

NOTICE OF SPECIAL MEETING OF THE
CALALLEN I.S.D.
BOARD OF EDUCATION

Date of Meeting: Monday, August 27, 2007
Time of Meeting: 6:15 PM
Place of Meeting: Central Administration Office, 4205 Wildcat Dr., Corpus Christi, Texas

NOTICE IS HEREBY GIVEN PURSUANT TO THE TEXAS OPEN MEETINGS ACT CHAPTER 551 OF THE TEXAS GOVERNMENT CODE THAT THE ABOVE MEETING WILL BE COVERING THE FOLLOWING MATTERS.

AGENDA

1. Opening of Special Meeting by Chairman 2
2. New Business 3
 - A. Discuss final 2006-2007 Final Budget amendments for General Fund, Food Service, and I & S Funds
Presenter: Mr. Morris
 - B. Discuss Expenditure Budget for 2007-2008
Presenter: Mr. Morris
 - C. Discuss 2007 Maintenance and Operations; Interest and Sinking fund tax rates for 2007-2008
Presenter: Mr. Morris
 - D. Discuss Revenue Budgets for 2007-2008
Presenter: Mr. Morris
 - E. Hear Public Comments
3. Adjourn

Arturo Almendarez, Ed.D.
Superintendent of Schools



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

Date: August 27, 2007

Subject: Discuss final 2006-07 final budget amendment for General Fund, Food Service, and I&S funds

New Business

Action

BACKGROUND INFORMATION

See attached information

ITEM ADDRESSED

Final budget amendments for 2006-2007 for General Fund, Food Service, and I&S funds.

RECOMMENDED ACTION

**CALLEN INDEPENDENT SCHOOL DISTRICT
WORKSHEET / PROPOSED FINAL BUDGET AMENDMENT
Amended 2006-07 School Year**

GENERAL FUND		AS OF 07/16		8/27/2007	
		Official Budget	Proposed	Proposed	
		2006-2007	Inc/(Dec)	Amend Budget	Variance
Revenues:				2006-2007	Notation
5700-Local Sources	\$	15,547,972	\$ 119,612	\$ 15,667,584	1
5800-State Sources (TRS on Behalf-offset Expd)		10,283,157	(225,000)	10,058,157	2
5900-Federal Sources (Mac Revenue)		123,187	13,230	136,417	3
Total Revenue	\$	25,954,316	\$ (92,158)	\$ 25,862,158	
		Adopted		Proposed	
Expenditures:		Official Budget	Proposed	Amend Budget	
Function / Description		2005-2006	Inc/(Dec)	2006-2007	
11-Instruction	\$	14,733,453	\$ (345,000)	\$ 14,388,453	1
12-Instructional Resource/Media		454,270		454,270	
13-Curr Dev & Instr Staff Development		376,603	6,087	382,690	2
21-Instructional Administration		482,080	30,725	512,805	3,4
23-School Leadership		1,274,643		1,274,643	
31-Guidance/Counseling		1,137,093	(30,500)	1,106,593	5
32-Social Work Services		26,464		26,464	
33-Health Services		333,161		333,161	
34-Pupil Transportation		819,530		819,530	
36-Co-Curricular Activities		1,219,779	22,250	1,242,029	6,7
41-General Administration		1,214,733	76,500	1,291,233	8,9
51-Plant Maintenance/Operation		3,502,445	49,500	3,551,945	10
52-Security & Monitoring Services		70,477	19,500	89,977	11
53-Data Processing		131,698		131,698	
71-Debt Service		92,575		92,575	
81-Facility Acquisition & Construction		300,000	(49,500)	250,500	12
95-Payments to Juvenile Justice AEP		34,000		34,000	
Total Expenditures	\$	26,203,004	\$ (220,438)	\$ 25,982,566	
Excess(Deficiency)of revenues Over (Under) Expenses					
Projected Net Change In Fund balance		(248,688)		(120,408)	
Fund Balance-Ending (Audited) 08/31/2006		4,937,727		\$ 4,937,727.00	
Fund Balance-Ending (Projected) 08/31/2007	\$	4,689,039.00		\$ 4,817,319.00	

**CALALLEN INDEPENDENT SCHOOL DISTRICT
WORKSHEET / PROPOSED AMEND NOTES
General Fund**

REVENUE

- 1 \$119,612; Conservative Tax Collection Estimates
- 2 (\$225,000); August Days accrued versus last year: anticipated adjustment when reconciling state aid
- 3 \$13,230; Reimbursement for MAC/SHARS greater than anticipated

EXPENSES

- 1 (\$345,000); August Salary accrual adjustment versus last year; days worked in August less; end of year journal entry

- 2* \$6,087 Retro; New Science Curriculum Costs

- 3 \$1,225 Retro; New Science Curriculum Costs
- 4 \$29,500; Adjustments in salary; new curriculum costs & summer technology workers

- 5 (\$30,500); August Salary accrual adjustment versus last year; days worked much less; end of year journal entry

- 6 \$11,250; Student Travel Adjustments; retro for out-of-state/ UIL/etc
- 7 \$11,000; Contracted Services for athletic events slightly greater than anticipated: referees, EMT, security, etc

- 8 \$29,500; Adjustment/Additions to salaries, and payoffs
- 9 \$47,000; Legal Costs

- 10 \$49,500; Capital Project Costs; shift across function; see balance in function 80

- 11 \$19,500; Contracted Service; campus security; greater than anticipated due to additional employees and pay

- 12 (\$49,500); Capital Project Costs; shift across function; see balance in function 51

* already in EDP

**CALALLEN INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE FUND
2006-07 Amended Budget**

	2006-07 Adopted	Inc/(Dec)	8/27/2007 2006-07 Proposed BUDGET	VARIANCE NOTATION
Revenues:				
5700-Local Sources	\$ 723,550	\$ 48,500	\$ 772,050	1,2
5800-State Sources	40,905		40,905	
5900-Federal Sources	699,500	55,000	754,500	3
7900-Other Resources/Non-Operating	0			
Total Revenue	\$ 1,463,955	\$ 103,500	\$ 1,567,455	
Expenditures:				
Function / Description	2006-07 Adopted	Inc/(Dec)	2006-07 Proposed Budget	
35-Food Services	\$ 1,518,483	\$ 25,000	\$ 1,543,483	4
51-Plant Maintenance/Operation	500	0	500	
53-Data Processing	5,900	0	5,900	
Total Expenditures	\$ 1,524,883	\$ 25,000	\$ 1,549,883	
Excess (Deficiency) of Revenues Over (Under) Expe	\$ (60,928)		17,572	
Fund Balance-Beginning (Audited) 8/31/06	400,488		400,488	
Fund Balance-Ending (Projected) 08/31/07	\$ 339,560	0	418,060	
		Proj Fund Bal 08/31/07	418,060	

CALALLEN INDEPENDENT SCHOOL DISTRICT
WORKSHEET / PROPOSED BUDGET ADOPTION NOTES
FOOD SERVICE NOTES

Revenue

- 1 \$8,670 Interest on investments greater than anticipated
- 2 \$ 39,830 Cash Receipts from Food Sales Greater than Anticipated
- 3 \$55,000 Conservative Estimates on NSLP and NBP

Expenses

- 4 \$25,000 Food Supply Needs Slightly Greater than Anticipated

**CALALLEN INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE
2006-07 Proposed Budget**

Revenues:	Adopted 2006-2007	Inc/(Dec) Versus Adopted	8/27/2007 2006-07 Proposed BUDGET	VARIANCE NOTATION
5700-Local Sources	\$ 664,560	\$ 57,524	722,084	1, 2
5800-State Sources	185,450		185,450	
Total Revenue	\$ 850,010	\$ 57,524	907,534	
Expenditures:	Adopted 2006-2007	Inc/(Dec) Versus Adopted	Balance	
Function / Description				
71-Debt Service	\$ 831,700	\$ 0	\$ 831,700	
Total Expenditures	\$ 831,700	0	831,700	
Excess (Deficiency) of Revenues Over (Under) Exp	\$ 18,310		75,834	
Fund Balance-Beginning (Audited) 8/31/06	1,118,663	0	1,118,663	
Fund Balance-Ending (Projected) 08/31/07	\$ 1,136,973	0	1,194,497	

**CALALLEN INDEPENDENT SCHOOL DISTRICT
WORKSHEET / PROPOSED BUDGET AMENDMENT NOTES
DEBT SERVICE**

1 \$37,304 Interest on Investments Greater than Budgeted

2 \$20,220 Conservative Tax Collection Estimates