

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Galena Park ISD will hold a public meeting at 5:00 PM, August 28, 2018 in Galena Park ISD Administration Board Room, 14705 Woodforest Blvd., Houston, Texas 77015. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.2433/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.3500/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	0.73 % increase
Debt Service	24.91 % increase
Total expenditures	3.18 % increase

### Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$10,655,739,658	\$10,770,621,858
Total appraised value* of new property**	\$164,173,023	\$102,315,367
Total taxable value*** of all property	\$8,231,375,470	\$8,320,119,992
Total taxable value*** of new property**	\$126,820,834	\$79,036,860

\*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

\*\* "New property" is defined by Section 26.012(17), Tax Code.

\*\*\* "Taxable value" is defined by Section 1.04(10), Tax Code.

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$305,535,509

\*Outstanding principal.

### Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$1.2433	\$0.3200*	\$1.5633	\$6,085	\$4,404
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$1.2293	\$0.3661*	\$1.5954	\$6,247	\$4,405
<b>Proposed Rate</b>	\$1.2433	\$0.3500*	\$1.5933	\$6,205	\$4,440

\*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

### Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$96,980	\$98,614
Average Taxable Value of Residences	\$60,786	\$63,453
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.5633	\$1.5933
Taxes Due on Average Residence	\$950.27	\$1,011.00
Increase (Decrease) in Taxes		\$60.73

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.5933. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.5933.**

### Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$148,488,889
Interest & Sinking Fund Balance(s)	\$10,690,589

**GALENA PARK INDEPENDENT SCHOOL DISTRICT  
PROPOSED BUDGETS  
FOR FISCAL YEAR ENDING AUGUST 31, 2019**

		<b>Fund 199 General Operating</b>	<b>Fund 240 Food Service</b>	<b>Fund 599 Debt Service</b>	<b>Totals</b>
<b>Estimated Revenues</b>					
	Major Object				
Local Sources	5700	\$ 104,713,000	\$ 1,231,000	\$ 29,828,000	\$ 135,772,000
State Sources	5800	103,062,000	79,000	328,000	103,469,000
Federal Sources	5900	3,356,000	16,193,000	-	19,549,000
Transfers In	7000	-	-	-	-
	<b>Total Estimated Revenues</b>	<b>\$ 211,131,000</b>	<b>\$ 17,503,000</b>	<b>\$ 30,156,000</b>	<b>\$ 258,790,000</b>
<b>Estimated Expenditures</b>					
	Function				
Instruction	11	\$ 119,241,000	\$ -	\$ -	\$ 119,241,000
Instructional Resources & Media Services	12	2,544,000	-	-	2,544,000
Curriculum & Staff Development	13	4,023,000	-	-	4,023,000
Instructional Leadership	21	6,046,000	-	-	6,046,000
School Leadership	23	15,335,000	-	-	15,335,000
Guidance, Counseling & Evaluation	31	7,498,000	-	-	7,498,000
Social Work Services	32	524,000	-	-	524,000
Health Services	33	1,729,000	-	-	1,729,000
Student Transportation	34	7,560,000	-	-	7,560,000
Food Services	35	25,000	17,142,000	-	17,167,000
Cocurricular/Extracurricular Activities	36	3,898,000	-	-	3,898,000
General Administration	41	9,280,000	-	-	9,280,000
Plant Maintenance & Operations	51	25,766,000	306,000	-	26,072,000
Security & Monitoring Services	52	2,826,000	-	-	2,826,000
Data Processing Services	53	4,500,000	-	-	4,500,000
Community Services	61	936,000	-	-	936,000
Debt Service	71	366,000	-	29,882,800	30,248,800
Facilities Acquisition/Construction	81	988,000	-	-	988,000
Other Intergovernmental Charges	99	968,000	-	-	968,000
	<b>Total Estimated Expenses</b>	<b>\$ 214,053,000</b>	<b>\$ 17,448,000</b>	<b>\$ 29,882,800</b>	<b>\$ 261,383,800</b>
	<b>Estimated Net Change in Fund Balances:</b>	<b>\$ (2,922,000)</b>	<b>\$ 55,000</b>	<b>\$ 273,200</b>	<b>\$ (2,593,800)</b>

**Galena Park Independent School District  
General Fund 2018-19 Proposed Budget  
August 16, 2018**

By Function	2018-19 Proposed Budget			2017-18 Estimated Actual		
	2018-19 Proposed Budget	Percent	Cost per Student	2017-18 Year-End Estimate	Percent	Cost per Student
11 - Instruction	\$ 119,241,000	55.71 %	\$ 5,706	\$ 117,948,809	55.87 %	\$ 5,644
12 - Instructional Resources Media	2,544,000	1.19 %	122	2,523,852	1.20 %	121
13 - Curriculum Development	4,023,000	1.88 %	192	2,656,591	1.26 %	127
21 - Instructional Leadership	6,046,000	2.82 %	289	5,688,367	2.69 %	272
23 - School Leadership	15,335,000	7.16 %	734	14,482,256	6.86 %	693
31 - Guidance Counseling Evaluation	7,498,000	3.50 %	359	7,325,702	3.47 %	351
32 - Social Work Services	524,000	0.24 %	25	592,872	0.28 %	28
33 - Health Services	1,729,000	0.81 %	83	1,631,898	0.77 %	78
34 - Student Transportation	7,560,000	3.53 %	362	8,610,002	4.08 %	412
35 - Food Services	25,000	0.01 %	1	11,071	0.01 %	1
36 - Co Curricular Extra Curricular	3,898,000	1.82 %	187	4,233,603	2.01 %	203
41 - General Administration	9,280,000	4.34 %	444	8,474,985	4.01 %	406
51 - Facilities Maint And Operation	25,766,000	12.04 %	1,233	25,882,830	12.26 %	1,238
52 - Security & Monitoring	2,826,000	1.32 %	135	2,615,250	1.24 %	125
53 - Data Processing	4,500,000	2.10 %	215	4,022,079	1.91 %	192
61 - Community Services	936,000	0.44 %	45	924,458	0.44 %	44
71 - Debt Service	366,000	0.17 %	18	357,669	0.17 %	17
81 - Facilities Acquisition	988,000	0.46 %	47	2,175,660	1.03 %	104
99 - Other Intergovernmental Charge	968,000	0.45 %	46	936,346	0.44 %	45
<b>Grand Total</b>	<b>\$ 214,053,000</b>	<b>100.00%</b>	<b>\$ 10,242</b>	<b>\$ 211,094,300</b>	<b>100.00%</b>	<b>\$ 10,101</b>

By Major Object						
61 - Salary & Benefits	\$ 181,237,260	84.67 %	\$ 8,672	\$ 174,345,046	82.59 %	\$ 8,342
62 - Purchased & Contracted Services	17,063,081	7.97 %	816	17,808,749	8.44 %	852
63 - Supplies & Materials	7,951,335	3.71 %	380	9,715,760	4.60 %	465
64 - Other Operating Expenditures	5,969,683	2.79 %	286	5,533,268	2.62 %	265
65 - Debt Service	366,000	0.17 %	18	357,669	0.17 %	17
66 - Capital Outlay	1,465,641	0.68 %	70	3,333,808	1.58 %	160
<b>Grand Total</b>	<b>\$ 214,053,000</b>	<b>100.00%</b>	<b>\$ 10,242</b>	<b>\$ 211,094,300</b>	<b>100.00%</b>	<b>\$ 10,101</b>

By Functional Groups						
Instructional (11, 12, 13)	\$ 125,808,000	58.77 %	\$ 6,020	\$ 123,129,253	58.33 %	\$ 5,892
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	42,633,000	19.92 %	2,040	44,253,238	20.96 %	2,117
Instructional Support (21, 23, 31, 32, 33, 36, 61)	35,966,000	16.80 %	1,721	34,879,156	16.52 %	1,669
Central Administration (41)	9,280,000	4.34 %	444	8,474,985	4.01 %	406
Debt Service (71)	366,000	0.17 %	18	357,669	0.17 %	17
<b>Grand Total</b>	<b>\$ 214,053,000</b>	<b>100.00%</b>	<b>\$ 10,242</b>	<b>\$ 211,094,300</b>	<b>100.00%</b>	<b>\$ 10,101</b>

Required Disclosure						
Object 6491 - Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$ 13,500	0.01 %	\$ 1	\$ 15,667	0.01 %	\$ 1

Cost per student is based on Average Daily Attendance of [20,899](#)

**Galena Park Independent School District  
Food Service 2018-19 Proposed Budget**

By Function	2018-19 Proposed Budget			2017-18 Estimated Actual		
	2018-19 Proposed Budget	Percent	Cost per Student	2017-18 Year-End Estimate	Percent	Cost per Student
35 - Food Services	\$ 17,142,000	98.25 %	820	\$ 16,027,785	90.67 %	767
51 - Facilities Maint And Operation	306,000	1.75 %	15	344,300	1.95 %	16
81 - Facilities Acquisition	-	0.00 %	-	1,305,322	7.38 %	62
<b>Grand Total</b>	<b>\$ 17,448,000</b>	<b>100.00%</b>	<b>\$ 835</b>	<b>\$ 17,677,407</b>	<b>100.00%</b>	<b>\$ 846</b>

By Major Object						
61 - Salary & Benefits	\$ 7,182,150	41.16 %	\$ 344	\$ 6,584,425	37.25 %	\$ 315
62 - Purchased & Contracted Services	331,415	1.90 %	16	971,223	5.49 %	46
63 - Supplies & Materials	9,512,049	54.52 %	455	9,277,737	52.48 %	444
64 - Other Operating Expenditures	33,386	0.19 %	2	40,903	0.23 %	2
66 - Capital Outlay	389,000	2.23 %	19	803,119	4.54 %	38
<b>Grand Total</b>	<b>\$ 17,448,000</b>	<b>100.00%</b>	<b>\$ 835</b>	<b>\$ 17,677,407</b>	<b>100.00%</b>	<b>\$ 846</b>

By Functional Groups						
District Operations (34, 35, 51, 52, 53, 81, 93, 99)	\$ 17,448,000	100.00 %	835	\$ 17,677,407	100.00 %	846
<b>Grand Total</b>	<b>\$ 17,448,000</b>	<b>100.00%</b>	<b>\$ 835</b>	<b>\$ 17,677,407</b>	<b>100.00%</b>	<b>\$ 846</b>

**Galena Park Independent School District  
Debt Service 2018-19 Proposed Budget**

By Function	2018-19 Proposed Budget			2017-18 Estimated Actual		
	2018-19 Proposed Budget	Percent	Cost per Student	2017-18 Year-End Estimate	Percent	Cost per Student
71 - Debt Service	\$ 29,882,800	100.00 %	1,430	\$ 39,767,963	100.00 %	1,903
<b>Grand Total</b>	<b>\$ 29,882,800</b>	<b>100.00%</b>	<b>\$ 1,430</b>	<b>\$ 39,767,963</b>	<b>100.00%</b>	<b>\$ 1,903</b>

By Major Object						
65 - Debt Service	\$ 29,882,800	100.00 %	1,430	\$ 39,767,963	100.00 %	1,903
<b>Grand Total</b>	<b>\$ 29,882,800</b>	<b>100.00%</b>	<b>\$ 1,430</b>	<b>\$ 39,767,963</b>	<b>100.00%</b>	<b>\$ 1,903</b>

By Functional Groups						
Debt Service (71)	\$ 29,882,800	100.00 %	1,430	\$ 39,767,963	100.00 %	1,903
<b>Grand Total</b>	<b>\$ 29,882,800</b>	<b>100.00%</b>	<b>\$ 1,430</b>	<b>\$ 39,767,963</b>	<b>100.00%</b>	<b>\$ 1,903</b>

Cost per student is based on Average Daily Attendance of [20,899](#)