	Starting Teacher Salary	Other Employee Increase	Other
2019-20	3.4%	\$1,450	\$48,570	\$0.75 <i>Per hour</i>	
2020-21	1.5%	\$800 <i>+Additional adjustment for steps 2-20</i>	\$48,750	1.5% <i>of midpoint</i>	\$500 <i>December retention stipend</i>
2021-22	3.0%	\$1,658	\$50,000	3.0% <i>of midpoint</i>	\$500 <i>December retention stipend</i>
2022-23	Avg. of 4.8%	\$2,750 <i>Avg.</i>	\$51,000	2.0% <i>of midpoint</i>	\$1,000 <i>December retention stipend</i>
2023-24	1.5%	\$880	\$51,500	1.5% <i>of midpoint</i>	N/A

District Contribution to Health Insurance Premiums



Total Cost to the District for 2023-24 Increases: \$470,000

Note: These salary schedules and adjustments do not reflect any statutorily required salary allotments that could be enacted during the ongoing 88th Texas Legislative Session. The District reserves the right to adjust salary amounts for the 2023-24 school year in response to legislative changes or increases in school funding.



2023-24 SAFETY & SECURITY BUDGET

Total: \$623,150

- CHS & CMS School Resource Officers **\$264,000**
- Contracted Security Officers **\$270,000**
- Raptor Emergency Management, Visitor Management, and Volunteer Management **\$40,700**
- Contracted Services, Supplies, Technology, Trainings, Etc. **\$48,450**
- Additional Funding for Safety & Security
 - Bond 2023 **\$5,509,000** - Access Controls, Fencing & Exterior Lighting, Etc.
 - Safety Standards Formula Grant **\$48,450** - Window Film
 - Silent Panic Alert Technology (SPAT) Grant **\$11,428** - Raptor EM Year 1
 - 2 Upcoming TEA Grant Opportunities - **Funding TBD**



GENERAL FUND EXPENSES

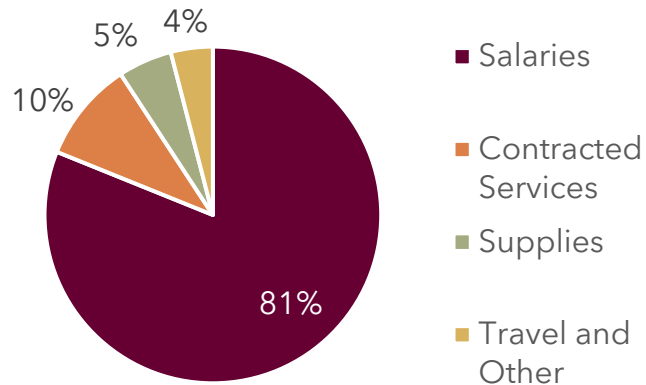
	2020-21 Audited Financials	2021-22 Audited Financials	2022-23 Year End Est.	2023-24 Est. Budget
Instruction	\$24,399,522	\$24,425,745	\$25,630,358	\$26,132,771
Instructional Support	\$6,013,639	\$6,551,011	\$7,550,533	\$7,486,478
Central Administration	\$1,364,267	\$1,418,897	\$1,539,037	\$1,476,053
District Operations	\$7,934,508	\$8,237,816	\$10,819,652	\$9,859,778
Debt Service	\$333,500	\$462,617	\$589,195	\$586,500
Other	\$269,617	\$284,992	\$290,454	\$300,000
Subtotal	\$40,315,053	\$41,381,078	\$46,419,229	\$45,841,580
<i>Transfers Out</i>	<i>\$473,103</i>	<i>\$327,756</i>	<i>\$580,000</i>	<i>\$500,000</i>
Total Expenses	\$40,788,156	\$41,710,834	\$46,999,229	\$46,341,580
<i>YOY Increase w/o Transfers</i>	<i>4.02%</i>	<i>2.64%</i>	<i>12.18%</i>	<i>-1.24%</i>
<i>YOY Increase</i>	<i>4.87%</i>	<i>2.26%</i>	<i>12.68%</i>	<i>-1.40%</i>



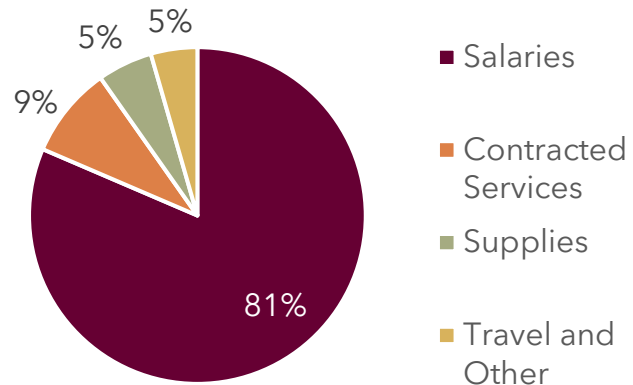
GENERAL FUND

Expenses by Object

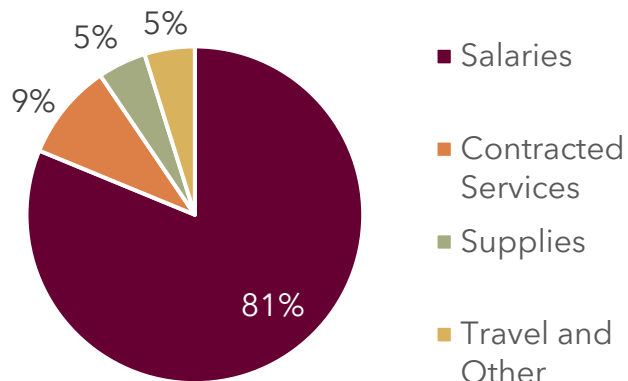
2020-21



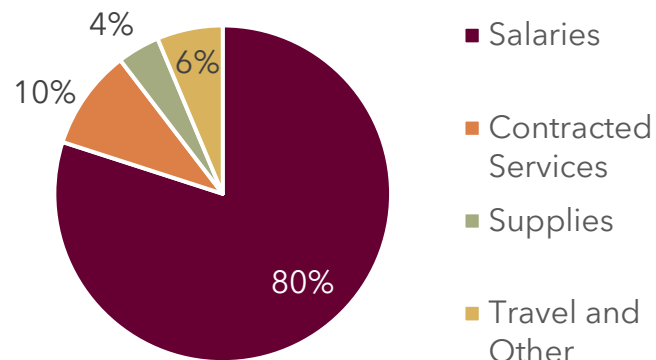
2021-22



2022-23



2023-24



GENERAL FUND – FUND BALANCE

	2020-21 Audited Financials	2021-22 Audited Financials	2022-23 Year End Est.	2023-24 Est. Budget*
Total Revenue	\$42,632,452	\$42,648,394	\$43,880,579	\$43,824,819
Total Expense	(\$40,788,156)	(\$41,710,834)	(\$46,999,229)	(\$46,341,580)
Net Roll/ Loss	\$1,844,296	\$937,560	(\$3,118,650)	(\$2,516,761)
<i>Beg Fund Balance</i>	\$21,293,322	\$23,137,618	\$24,075,178	\$20,956,528
End Fund Balance	\$23,137,618	\$24,075,178	\$20,956,528	\$18,439,767

2022-23 Considerations:

- +\$1.1M Payroll Increase for Raises
- +\$1.3M Cost of Re-opening Magee Intermediate
- +\$1.4M Safety & Security Projects
- +\$800k Property Insurance Premiums @ 60% Increase



HISTORY OF ADOPTED BUDGETS

Fiscal Year	Total Revenue	Total Expense	Budgeted Net Change to Fund Balance	ACTUAL Net Change to Fund Balance
2018-19	\$38,323,989	\$40,427,771	(\$2,103,782)	+\$4,600,763
2019-20	\$40,163,651	\$41,361,939	(\$1,198,288)	+\$3,473,798
2020-21	\$42,000,517	\$42,941,961	(\$941,444)	+\$1,844,296
2021-22	\$40,596,819	\$44,993,205	(\$4,396,386)	+\$937,560
2022-23	\$41,468,816	\$47,529,995	(\$6,061,179)	(\$3,118,650)
2023-24	\$43,824,819	\$46,341,580	(\$2,474,004)	

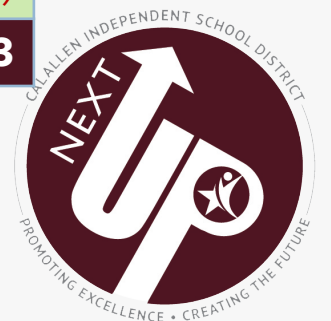


FOOD SERVICE FUND - 240

	2020-21 Audited Financials	2021-22 Audited Financials	2022-23 Year End Est.	2023-24 Proposed Budget
Federal	\$2,059,994	\$2,896,830	\$2,099,831	\$1,625,000
State/Local	\$228,260	\$295,415	\$811,964	\$1,050,000
Revenue Total	\$2,288,254	\$3,192,245	\$2,911,795	\$2,675,000
Payroll	\$1,058,843	\$1,152,451	\$1,199,851	\$1,321,847
Food	\$952,739	\$1,179,034	\$1,338,142	\$1,315,000
Other	\$138,562	\$163,746	\$788,038	\$562,000
Expense Total	\$2,150,144	\$2,495,231	\$3,326,031	\$3,198,847
Net Roll/Loss	\$138,110	\$697,014	(\$214,237)*	(\$523,847)
End Fund Balance	\$359,173	\$1,056,187	\$841,950	\$318,103

*Includes \$400,000 of capital equipment purchases

**Includes \$250,000 of capital equipment purchases



DEBT SERVICE FUND - 511

	2020-21 Audited Financials	2021-22 Audited Financials	2022-23 Year End Est.	2023-24 Proposed Budget
Property Taxes/Local	\$5,959,255	\$6,268,837	\$6,882,648	\$7,050,000
State Revenue	\$44,959	\$45,464	\$146,953	\$120,000
Revenue Total	\$6,004,214	\$6,314,601	\$7,029,601	\$7,170,000
Bond Payments	\$5,970,644	\$6,300,284	\$6,796,756	\$7,160,000
Fees	\$4,050	\$4,800	\$3,750	\$10,000
Expense Total	\$5,974,694	\$6,305,084	\$6,800,506	\$7,170,000
<i>Net Roll/Loss</i>	<i>\$29,520</i>	<i>\$9,216</i>	<i>\$229,095</i>	<i>\$0</i>
End Fund Balance	\$735,227	\$744,443	\$973,538	\$973,538



IMPACT OF NO SCHOOL FINANCE BILL

Inflation-Adjusted Basic Allotment

**Impact to
CISD:
~~\$5.6M~~ \$7.4M**

Adjusting the basic allotment for **estimated** inflation from 2019 **through 2023** (14.5% ~~19.7%~~) would mean a **\$1200** increase.

BA	Increase from Current BA	Two-Year Statewide Total Cost
\$6,160	--	--
\$6,260	\$100	\$1.443 billion
\$6,360	\$200	\$2.896 billion
\$6,460	\$300	\$4.353 billion
\$6,560	\$400	\$5.812 billion
\$6,660	\$500	\$7.272 billion
\$6,760	\$600	\$8.732 billion
\$6,860	\$700	\$10.194 billion
\$6,960	\$800	\$11.656 billion
\$7,060	\$900	\$13.118 billion
\$7,160	\$1,000	\$14.581 billion



FUTURE SPECIAL SESSIONS?

- What was included in the State Budget but did not pass?
 - ~~Property Tax Relief~~
 - **School Funding**
 - Teacher Pay
 - School Choice
 - Virtual Education
- Rumor: Special Session on School Funding will take place in October 2023 - \$4B to spend



GENERAL FUND – 5 YEAR PROJECTIONS

	2022-23 Year End Est.	2023-24 Est. Budget*	2024-25 Estimates	2025-26 Estimates	2026-27 Estimates
Total Revenue	\$43,880,579	\$43,824,819	\$43,392,441	\$44,425,553	\$46,189,161
Total Expense	(\$46,999,229)	(\$46,341,580)	(\$46,594,876)	(\$47,172,612)	(\$47,768,564)
Net Roll/ Loss	(\$3,118,650)	(\$2,516,761)	(\$3,202,435)	(\$2,747,059)	(\$1,579,403)
<i>Beg Fund Balance</i>	\$24,075,178	\$20,956,528	\$18,439,767	\$15,237,332	\$12,490,273
End Fund Balance	\$20,956,528	\$18,439,767	\$15,237,332	\$12,490,273	\$10,910,870

Assumes:

- **No future legislative investment in school funding**
- 4% Property Value growth
- Conservative enrollment growth based on PASA, and 93.5% attendance
- 1.5% Raises, and 1% Non-payroll expense inflation
- Recapture payments beginning in 2024-25





2023-24 PROPOSED BUDGETS



PROMOTING EXCELLENCE • CREATING THE FUTURE

CALALLEN ISD

2023-2024 Proposed Budgets

General Fund (199)

Food Service Fund (240)

Debt Service Fund (511)

Pending Board Approval on August 28, 2023

**Calallen Independent School District
General Fund (199)
Proposed Budget
Fiscal Year 2023-2024**

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 19,350,000	\$ 15,900,000	\$ (3,450,000)	-17.83%
5700 Other Local Revenue	\$ 350,000	\$ 850,000	\$ 500,000	142.86%
5700 Chapter 313 Revenue	\$ 1,200,000	\$ 2,000,000	\$ 800,000	66.67%
5800 State Revenue	\$ 17,975,000	\$ 22,500,000	\$ 4,525,000	25.17%
5800 TRS On Behalf	\$ 2,193,816	\$ 2,174,819	\$ (18,997)	-0.87%
5900 Federal Revenue	\$ 400,000	\$ 400,000	\$ -	0.00%
TOTAL REVENUES	\$ 41,468,816	\$ 43,824,819	\$ 2,356,003	5.68%

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ 25,627,853	\$ 24,695,151	\$ (932,702)	-3.64%
12 Instr. Res/Media	\$ 555,714	\$ 547,784	\$ (7,930)	-1.43%
13 Curr Dev	\$ 838,766	\$ 824,836	\$ (13,930)	-1.66%
21 Instr Leader	\$ 484,772	\$ 396,012	\$ (88,760)	-18.31%
23 School Leader	\$ 2,311,947	\$ 2,374,396	\$ 62,449	2.70%
31 Counsel	\$ 1,999,911	\$ 1,972,738	\$ (27,173)	-1.36%
32 Social Work	\$ 71,358	\$ 61,385	\$ (9,973)	-13.98%
33 Health Serv	\$ 668,362	\$ 677,701	\$ 9,339	1.40%
34 Transport	\$ 1,764,074	\$ 1,241,684	\$ (522,390)	-29.61%
35 Food service	\$ 30,000	\$ 30,000	\$ -	0.00%
36 Co/Extra Curr	\$ 1,761,402	\$ 2,004,246	\$ 242,844	13.79%
41 Gen Admin	\$ 1,517,000	\$ 1,476,053	\$ (40,947)	-2.70%
51 Plant Mtn	\$ 7,119,225	\$ 7,075,667	\$ (43,558)	-0.61%
52 Security	\$ 275,620	\$ 795,909	\$ 520,289	188.77%
53 Data Proc	\$ 546,991	\$ 716,518	\$ 169,527	30.99%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 592,000	\$ 586,500	\$ (5,500)	-0.93%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ 65,000	\$ 65,000	\$ -	0.00%
99 Pymt to Govt (Appraisor)	\$ 300,000	\$ 300,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 46,529,995	\$ 45,841,580	\$ (688,415)	-1.48%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (5,061,179)	\$ (2,016,761)		
00 Transfers Out	\$ (1,000,000)	\$ (500,000)		
NET ROLL/(LOSS)	\$ (6,061,179)	\$ (2,516,761)		
ESTIMATED BEGINNING FUND BALANCE	\$ 24,075,178	\$ 20,956,528		
ESTIMATED ENDING FUND BALANCE	\$ 20,956,528	\$ 18,439,767		

Calallen Independent School District
Food Service Fund (240)
Proposed Budget
Fiscal Year 2023-2024

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ -	\$ -	\$ -	-
5700 Other Local Revenue	\$ 818,500	\$ 1,000,000	\$ 181,500	22.17%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 5,000	\$ 15,000	\$ 10,000	200.00%
5800 TRS On Behalf	\$ 35,000	\$ 35,000	\$ -	0.00%
5900 Federal Revenue	\$ 1,989,223	\$ 1,625,000	\$ (364,223)	-18.31%
TOTAL REVENUES	\$ 2,847,723	\$ 2,675,000	\$ (172,723)	-6.07%

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ -	\$ -	\$ -	-
35 Food service	\$ 3,250,289	\$ 3,176,847	\$ (73,442)	-2.26%
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ 7,000	\$ 7,000	\$ -	0.00%
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ 15,000	\$ 15,000	\$ -	100.00%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ -	\$ -	\$ -	-
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 3,272,289	\$ 3,198,847	\$ (73,442)	-2.24%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (424,566)	\$ (523,847)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (424,566)	\$ (523,847)		
BEGINNING FUND BALANCE	\$ 1,056,187	\$ 841,950		
ESTIMATED ENDING FUND BALANCE	\$ 841,950	\$ 318,103		

**Calallen Independent School District
Debt Service Fund (511)
Proposed Budget
Fiscal Year 2023-2024**

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 6,750,000	\$ 7,000,000	\$ 250,000	3.70%
5700 Other Local Revenue	\$ 10,000	\$ 50,000	\$ 40,000	400.00%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 65,000	\$ 120,000	\$ 55,000	84.62%
5800 TRS On Behalf	\$ -	\$ -	\$ -	-
5900 Federal Revenue	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 6,825,000	\$ 7,170,000	\$ 345,000	5.05%

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ -	\$ -	\$ -	-
35 Food service	\$ -	\$ -	\$ -	-
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ -	\$ -	\$ -	-
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ -	\$ -	\$ -	-
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 6,850,000	\$ 7,170,000	\$ 320,000	4.67%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 6,850,000	\$ 7,170,000	\$ 320,000	4.67%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (25,000)	\$ -		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (25,000)	\$ -		
BEGINNING FUND BALANCE	\$ 744,443	\$ 973,538		
ESTIMATED ENDING FUND BALANCE	\$ 973,538	\$ 973,538		

APPENDIX A

*2023 Tax Rate Calculation Forms for No-New-Revenue Tax
Rates*

2023 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Calallen ISD	361-242-5600 x1
School District's Name	Phone (area code and number)
4205 Wildcat Dr CC, TX 78410	calallen.org
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e) does not require school districts to certify tax rate calculations.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total I&S taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 2,786,363,865
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 171,676,388
3.	Preliminary 2022 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 2,614,687,477
4.	<p>2022 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313.</p> <p>A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement: \$ 819,062,813</p> <p>B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement: - \$ 70,000,000</p> <p>C. Subtract B from A.</p>	\$ 749,062,813
5.	Preliminary 2022 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 1,865,624,664

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	2022 total adopted tax rate. Separate the 2022 adopted tax rate into its two components. A. 2022 M&O tax rate: \$ <u>0.942900</u> /\$100 B. 2022 I&S or debt rate: \$ <u>0.243000</u> /\$100	
7.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ <u>36,808,381</u> B. 2022 values resulting from final court decisions: - \$ <u>28,226,063</u> C. 2022 value loss. Subtract B from A. ³	\$ <u>8,582,318</u>
8.	2022 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2022 ARB certified value: \$ <u>72,223,207</u> B. 2022 disputed value: - \$ <u>11,443,798</u> C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>60,779,409</u>
9.	2022 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ <u>69,361,727</u>
10.	2022 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ <u>1,934,986,391</u>
11.	2022 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ <u>2,684,049,204</u>
12.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
13.	2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>1,051,262</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>283,889,942</u> C. Value loss. Add A and B. ⁶	\$ <u>284,941,204</u>
14.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ <u>284,941,204</u>
16.	Adjusted 2022 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ <u>1,650,045,187</u>
17.	Adjusted 2022 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ <u>2,399,108,000</u>
18.	Adjusted 2022 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ <u>15,558,276</u>

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2022 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ <u>5,829,832</u>
20.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸ A. M&O taxes refunded for tax years preceding tax year 2022: \$ <u>136,019</u> B. I&S taxes refunded for tax years preceding tax year 2022: \$ <u>33,344</u>	
21.	Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ <u>15,694,295</u>
22.	Adjusted 2022 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ <u>5,863,176</u>
23.	Total 2023 I&S taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: ¹² \$ <u>2,853,732,616</u> B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - \$ <u>0</u> C. Total 2023 value. Subtract B from A.	\$ <u>2,853,732,616</u>
24.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>53,198,871</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate) Enter the total value not on the roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>53,198,871</u>
25.	2023 tax ceilings and new property value for Chapter 313 limitations. A. 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable ¹⁶ \$ <u>125,356,740</u> B. 2023 Chapter 313 new property value. Enter 2023 new property value of property subject to Chapter 313 agreements. ¹⁷ + \$ <u>0</u> C. Add A and B.	\$ <u>125,356,740</u>
26.	2023 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ <u>2,781,574,747</u>
27.	2023 taxable value not subject M&O taxation, due to limitation under Chapter 313. A. 2023 I&S value of property subject to Chapter 313 agreement. Enter the total 2023 appraised value of property subject to a Chapter 313 agreement. \$ <u>844,274,503</u> B. 2023 M&O value of property subject to Chapter 313 agreement. Enter the total 2023 limited value of property subject to a Chapter 313 agreement. - \$ <u>70,000,000</u> C. Subtract B from A.	\$ <u>774,274,503</u>

⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code §§ 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.012(6)
¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(A)(i)
¹⁷ Tex. Tax Code § 26.012(6)(A)(ii)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2023 total M&O taxable value. Subtract Line 27C from Line 26.	\$ 2,007,300,244
29.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
30.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 33,696,128
31.	Total adjustments to the 2023 taxable value. Add Line 29 and Line 30.	\$ 33,696,128
32.	Adjusted 2023 M&O taxable value. Subtract Line 31 from Line 28.	\$ 1,973,604,116
33.	Adjusted 2023 I&S taxable value. Subtract Line 31 from Line 26.	\$ 2,747,878,619
34.	2023 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.795209 /\$100
35.	2023 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.213370 /\$100
36.	2023 NNR total tax rate. Add Line 34 and Line 35.	\$ 1.008579 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into ‘golden pennies’ and the ‘copper pennies.’ School districts can claim up to 8 ‘golden pennies,’ not subject to compression, and 9 ‘copper pennies’ which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.631200 /\$100
38.	2023 enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$ 0.1383 /\$100	
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	
		\$ 0.1383 /\$100

¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2023 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.7695</u> /\$100
40.	Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ <u>7,122,586</u> B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ <u>120,000</u> D. Adjust debt: Subtract B and C from A..	\$ <u>7,002,586</u>
41.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>177,185</u>
42.	Adjusted 2023 debt. Subtract line 41 from line 40D.	\$ <u>6,825,401</u>
43.	2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰	97.86 %
	A. Enter the 2023 anticipated collection rate certified by the collector. ³¹ <u>97.86</u> % B. Enter the 2022 actual collection rates. <u>97.86</u> % C. Enter the 2021 actual collection rate <u>99.46</u> % D. Enter the 2020 actual collection rate. <u>100.13</u> %	97.86 %
44.	2023 debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>6,974,658</u>
45.	2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,781,574,747</u>
46.	2023 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.250744</u> /\$100
47.	2023 voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ <u>1.020244</u> /\$100

²⁸ Tex. Edu. Code §45.003(e)
²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)

SECTION 3: Voter Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
49.	2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,781,574,747
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0.000000 /\$100
51.	2023 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 1.020244 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.185900 /\$100
53.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
54.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0.000000 /\$100
55.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 1.020244 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	\$ 1.008579 /\$100
Enter the 2023 NNR tax rate from Line 36	
Voter-Approval Tax Rate	\$ 1.020244 /\$100
As applicable, enter the voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number 47	

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

print here → Kelsey Ramos - Assistant Superintendent
 Printed Name of School District Representative

sign here → [Signature] 8/9/2023
 School District Representative Date

³³ Tex. Tax Code § 26.045(d)
³⁴ Tex. Tax Code § 26.045(i)
³⁵ Tex. Tax Code § 26.04(c)



QUESTIONS,
COMMENTS, and
DISCUSSION....

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 28, 2022

Subject: Public Comment – Proposed Calallen ISD Budget, Tax Rates, and Bond
Redemption Resolution for 2023-2024

New Business

Action

BACKGROUND INFORMATION

Per governing laws, Calallen ISD must allow public comments on the presented Budget and Tax Rates prior to adoption.

ITEM ADDRESSED

Public Comment - Proposed Calallen ISD Budget and Tax Rates for 2023-2024

RECOMMENDED ACTION

Open floor for Public Comments.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 28, 2023

Subject: Discuss and consider approval of the 2023-2024 Compensation Plan

New Business

Action

BACKGROUND INFORMATION

The Board adopted the 2023-2024 Salary Schedule on July 17, 2023. The Board is asked to review and consider approval of the 2023-2024 Compensation Plan which incorporates the adopted salary schedule.

ITEM ADDRESSED

Discuss and consider approval of the 2023-2024 Compensation Plan

RECOMMENDED ACTION

The Administration recommends the Board approve the 2023-2024 Calallen ISD Compensation Plan as presented.



COMPENSATION PLAN

PROPOSED

Pending Board Approval August 28, 2023

*School Year
2023 – 2024*

Introduction

The Calallen ISD Compensation Plan is updated and adopted annually by the Board of Trustees and is administered jointly by the Superintendent, Director of Human Resources, and Assistant Superintendent of Finance & Operations.

Year-over-year changes to the plan are indicated with **blue highlighted text.**

Calallen ISD does not discriminate against any employee or applicant for employment because of race, color, religion, gender, national origin, age, disability, military status, genetic information, or any other basis prohibited by law. Additionally, the district does not discriminate against an employee or applicant who acts to oppose such discrimination or participates in the investigation of a complaint related to a discriminatory employment practice. Employment decisions will be made on the basis of each applicant's job qualifications, experience, and abilities.

The Board of Trustees may adjust the compensation reflected in this plan retroactively as necessary to maintain compliance with statutorily required salary allotments that could be enacted during the ongoing 88th Texas Legislative Session, or increases in school funding which were not known at the time this plan was initially adopted.

Compensation Framework

Calallen ISD's compensation plan is made up of salary paygrades with respective ranges as well as supplemental earnings and benefit programs that are approved by the Board of Trustees. Salary ranges are determined by market rates for benchmark positions. To ensure that salary ranges are competitive with the market, the District conducts market research to inform current compensation levels for comparable positions. Employees are paid according to the pay range for their respective positions. Calallen ISD's pay groups are:

- Administrative Professional
- Auxiliary
- Clerical/Technical
- Teachers and Librarians
- Stipends

The District determines the compensatory value of a position by conducting systematic comparisons of positions to assess relative internal and external value. After the systematic comparison is complete, a position is assigned an associated pay grade. Pay grades are used to group positions that have approximately the same relative internal value based on

compensatory factors (job descriptions, market data, internal equity, district consistency, and administrative input are all considered when performing job evaluations).

Salary Placement of New Hires

Salaries are determined by an employee's total years of relevant work experience as defined at the time of employment. Salary guides are developed and approved annually and do not represent or imply future pay increases or salary guarantees. The starting salary is determined individually based on each person's job related experience and salaries paid to peer employees in the same position with similar experience. No employee will be placed below the minimum of the pay range. Salary recommendations for new hires may be adjusted by the Superintendent to account for hard-to-fill positions or to recognize specialized knowledge and skills, qualifications, or technical certifications. Teachers with full certification shall be placed in the appropriate step on the Teacher Salary Scale, in accordance with their creditable years of service.

Stipend Framework

Stipends are provided for performing extra duties beyond the regular campus workday schedule. Stipend pay represents remuneration in addition to, but separate from, regular base salary, and includes assignment stipends, educational stipends, coaching stipends, fine arts stipends, and others as identified. Individuals may not be assigned extra duties that may overlap. Stipends not identified in the stipend plan are exceptions and shall not be paid without the approval of the Superintendent.

2023-2024 Compensation Increases Summary

Teachers and Librarians receive an **1.5% increase**, or \$880. Additionally, the starting teacher salary was increased to **\$51,500**.

All positions outside of Teachers and Librarians receive **1.5% increase** as a percentage of the employee's pay grade midpoint as listed on the Administrative Professional Pay Plan, Clerical Paraprofessional Pay Plan, and Auxiliary Pay Plan.

Compensation not listed in the 2023-2024 Compensation Plan will remain unchanged from the 2022-2023 amount. This includes, but is not limited, to Stipends and Extra Duty Pay.

Performance Pay: Teacher Incentive Allotment

For any funds received by Calallen ISD for a designated teacher under the Teacher Incentive Allotment (TIA), 90% of the funds will be paid to the designated teacher and 10% percent of the funds received will be retained by the district to cover the district's share of payroll deductions and employee benefits. The district will not remit payment to the designated teacher until funds have been received in full from Texas Education Agency (TEA). Should the district receive funding for a designated teacher who has resigned or retired, the district will forward payment to the resigned or retired teacher as soon as practicable. Additionally, if a designated teacher moves into the district from another district, the teacher will receive TIA compensation from their previous district.

2023-2024 Teacher & Librarian Hiring Scale

Calallen ISD

2023-2024 New Hire Guide for Teachers and Librarians

BOARD APPROVED 7/17/2023

Years of Experience	New Hire Salary
0	\$51,500
1	\$51,880
2	\$52,380
3	\$52,880
4	\$53,380
5	\$53,880
6	\$54,380
7	\$54,880
8	\$55,380
9	\$55,880
10	\$56,380
11	\$56,880
12	\$57,380
13	\$57,880
14	\$58,380
15	\$58,880
16	\$59,380
17	\$59,880
18	\$60,380
19	\$60,880
20	\$61,380
21	\$61,880
22	\$62,380
23	\$62,880
24	\$63,380
25	\$63,880
26	\$64,380
27	\$65,130
28	\$65,880
29	\$66,630
30+	\$67,380

Hiring Salary Range	
10-Month Hiring Range Minimum:	\$51,500
10-Month Hiring Range Maximum:	\$67,380
Continuing Teachers and Librarians will receive a \$880 increase	

The salaries listed above are based on 10-month employment for the 2023-2024 school year. Salary plans are determined on an annual basis and salary advancement is not guaranteed. Pay increases are based on the annual pay raise budget approved by the Board of Trustees.

\$1,000 General Master's Degree Stipend

Administrative Professional Pay Plan

2023-2024 Administrative Professional Pay Plan

Calallen ISD

BOARD APPROVED 7/17/2023

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	
1						
	Custodial Supervisor	260	Daily	\$184.91	\$225.50	\$266.09
	Lic HVAC Supervisor	260	201 Days	37,167	45,326	53,484
	Network Engineer	240	230 Days	42,529	51,865	61,201
	Route Supervisor	230	240 Days	44,378	54,120	63,862
	Technology Support Coordinator	240	260 Days	48,077	58,630	69,183
	Truancy Officer	201				
2						
	Assistant Director of Maintenance	260	Daily	\$216.35	\$263.84	\$311.33
	Athletic Trainer	223	189 Days	40,890	49,866	58,841
	Network Administrator	240	223 Days	48,246	58,836	69,427
	SLP, Asst	189	230 Days	49,761	60,683	71,606
	Technology Integration Specialist	230	240 Days	51,924	63,322	74,719
			260 Days	56,251	68,598	80,946
3						
	Counselor, ES	194	Daily	\$275.73	\$332.21	\$388.69
	Counselor, Inter	194	194 Days	53,492	64,449	75,406
	Counselor, MS	204	204 Days	56,249	67,771	79,293
	Director, Food Service	217	217 Days	59,833	72,090	84,346
	Director, Maintenance	260	230 Days	63,418	76,408	89,399
	Director, Transportation	230	260 Days	71,690	86,375	101,059
	District RN	194				
	Special Education Counselor	194				
4						
	Asst Principal, ES	205	Daily	\$289.31	\$348.57	\$407.83
	Asst Principal, Inter	205	200 Days	57,862	69,714	81,566
	Asst Principal, MS	205	204 Days	59,019	71,108	83,197
	Counselor, HS	204	205 Days	59,309	71,457	83,605
	Dean of Instruction, MS	210	210 Days	60,755	73,200	85,644
	Diagnostician, Sped	200	230 Days	66,541	80,171	93,801
	LPC	205				
	LSSP	200				
	SLP - CCC	200				

2023-2024 Administrative Professional Pay Plan

Calallen ISD

BOARD APPROVED 7/17/2023

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	
5						
	Asst Principal, HS	205	Daily	\$306.67	\$369.48	\$432.29
	CTE/CCMR Coordinator	210	205 Days	62,867	75,743	88,619
	Dean of Instruction, HS	210	210 Days	64,401	77,591	90,781
6						
	Coordinator, Assessment and Accountability	215	Daily	\$324.18	\$395.34	\$466.50
	Curriculum Coordinator, ELAR/SS/EL	220	215 Days	69,699	84,998	100,298
	Curriculum Coordinator, Math/Science/GT	220	220 Days	71,320	86,975	102,630
	Data Fellow	230	230 Days	74,561	90,928	107,295
	Director, Business Services	230				
	Principal, ES	215				
	Principal, Inter	215				
	Safety Administrator	230				
7						
	Athletic Director	230	Daily	\$350.12	\$426.97	\$503.82
	Director, Curriculum and Instruction	230	215 Days	75,276	91,799	108,321
	Director, Federal and Special Programs	230	230 Days	80,528	98,203	115,879
	Director, Personnel	230	240 Days	84,029	102,473	120,917
	Director, Purchasing/Risk Management	230				
	Director, Special Ed	215				
	Director, Technology	240				
	Principal, MS	215				
8						
	Principal, HS	215	Daily	\$383.73	\$467.96	\$552.19
			215 Days	82,502	100,611	118,721
9						
	Asst Superintendent	230	Daily	\$479.66	\$584.95	\$690.24
			230 Days	110,322	134,539	158,755

Clerical Paraprofessional Pay Plan

2023-2024 Clerical Paraprofessional Pay Plan

Calallen ISD

*Annual amounts are based on 7.5 hours per day.

BOARD APPROVED 7/17/2023

Pay Grade	Job Title	Calendars	Hourly	Minimum	Midpoint	Maximum
1			Hourly	\$14.00	\$16.67	\$19.34
	Aide, Instructional	181	181 Days	19,005	22,630	26,254
	Aide, ISS	181	185 Days	19,425	23,130	26,834
	Aide, Physical Ed	181				
	Aide, Pre-Kindergarten	181				
	Aide, Reading Lab	181				
	Aide, Sped Inclusion	181				
	Aide, Workroom	181, 185				
2			Hourly	\$15.00	\$17.86	\$20.72
	Aide, DAEP	181	181 Days	20,363	24,245	28,127
	Aide, Library	185, 189	185 Days	20,813	24,781	28,749
	Aide, Sped Adaptive Ed	181	189 Days	21,263	25,317	29,371
	Aide, Sped BSIP	181	200 Days	22,500	26,790	31,080
	Aide, Sped PPCD	181	230 Days	25,875	30,809	35,742
	Aide, Dual Credit	200				
	Receptionist, Central Office	230				
3			Hourly	\$16.40	\$20.00	\$23.60
	Attendance	201	194 Days	23,862	29,100	34,338
	Parent & Family Liaison	194	201 Days	24,723	30,150	35,577
	Secretary, Asst Principal HS	202	202 Days	24,846	30,300	35,754
	Secretary, Asst Principal MS	202				
	Secretary, Attendance/Counselor MS	202				
	Secretary, Counselor ES, Inter	194				
	Secretary, Counselor MS, HS	202				
	Secretary, Family Outreach	201				
4			Hourly	\$18.04	\$22.00	\$25.96
	Bookkeeper, HS	215	194 Days	26,248	32,010	37,772
	Registrar, HS	215	198 Days	26,789	32,670	38,551
	Secretary, Food Service	198	202 Days	27,331	33,330	39,329
	Secretary, Maintenance	260	213 Days	28,819	35,145	41,471
	Secretary, Principal ES	213	215 Days	29,090	35,475	41,861
	Secretary, Principal Inter	213	260 Days	35,178	42,900	50,622
	Secretary, Principal MS	215				
	Secretary, Registrar/Counselor MS	202				
	Secretary, Special Ed	194				

2023-2024 Clerical Paraprofessional Pay Plan

Calallen ISD

*Annual amounts are based on 7.5 hours per day.

BOARD APPROVED 7/17/2023

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	
5			Hourly	\$19.84	\$24.20	\$28.56
	Admin Asst, Athletic	230	191 Days	28,421	34,667	40,912
	Admin Asst, Curriculum	205	205 Days	30,504	37,208	43,911
	Admin Asst, Special Education	230	215 Days	31,992	39,023	46,053
	Admin Asst, Technology	240	230 Days	34,224	41,745	49,266
	Computer Technician	240	240 Days	35,712	43,560	51,408
	LVN	191				
	Secretary, Principal HS	215				
	Specialist, PEIMS HS	215				
6			Hourly	\$21.83	\$26.62	\$31.41
	Accounts Payable Specialist	230	230 Days	37,657	45,920	54,182
	Admin Asst, Asst Superintendent	230				
	Benefits Specialist	230				
	Business Office Specialist	230				
7			Hourly	\$25.10	\$30.61	\$36.12
	Admin Asst, Superintendent	230	191 Days	35,956	43,849	51,742
	Campus RN	191	230 Days	43,298	52,802	62,307
	District PEIMS Supervisor	230				
	Payroll Specialist	230				

Auxiliary Pay Plan

2023-2024 Auxiliary Pay Plan

Calallen ISD

BOARD APPROVED 7/17/2023

*Annual amounts are estimated based on average hours per day.

Actual raises will be calculated based on ours scheduled per employee

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	
1			Hourly	\$12.00	\$13.95	\$15.90
	Aide, Bus Aide	178	178 Days	17,088	19,865	22,642
	Custodial	260	260 Days	24,960	29,016	33,072
2			Hourly	\$13.00	\$15.12	\$17.24
	Food Service, Worker	183	181 Days	18,824	21,894	24,964
	Maintenance, Grounds	260	183 Days	19,032	22,136	25,239
	Security	181	260 Days	27,040	31,450	35,859
3			Hourly	\$13.39	\$16.33	\$19.27
	Custodial - Lead Admin	260	183 Days	19,603	23,907	28,211
	Custodial - Lead ES	260	260 Days	27,851	33,966	40,082
	Custodial - Lead MS	260				
	Driver, Food Service	183				
	Food Service, Manager ES	183				
	Food Service, Manager Inter	183				
	Maintenance, Grounds Foreman	260				
4			Hourly	\$16.07	\$19.60	\$23.13
	Custodial - Lead HS	260	183 Days	23,526	28,694	33,862
	Food Service, Manager Central Kitchen	183	260 Days	33,426	40,768	48,110
	Food Service, Manager HS	183				
	Food Service, Manager MS	183				
	Maintenance, District Delivery	260				
	Maintenance, General	260				
5			Hourly	\$18.16	\$22.15	\$26.14
	Maintenance, HVAC	260	260 Days	37,773	46,072	54,371
	Maintenance, Journeyman Electrician	260				
	Maintenance, Locksmith	260				
	Vehicle Mechanic	260				
6			Hourly	\$19.61	\$23.92	\$28.23
	Maintenance, Master Electrician	260	260 Days	40,789	49,754	58,718
	Maintenance, Plumber License	260				
BD			Hourly	\$19.00	\$21.59	\$24.18
	Bus Driver	178	178 Days	27,056	30,744	34,432

Stipend Pay Plan

If a staff member is not employed with CISD for the entire year, stipends will be prorated based on percentage of the assignment(s) completed.

2023-2024 Extra Duty Stipends

Calallen ISD

BOARD APPROVED 7/17/2023

Category	Assignment	Level	Stipend Amount
Academics			
	Academic UIL Coordinator	District	\$2,500
	AP Coordinator	District	\$2,500
	Bilingual Sp Ed Services	District	\$2,500
	Calallen TV	District	\$11,000
	CATE	District	\$2,500
	Doctorate Degree	District	\$1,500
	Dual Credit	District	\$2,500
	Dyslexia Coach	District	\$2,500
	Journalism	District	\$4,000
	Masters Degree	District	\$1,000
	Speech and Debate	District	\$4,000
	Visually Impaired	District	\$2,500
	Math/Science	ES, Inter, MS	\$1,000
	Math/Science	HS	\$3,000
Athletics			
	Asst Athletic Director	District	\$10,000
	Athletic Coordinator	MS	\$4,500
	Basketball, Asst	MS	\$2,300
	Basketball, Head	MS	\$2,800
	Cross Country	MS	\$2,500
	Equipment Coach	MS	\$1,000
	Football, Asst	MS	\$4,000
	Football, Head	MS	\$5,000
	Offseason Coach	MS	\$1,000
	Tennis	MS	\$4,500
	Track, Asst	MS	\$2,300
	Track, Head	MS	\$2,800
	Volleyball, Asst	MS	\$2,300
	Volleyball, Head	MS	\$2,800
	Baseball, Asst	HS	\$4,000
	Baseball, Head	HS	\$7,500
	Basketball, Asst	HS	\$4,000
	Basketball, Head	HS	\$7,500
	Cross Country	HS	\$6,000
	Equipment Coach	HS	\$1,500

2023-2024 Extra Duty Stipends

Calallen ISD

BOARD APPROVED 7/17/2023

Category	Assignment	Level	Stipend Amount
Athletics			
	Football, Asst	HS	\$8,000
	Football, Offensive Coordinator	HS	\$12,000
	Football, Defensive Coordinator	HS	\$12,000
	Football, Head Freshman	HS	\$8,000
	Golf, Asst	HS	\$4,000
	Golf, Head	HS	\$7,500
	Offseason Coach	HS	\$1,500
	Powerlifting, Asst	HS	\$3,000
	Powerlifting, Head	HS	\$6,000
	Soccer, Asst	HS	\$4,000
	Soccer, Head	HS	\$7,500
	Softball, Asst	HS	\$4,000
	Softball, Head	HS	\$7,500
	Swimming, Asst	HS	\$4,000
	Swimming, Head	HS	\$7,500
	Tennis, Asst	HS	\$6,000
	Tennis, Head	HS	\$10,000
	Track, Asst	HS	\$4,000
	Track, Head	HS	\$7,500
	Video Coach	HS	\$1,500
	Volleyball, Asst	HS	\$4,000
	Volleyball, Head	HS	\$7,500
Fine Arts			
	Band Director, District Asst	District	\$12,000
	Band Director, District Head	District	\$18,000
	Band Director, Head MS	MS	\$10,000
	Band Director, 2nd Asst	MS/HS	\$8,000
	Choir	District	\$8,000
	Color Guard	HS	\$3,000
	Theater/ One Act Play	HS	\$6,500
Non-Annualized			
	Campus Technology Coordinator	District	\$750
	Digital Learning Coach	District	\$750
	ESL	District	\$1,000
	Mentoring (CATS Academy Only)	District	\$500
	Reading Academy	District	\$750
	Campus UIL Coordinator	ES	\$775
	Grade Level Chair	ES	\$1,000

2023-2024 Extra Duty Stipends

Calallen ISD

BOARD APPROVED 7/17/2023

Category	Assignment	Level	Stipend Amount
Non-Annualized			
	UIL - Per Event	ES	\$750
	Campus UIL Coordinator	Inter	\$775
	Grade Level Chair	Inter	\$1,000
	Student Council Sponsor	Inter	\$750
	UIL - Per Event	Inter	\$750
	Yearbook Sponsor	Inter	\$750
	Campus UIL Coordinator	MS	\$775
	Department Chair	MS	\$1,800
	NJHS Sponsor	MS	\$1,000
	Student Council Sponsor	MS	\$1,000
	UIL - Per Event	MS	\$750
	Yearbook Sponsor	MS	\$750
	BPA Sponsor	HS	\$1,000
	DECA Sponsor	HS	\$2,500
	Department Chair	HS	\$1,800
	HOSA Sponsor	HS	\$1,000
	Interact Club Sponsor	HS	\$1,500
	NHS Sponsor, Head	HS	\$1,500
	NHS Sponsor, Asst	HS	\$1,000
	Robotics Club Sponsor	HS	\$1,500
	SNHS Sponsor	HS	\$1,000
	Student Council Sponsor	HS	\$1,500
	UIL - Per Event	HS	\$850
Other			
	In Home/Parent Training	District	\$1,250
	Inservice	District	\$3,900
	Librarian, Head	District	\$2,500
	Pool Manager	District	\$10,000
	Registered Nurse, Head	District	\$2,500
	Social Media	District	\$1,000
	Sp Ed Self-Contained	District	\$1,500
	Transition Coordinator	District	\$2,500
	Administrative Support	DAEP	\$2,500
	Administrative Support	MS	\$2,500
	Administrative Support	HS	\$3,000
Spirit			
	Cheerleader Sponsor, Head	MS	\$3,000
	Cheerleader Sponsor, Head	HS	\$6,500
	Cheerleader Sponsor, Asst	HS	\$3,500
	Top Cats Sponsor	HS	\$6,500

Additional Pay Rates

Additional Pay Rates	
Extended Day, Certified Teacher	\$30.00 per hour
Extended Day, Paraprofessionals Instructional	School Year hourly rate
Lifeguards	\$10.00 per hour
Lifeguards, Swim Lessons	\$12.00 per hour
Lifeguard, Head	\$15.00 per hour
Student Workers	\$10.00 per hour
Summer Curriculum Planning	\$100 per day
Tutoring, Certified Teacher	\$30.00 per hour
Tutoring, Paraprofessionals Instructional	School Year hourly rate
Summer School	
Summer School Administrator – Elementary	\$335 per day
Summer School Administrator – Secondary	\$335 per day
Counselors	\$35.00 per hour
Teachers	\$35.00 per hour
Paraprofessionals, Instructional	\$18.00 per hour
Paraprofessionals , Clerical	\$17.00 per hour
Nurse	School Year hourly rate
School Resource Officers	
School Resource Officers	\$50.00 per hour
Extra Duty Driving (Not Regular Bus Drivers)	
0-49 miles	\$50.00 per trip
50-99 miles	\$60.00 per trip
100+ miles	\$70.00 per trip

Substitute Pay Plan

Teacher Substitute Pay Scale

Substitute with Valid TEA Certification - \$100.00/day

Substitute with 4 Year Degree (non-certified) - \$95.00/day

Substitute w/o College Degree (HS Diploma required) - \$80.00/day

Additional \$10 per day for Fridays

Additional \$10 per day after 10 consecutive days in the same assignment

Paraprofessional/Clerical Substitute Pay Scale

Special Education Paraprofessional Substitute (with or without degree) - \$75.00 per day

General Education Paraprofessional Substitute (with or without degree) - \$75.00 per day

Additional \$5 per day for Fridays

Additional \$5 per day after 10 consecutive days in the same assignment

Auxiliary Positions Substitute Pay Scale

Bus Driver, Bus Aide, Custodial, Food Service, Nursing (Campus LVN & RN Only) -
Minimum Hourly Rate from Position on Pay Plan

Summary of Employee Benefits

State & Federal Required Deductions

- Federal Withholding – Figured automatically by the income tax withholding percentage method according to the marital status and number of exemptions claimed on the W-4 Form.
- Medicare – 1.45% of the gross salary will be deducted each pay period for any person hired after March 31, 1986.
- Teacher Retirement – 8.25% of total gross salary deducted each pay period (or as set by TRS). Deductions are on a pre-tax basis.
- TRS Retirement Insurance - 0.65% of total gross salary deducted each pay period.
- FICA Alternative Plan – Substitute/Temporary Staff Only – Effective 8/14/2004, 7.5% of total gross salary deducted each pay period on a pre-tax basis. Applicable only to those staff members who are not eligible for Teacher Retirement System (TRS) membership. The staff member will contribute to their own personal retirement saving account.

Other payroll deductions staff members may elect include deductions for the staff members' share of premiums for health, dental, life, and vision insurance; annuities; and higher education savings plans. Staff members also may request payroll deduction for payment of membership dues for District recognized organizations. Salary deductions are automatically made for unauthorized or unpaid leave.

Employee Health Benefits Contribution

Calallen ISD will contribute \$375 per month towards health care coverage for each eligible employee that enrolls in one of the District provided health insurance plans.

Employer Paid Life Insurance

Calallen ISD provides every full-time employee with an employer-paid \$25,000 Basic Life insurance policy at no cost to the employee.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date: August 28, 2023

Subject: Consider approval of Fiscal Year 2022-2023 Budget Amendment #4

New Business

Action

BACKGROUND INFORMATION

The district formally adopted budgets on August 22, 2022 for General Operations, Food Service and Debt Service funds for the 2022-2023 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 was adopted on October 10, 2022 and affected the General Operating Fund to account for transportation bus purchases, increased transportation fuel costs, and to account for districtwide safety and security initiatives as presented in the district safety and security update.

Budget Amendment #2 was adopted on February 24, 2023 and affected the General Operating Fund to account for insurance renewal increases, increased maintenance costs, bond election costs, and to account for districtwide safety and security.

Budget Amendment #3 was adopted on July 12, 2023 and affected the General Operating Fund to account for athletic stipend increases, increased presence of security officers, and technology contracts inflation.

Budget Amendment #4 affects on the General Operating and Food Service Budgets. The Board is being asked to approve changes in certain Functions within the budget to guarantee that the budget amount available will be sufficient to cover any remaining costs that might be included in the total, by Function, by year end at August 31, 2023.

ITEM ADDRESSED

Consider approval of Fiscal Year 2022-2023 Budget Amendment #4

RECOMMENDED ACTION

The Administration recommends the Board approve Fiscal Year 2022-2023 Budget Amendment #4 as presented on the attached schedule.

Calallen Independent School District
General Fund (199)
Adopted Budget
Pending Board Approval August 28, 2023
Fiscal Year 2022-2023

	AS AMENDED 6/12/23 FY 2022-23	PROPOSED AMENDMENT #4	Increase/(Decrease) Over Prior Budget	
REVENUES				
5700 Property Tax Revenue	\$ 19,350,000	\$ 19,350,000	\$ -	0.00%
5700 Other Local Revenue	\$ 430,000	\$ 1,430,000	\$ 1,000,000	232.56%
5700 Chapter 313 Revenue	\$ 2,059,000	\$ 2,059,000	\$ -	0.00%
5800 State Revenue	\$ 17,975,000	\$ 17,975,000	\$ -	0.00%
5800 TRS On Behalf	\$ 2,193,816	\$ 2,193,816	\$ -	0.00%
5900 Federal Revenue	\$ 400,000	\$ 400,000	\$ -	0.00%
TOTAL REVENUES	\$ 42,407,816	\$ 43,407,816	\$ 1,000,000	2.36%

	AS AMENDED 6/12/23 FY 2022-23	PROPOSED AMENDMENT #4	Increase/(Decrease) Over Prior Budget	
EXPENDITURES				
11 Instruction	\$ 25,627,853	\$ 26,127,853	\$ 500,000	1.95%
23 Instr. Res/Media	\$ 555,714	\$ 580,714	\$ 25,000	4.50%
13 Curr Dev	\$ 838,766	\$ 838,766	\$ -	0.00%
21 Instr Leader	\$ 484,772	\$ 509,772	\$ 25,000	5.16%
23 School Leader	\$ 2,311,947	\$ 2,361,947	\$ 50,000	2.16%
31 Counsel	\$ 1,999,911	\$ 2,149,911	\$ 150,000	7.50%
32 Social Work	\$ 71,358	\$ 81,358	\$ 10,000	14.01%
33 Health Serv	\$ 668,362	\$ 743,362	\$ 75,000	11.22%
34 Transport	\$ 2,210,074	\$ 2,210,074	\$ -	0.00%
35 Food service	\$ 30,000	\$ 50,000	\$ 20,000	66.67%
36 Co/Extra Curr	\$ 1,831,402	\$ 2,231,402	\$ 400,000	21.84%
41 Gen Admin	\$ 1,552,000	\$ 1,602,000	\$ 50,000	3.22%
51 Plant Mtn	\$ 8,094,225	\$ 8,194,225	\$ 100,000	1.24%
52 Security	\$ 1,030,620	\$ 1,180,620	\$ 150,000	14.55%
53 Data Proc	\$ 576,991	\$ 926,991	\$ 350,000	60.66%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntrn Notes	\$ 592,000	\$ 842,000	\$ 250,000	42.23%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymnt to JJAEP	\$ 65,000	\$ 65,000	\$ -	0.00%
99 Pymnt to Govt (Appraisor)	\$ 300,000	\$ 300,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 48,840,995	\$ 50,995,995	\$ 2,155,000	4.41%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (6,433,179)	\$ (7,588,179)		
00 Transfers Out	\$ (1,000,000)	\$ (1,000,000)		
NET ROLL/(LOSS)	\$ (7,433,179)	\$ (8,588,179)		

BEGINNING FUND BALANCE	\$ 24,075,178	\$ 24,075,178		
ESTIMATED ENDING FUND BALANCE	\$ 16,641,999	\$ 15,486,999		

Calallen Independent School District
Food Service Fund (240)
Adopted Budget
Pending Board Approval August 28, 2023
Fiscal Year 2022-2023

	AS ADOPTED 8/23/22 FY 2022-23	PROPOSED AMENDMENT #4	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ -	\$ -	\$ -	-
5700 Other Local Revenue	\$ 818,500	\$ 818,500	\$ -	0.00%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 5,000	\$ 5,000	\$ -	0.00%
5800 TRS On Behalf	\$ 35,000	\$ 35,000	\$ -	0.00%
5900 Federal Revenue	\$ 1,989,223	\$ 1,989,223	\$ -	0.00%
TOTAL REVENUES	\$ 2,847,723	\$ 2,847,723	\$ -	0.00%

	AS ADOPTED 8/23/22 FY 2022-23	PROPOSED AMENDMENT #4	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction			\$ -	-
23 Instr. Res/Media			\$ -	-
13 Curr Dev			\$ -	-
21 Instr Leader			\$ -	-
23 School Leader			\$ -	-
31 Counsel			\$ -	-
32 Social Work			\$ -	-
33 Health Serv			\$ -	-
34 Transport			\$ -	-
35 Food service	\$ 3,250,289	\$ 3,550,289	\$ 300,000	9.23%
36 Co/Extra Curr			\$ -	-
41 Gen Admin			\$ -	-
51 Plant Mtn	\$ 7,000	\$ 7,000	\$ -	0.00%
52 Security			\$ -	-
53 Data Proc	\$ 15,000	\$ 15,000	\$ -	0.00%
61 Community Service			\$ -	-
71 Debt Pymt: Bonds or Mntn Notes			\$ -	-
81 Construction			\$ -	-
91 Recapture			\$ -	-
93 Pymnt to Fiscal Agent SSA			\$ -	-
95 Pymnt to JJAEP			\$ -	-
99 Pymnt to Govt (Appraisor)			\$ -	-
TOTAL EXPENDITURES	\$ 3,272,289	\$ 3,572,289	\$ 300,000	9.17%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (424,566)	\$ (724,566)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (424,566)	\$ (724,566)		
BEGINNING FUND BALANCE	\$ 1,056,187	\$ 1,056,187		
ESTIMATED ENDING FUND BALANCE	\$ 631,621	\$ 331,621		

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 28, 2023

Subject: Consider approval of Blanket Year End 2022-2023 Budget Amendments

New Business

Action

BACKGROUND INFORMATION

State law requires the General Fund, Debt Service Fund and Food Service Fund expenditure budgets be adopted by Function and the district is not allowed to expend more in a function than is budgeted. Every year, the Board is asked to approve a final budget amendment for year end, which approve changes in certain Functions within the budget to guarantee that the budget amount available will be sufficient to cover any remaining costs that might be included in the total, by Function, by year end at August 31, 2023. The final budget amendment for year end is calculated based on projected year end figures, as the audit is not finalized until December.

In order to ensure that total fiscal year expenditures do not exceed each budgeted function code, approval is requested to authorize the Assistant Superintendent of Finance & Operations to make additional end-of-year budget amendments for the legally adopted funds listed above not to exceed \$49,999 to cover any unforeseen circumstances that arise during the year end and audit process. Should the Assistant Superintendent of Finance & Operations exercise this authority, an informational report regarding the budget amendment adjustments will be provided to the Board at the next meeting.

ITEM ADDRESSED

Discuss Blanket Year End 2022-2023 budget amendment authority

RECOMMENDED ACTION

The Administration recommends that the Board of Trustees approves the authorization for blanket end-of-year budget amendments to not exceed \$49,999, and grant the authority to amend to the Assistant Superintendent of Finance & Operations.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 28, 2023

Subject: Consider adoption of Calallen ISD Budgets for 2023-2024

New Business

Action

BACKGROUND INFORMATION

The Board is required by law to adopt budgets for General Operations, Food Service and Debt Service Funds. These budgets must be adopted by August 31, 2023.

ITEM ADDRESSED

Consider adoption of Calallen ISD Budgets for 2023-2024

RECOMMENDED ACTION

The Administration recommends the Board adopt the Calallen ISD budgets for 2023-2024 as presented on the attached schedules.



PROMOTING EXCELLENCE • CREATING THE FUTURE

CALALLEN ISD

2023-2024 Proposed Budgets

General Fund (199)

Food Service Fund (240)

Debt Service Fund (511)

Pending Board Approval on August 28, 2023

**Calallen Independent School District
General Fund (199)
Proposed Budget
Fiscal Year 2023-2024**

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 19,350,000	\$ 15,900,000	\$ (3,450,000)	-17.83%
5700 Other Local Revenue	\$ 350,000	\$ 850,000	\$ 500,000	142.86%
5700 Chapter 313 Revenue	\$ 1,200,000	\$ 2,000,000	\$ 800,000	66.67%
5800 State Revenue	\$ 17,975,000	\$ 22,500,000	\$ 4,525,000	25.17%
5800 TRS On Behalf	\$ 2,193,816	\$ 2,174,819	\$ (18,997)	-0.87%
5900 Federal Revenue	\$ 400,000	\$ 400,000	\$ -	0.00%
TOTAL REVENUES	\$ 41,468,816	\$ 43,824,819	\$ 2,356,003	5.68%

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ 25,627,853	\$ 24,695,151	\$ (932,702)	-3.64%
12 Instr. Res/Media	\$ 555,714	\$ 547,784	\$ (7,930)	-1.43%
13 Curr Dev	\$ 838,766	\$ 824,836	\$ (13,930)	-1.66%
21 Instr Leader	\$ 484,772	\$ 396,012	\$ (88,760)	-18.31%
23 School Leader	\$ 2,311,947	\$ 2,374,396	\$ 62,449	2.70%
31 Counsel	\$ 1,999,911	\$ 1,972,738	\$ (27,173)	-1.36%
32 Social Work	\$ 71,358	\$ 61,385	\$ (9,973)	-13.98%
33 Health Serv	\$ 668,362	\$ 677,701	\$ 9,339	1.40%
34 Transport	\$ 1,764,074	\$ 1,241,684	\$ (522,390)	-29.61%
35 Food service	\$ 30,000	\$ 30,000	\$ -	0.00%
36 Co/Extra Curr	\$ 1,761,402	\$ 2,004,246	\$ 242,844	13.79%
41 Gen Admin	\$ 1,517,000	\$ 1,476,053	\$ (40,947)	-2.70%
51 Plant Mtn	\$ 7,119,225	\$ 7,075,667	\$ (43,558)	-0.61%
52 Security	\$ 275,620	\$ 795,909	\$ 520,289	188.77%
53 Data Proc	\$ 546,991	\$ 716,518	\$ 169,527	30.99%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 592,000	\$ 586,500	\$ (5,500)	-0.93%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ 65,000	\$ 65,000	\$ -	0.00%
99 Pymt to Govt (Appraisor)	\$ 300,000	\$ 300,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 46,529,995	\$ 45,841,580	\$ (688,415)	-1.48%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (5,061,179)	\$ (2,016,761)		
00 Transfers Out	\$ (1,000,000)	\$ (500,000)		
NET ROLL/(LOSS)	\$ (6,061,179)	\$ (2,516,761)		
ESTIMATED BEGINNING FUND BALANCE	\$ 24,075,178	\$ 20,956,528		
ESTIMATED ENDING FUND BALANCE	\$ 20,956,528	\$ 18,439,767		

Calallen Independent School District
Food Service Fund (240)
Proposed Budget
Fiscal Year 2023-2024

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ -	\$ -	\$ -	-
5700 Other Local Revenue	\$ 818,500	\$ 1,000,000	\$ 181,500	22.17%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 5,000	\$ 15,000	\$ 10,000	200.00%
5800 TRS On Behalf	\$ 35,000	\$ 35,000	\$ -	0.00%
5900 Federal Revenue	\$ 1,989,223	\$ 1,625,000	\$ (364,223)	-18.31%
TOTAL REVENUES	\$ 2,847,723	\$ 2,675,000	\$ (172,723)	-6.07%

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ -	\$ -	\$ -	-
35 Food service	\$ 3,250,289	\$ 3,176,847	\$ (73,442)	-2.26%
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ 7,000	\$ 7,000	\$ -	0.00%
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ 15,000	\$ 15,000	\$ -	100.00%
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ -	\$ -	\$ -	-
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 3,272,289	\$ 3,198,847	\$ (73,442)	-2.24%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (424,566)	\$ (523,847)		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (424,566)	\$ (523,847)		
BEGINNING FUND BALANCE	\$ 1,056,187	\$ 841,950		
ESTIMATED ENDING FUND BALANCE	\$ 841,950	\$ 318,103		

**Calallen Independent School District
Debt Service Fund (511)
Proposed Budget
Fiscal Year 2023-2024**

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
REVENUES				
5700 Property Tax Revenue	\$ 6,750,000	\$ 7,000,000	\$ 250,000	3.70%
5700 Other Local Revenue	\$ 10,000	\$ 50,000	\$ 40,000	400.00%
5700 Chapter 313 Revenue	\$ -	\$ -	\$ -	-
5800 State Revenue	\$ 65,000	\$ 120,000	\$ 55,000	84.62%
5800 TRS On Behalf	\$ -	\$ -	\$ -	-
5900 Federal Revenue	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 6,825,000	\$ 7,170,000	\$ 345,000	5.05%

	ADOPTED BUDGET FY 2022-23	PROPOSED BUDGET FY 2023-24	Increase/(Decrease) Over Prior Year	
EXPENDITURES				
11 Instruction	\$ -	\$ -	\$ -	-
23 Instr. Res/Media	\$ -	\$ -	\$ -	-
13 Curr Dev	\$ -	\$ -	\$ -	-
21 Instr Leader	\$ -	\$ -	\$ -	-
23 School Leader	\$ -	\$ -	\$ -	-
31 Counsel	\$ -	\$ -	\$ -	-
32 Social Work	\$ -	\$ -	\$ -	-
33 Health Serv	\$ -	\$ -	\$ -	-
34 Transport	\$ -	\$ -	\$ -	-
35 Food service	\$ -	\$ -	\$ -	-
36 Co/Extra Curr	\$ -	\$ -	\$ -	-
41 Gen Admin	\$ -	\$ -	\$ -	-
51 Plant Mtn	\$ -	\$ -	\$ -	-
52 Security	\$ -	\$ -	\$ -	-
53 Data Proc	\$ -	\$ -	\$ -	-
61 Community Service	\$ -	\$ -	\$ -	-
71 Debt Pymt: Bonds or Mntn Notes	\$ 6,850,000	\$ 7,170,000	\$ 320,000	4.67%
81 Construction	\$ -	\$ -	\$ -	-
91 Recapture	\$ -	\$ -	\$ -	-
93 Pymnt to Fiscal Agent SSA	\$ -	\$ -	\$ -	-
95 Pymt to JJAEP	\$ -	\$ -	\$ -	-
99 Pymt to Govt (Appraisor)	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES	\$ 6,850,000	\$ 7,170,000	\$ 320,000	4.67%

NET ROLL/(LOSS) BEFORE TRANSFER	\$ (25,000)	\$ -		
00 Transfers Out	\$ -	\$ -		
NET ROLL/(LOSS)	\$ (25,000)	\$ -		
BEGINNING FUND BALANCE	\$ 744,443	\$ 973,538		
ESTIMATED ENDING FUND BALANCE	\$ 973,538	\$ 973,538		

APPENDIX A

*2023 Tax Rate Calculation Forms for No-New-Revenue Tax
Rates*

2023 Tax Rate Calculation Worksheet

School Districts with Chapter 313 Agreements

Calallen ISD	361-242-5600 x1
School District's Name	Phone (area code and number)
4205 Wildcat Dr CC, TX 78410	calallen.org
School District's Address, City, State, ZIP Code	School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e) does not require school districts to certify tax rate calculations.

This worksheet is for **school districts with Chapter 313 agreements only**. School districts that do not have a Chapter 313 agreement should use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) should use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Chapter 313 agreements allow a school district to limit the value of certain qualified property subject to the agreement for the purposes of maintenance and operations (M&O) taxation. The value of the same property is not limited for the purposes of debt service, or interest and sinking (I&S) taxation. School districts that have entered into a Chapter 313 agreement must calculate the NNR tax rate for M&O and I&S purposes separately and then add together to determine the current year total NNR tax rate.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total I&S taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 8). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹ This also includes the taxable value of property subject to a Chapter 313 agreement prior to the limitation.	\$ 2,786,363,865
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 171,676,388
3.	Preliminary 2022 adjusted I&S taxable value. Subtract Line 2 from Line 1.	\$ 2,614,687,477
4.	2022 taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313. <div style="margin-left: 20px;"> A. 2022 I&S value of property subject to Chapter 313 agreement. Enter the total 2022 appraised value of property subject to a Chapter 313 agreement: \$ 819,062,813 B. 2022 M&O value of property subject to Chapter 313 agreement. Enter the total 2022 limited value of property subject to a Chapter 313 agreement: - \$ 70,000,000 C. Subtract B from A. </div>	\$ 749,062,813
5.	Preliminary 2022 adjusted M&O taxable value. Subtract Line 4C from Line 3.	\$ 1,865,624,664

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	2022 total adopted tax rate. Separate the 2022 adopted tax rate into its two components. A. 2022 M&O tax rate: \$ <u>0.942900</u> /\$100 B. 2022 I&S or debt rate: \$ <u>0.243000</u> /\$100	
7.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ <u>36,808,381</u> B. 2022 values resulting from final court decisions: - \$ <u>28,226,063</u> C. 2022 value loss. Subtract B from A. ³	\$ <u>8,582,318</u>
8.	2022 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2022 ARB certified value: \$ <u>72,223,207</u> B. 2022 disputed value: - \$ <u>11,443,798</u> C. 2022 undisputed value. Subtract B from A. ⁴	\$ <u>60,779,409</u>
9.	2022 Chapter 42 related adjusted values Add Line 7C and 8C.	\$ <u>69,361,727</u>
10.	2022 M&O taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for M&O purposes should be less than the taxable value for I&S purposes. Add Line 5 and Line 9.	\$ <u>1,934,986,391</u>
11.	2022 I&S taxable value, adjusted for actual and potential court-ordered adjustments. The taxable value for I&S purposes should be more than the taxable value for M&O purposes. Add Line 3 and Line 9.	\$ <u>2,684,049,204</u>
12.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
13.	2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ <u>1,051,262</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>283,889,942</u> C. Value loss. Add A and B. ⁶	\$ <u>284,941,204</u>
14.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>0</u> B. 2023 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
15.	Total adjustments for lost value. Add Lines 12, 13C and 14C.	\$ <u>284,941,204</u>
16.	Adjusted 2022 M&O taxable value. Subtract Line 15 from Line 10. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ <u>1,650,045,187</u>
17.	Adjusted 2022 I&S taxable value. Subtract Line 15 from Line 11. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of M&O taxes the governing body dedicated to the junior college district in 2022 from the result.	\$ <u>2,399,108,000</u>
18.	Adjusted 2022 total M&O levy. Multiply Line 6A by Line 16 and divide by \$100.	\$ <u>15,558,276</u>

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Adjusted 2022 total I&S levy. Multiply Line 6B by Line 17 and divide by \$100.	\$ <u>5,829,832</u>
20.	<p>Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.⁸</p> <p>A. M&O taxes refunded for tax years preceding tax year 2022: \$ <u>136,019</u></p> <p>B. I&S taxes refunded for tax years preceding tax year 2022: \$ <u>33,344</u></p>	
21.	Adjusted 2022 M&O levy with refunds. Add Lines 18 and 20A. ⁹	\$ <u>15,694,295</u>
22.	Adjusted 2022 I&S levy with refunds. Add Lines 19 and 20B. ¹⁰	\$ <u>5,863,176</u>
23.	<p>Total 2023 I&S taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 25). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:¹² \$ <u>2,853,732,616</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property - \$ <u>0</u></p> <p>C. Total 2023 value. Subtract B from A.</p>	\$ <u>2,853,732,616</u>
24.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values.</p> <p>Enter the total value under protest.¹⁴ \$ <u>53,198,871</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate)</p> <p>Enter the total value not on the roll.¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>53,198,871</u>
25.	<p>2023 tax ceilings and new property value for Chapter 313 limitations.</p> <p>A. 2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disable¹⁶ \$ <u>125,356,740</u></p> <p>B. 2023 Chapter 313 new property value. Enter 2023 new property value of property subject to Chapter 313 agreements.¹⁷ + \$ <u>0</u></p> <p>C. Add A and B.</p>	\$ <u>125,356,740</u>
26.	2023 total I&S taxable value. Add Lines 23C and 24C. Subtract Line 25C.	\$ <u>2,781,574,747</u>
27.	<p>2023 taxable value not subject M&O taxation, due to limitation under Chapter 313.</p> <p>A. 2023 I&S value of property subject to Chapter 313 agreement. Enter the total 2023 appraised value of property subject to a Chapter 313 agreement. \$ <u>844,274,503</u></p> <p>B. 2023 M&O value of property subject to Chapter 313 agreement. Enter the total 2023 limited value of property subject to a Chapter 313 agreement. - \$ <u>70,000,000</u></p> <p>C. Subtract B from A.</p>	\$ <u>774,274,503</u>

⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code §§ 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.012(6)
¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(A)(i)
¹⁷ Tex. Tax Code § 26.012(6)(A)(ii)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
28.	2023 total M&O taxable value. Subtract Line 27C from Line 26.	\$ 2,007,300,244
29.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
30.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 33,696,128
31.	Total adjustments to the 2023 taxable value. Add Line 29 and Line 30.	\$ 33,696,128
32.	Adjusted 2023 M&O taxable value. Subtract Line 31 from Line 28.	\$ 1,973,604,116
33.	Adjusted 2023 I&S taxable value. Subtract Line 31 from Line 26.	\$ 2,747,878,619
34.	2023 NNR M&O tax rate. Divide line 21 by line 32 and multiply by \$100. Please consult with counsel before using this rate for the purposes of Tax Code § 26.05(b).	\$ 0.795209 /\$100
35.	2023 NNR I&S tax rate. Divide line 22 by line 33 and multiply by \$100.	\$ 0.213370 /\$100
36.	2023 NNR total tax rate. Add Line 34 and Line 35.	\$ 1.008579 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into ‘golden pennies’ and the ‘copper pennies.’ School districts can claim up to 8 ‘golden pennies,’ not subject to compression, and 9 ‘copper pennies’ which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.631200 /\$100
38.	2023 enrichment tax rate. Enter the greater of A and B. ²⁶	
	A. The district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) . \$ 0.1383 /\$100	
	B. \$0.05 per \$100 of taxable \$ 0.0500 /\$100	
		\$ 0.1383 /\$100

¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
39.	2023 maintenance and operations (M&O) tax rate (TR). Add Lines 37 and 38. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ <u>0.7695</u> /\$100
40.	Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes, (2) Are secured by property taxes, (3) Are scheduled for payment over a period longer than one year, and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount: \$ <u>7,122,586</u> B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u> C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program debt - \$ <u>120,000</u> D. Adjust debt: Subtract B and C from A..	\$ <u>7,002,586</u>
41.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>177,185</u>
42.	Adjusted 2023 debt. Subtract line 41 from line 40D.	\$ <u>6,825,401</u>
43.	2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰	
	A. Enter the 2023 anticipated collection rate certified by the collector. ³¹ <u>97.86</u> % B. Enter the 2022 actual collection rates. <u>97.86</u> % C. Enter the 2021 actual collection rate <u>99.46</u> % D. Enter the 2020 actual collection rate. <u>100.13</u> %	<u>97.86</u> %
44.	2023 debt adjusted for collections. Divide Line 42 by Line 43.	\$ <u>6,974,658</u>
45.	2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,781,574,747</u>
46.	2023 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.250744</u> /\$100
47.	2023 voter-approval tax rate. Add Lines 39 and 46. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 39 and 46. ³²	\$ <u>1.020244</u> /\$100

²⁸ Tex. Edu. Code §45.003(e)
²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)

SECTION 3: Voter Approval Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
48.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
49.	2023 total taxable value. Enter the amount on Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,781,574,747
50.	Additional rate for pollution control. Divide line 48 by line 49 and multiply by \$100.	\$ 0.000000 /\$100
51.	2023 voter-approval tax rate, adjusted for pollution control. Add line 50 and line 47.	\$ 1.020244 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
52.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.185900 /\$100
53.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
54.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 53 from Line 52.	\$ 0.000000 /\$100
55.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 54 from one of the following lines (as applicable): Line 47 or Line 51 (school districts with pollution control).	\$ 1.020244 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate	\$ 1.008579 /\$100
Enter the 2023 NNR tax rate from Line 36	
Voter-Approval Tax Rate	\$ 1.020244 /\$100
As applicable, enter the voter-approval tax rate from Line 47, 51 or Line 55. Indicate the line number 47	

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁵

print here → Kelsey Ramos - Assistant Superintendent
 Printed Name of School District Representative

sign here → [Signature] 8/9/2023
 School District Representative Date

³³ Tex. Tax Code § 26.045(d)
³⁴ Tex. Tax Code § 26.045(i)
³⁵ Tex. Tax Code § 26.04(c)

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 28, 2023

Subject: Consider adoption of 2023 Tax Rate for Calallen ISD

New Business

Action

BACKGROUND INFORMATION

The District is required by law to adopt a tax rate after formally adopting the budget and before September 30, 2023.

The 2023 Tax Rate will apply to taxes collected during the 2023-2024 Fiscal Year. The proposed 2023 Tax Rate rate presented to the Board is:

Proposed Tax Rate is: $\$0.7695 + \$0.2504 = \mathbf{\$1.0199}$

ITEM ADDRESSED

Consider adoption of the 2023 Tax Rate for Calallen ISD

RECOMMENDED ACTION

The Administration recommends that the Board adopt the 2023 tax rate as presented.

Official Motion Language REQUIRED:

I move that the property tax rate be increased by the adoption of a tax rate of 1.0199, which is effectively a 1.12% percent increase in the tax rate.

For clarification purposes, the tax rate is not increasing from tax year 2022 to tax year 2023, instead it is decreasing from 1.1859 to 1.0199, a difference of 16.6 cents. The Board is adopting a tax rate for 2023 which exceeds the no-new-revenue (NNR) tax rate, and is therefore, required by law, to use the specific motion language above. The percent increase in the motion language is equal to the percent that the adopted tax rate exceeds the NNR tax rate, not the percent increase or decrease when compared to last year's tax rate.



PROMOTING EXCELLENCE • CREATING THE FUTURE

CALALLEN INDEPENDENT SCHOOL DISTRICT

AN ORDINANCE OF THE BOARD OF TRUSTEES TO SET THE 2023 TAX RATE

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 2023 at a total tax rate of \$ 1.0199, to be assessed and collected by the duly specified assessor and collector as follows:

\$ 0.7695 for the purpose of maintenance and operations, and

\$ 0.2504 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.

Adopted by the unanimous vote of the members of the Board of Trustees of the Calallen Independent School District present and voting at an open meeting of the Board on the 28th day of August 2023, at which a quorum was present.

APPROVED:

Lana B. Carr
President, Board of Trustees

ATTESTED:

Lori Jo Walker
Secretary, Board of Trustees

**Calallen ISD
Tax Rate Adoption Process**

Tax Year 2022 (2022-23)

Adopted Tax Rate	M&O	I&S	Total
	0.9429	0.2430	1.1859

Tax Year 2023 (2023-24)

Proposed Tax Rate	M&O	I&S	Total
	0.7695	0.2504	1.0199

For Tax Year 2023; Fiscal Year 2023-24

**No-New-Revenue Tax Rate -- (the new effective rate) Generally applies to cities and other municipalities;
Does not take into account the effect of state funding on total revenue.**

Calculated on Comptroller Form 50-884 Tax Calculation Worksheet, line 36

	Total
No-New-Revenue Tax Rate	1.008579

Difference from Proposed Tax Rate **-0.011321** The Proposed Tax Rate **EXCEEDS** the No-New-Revenue Tax Rate % Difference **1.12%**

Note: APPLIES TO TAX YEAR 2023

If the Proposed/Adopted Tax Rate exceeds the No-New-Revenue Tax Rate, the following steps must be taken:

1. Include the following motion is required to adopt the tax rate:
"I move that the property tax rate be increased by the adoption of a tax rate of 1.0199, which is effectively a 1.12 percent increase in the tax rate."

Maintenance and Operations (M&O) Taxes Imposed

	M&O Tax Rate	M&O Value	M&O Taxes
Tax Year 2022	0.942900	\$2.140B	\$20,186,427
Tax Year 2023	0.769500	\$2.142B	\$16,483,036

The Proposed M&O Tax Rate generates less taxes than the preceding year

Note: DOES NOT APPLY TO TAX YEAR 2023

If the Board's ordinance, resolution, or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund M&O expenditures that exceeds the amount of taxes imposed for that purpose in the preceding year, the district must:

1. Include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:
"THE TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"
2. Include on the home page of any internet website operated by the district:
"CALALLEN ISD ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."

**Calallen ISD
Tax Rate Adoption Process**

Tax Year 2022 (2022-23)

Adopted Tax Rate	M&O	I&S	Total
	0.9429	0.2430	1.1859

Tax Year 2023 (2023-24)

Proposed Tax Rate	M&O	I&S	Total
	0.7695	0.2504	1.0199

For Tax Year 2023; Fiscal Year 2023-24

No-New-Revenue M&O Tax Rate

Defined in statute as :

Equal to (Last Year's Levy - Last Year's Debt Levy - Last Year's Junior College Levy) / (Current Total Value - New Property Value)

	Total
No-New-Revenue M&O Tax Rate	1.006311

Difference from Proposed Tax Rate

0.236811

 The Proposed M&O Tax Rate does not exceed the No-New-Revenue M&O Tax Rate

Note: DOES NOT APPLY TO TAX YEAR 2022

If the Proposed/Adopted Tax Rate exceeds the No-New-Revenue M&O Tax Rate, the following steps must be taken:

1. Supermajority vote required:
The vote on the ordinance, resolution, or order setting a tax rate that exceeds the sum of the no-new-revenue M&O tax rate of the district and the district's current debt rate must be a **record vote**, and at least **60 percent** of the members of the Board (5 members of a 7-member Board) must vote in favor of the ordinance, resolution, or order.
2. Include in the ordinance, resolution, or order in type larger than the type used in any other portion of the document:
"THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."
3. Include on the home page of any internet website operated by the district:
"THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(Insert amount)."

Rate to Maintain -- is the rate needed to maintain the same level of M&O Revenue from the previous year & Pay Debt Service and state funding as last year.

Calculated on Omar's State Funding Template.

	M&O	I&S	Total
Rate to Maintain	0.745320	0.255900	1.001220

Difference from Proposed Tax Rate

-0.024180	0.005500	-0.018680
-----------	----------	-----------

 The Proposed Tax Rate exceeds the Rate to Maintain

The Rate to Maintain is disclosed on the published Notice of Public Meeting to Discuss Budget and Proposed Tax Rate. No action required by the Board.

**Calallen ISD
Tax Rate Adoption Process**

Tax Year 2022 (2022-23)

Adopted Tax Rate	M&O	I&S	Total
	0.9429	0.2430	1.1859

Tax Year 2023 (2023-24)

Proposed Tax Rate	M&O	I&S	Total
	0.7695	0.2504	1.0199

For Tax Year 2023; Fiscal Year 2023-24

Voter-Approval Tax Rate -- (the new rollback rate) is the sum of:

- Maximum Compressed Tax Rate (MCR) calculated and published by TEA
- Enrichment Tax Rate (DTR) or golden and copper pennies
- Debt Rate to generate sufficient funds for bond payments

Calculated on Comptroller Form 50-884 Tax Calculation Worksheet, lines 39, 46, and 47.

	M&O	I&S	Total
Voter-Approval Tax Rate	0.769500	0.250744	1.020244

Difference from Proposed Tax Rate

0.000000	0.000344	0.000344
----------	----------	----------

 The Proposed Tax Rate does not exceed the Voter-Approval Tax Rate

Note: DOES NOT APPLY TO TAX YEAR 2023 The Voter-Approval Tax Rate is the highest tax rate that a district may adopt without holding an election to seek voter approval of the rate. If the board adopts a tax rate that exceeds the district's voter-approval tax rate, the registered voters of the district at an election held for that purpose must determine whether to approve the adopted tax rate.

Tax Year 2023 Board Requirements to Adopt Tax Rate

Proposed Tax Year 2023	M&O	I&S	Total
	0.7695	0.2504	1.0199

The total tax rate is **ABOVE** the "No-New-Revenue Tax Rate", therefore, special motion language is **required**.

"I move that the property tax rate be increased by the adoption of a tax rate of 1.0199, which is effectively a 1.12 percent increase in the tax rate."

The M&O tax rate imposes **less** taxes than for the same purpose the preceding year, therefore, the ordinance and home page statement is **not required**.

The M&O tax rate is below the "No-New-Revenue M&O Tax Rate", therefore, special motion language and a supermajority, record vote is **not required**.

The total is below the "Voter-Approval Tax Rate", therefore, an election to seek voter approval of the rate is **not required**.

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date: August 28, 2023

Subject: Consider approval of depository contract extension with Frost Bank

New Business

Action

BACKGROUND INFORMATION

State law requires school districts to go through a formal RFP (Request for Proposal) process for bank depository contracts. The original contract period is for two years. In between the formal RFP required process, the law allows, by mutual agreement, for two-year extensions. Recent changes to the Texas Education Code § 45.205(b) make it possible for school districts to execute three two-year extensions before requiring a formal RFP process. Through the Calallen ISD District of Innovation Plan 2022-2027 effective February 1, 2022 through January 31, 2027, the Board of Trustees has exempted the District from TEC 45.205 and 45.206 allowing the district's existing bank contract to be extended beyond the total 6-year allowable contract term if the district determines contract pricing remains competitive and there is no operational or financial reason to send the district's banking services out to bid. The District completed an RFP and selected Frost Bank effective September 1, 2015. This contract was renewed three times previously and will expire August 31, 2023. Frost Bank has agreed to continue to honor the original agreement for a six-month period, effective September 1, 2023 to March 1, 2023. Frost Bank and the District are currently completing contract negotiations for a two-year renewal, which will be presented for Board approval once finalized. Frost Bank has provided excellent service and reasonable rates, and we are pleased with the level of service to the District.

ITEM ADDRESSED

Consider approval of extension with Frost Bank for Depository Contract

RECOMMENDED ACTION

The Administration recommends the Board extend the Bank Depository Contract with Frost Bank for six months beginning September 1, 2023.

Board Resolution Extending Depository Contract for Funds Of Independent School Districts Under Texas Education Code, Chapter 45, Subchapter G, School District Depositories

Resolved by the Calallen Independent School District that:
Board of Trustees

Frost Bank located at Nueces
(Name of Depository Bank) (Name of County)

County, State of Texas, being a bank as defined in section 45.201 of the Texas Education Code, and Calallen Independent School District (CDN: 178903) agree to extend this
(Name of District)

Depository Contract dated 07/10/2015, for a six (6) month term from 09/01/2023, through 03/01/2024.

AGREED AND ACCEPTED on behalf of Calallen ISD
Name of District

this the 28th day of August, 2023.

[Signature]
Signature of President of School Board

AGREED AND ACCEPTED on behalf of Depository this the 16th day of October, 2023.

Frost Bank
Typed Name of Depository Signature

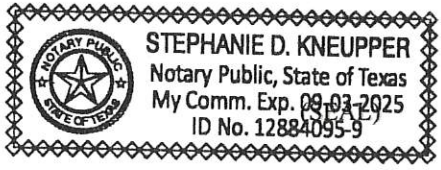
[Signature]
of Authorized Bank Officer Title of

Assistant Vice President
Authorized Bank Officer

Acknowledgement

Acknowledged before me in Nueces County, Texas, on October 16, 2023, by

Kyle Broughton, bank officer of the Depository named in the preceding document, for the Depository.



[Signature]
Signature of Notary

Notary Public in and for Nueces County, Texas

BOARD OF EDUCATION
CALALLEN INDEPENDENT SCHOOL DISTRICT
CORPUS CHRISTI, TEXAS

Date : August 28, 2023

Subject: Consider approval of multi-year contract for Professional Staff Development
services

New Business

Action

BACKGROUND INFORMATION

In order to ensure that district staff are prepared to provide support to students in regards to their social and emotional needs, Calallen ISD has committed to the adoption and implementation of the Leader In Me character education program offered by Franklin Covey. This program will provide district staff with the tools and training needed to support student mental health and social well-being. By utilizing highly effective practices geared toward the development of leaders, this holistic approach to character education will support the overall health of the school and individual students. The goal is to positively impact the school culture through the advancement of students, teachers, families, and our community.

To expedite this process and serve the needs of the District, staff solicited and secured a proposal from Franklin Covey through the use of the ESC 19 Purchasing Cooperative under contract # 23-7461.

Franklin Covey is a well-established organization. Their program is research-based and has a proven track record of success. Additionally, this program meets the requirements of Texas Education Code 29.906 in regards to the integration of positive character traits.

ITEM ADDRESSED

Consider awarding a multi-year contract to Franklin Covey for professional development under the ESC 19 Purchasing Cooperative contract # 23-7461

RECOMMENDED ACTION

The Administration recommends the Board approve a multi-year contract with Franklin Covey for professional development using the ESC 19 Purchasing Cooperative contract # 23-7461.

BUDGET

Over the three year period, the District will expended \$110,487.04 from federal funds including ESSER and Title IV and \$100,000 will be expended from the Kern Family Foundation Grant Award.


EVALUATION MATRIX
Professional Development Services
Franklin Covey Education
August 23, 2023


EVALUATORS	Monetary Proposal Amount 50 pts. Poss.	Questionnaire Response 20 pts. Poss.	Availability & Quality 20 pts. Poss.	Overall Impression 10 pts. Poss.	HUB 5 pts Poss.	TOTAL SCORE
Blair McDavid	50	20	20	10	0	100
Annie Swetish Rivera	50	20	20	10	0	100
Margaret Fowler	45	20	20	10	0	95


As a result of the District's recent procurement for Professional Development Services, one proposal was secured through the ESC19 Purchasing Cooperative. Franklin Covey is a trusted vendor with an excellent track record of delivering the requested services. Their proposal was reviewed and scored within the established criteria present above.

The proposal submitted by Franklin Covey was within market rates and presented a good value to the District. As stated, Franklin Covey is a trusted vendor who currently provides professional development services globally. The proposal submitted, perfectly integrates into existing staff needs and aligns with overall professional learning objectives.

Therefore, it is the consensus of the evaluation team to recommend Franklin Covey for the contract/award for Professional Development Services in the amount of \$210,487.04 pending Board approval. Total obligation of the District will not exceed \$110,487.04.


 Blair McDavid
 Director of Operations
 Calallen ISD


 Annie Swetish Rivera
 Executive Assistant to Superintendent
 Calallen ISD


 Margaret Fowler
 District Licensed Professional Counselor
 Calallen ISD

Calallen ISD

Investment Summary

Year 1	\$68,928.00
Year 2	\$70,779.52
Year 3	\$70,779.52
Total	\$210,487.04

Funding Source

District / School Investment	\$110,487.04
Kern Family Foundation Grant Award	\$100,000.00

YEAR 1

Annual Membership

\$26,500.00

DESCRIPTION	PRICE	QUANTITY	TOTAL
District Partnership: District Alignment Session	\$3,240.00	1	\$3,240.00
District Partnership: Leader in Me Online District+ Annual Membership	\$1,260.00	1	\$1,260.00
Annual Membership	\$11.00	2000	\$22,000.00

Includes 3 Coaching Sessions, Principal Development Track, Lighthouse Coordinator Development Track, Online Professional Learning, Student and Classroom Content, and Measurable Results Assessment (MRA).

Leader in Me Core 1

\$42,428.00

Lighthouse Team Workshop: Core 1				\$14,907.68
DESCRIPTION	PRICE	QUANTITY	TOTAL	
Workshop delivered by Coach	\$3,240.00	4	\$12,960.00	
Lighthouse Team 1, 2, 3 Participant Guide	\$36.00	48	\$1,728.00	
Shipping Estimate (Actual Invoiced)			\$219.68	

All Staff Workshop: 7 Habits Signature / Core 1 **\$8,080.32**

DESCRIPTION	PRICE	QUANTITY	TOTAL
Workshop delivered by Coach or Consultant	\$3,240.00	1	\$3,240.00
Core 1 Participant Guide	\$36.00	120	\$4,320.00
Shipping Estimate (Actual Invoiced)			\$520.32

Coaching **\$19,440.00**

DESCRIPTION	PRICE	QUANTITY	TOTAL
Core 1 Implementation Coaching Subscription	\$3,240.00	6	\$19,440.00

YEAR 2

Annual Membership

\$26,500.00

DESCRIPTION	PRICE	QUANTITY	TOTAL
District Partnership: District Alignment Session	\$3,240.00	1	\$3,240.00
District Partnership: Leader in Me Online District+ Annual Membership	\$1,260.00	1	\$1,260.00
Annual Membership	\$11.00	2000	\$22,000.00

Includes 3 Coaching Sessions, Principal Development Track, Lighthouse Coordinator Development Track, Online Professional Learning, Student and Classroom Content, and Measurable Results Assessment (MRA).

Leader in Me Core 2			\$44,279.52
Lighthouse Team Workshop: Core 2			\$13,519.20
DESCRIPTION	PRICE	QUANTITY	TOTAL
Workshop delivered by Coach	\$3,240.00	4	\$12,960.00
Lighthouse Team 1, 2, 3 Participant Guide	\$36.00	12	\$432.00
Shipping Estimate (Actual Invoiced)			\$127.20
All Staff Workshop: Core 2			\$11,320.32
DESCRIPTION	PRICE	QUANTITY	TOTAL
Workshop delivered by Coach or Consultant	\$3,240.00	2	\$6,480.00
Core 2 Participant Guide	\$36.00	120	\$4,320.00
Shipping Estimate (Actual Invoiced)			\$520.32
Coaching			\$19,440.00
DESCRIPTION	PRICE	QUANTITY	TOTAL
Core 2 Implementation Coaching Subscription	\$3,240.00	6	\$19,440.00

YEAR 3

Annual Membership			\$26,500.00
DESCRIPTION	PRICE	QUANTITY	TOTAL
District Partnership: District Alignment Session	\$3,240.00	1	\$3,240.00
District Partnership: Leader in Me Online District+ Annual Membership	\$1,260.00	1	\$1,260.00
	\$11.00	2000	\$22,000.00
<i>Includes 3 Coaching Sessions, Principal Development Track, Lighthouse Coordinator Development Track, Online Professional Learning, Student and Classroom Content, and Measurable Results Assessment (MRA).</i>			

Leader in Me Core 3			\$44,279.52
Lighthouse Team Workshop: Core 3			\$13,519.20
DESCRIPTION	PRICE	QUANTITY	TOTAL
Workshop delivered by Coach	\$3,240.00	4	\$12,960.00
Lighthouse Team 1, 2, 3 Participant Guide	\$36.00	12	\$432.00
Shipping Estimate (Actual Invoiced)			\$127.20
All Staff Workshop: Core 3			\$11,320.32
DESCRIPTION	PRICE	QUANTITY	TOTAL
Workshop delivered by Coach or Consultant	\$3,240.00	2	\$6,480.00
Core 3 Participant Guide	\$36.00	120	\$4,320.00
Shipping Estimate (Actual Invoiced)			\$520.32
Coaching			\$19,440.00
DESCRIPTION	PRICE	QUANTITY	TOTAL
Core 3 Implementation Coaching Subscription	\$3,240.00	6	\$19,440.00

Please note: Kern Family Foundation (KFF) awarded funding will be credited to the district account upon approval for the grant. KFF Funding will be

LeaderinMe®

Leader in Me® Agreement

This Leader in Me Agreement ("Agreement") is entered into as of the date given below (the "Effective Date") by and between Franklin Covey Client Sales, Inc., whose address is 2200 West Parkway Blvd., Salt Lake City, Utah 84119 ("FranklinCovey") and the following organization ("District"):

Organization:	Calallen ISD	Contact Person:	Emily Lorenz
Address:	4205 Wildcat Dr	Telephone:	(361) 242-5600 Ext:1018
City, State, Zip:	Corpus Christi, Texas 78410-5108	Email:	elorenz@calallen.org

WHEREAS, FranklinCovey offers to schools a unique educational solution entitled "The Leader in Me®" ("TLIM"), which helps schools establish a culture of character and leadership with its teachers and students.

WHEREAS, District wishes for the schools identified in the table below (collectively, the "Schools") to receive the TLIM training, coaching, materials, and applicable licenses described herein (collectively, the "Services") to be included in FranklinCovey's The Leader in Me® network of schools.

NOW, THEREFORE, in consideration of the promises and covenants contained herein, and intending to be legally bound hereby, the Parties agree as follows:

Details of Services and Materials

School(s)	
Wood River Elementary	East Elementary
West Intermediate	Magee Intermediate

	Sponsor	School	Total
Year 1	\$33,333.34	\$35,594.66	\$68,928.00
Year 2	\$33,333.33	\$37,446.19	\$70,779.52
Year 3	\$33,333.33	\$37,446.19	\$70,779.52
Total	\$100,000.00	\$110,487.04	\$210,487.04

Year 1	Start Date	End Date	Invoice Date	Amount	Quantity	Total
Membership						
District Partnership: District Alignment Session	8/21/2023	8/20/2024	8/21/2023	\$3,240.00	1	\$3,240.00
District Partnership: Leader in Me Online District+	8/21/2023	8/20/2024	8/21/2023	\$1,260.00	1	\$1,260.00
Annual School Membership	8/21/2023	8/20/2024	8/21/2023	\$11.00	2000	\$22,000.00
						\$26,500.00
Lighthouse Team 1 Workshop						
Consultant Daily Rate	8/21/2023	8/20/2024	8/21/2023	\$3,240.00	4	\$12,960.00
Lighthouse Team Resource Guide			Upon Shipment	\$36.00	48	\$1,728.00
Shipping- FedEx Ground			Upon Shipment			\$219.68
						\$14,907.68
7 Habits Signature / Core 1 (Full Staff)						
Consultant Daily Rate	8/21/2023	8/20/2024	8/21/2023	\$3,240.00	1	\$3,240.00
Core 1 Participant Guide			Upon Shipment	\$36.00	120	\$4,320.00
Shipping- FedEx Ground			Upon Shipment			\$520.32
						\$8,080.32
Coaching						
Core 1 Implementation Coaching Subscription	8/21/2023	8/20/2024	8/21/2023	\$3,240.00	6	\$19,440.00
						\$19,440.00
Total Investment						\$68,928.00

Year 2	Start Date	End Date	Invoice Date	Amount	Quantity	Total
Membership						
District Partnership: District Alignment Session	8/21/2024	8/20/2025	8/21/2024	\$3,240.00	1	\$3,240.00
District Partnership: Leader in Me Online District+	8/21/2024	8/20/2025	8/21/2024	\$1,260.00	1	\$1,260.00
Annual School Membership	8/21/2024	8/20/2025	8/21/2024	\$11.00	2000	\$22,000.00
						\$26,500.00
Lighthouse Team 2 Workshop						
Consultant Daily Rate	8/21/2024	8/20/2025	8/21/2024	\$3,240.00	4	\$12,960.00
Lighthouse Team Resource Guide			Upon Shipment	\$36.00	12	\$432.00
Shipping- FedEx Ground			Upon Shipment			\$127.20
						\$13,519.20
Core 2 (Full Staff)						
Consultant Daily Rate	8/21/2024	8/20/2025	8/21/2024	\$3,240.00	2	\$6,480.00
Core 2 Participant Guide			Upon Shipment	\$36.00	120	\$4,320.00
Shipping- FedEx Ground			Upon Shipment			\$520.32
						\$11,320.32
Coaching						
Core 2 Implementation Coaching Subscription	8/21/2024	8/20/2025	8/21/2024	\$3,240.00	6	\$19,440.00
						\$19,440.00
Total Investment						\$70,779.52

Year 3	Start Date	End Date	Invoice Date	Amount	Quantity	Total
Membership						
District Partnership: District Alignment Session	8/21/2025	8/20/2026	8/21/2025	\$3,240.00	1	\$3,240.00
District Partnership: Leader in Me Online District+	8/21/2025	8/20/2026	8/21/2025	\$1,260.00	1	\$1,260.00
Annual School Membership	8/21/2025	8/20/2026	8/21/2025	\$11.00	2000	\$22,000.00
						\$26,500.00
Lighthouse Team 3 Workshop						
Consultant Daily Rate	8/21/2025	8/20/2026	8/21/2025	\$3,240.00	4	\$12,960.00
Lighthouse Team Resource Guide			Upon Shipment	\$36.00	12	\$432.00
Shipping- FedEx Ground			Upon Shipment			\$127.20
						\$13,519.20
Core 3 (Full Staff)						
Consultant Daily Rate	8/21/2025	8/20/2026	8/21/2025	\$3,240.00	2	\$6,480.00
Core 3 Participant Guide			Upon Shipment	\$36.00	120	\$4,320.00
Shipping- FedEx Ground			Upon Shipment			\$520.32
						\$11,320.32
Coaching						
Core 3 Implementation Coaching Subscription	8/21/2025	8/20/2026	8/21/2025	\$3,240.00	6	\$19,440.00
						\$19,440.00
Total Investment						\$70,779.52

District may contact FranklinCovey via email or purchase order to purchase additional products and/or services, which shall be subject to the terms and conditions of this Agreement. If District issues a purchase order and there is any conflict between the purchase order terms and this Agreement, this Agreement shall control. If this Agreement is executed by District after the Invoice Dates above, FranklinCovey may adjust the Invoice Dates based on the Effective Date. Such change shall not affect the Total Investment.

IN WITNESS WHEREOF, all Parties have executed the foregoing Agreement by their duly authorized representatives.

Franklin Covey Client Sales, Inc.

District:

By: _____

By: _____

Printed Name: Bryce Grant

Printed Name: _____

Title: Client Engagement Coordinator

Title: _____

Effective Date: _____

TERMS AND CONDITIONS

General: District shall provide each School a copy of this Agreement. District shall convey to each School that each School is considered an entity of the District and shall be bound by all terms and conditions described herein. Certain teachers and/or staff of Schools ("Users") are entitled to access The Leader in Me Online protected site of FranklinCovey's Leader in Me website (the "Portal") located at www.TheLeaderInMeOnline.org and receive a limited license to use certain FranklinCovey intellectual property as defined in this Agreement.

Grant of Rights To Portal: FranklinCovey hereby grants a limited, non-exclusive, non-transferable, revocable license for Users, for whom an annual license fee has been paid, to access the Portal. Access to the Portal shall be available only to Users, who will receive a unique registration code from an authorized representative of School (e.g., Superintendent, Principal) prior to logging into the site. Users agree not to make the Portal available in any manner to individuals who are not a party to this Agreement, including the general public and, specifically, students. The Portal is provided for the benefit of Users only who have paid a license fee to access the Portal.

Intellectual Property License: FranklinCovey hereby grants the School, a limited, non-exclusive license (the "License") to use the FC IP (defined below) within the School only in connection with the delivery or promotion of FranklinCovey's The Leader in Me[®] solution within the School. For clarity, the FC IP may be used with, but is not limited to, lesson plans, bulletin boards, posters, tee shirts, pins, songs, and other similar uses, excluding planners/agendas, unless such planners/agendas are purchased through SDI Innovations. Further, School shall not use a FranklinCovey trademark, such as The Leader in Me[®], in or as a domain name. The License to the FC IP shall not be sublicensed, assigned, or transferred by School. All works created by School using the FC IP shall be deemed derivative works ("Derivative Works"), and are owned by FranklinCovey and may be used only pursuant to the license granted herein. The "FC IP" shall mean The Leader in Me trademarks and copyrighted materials provided to the School by FranklinCovey, including intellectual property associated with The 7 Habits[®]. School shall effectively communicate to its staff, employees, teachers, and anyone else who may have access to or receive the FC IP that such FC IP is copyright-protected and the proprietary property of FranklinCovey, and that neither School nor its employees shall modify, reproduce, file share, email, distribute to a third party, or publicly post (Slide Share, YouTube, etc.) the FC IP and any Derivative Works created by School or its employees except as expressly provided for herein. The FC IP is for the benefit of School for use within its School only.

Measurable Results Assessment: The Leader in Me process includes a survey whereby staff, parents, and students of Schools are asked questions related to leadership, culture, and academics. An authorized person from the School will be provided a URL link of the survey questions to share with staff, parents, and students. Personally identifiable information ("PII") will not be collected as part of the survey, but in the event information is categorized as PII, then FranklinCovey will not permit disclosure outside its own organization and it will take all commercially practicable measures to destroy PII when it is no longer needed for the purpose of the survey. Survey results will be compiled in an aggregate form and shared with third parties such as donors and sponsors. Survey results may also be used for research. To emphasize, no PII will be collected, and the survey is not mandatory.

Leadership Development: Principals Development Track and Lighthouse Coordinator Development Track for Schools provide opportunities for teachers and/or staff of Schools to attend professional development at a location in or near School's community determined by FranklinCovey. In the event participants must travel, travel expenses shall be the responsibility of the District.

Scheduling a Consultant: Contact FranklinCovey via email preferably thirty (30) days in advance to schedule a FranklinCovey consultant. Once scheduled, the cancellation/rescheduling provisions will apply.

Cancellation/Rescheduling Fees: Fifteen (15) calendar days' notice is required to cancel or reschedule the Services. If District provides fewer than fifteen days' notice, District will be billed a cancellation fee of 75% or a rescheduling fee of 25% of the consultant fee to cover costs incurred by FranklinCovey, as well as any travel costs imposed on FranklinCovey as a result of such cancellation or rescheduling. District will not be assessed a cancellation/rescheduling fee for any Services canceled or rescheduled by FranklinCovey.

Term, Termination, and Events of Termination: The term of this Agreement shall commence on the Effective Date and terminate on the End Date identified in the table above. Either party may terminate this Agreement if the other party materially breaches the Agreement, and such material breach remains uncured after the non-breaching party has provided thirty (30) days' written notice of such breach. Upon termination of this Agreement for any reason, District shall immediately (i) discontinue all use of the FC IP; and (ii) discontinue all use of Derivative Works.

Payment Terms: Except as provided for in this section, FranklinCovey shall invoice District for all fees as identified in the table(s) above, which fees are nonrefundable and non-prorateable, including shipping and handling, and sales and use taxes (unless District submits proof of its tax-exempt status to FranklinCovey). All shipments are FOB Shipping Point. Any fees to be paid by a Kern Family Foundation Grant Award will be applied by FranklinCovey to the amounts owing for materials, professional development, services, or taxes on the same, not to exceed the maximum total amount of the Kern Family Foundation Grant Award set forth in the Funding Source table above. District shall be responsible for payment of all remaining fees not covered by a Kern Family Foundation Grant Award. Payment terms are net 30 from the invoice date. Fees are subject to an annual price increase.

Additional Materials: If during the term of this Agreement the initial student/teacher count provided to FranklinCovey increases and District requires additional materials as a result of such increase, District shall contact FranklinCovey in writing (email is sufficient) providing the updated quantity, and FranklinCovey will ship the materials and invoice District in accordance with the payment terms in this Agreement.

Copyright: FranklinCovey owns all intellectual property rights, proprietary rights, and copyrights to all training session concepts and materials. Any unauthorized use, reuse, copying, reproduction, recording, transmittal, modification, or revision of such materials or concepts of the scheduled training session or any portion thereof is expressly prohibited and shall constitute a breach of this Agreement and/or federal copyright law. The training session materials provided herein are intended for personal use only by the Users to apply the concepts learned within the School, and are not for resale or public display. Nothing in this Agreement implies a grant of license for District or the Schools to use the training session concepts and materials outside of the scope of this Agreement.

Leader in Me Notifications: FranklinCovey may send to teachers, staff, and employees via email or other means promotional materials, product updates, upcoming events and other information pertinent to The Leader in Me process. Anyone receiving such information may opt out at any time.

Modification of Agreement: All amendments or modifications to this Agreement must be in writing signed by the parties hereto. The person executing this Agreement on behalf of the District warrants that he/she has authority to bind District.

Affirmative Action/Equal Opportunity Employer: FranklinCovey complies with the EEO Clause of EO 11246, as amended, and the provisions of 41 CFR Section 60-300.5(a); 41 CFR Section 60-741.5(a); 41 CFR Section 60-1.4(a) and (c); 41 CFR Section 60-1.7(a); 48 CFR Section 52.222-54(e); and 29 CFR Part 471, Appendix A to Subpart A, with respect to affirmative action program and posting requirements.

Force Majeure: Neither District nor FranklinCovey shall be required to perform any term, condition, or covenant of this Agreement so long as such performance is delayed or prevented by acts of God, material or labor restriction by any governmental authority, civil riot, floods, hurricanes, or other natural disasters, or any other cause not reasonably within the control of District or FranklinCovey.

Entire Agreement: This Agreement represents the entire understanding between the parties and supersedes all prior agreements, whether written or oral, relating to the subject matter hereof. In the event any terms contained in any subsequent purchase order (or similar document) sent or received in connection with this Agreement are inconsistent with the terms of this Agreement, the terms of the Agreement shall prevail.

**CALLEN ISD
PROFESSIONAL DEVELOPMENT
COST PRICE ANALYSIS**

August 23, 2023

VENDOR	TOTAL
Franklin Covey Education Leader in Me	\$210,487.04

In an effort to provide growth within our professional learning environment for our teaching staff, it is incumbent upon the District to review various professional development tools and service providers. These professional development sessions may include but not be limited to such topics as Principal Development, Student & Classroom Content, and Assessments.

To expedite the process and best serve the needs of the District, pricing was secured through the use of the ESC19 Purchasing Cooperative under contract # 23-7461. In addition to Franklin Covey's proposal, they submitted their 2023 Education Division Pricing Guide which indicates their various professional development opportunities.

Franklin Covey is a well established organization within the professional development community. The District has utilized their services before with great results. Pricing appears to be within the historic norms.

Special Note: the total dollars expended for these activities is indicated above. \$100,000 dollars of the total amount will be expended through the Kern Family Foundation Grant Award. The District will be obligated to remit the balance of \$110,487.04 from General Operating Funds.



Blair McDavid
Director of Operations
Calallen ISD

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 28, 2023

Subject: Personnel: Consider approval of 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.



PERSONNEL LIST

28-Aug-23

Resignations (Action required)

Name	Assignment	Campus	Reason
-------------	-------------------	---------------	---------------

Resignations (No Action Required)

Name	Assignment	Campus	Reason
-------------	-------------------	---------------	---------------

Appointments Effective 23-24 (Action required)

Name	Previous Employment	Assignment	Campus	Replacing
-------------	----------------------------	-------------------	---------------	------------------

Appointments Effective 23-24 (No action required)

(The following personnel are being recommended for employment with Calallen ISD. Each employee shall be subject to assignment and reassignment of positions or duties, additional duties, changes in responsibilities or work, transfers, or reclassification at any time during the contract term.)

Name	Previous Employment	Assignment	Campus	Replacing
Victor "Ryan" Elizondo	West Oso ISD	ISS Teacher	Calallen Middle School	Casey Barerra's Vacancy

Victor "Ryan" Elizondo is a graduate of Texas A&M University Corpus Christi. He has 23 years of teaching experience.

Irene Medina	Calallen ISD	DAEP Teacher	Calallen High School	Gilbert Rodriguez
--------------	--------------	--------------	----------------------	-------------------

Irene Medina is a graduate of Stephen F. Austin University. She has 43 years of teaching experience. She was previously employed with us here at Calallen ISD.

Reassignments (Effective 23-24 Contract)

(The following personnel are being recommended for employment with Calallen ISD. Each employee shall be subject to assignment and reassignment of positions or duties, additional duties, changes in responsibilities or work, transfers, or reclassification at any time during the contract term.)

Name

Previous Employment

Assignment

Campus

Replacing

Adjourn

