

# PUBLIC HEARING

August 28, 2017



## *Board of Trustees*

Frank Alanis - President

Juan J. Ramos, Jr. – Vice President

Alejandro Alanis - Secretary

Lizett C. Villarreal – Treasurer

Robert Garcia

Romero Amador, Jr.

Martin Cuellar  
*Superintendent*

**“Students will be inspired to search,  
discover, experience, and apply knowledge in a safe creative environment”**

## PROGRESO INDEPENDENT SCHOOL DISTRICT

Notice is hereby given that a **PUBLIC HEARING** concerning the proposed adoption, by the Board of Trustees of the Progreso I.S.D of a Budget for the 2017-2018 school year and both Maintenance & Operations and Debt Service Tax Rates for the 2017-2018 school year will be held on the **28<sup>th</sup>** of **AUGUST 2017** at **5:30 p.m.** at the Middle School Library, Progreso, Texas, at which time the following agenda items will be discussed.

- A- **Call Public Hearing to order**
  
- B- **Presentation** on the following:
  - B1 Proposed 2017-2018 Budget
  - B2 Proposed 2017-2018 Tax Rates
  
- C- **Public Comments** on the following
  - C1 Proposed 2017-2018 Budget
  - C2 Proposed 2017-2018 Tax Rates
  
- D- **Board Discussion** on the following:
  - D1 Proposed 2017-2018 Budget
  - D2 Proposed 2017-2018 Tax Rates
  
- E - **Adjournment of Public Hearing**

Dated this 25<sup>th</sup> day of August 2017 – Progreso Independent School District

By: , Superintendent

I, the undersigned authority, hereby certify that the above Notice of Meeting of the Board of Trustees of the above-named school district is a correct copy of the Notice and that I posted the Notice on the bulletin board for public notices in the district's Central Administrative office located at 100 South Business Farm Rd. 1015, Progreso, Texas, on the 25<sup>th</sup> day of August 2017 at 10:30 a.m.

Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, large print or Braille, are requested to contact us at (956) 565-3002 one day prior to the meeting so that appropriate arrangements can be made.

Dated this 25<sup>th</sup> day of August 2017 – Progreso Independent School District

By: , Superintendent

# **B1**

**Proposed 2017-2018 Budget**



*PROGRESO INDEPENDENT SCHOOL DISTRICT*

*"A College and Career Readiness District"*

P.O. Box 610

Progreso, TX 78579

Phone: (956) 565-3002 Fax: (956) 565-2128

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**PROGRESO INDEPENDENT SCHOOL DISTRICT**

**PROPOSED BUDGET  
2017-2018**

**GENERAL FUND(S)  
&  
INTEREST AND SINKING FUND**

**AUGUST 28, 2017**

School Vision

"Students will be inspired to search, discover, experience and apply knowledge in a safe creative environment"

School Mission

Every student in Progreso ISD will graduate with an Associate's Degree and/or a career license



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**PROGRESO INDEPENDENT SCHOOL DISTRICT**

**PROPOSED BUDGET  
2017-2018**

**GENERAL FUND(S)**

**AUGUST 28, 2017**

School Vision

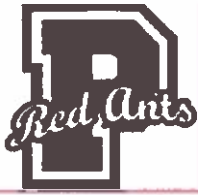
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Progreso Independent School District  
**Proposed Budget - General Fund Only**  
 Budget Year 2017-2018

Revenues	2016-2017 General Fund	2017-2018 General Fund
5700 Local & Intermediate sources	1,732,080.00	1,628,791
5800 State Program Revenues	15,722,860.00	15,716,893
5900 Federal Program Revenues	1,599,200.00	1,618,400
	<b>19,054,140.00</b>	<b>18,964,084</b>
<b>Expenditures</b>		
11 INSTRUCTION	9,873,541.00	9,857,208
12 INST. RESOURCES & MEDIA SVCS	109,357.00	86,441
13 CURRICULUM DEV.& INST.STF DEV	201,571.00	124,891
21 INSTRUCTIONAL LEADERSHIP	115,857.00	121,366
23 SCHOOL LEADERSHIP	739,498.00	819,376
31 GUIDANCE & COUNSELING	283,056.00	329,867
33 HEALTH SERVICES	121,735.00	66,102
34 PUPIL TRANSPORTATION	567,050.00	424,376
35 FOOD SERVICES	1,457,541.00	1,460,821
36 COCURRE./EXTRACURR.ACTIVITIES	1,178,263.00	974,733
41 GENERAL ADMINISTRATION	1,014,109.00	928,428
51 PLANT MAINTENANCE & OPERATIONS	3,435,216.00	2,931,051
52 SECURITY & MONITORING SERVICES	282,263.00	211,395
53 DATA PROCESSING SERVICES	264,731.00	249,341
61 COMMUNITY SERVICES	45,553.00	42,942
93 PAYMENTS TO FISCAL AGENTS\MBRS	20,000.00	20,000
99 Payment to Appraisal district	17,000.00	20,000
	<b>19,726,341.00</b>	<b>18,668,338</b>
Excess(Deficiency) of Revenues Over (Under)		295,746
Expenditures		
Other Resources - Transfer In		826,758
Other (Uses)- Transfer out		(826,758)
Excess (Deficiency) of Revenues and Other		295,746
Resources Over (Under) Expenditures & Other (Uses)		
Net Change in Fund Balances		295,746
Non- Expendable Fund Balance		19,054
Pre-paid items		190,220
Fed or State Funds Grant Restriction		315,867
Committed Fund Bal - Sept 1, 2017 (Construction)		1,059,810
Unassigned Fund Bal- Sept 1 2017		2,319,142
Estimated Ending Fund Bal - August 31, 2018		<b>4,199,839</b>



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## **PROGRESO INDEPENDENT SCHOOL DISTRICT**

### **PROPOSED BUDGET 2017-2018**

### **INTEREST AND SINKING FUND**

**AUGUST 28, 2017**

School Vision

"Students will be inspired to search, discover, experience and apply knowledge in a safe creative environment"

School Mission

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Progreso Independent School District  
**Recommended Budget - Interest and Sinking**  
 Budget Year 2017-2018

Revenues	2016-2017 Interest & Sinking	2017-2018 Interest & Sinking
5700 Local & Intermediate sources	554,518.00	548,000.00
5800 State Program Revenues	1,752,429.00	1,586,341.00
	<u>2,306,947.00</u>	<u>2,134,341.00</u>
<b>Expenditures</b>		
71 Debt Service	2,218,500.00	2,133,569.00
	<u>2,218,500.00</u>	<u>2,133,569.00</u>
Excess(Deficiency) of Revenues Over (Under) Expenditures		772.00
Other Resources - Transfer In		-
Other (Uses)- Transfer out		-
Excess (Deficiency) of Revenues and Other Resources Over (Under) Expenditures & Other (Uses)		<u>772.00</u>
Net Change in Fund Balances		<u>772.00</u>
Fund Balance		
Federal or State Funds Grant Restriction		
Fund balance - Aug 31 2017		144,284.00
		-
Total Fund Bal - Aug 31 2018		<u><u>145,056.00</u></u>



**Budget Summary Report for PROGRESO ISD**

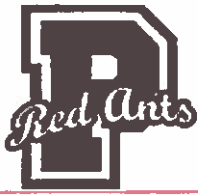
2016 - 17 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$9,571,541	\$5,202
12	Instructional Resources, Media Services	\$133,357	\$72
13	Curriculum Development & Staff Development	\$199,571	\$108
95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$9,904,469</b>	<b>\$5,383</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$123,857	\$67
23	School Leadership	\$754,498	\$410
31	Guidance & Counseling, Evaluation	\$292,056	\$159
32	Social Work Services	\$0	\$0
33	Health Services	\$129,735	\$71
36	Co-curricular/ Extra-curricular Activities	\$1,248,263	\$678
	<b>Total</b>	<b>\$2,548,409</b>	<b>\$1,385</b>
<b>Central Administration</b>			
41	General Administration	\$1,097,628	\$597
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$3,555,216	\$1,932
52	Security and Monitoring	\$268,263	\$148
53	Data Processing	\$299,731	\$163
34	Transportation	\$624,050	\$339
35	Food Services	\$1,457,541	\$792
	<b>Total:</b>	<b>\$6,204,801</b>	<b>\$3,372</b>
<b>Debt Service</b>			
71	Debt Service	\$2,218,500	\$1,206
<b>Other</b>			
61	Community Service	\$49,653	\$27
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$20,000	\$11
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$25,000	\$14
	<b>Total:</b>	<b>\$94,653</b>	<b>\$51</b>

2017 - 18 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
<b>Instruction</b>			
11	Instruction	\$9,857,208	\$5,665
12	Instructional Resources, Media Services	\$86,441	\$50
13	Curriculum Development & Staff Development	\$214,891	\$124
95	Payment to Juvenile Justice AEP	\$0	\$0
	<b>Total:</b>	<b>\$10,158,540</b>	<b>\$5,839</b>
<b>Instructional Support</b>			
21	Instructional Leadership	\$31,366	\$18
23	School Leadership	\$819,376	\$471
31	Guidance & Counseling, Evaluation	\$329,867	\$190
32	Social Work Services	\$0	\$0
33	Health Services	\$68,102	\$38
36	Co-curricular/ Extra-curricular Activities	\$974,733	\$560
	<b>Total</b>	<b>\$2,221,444</b>	<b>\$1,277</b>
			\$0
<b>Central Administration</b>			
41	General Administration	\$928,428	\$534
			\$0
<b>District Operations</b>			
51	Plant Maintenance & Operations	\$2,931,051	\$1,685
52	Security and Monitoring	\$211,395	\$121
53	Data Processing	\$249,341	\$143
34	Transportation	\$424,376	\$244
35	Food Services	\$1,460,821	\$840
	<b>Total:</b>	<b>\$5,276,984</b>	<b>\$3,033</b>
<b>Debt Service</b>			
71	Debt Service	\$2,133,569	\$1,226
<b>Other</b>			
61	Community Service	\$42,942	\$25
81	Facilities Acquisition and Construction	\$0	\$0
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$20,000	\$11
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$10,000	\$6
	<b>Total:</b>	<b>\$72,942</b>	<b>\$42</b>

# **B2**

**Proposed 2017-2018 Tax Rates**

**Presentation**



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## **PROGRESO INDEPENDENT SCHOOL DISTRICT**

### **PROPOSED TAX RATE(S) 2017-2018**

### **GENERAL FUND & INTEREST AND SINKING FUND**

**AUGUST 28, 2017**

School Vision

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## RESOLUTION

**A RESOLUTION ADOPTING THE MAINTENANCE & OPERATIONS AND DEBT SERVICE TAX RATE AND LEVY IN AND FOR THE PROGRESO INDEPENDENT SCHOOL DISTRICT FOR TAX YEAR 2017 UPON ALL TAXABLE PROPERTY IN SAID SCHOOL DISTRICT, FOR THE PURPOSE OF PAYING THE CURRENT PRINCIPAL AND INTEREST PAYMENTS OF SAID SCHOOL DISTRICT DUE FOR THE FISCAL YEAR ENDING AUGUST 31, 2018.**

***BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE PROGRESO INDEPENDENT SCHOOL DISTRICT:***

**SECTION 1.** There is hereby levied for the Tax Year 2017 upon all the real property situated within the limits of the Progreso Independent School District and on all personal property which was owned within said district on the first day of January 2017 except so much thereof as may be exempt by the Constitution and laws of the State of Texas a total tax of \$1.39 Dollars on each ONE HUNDRED AND N0/100TH (100.00) DOLLARS of assessed valuation on all of said property. This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.** The total tax here now levied as aforesaid, is respectively, as follows:

**SECTION 2.** An ad valorem tax, of and at the rate of \$1.04 DOLLARS on each ONE HUNDRED AND N0/100TH (100.00) DOLLARS of assessed valuation of said taxable property is hereby levied for the Tax Year 2017 for general school purposes and to pay the current operating expenses of said School District; for the fiscal year ending August 31, 2018, which tax, when collected shall be appropriated to and deposited in and to the credit of the Maintenance and Operating Fund of said school district.

**SECTION 3.** An ad valorem tax, of and at the rate of \$0.35 DOLLARS on each ONE HUNDRED AND N0/100TH (100.00) DOLLARS of assessed valuation of said taxable property is hereby levied for the Tax Year 2017 for the purpose of maintaining an Interest and Sinking Fund with which to pay the interest and retire the principal of the valid bonded and warrant indebtedness of the school district, now outstanding, and such tax, when collected, shall be appropriated and deposited in and to the credit of the Interest and Sinking Fund of said school district.

**SECTION 4:** The assessed valuation of real and personal property subject to taxation, within the district will be one hundred percent (100%) of its fair market value. The fair market value and assessed value of said property will be determined by the Chief Appraiser for the Hidalgo County Appraisal District or his authorized agents and approved as submitted or amended and approved by the Board of Review for Hidalgo County Appraisal District.

**SECTION 5:** If any section, part, or provision of the Resolution is declared unconstitutional or invalid, then in that event, it is expressly provided, and it is the intention of the Board of Trustees in passing this Resolution and that all other parts of this Resolution shall remain in full force and effect.

**PASSED, APPROVED AND ADOPTED** this the 28<sup>th</sup> day of August 2017.

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Frank Alanis  
President, Board of Trustees



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

The PROGRESO ISD will hold a public meeting at 5:30PM August 28, 2017 in Dorothy Thompson Middle School Library 108 N. Business 1015 Progreso, TX, 78579. 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	\$1.0400/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.3500/\$100 (proposed rate to pay bonded indebtedness)

### 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	-4.80% decrease
Debt Services	-3.83% decrease
Total expenditures	-4.70% decrease

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

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$231,749,029	\$259,121,159
Total appraised value* of new property**	\$4,230,116	\$7,189,307
Total taxable value*** of all property	\$151,687,728	\$176,512,353
Total taxable value*** of new property**	\$4,117,447	\$6,889,544

\* 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\* \$24,700,000

\*Outstanding principal

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

	Maintenance & Operations	Interest & Sinking Fund	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$1.0400	\$0.3500*	\$1.3900	\$1,202	\$9,504
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.0117	\$0.0041*	\$0.0158	\$1,319	\$9,425
Proposed Rate	\$1.0400	\$0.3500*	\$1.3900	\$1,163	\$9,425

\*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

	Last Year	This Year
Average Market Value of Residences	\$66,628	\$71,744
Average Taxable Value of Residences	\$41,628	\$46,744
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.3900	\$1.3900
Taxes Due on Average Residence	\$578.63	\$649.74
Increase (Decrease) in Taxes		\$71.11

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 \$1.3900. This election will be automatically held if the district adopts a rate in excess of the rollback rate of \$1.3900

### 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)	\$3,564,363
Interest & Sinking Fund Balance()	\$115,158