

# Agenda of Special Meeting

## The Board of Trustees Canutillo ISD

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A Special meeting of the Board of Trustees of Canutillo ISD will be held August 25, 2008, beginning at 6:00 PM in the Canutillo ISD Administration Office, 7965 Artcraft, El Paso, TX 79932.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

1. General Functions
    - A. Call to Order
    - B. Roll Call
  2. Instruction and Student Affairs
    - A. NONE
  3. Personnel
    - A. NONE
  4. Business and Finance
    - A. The Board of Trustees will conduct a public hearing on the 2008~2009 Proposed Budget and Proposed Tax Rate. The public is encouraged to attend and participate. (No formal action will be taken.)
    - B. Adoption of 2008~2009 Budget
    - C. Approval of certified values from the Central Appraisal District - combined final net taxable value of \$1,212,961,938.00 2
    - D. Adoption of Ordinance Approving Property Tax Rate for Fiscal Year 2008~2009 3
    - E. Board Resolution Explaining Intent to Exceed or Fall Short of Proposed Expenditure Targets Established by the Commissioner of Education
    - F. Approval of Year End Budget Amendments for 2007~2008 4
    - G. Approval of award of CSP 08-18 Specialty Food Items 7
  5. Administration
    - A. Approval of TASB Localized Policy Update 83 - DEA (Local) - (first reading) 8
  6. Adjournment
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If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Board will conduct a closed meeting in accordance with the Texas Open Meetings Act, Government Code, Chapter 551, Subchapters D and E. Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting.

EL PASO CENTRAL APPRAISAL DISTRICT  
 2008 ENTITY TOTALS REPORT  
 COMBINATION CERTIFIED - NOT UNDER PROTEST & NOT CERTIFIED - UNDER PROTEST

RATE 1.334946

CANUTILLO ISD

NOTE	COUNT	COUNT	DESCRIPTION	VALUE	VALUE	LINE#(2)
	12,642		TOTAL MARKET VALUE BEFORE APPRAISAL CAP		1,823,756,159	
		903	MARKET VALUE LOST TO APPRAISAL CAP		11,011,750	
			APPRAISED VALUE AFTER APPRAISAL CAP		1,812,744,409	
			AG MARKET	38,367,093		
			AG USE	1,865,886		
	356		AG DEFERRMENT		36,501,207	
	515		FULLY EXEMPT		342,010,259	
			SUB TOTAL		1,434,232,943	
		0	LOW INCOME HOUSING (PARTIAL)	0		
		0	TAX ABATEMENTS	0		
		22	FREEPORT	82,606,638		
		170	DISABLED VETERAN	1,474,709		
		0	LOCAL OPTION HOMESTEAD	0		
		4,586	HOMESTEAD	65,641,522		
		789	OVER/65	7,520,605		
		242	SOC. SEC. DISABILITY	2,258,797		
		5	POLLUTION CONTROL	2,222,810		
		5,814	PARTIAL EXEMPTIONS		161,725,081	
			NET TAXABLE VALUE BEFORE ADJUSTMENTS		1,272,507,862	
			NET TAXABLE VALUE RAILROAD ROLLING STOCK		0	
(3)	0		NET TAXABLE VALUE		1,272,507,862	
(4)	11,525		NET TAXABLE VALUE W/ FROZEN CEILING		59,545,924	17
(5)	881		FINAL NET TAXABLE VALUE		1,212,961,938	18
			X ESTIMATED EFFECTIVE TAX RATE	1.334946		
			ESTIMATED LEVY SUB TOTAL		16,192,386.87	
(6)			2008 FROZEN TAX CEILING			
			BASED ON 2007 ESTIMATED			
			EFFECTIVE TAX RATE	1.334946	527,385.35	
			2008 TOTAL ESTIMATED TAX LEVY		16,719,772.22	
			2007 NET TAXABLE VALUE	1,040,221,761		
		54	SECTION 25.25(D) ADJUSTMENT	877,463		
		11,000	2007 TOTAL TAXABLE VALUE		1,041,099,224	1
		845	2007 NET TAXABLE VALUE W/FROZEN CEILING		52,854,236	2
			2007 ORIGINAL ARB VALUE	29,913,598		5A
			2007 COURT DECISION VALUE	25,955,779		5B
		8	2007 VALUE LOSS FROM COURT DECISIONS		3,957,819	5C
		1,456	NEW CONSTRUCTION (R)	136,968,971		
		91	NEW CONSTRUCTION (P)	22,531,509		
		1,547	NEW CONSTRUCTION TOTAL		159,500,480	20
		0	ANNEXED PROPERTY		0	19
		0	DEANNEXED PROPERTY		0	7
		17	NEW FULL EXEMPTION		79,112	8A
			NEW AG 2007 MARKET VALUE	22,949		9A
			NEW AG 2008 AG USE VALUE	582		9B
		2	NEW AG VALUATION		22,367	9C
			NEW PARTIAL EXEMPTIONS			
		0	LOW INCOME HOUSING (PARTIAL)	0		
		2	POLLUTION CONTROL	42,240		
		20	DISABLED VETERAN	117,726		
		0	LOCAL OPTION HOMESTEAD	0		
		457	HOMESTEAD	5,097,564		
		35	OVER/65	322,458		
		7	SOC. SEC. DISABILITY	62,575		
		521	TOTAL NEW PARTIAL EXEMPTIONS		5,642,563	8B

- (1) THE VALUE FOR LINE 17B (PROPERTIES NOT UNDER PROTEST OR INCLUDED ON CERTIFIED APPRAISAL ROLL) IS ZERO
- (2) LINE NUMBERS FROM EFFECTIVE TAX RATE WORKSHEET IN THE MAY 2008 TRUTH-IN-TAXATION MANUAL.
- (3) NET TAXABLE VALUE INCLUDING OVER/65 ACCOUNTS BEFORE THE EFFECTS OF THE FROZEN TAX CEILING. ON THE ADVICE OF THE COMPTROLLER'S OFFICE, THE VALUE OF LINE 16C SHOULD BE ZERO.
- (4) NET TAXABLE VALUE OF ACCOUNTS WITH FREEZE CEILING. (FOR ISD'S ONLY)
- (5) THIS IS THE NET TAXABLE VALUE OF ALL REMAINING ACCOUNTS AFTER THE NET TAXABLE VALUE OF OVER/65 FROZEN ACCOUNTS IS REMOVED.
- (6) THIS IS THE ESTIMATED 2008 LEVY WHICH WILL BE DUE ON OVER/65 ACCOUNTS FROZEN IN 2007 AND PRIOR YEARS, BASED ON THE 2008 ESTIMATED EFFECTIVE TAX RATE. THIS LEVY IS CALCULATED ON A PER PARCEL BASIS AND IS LIMITED BY A TAX CEILING WHICH CAN NOT BE INCREASED.  
 THE CEILING MAY BE DECREASED IF THE CURRENT TAX RATE YIELDS A LEVY LOWER THAN THE CEILING FOR A GIVEN ACCOUNT. THE CEILING MAY BE RAISED WHEN NEW CONSTRUCTION IS ADDED TO A PREVIOUSLY FROZEN ACCOUNT: THE VALUE OF THE
- (7) 191 ACCOUNTS WITH A NET TAXABLE VALUE OF 7,576,227 AND AN ESTIMATED LEVY OF \$62,283.53 HAVE A TAX

**CANUTILLO INDEPENDENT SCHOOL DISTRICT  
ORDINANCE FOR ADOPTING TAX RATES  
FOR 2008-2009**

**1. Recitals.**

The Board of Trustees published Notice of the proposed budget and the proposed tax rate as required by Section 44.004, Texas Education Code.

The Board of Trustees has conducted a public hearing on the proposed budget and proposed tax rate on August 25, 2007.

The Board of Trustees has previously adopted a budget for the 2008-2009 school year in accordance with the provisions of Section 44.004(g), Texas Education Code.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Trustees of the Canutillo Independent School District as follows:

**2.** The Maintenance and Operations Tax Rate per \$100.00 of valuation of property in the School District for the school year 2008-2009 shall be \$1.04.

**3.** The Interest and Sinking Tax Rate per \$100.00 of valuation of property in the School District for the school year 2008-2009 shall be \$0.252095, as previously approved by the Board on August 27, 2007.

**4. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**5. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.**

**APPROVED AND ADOPTED** on this 25<sup>th</sup> day of August, 2008.

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SERGIO CORONADO, PRESIDENT  
BOARD OF TRUSTEES

ATTEST:

\_\_\_\_\_  
ARMANDO RODRIGUEZ, SECRETARY  
BOARD OF TRUSTEES

F/LBAS/2008CISD/GEN/ORDINANCEADOPTTAX

CANUTILLO INDEPENDENT SCHOOL DISTRICT  
OFFICE OF THE SUPERINTENDENT  
POST OFFICE BOX 100  
CANUTILLO, TEXAS

Agenda Item: \_\_\_\_\_

Date: August 25, 2008

Subject: Year End Budget Amendment for Fiscal Year 2007-2008

Presented By: Tony Reza

Consent Agenda          

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ACTION

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1. BACKGROUND INFORMATION:

The enclosed budget amendments are to record the following year end amendments:

- a) Increase revenues and expenditures to ensure that all functions will not have a deficit balance at year end.
- b) TRS On-Behalf payments (Amendment to be handed out on Monday)

2. SUPERINTENDENT RECOMMENDATION:

The Superintendent recommends approval of the requested budget amendments.

3. ACTION REQUESTED:

The Board of Trustees approves the requested budget amendments.

MOTION \_\_\_\_\_ SECOND \_\_\_\_\_

AYES \_\_\_\_\_ NAYS \_\_\_\_\_

TO: Dr. Pam Padilla, Superintendent

THROUGH: Tony Reza, Executive Director

FROM: Kathy Ellis, Assistant Business Manager

SUBJECT: Year End Budget Amendment

DATE: August 25, 2008

BUDGET CODE		CURRENT BUDGET	CHANGE	AMENDED BUDGET
101.00.5751.02.000.8.00	Revenue - Test Kitchen	78,000	45,368	123,368
101.00.5923.00.000.8.00	Revenue - USDA Commodities	140,000	48,171	188,171
101.35.6344.00.909.8.99	USDA Donated Commodities	39,776	132,539	172,315
101.51.6259.00.909.8.99	Utilities	120,000	(23,000)	97,000
101.81.6639.00.003.8.99	Capital Outlay	30,000	(16,000)	14,000
199.00.5711.00.000.8.00	Taxes, Current Year Levy	10,223,859	79,379	10,303,238
199.00.5712.00.000.8.00	Taxes, Prior Years	300,000	95,787	395,787
199.12.6119.00.105.8.11	Salaries	41,500	(30,000)	11,500
199.13.6119.00.919.8.25	Salaries	58,708	(33,000)	25,708
199.61.6129.00.806.8.99	Salaries	17,048	(17,000)	48
199.21.6119.00.912.8.11	Salaries	0	50,000	50,000
199.23.6119.00.001.8.11	Salaries	289,973	35,000	324,973
199.31.6119.00.001.8.99	Salaries	210,116	31,000	241,116
199.32.6119.00.999.8.24	Salaries	55,077	5,000	60,077
199.33.6119.00.105.8.99	Salaries	42,509	4,000	46,509
199.36.6119.00.001.8.91	Salaries	72,411	110,166	182,577
199.52.6129.00.001.8.99	Salaries	83,225	20,000	103,225
599.00.5711.00.000.8.00	Taxes, Current Year Levy	2,539,751	8,001	2,547,752
599.71.6521.00.999.8.99	Interest on Bonds	3,611,665	7,001	3,618,666
599.71.6599.00.999.8.99	Other Debt Fees	7,000	1,000	8,000

### Food Service Fund

Function 35 - Increase Amount for USDA Donated Commodities to reflect actual figures

To increase revenue and expense budget in the food service funds to reflect amounts in excess of original budget. To reallocate funds from functions 51 and 81 to meet amount needed for USDA commodities.

**General Operating Fund**

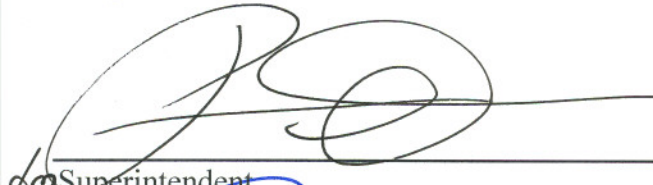
- Function 21- To increase amounts for salaries to meet payroll needs for year end.
- Function 23- To increase amounts for salaries to meet payroll needs for year end.
- Function 31- To increase amounts for salaries to meet payroll needs for year end.
- Function 32- To increase amounts for salaries to meet payroll needs for year end.
- Function 33- To increase amounts for salaries to meet payroll needs for year end.
- Function 36- To increase amounts for salaries to meet payroll needs for year end .
- Function 52- To increase amounts for salaries to meet payroll needs for year end.

To increase revenue and expense budgets in the operating funds to reflect amounts collected in excess of original budgets. To reallocate funds from functions 12, 13, and 61 to ensure that all functions will not have a negative balance at year end close.

**Debt Service Fund**

- Function 71- To increase amounts in bond interest and other debt fees

To increase revenue and expense budget in the debt service fund to reflect amounts in excess of original budget.



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Superintendent



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Executive Director Business Services

CANUTILLO INDEPENDENT SCHOOL DISTRICT  
OFFICE OF THE SUPERINTENDENT  
POST OFFICE BOX 100  
CANUTILLO, TEXAS

Agenda Item:

Date:

Subject: Approval to award CSP 08-18 Specialty Food Items

Presented By: Adele Balesh

Consent Agenda: \_\_\_\_\_

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ACTION

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1. BACKGROUND INFORMATION:

As stated in Board Policy CH(Local), any single budgeted purchase of goods or services that costs \$25,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. This request is to approve award of CSP 08-18 Specialty Food Items to Ednor Foods and Quintero's Meat Company. All pertinent information will be included in the Friday Packets.

2. SUPERINTENDENT RECOMMENDATION:

The Superintendent recommends approval of award of CSP 08-18 Specialty Food Items to Ednor Foods and Quintero's Meat Company.

3. BOARD ACTION REQUESTED:

The Board of Trustees approves the Superintendent's recommendation.

MOTION \_\_\_\_\_ SECOND \_\_\_\_\_

AYES \_\_\_\_\_ NAYS \_\_\_\_\_

COMPENSATION AND BENEFITS  
SALARIES AND WAGES

DEA  
(LOCAL)

The Superintendent shall recommend to the Board for approval compensation plans for all District employees. Compensation plans may include wage and salary structures, stipends, benefits, and incentives.

Compensation plans shall be designed and administered for the purpose of attracting and retaining qualified employees to achieve District goals.

PAY SYSTEMS  
DESCRIPTION

The Superintendent shall assign positions to pay ranges that define the minimum and maximum base pay for the positions.

All employees shall be paid within the assigned pay ranges unless exceptions are granted by the Board.

The system shall be designed and administered to accomplish the following:

1. Stay competitive with appropriate labor markets for the various categories of personnel.
2. Recognize the levels of skill, effort, and responsibility required of different jobs.
3. Be fiscally controlled and cost effective.

A copy of the District's pay system shall be available in the administrative offices.

PAY RANGES

Pay ranges for each pay grade shall establish minimum and maximum rates of pay within the range. All pay ranges shall be established by monthly, daily, or hourly base rates to promote consistent treatment of employees who have different work periods. Employees shall be paid within the range of rates established for the position assigned.

The Superintendent shall review pay ranges on an annual basis and recommend adjustments consistent with economic and job market indicators.

PAY ADVANCEMENT

Pay ranges shall be structured to allow the opportunity to increase employee pay within the range for continued service to the District. The Superintendent shall make recommendations regarding employee increases on an annual basis. Recommendations shall be based on consideration of such factors as cost of living indexes, wage increases within competitive job markets, and budget resources. No employee with less than a satisfactory performance evaluation will receive a pay increase.

PAY BUDGET  
INCREASE

The Superintendent shall recommend to the Board an amount for employee pay increases as part of the annual budget. Pay in-

COMPENSATION AND BENEFITS  
SALARIES AND WAGES

DEA  
(LOCAL)

creases beyond the budgeted amount for individuals or positions shall be subject to Board approval.

PAY ADMINISTRATION Employee pay adjustments shall be administered by the Superintendent or designee in accordance with written procedures to promote impartial and consistent treatment of all employees. Administrative procedures shall include hiring guidelines, promotion guidelines, updating pay ranges, method for calculating and applying a general pay increase, and a process for job classification review.

CLASSIFICATION OF POSITIONS Each job in the District shall be assigned to a pay grade based on the level of skill, effort, and responsibility required for the job assignment. The Superintendent shall classify new positions or reclassify existing positions as necessary based on job requirements and comparability to other positions in the District.

The Superintendent or designee shall determine the classification of positions or employees as "exempt" or "nonexempt" for purposes of payment of overtime in compliance with the Fair Labor Standards Act (FLSA).

EXEMPT The District shall pay employees who are exempt from the overtime pay requirements of the Fair Labor Standards Act on a salary basis. The salaries of these employees are intended to cover all hours worked, and the District shall not make deductions that are prohibited under the FLSA.

An employee who believes deductions have been made from his or her salary in violation of this policy should bring the matter to the District's attention, through the District's complaint policy [see DGBA]. If improper deductions are confirmed, the District will reimburse the employee and take steps to ensure future compliance with the FLSA.

NONEXEMPT Nonexempt employees may be compensated on an hourly basis or on a salary basis. Employees who are paid on an hourly basis shall be compensated for all hours worked. Employees who are paid on a salary basis are paid for a 40-hour workweek and do not earn additional pay unless the employee works more than 40 hours.

A nonexempt employee shall have the approval of his or her supervisor before working overtime. An employee who works overtime without prior approval is subject to discipline, up to and including termination, but shall be compensated in accordance with the Fair Labor Standards Act.

COMPENSATION AND BENEFITS  
SALARIES AND WAGES

DEA  
(LOCAL)

COMPENSATORY TIME	<p>Compensation for overtime hours shall be awarded at one and a half times the employee's regular rate of pay or by time and a half earned in compensatory time. The employee shall be informed in advance if overtime hours will accrue compensatory time rather than pay. Compensatory time earned by nonexempt employees may not accumulate beyond a maximum of 40 hours. If an employee has a balance of more than 40 hours of overtime, the employee will be required to take compensatory time or, at the District's option, will receive overtime pay.</p> <p>Unless the District receives prior written notification, all absences shall be charged against compensatory time before being charged against sick leave or personal leave.</p> <p>Compensatory time shall be used by December of the duty year (July–June) in which it is earned. In January of the duty year, the District shall pay an employee overtime for all unused compensatory time remaining at the end of December of the previous duty year. Use of compensatory time may be at the employee's request or as determined by the employee's supervisor to protect the District's schedules and activities.</p>
WORKWEEK DEFINED	<p>For purposes of FLSA compliance, the workweek for District employees shall be 12:00 a.m. Wednesday until 11:59 p.m. Tuesday.</p>
SUPPLEMENTAL DUTIES	<p>The Superintendent or designee may assign noncontractual supplemental duties to personnel exempt under the Fair Labor Standards Act, as needed. The employee shall be compensated for these assignments according to the supplemental duty pay schedule established by the Board. These assignments may be discontinued at any time for any reason or no reason, by either party. The assignment of these duties shall not create any expectation of continued assignment to that same duty or any other duty.</p> <p>Under the Fair Labor Standards Act, extra duty pay assignments for noncontractual (nonexempt) employees may be assigned if the duties are occasional and sporadic and are not related to the employee's regular duties. Nonexempt employees performing extra-duty assignments are eligible for paid overtime or compensatory time at a rate of time and a half for all work over 40 hours in a workweek. Therefore, the District shall assign a nonexempt employee as a sponsor for a nonacademic/UIIL activity only if an exempt employee is unavailable for the assignment. The Extra Duty Stipend/Supplemental Pay Increment Schedule published by the District contains additional information.</p>
ADVANCED DEGREE	<p>When a professional employee completes a master's or doctorate degree in his or her teaching field or area of work responsibility prior to September 1, a pay increase based on the degree shall</p>

COMPENSATION AND BENEFITS  
SALARIES AND WAGES

DEA  
(LOCAL)

begin at that time; for degrees completed in December, a prorated pay increase for the employee shall begin in January.

**CREDITABLE SERVICE** Employees who are receiving workers' compensation wage benefits and who have no available paid leave shall not earn creditable years of service while absent from duty.

In order to accrue a creditable year of service, an employee must be employed for at least 90 full-time days or the equivalent.

**ANNUALIZED SALARY REQUIRED** The District shall pay all salaried employees over 12 months, regardless of the number of months employed during the school year. A salaried employee shall receive his or her salary in equal monthly or bimonthly payments, beginning with the first pay period of the school year.

**EARLY SEPARATION** If a salaried employee separates from service before the last day of instruction, the employee shall receive in his or her final paycheck the unpaid amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation. For purposes of this policy, "separation from service" shall be as defined in IRS regulation 26 CFR 1.409A-1(h).

A salaried employee who separates from service on or after the last day of instruction shall be paid as follows:

1. An employee who is retiring under the Texas Teacher Retirement System shall receive in his or her final paycheck the unpaid amount the employee has actually earned from the beginning of the 12-month pay period until the date of separation. If the employee is eligible and elects to continue enrollment in the District's group health coverage for one or more months of the summer, the employee's share of premiums shall be withheld from the final paycheck.
2. All other employees shall be paid according to the annualized salary provisions above.

[For provisions on continuation of coverage after resignation, see CRD(LEGAL).]