



Wharton County Junior College

911 Boling Highway • Wharton, Texas 77488 • (979) 532-4560

Office of the President

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**WCJC
BOARD OF TRUSTEES
AGENDA PACKAGE
FOR THE SPECIAL CALLED BOARD MEETING**

September 25, 2008

**Prepared by the
Office of the President
Wharton County Junior College**



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Members of the Board of Trustees Wharton County Junior College District

BOARD POSITION	NAME	TERM EXPIRES
7	P. D. (Danny) Gertson, III Chair	May 2012
5	Rick Davis Vice-Chair	May 2012
9	Jack C. Moses Secretary	May 2010
6	Gerald R. Donaldson	May 2012
3	Georgia Krenek	May 2014
8	Oliver W. Kunkel, Jr.	May 2014
4	Phyllip W. Stephenson	May 2014
2	Gary P. Trochta	May 2010
1	Lloyd M. Nelson	May 2010



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- AGENDA -

Special Called Meeting
WCJC Board Room
Hutchins Memorial Center
911 Boling Highway
Wharton, Texas 77488
6:00 PM

September 25, 2008

See Under Tab

I. Determination of Quorum and Call to Order

II. Pledge of Allegiance

III. Citizens' Comments (approved by board on 5-20-99)

This is an open forum for those persons who wish to make presentations to the board and who have signed up to do so under board policy. Presentations are limited to five minutes each with a total of twenty minutes for all presentations.

During the Citizens' Comments section of the agenda, any citizen/taxpayer (that is, any member of the public, including college employees) may request to address the board in open meeting. If, however, the topic of the presentation to the board falls within one of the other policies of the college, such as the employee complaint or grievance policy or student complaint policy, the person must first go through the proper administrative channels. In such cases, the right to address the board is guaranteed after the administrative channels have been exhausted.

If any speaker's presentation contains complaints or concerns about an individual employee or officer of the district, that presentation will be conducted in executive session with the board members unless the employee or officer about whom the comments are made requests that the comments be made publicly.

These presentations are made for information purposes only. The board is required to listen to the presentations but not to discuss or act on the items presented. If the board feels the matter warrants further attention, it can be placed on the agenda for a subsequent meeting.

IV. Special Items

A. Request to set ad valorem tax rate for the Wharton County Junior College District for the 2008 tax year.

V. Adjourn

WHARTON COUNTY JUNIOR COLLEGE DISTRICT

A G E N D A B R I E F

A G E N D A I T E M V

Special Items

- A. Request to set ad valorem tax rate for the Wharton County Junior College District for the 2008 tax year.



**Wharton County
Junior College**

Proposed Agenda Item

Board of Trustees Meeting

Complete this form and submit it to the Office of the President by noon on Friday, 11 days prior to the Tuesday evening meeting of the Board of Trustees. If this form does not provide enough space, you may use an expanded version *as long as you follow the format specified below.*

Date of Board Meeting: September 25, 2008

Date of this Proposal: September 9, 2008

SUBJECT:

Request to set ad valorem tax rate for the Wharton County Junior College District for the 2008 tax year.

RECOMMENDATION:

Recommend approval of the attached Resolution setting the ad valorem tax rate for Wharton County Junior College District at the rate of \$0.13797 for the 2008-2009 tax year.

BACKGROUND/RATIONALE:

The college has received the certified tax rolls from Tylene Gamble (Wharton County) and Patsy Schultz (Fort Bend County). Pat Kubala, Wharton County Tax Assessor-Collector, has prepared the Notice of Effective Tax Rate for the Wharton County Junior College District. The Notice of Effective Tax Rate was published in the Gulf Coast Tribune, the El Campo Leader News, and the Wharton Journal/Spectator on August 27, 2008. The proposal to consider property tax increase was approved by the Board of Trustees on August 19, 2008. The Notice of Public Hearing on Tax Increase was posted on WCJC's website and published in the local newspapers on August 27, 2008. Required public hearings were held on September 9, 2008 and September 16, 2008. The Notice of Tax Revenue Increase was posted on WCJC's website and published in the local newspapers on September 17, 2008.

Estimated Cost and Budgetary Support (how will this be paid for?):

Current Operating Revenue \$4,704,881

RESOURCE PERSON(S) [name(s) and title(s)]:

Bryce D. Kocian, Vice President of Administrative Services

SIGNATURES:

B. D. Kocian
Originator

9/9/08
Date

B. D. Kocian
Cabinet-Level Supervisor

9/9/08
Date

PRESIDENT'S APPROVAL:

Bryce D. Kocian

9/22/08

2008 Property Tax Rates in Wharton County Junior College

This notice concerns 2008 property tax rates for Wharton County Junior College. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$4,160,482
Last year's debt taxes	\$0
Last year's total taxes	\$4,160,482
Last year's tax base	\$3,085,266,593
Last year's total tax rate	0.13485 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$4,136,794
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,232,466,111
= This year's effective tax rate	0.12797 /\$100

(Maximum rate unless unit publishes notices and holds hearings.)

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	\$4,136,794
÷ This year's adjusted tax base	\$3,232,466,111
= This year's effective operating rate	0.12797 /\$100
x 1.08 = this year's maximum operating rate	0.13820 /\$100
+ This year's debt rate	0.00000 /\$100
= This year's total rollback rate	0.13820 /\$100

Statement of Increase/Decrease

If Wharton County Junior College adopts a 2008 tax rate equal to the effective tax rate of \$0.12797 per \$100 of value, taxes would increase compared to 2007 taxes by \$203,391.

Schedule A - Unencumbered Fund Balances

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
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Schedule B - 2008 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Enter Text Here	\$0	\$0	\$0	\$0
Total Required for 2008 Debt Service				\$0

- Amount (if any) paid from funds listed in Schedule A	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2008	\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2008	\$0
= Total Debt Levy	\$0

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 309 E. Milam Suite 100 Wharton, Texas 77488.

Name of person preparing this notice: Patrick L. Kubala, RTA

Title: Wharton County Tax Assessor/Collector

Date Prepared: August 12, 2008

RESOLUTION

WHEREAS, the Wharton County Junior College ("College") is an authorized taxing unit for property owned within the geographical boundaries of the College; and

WHEREAS, the 2008 certified appraisal rolls have been received from the chief appraisers as required by Section 26.01 of the Texas Property Tax Code; and

WHEREAS, the notice of the calculated rates was published on August 27, 2008, in the Gulf Coast Tribune, the El Campo Leader News, and the Wharton Journal Spectator in the format prescribed by the Texas State Comptroller; and

WHEREAS, public notice of a proposed tax revenue increase was published in the aforementioned newspapers on September 17, 2008; and

WHEREAS, public hearings were conducted on September 9, 2008 and September 16, 2008 on the proposal to increase the College's total tax revenues by 7.81%, to which the public was invited; and

WHEREAS, the 2007 tax rate of \$0.13485 for each \$100 of taxable value resulted in tax revenues of \$4,136,764; and

WHEREAS, the 2008 proposed tax rate of \$0.13797 for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this year, is \$4,459,834; and

WHEREAS, the total proposed 2008 tax revenue at the proposed tax rate of \$0.13797 for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this year, is \$4,704,881; and

WHEREAS the College's Board of Trustees ("Board") believes that this proposed tax revenue increase is necessary for the continued operation of the College and its

education programs; and

WHEREAS, the College has followed all relevant laws, provided all required public notice, and conducted all required public hearings relating to the proposed tax revenue increase.

THEREFORE, BE IT ORDERED by the Board that there be levied for the tax year 2008 on all property within the College's geographical boundaries on January 1, 2008, except such property that may be exempt by the Constitution and laws of the United States and the State of Texas, a property tax rate of \$0.13797 per \$100 valuation.

APPROVED this 25th day of September, 2008.

WHARTON COUNTY JUNIOR
COLLEGE DISTRICT
BOARD OF TRUSTEES

By: _____
President
Board of Trustees

ATTEST:

By: _____
Secretary
Board of Trustees