



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Budget Amendments

SUBMITTED BY: Samuel D. Flores **OF:** Comptroller

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: August 19, 2015

RECOMMENDATION:

It is recommended that the Board of Trustees approve the budget amendments presented.

RATIONALE:

Under current policy, the Board approves all budget amendments requested on a monthly basis. Most budget amendments are of a transfer nature and do not have an effect on fund balance. Budget amendments having an effect on fund balance will be noted.

BUDGETARY INFORMATION:

As approved in the 2014-2015 budget by the Board of Trustees.

BOARD POLICY REFERENCE AND COMPLIANCE:

This item is in accordance with the Local Board Policy, CE

UNITED INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
FOR THE MONTH OF AUGUST, 2015

DEPT/ORGANIZATION	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
DEBT SERVICE - BA 15-12			
EXPENDITURES			
5125 71 900 99 000 65XXXX 2015 Refunding Bonds	\$ -	\$ 1,248,255	\$ 1,248,255
5125 71 900 99 000 652114 2005 Refunded Bonds	1,172,700	586,350	(586,350)
5125 71 900 99 000 652124 2015 Bonds	-	50,000	50,000
5125 71 900 99 000 659900 Issuer's Contribution	-	517,024	517,024
EXPENDITURES TOTAL	\$ 1,172,700	\$ 2,401,629	\$ 1,228,929
FUND BALANCE			
5125 36XXXX Committed Fund Balance	\$ 3,440,132	\$ 2,211,203	\$ (1,228,929)
FUND BALANCE TOTAL	\$ 3,440,132	\$ 2,211,203	\$ (1,228,929)

To appropriate funds for the issuer's contribution for the 2015 Refunding Bonds and the new bonds, Unlimited Tax School Building Bonds, Series 2015. **A decrease in COMMITTED FUND BALANCE of \$1,228,929. Requested by Mr. Samuel D. Flores, Comptroller.**

VARIOUS DEPARTMENTS - BA 15-13			
EXPENDITURES			
1995 11 XXX XX 000 61XXXX Payroll	\$ 197,093,690	\$ 196,743,690	\$ (350,000)
1995 12 XXX XX 000 61XXXX Payroll	5,476,710	5,676,710	200,000
1995 21 XXX XX 000 61XXXX Payroll	6,787,708	6,587,708	(200,000)
1995 23 XXX XX 000 61XXXX Payroll	21,301,951	20,976,951	(325,000)
1995 34 XXX XX 000 61XXXX Payroll	15,715,170	15,840,170	125,000
1995 41 XXX XX 000 61XXXX Payroll	10,799,039	11,549,039	750,000
1995 51 XXX XX 000 61XXXX Payroll	37,822,021	37,182,021	(640,000)
1995 52 XXX XX 000 61XXXX Payroll	7,670,479	7,970,479	300,000
1995 81 936 99 032 662900 Warehouse on Gale Street	3,740,169	3,880,169	140,000
EXPENDITURE TOTAL	\$ 306,406,937	\$ 306,406,937	\$ -

To distribute funds to finalize the 2014-2015 budget. **No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Comptroller.**

UNITED INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
FOR THE MONTH OF AUGUST, 2015

DISTRICT WIDE - BA 15-14

<u>DEPT/ORGANIZATION</u>		<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
REVENUE				
1995	5831XX State Revenue - TRS	\$ -	\$ 17,917,867	\$ 17,917,867
	REVENUE TOTAL	\$ -	\$ 17,917,867	\$ 17,917,867
EXPENDITURES				
1995 11 900 11 000	614400 TRS on Behalf	\$ -	\$ 11,496,045	\$ 11,496,045
1995 12 900 99 000	614400 TRS on Behalf	-	307,594	307,594
1995 13 900 11 000	614400 TRS on Behalf	-	152,976	152,976
1995 21 900 99 000	614400 TRS on Behalf	-	362,165	362,165
1995 23 900 99 000	614400 TRS on Behalf	-	1,267,030	1,267,030
1995 31 900 99 000	614400 TRS on Behalf	-	872,588	872,588
1995 32 900 99 000	614400 TRS on Behalf	-	143,496	143,496
1995 33 900 99 000	614400 TRS on Behalf	-	242,398	242,398
1995 34 900 99 000	614400 TRS on Behalf	-	900,804	900,804
1995 36 900 99 000	614400 TRS on Behalf	-	114,360	114,360
1995 41 900 99 000	614400 TRS on Behalf	-	463,388	463,388
1995 51 900 99 000	614400 TRS on Behalf	-	1,081,517	1,081,517
1995 52 900 99 000	614400 TRS on Behalf	-	378,071	378,071
1995 53 900 99 000	614400 TRS on Behalf	-	117,242	117,242
1995 61 900 24 000	614400 TRS on Behalf	-	18,192	18,192
	EXPENDITURE TOTAL	\$ -	\$ 17,917,867	\$ 17,917,867
REVENUE				
1015	5831XX State Revenue - TRS	\$ -	\$ 709,743	\$ 709,743
	REVENUE TOTAL	\$ -	\$ 709,743	\$ 709,743
EXPENDITURE				
1015 35 909 99 000	614400 TRS on Behalf	\$ -	\$ 709,743	\$ 709,743
	EXPENDITURE TOTAL	\$ -	\$ 709,743	\$ 709,743

To record the calculated TRS on Behalf payments for fiscal year 2014-2015 for all funds. NO EFFECT ON FUND BALANCE.
Requested by Mr. Samuel D. Flores, Comptroller.