



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: _____ Discussion regarding Budget Amendments _____

SUBMITTED BY: Samuel D. Flores _____ **OF:** _____ Division of Finance _____

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: _____ February 15, 2023 _____

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 2022-2023 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 FEBRUARY, 2023

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
DISTRICT WIDE - BA 23-04			
EXPENDITURES			
1993 81 XXX XX 000 66XXXX CAPITAL OUTLAY	\$ 2,692,174	\$ 10,692,174	\$ 8,000,000
1993 34 XXX XX 000 6631XX BUSES	233,381	2,233,381	2,000,000
EXPENDITURES TOTAL	\$ 2,925,555	\$ 12,925,555	\$ 10,000,000
FUND BALANCE			
1993 3550XX ASSIGNED FUND BALANCE	\$ 8,000,000	\$ -	\$ (8,000,000)
1993 3570XX ASSIGNED FUND BALANCE	2,000,000	-	(2,000,000)
FUND BALANCE TOTAL	\$ 10,000,000	\$ -	\$ (10,000,000)

To allocate funds from Assigned Fund Balance for capital outlay and District's cost of the bus replacement initiative by the Texas Clean School Bus Program. **A decrease in Assigned Fund Balance of \$10,000,000. Requested by Mr. Samuel D. Flores, Assistant Superintendent for Business & Finance.**

DISTRICT WIDE - BA 23-05			
EXPENDITURES			
1993 21 XXX XX 000 61XXXX PAYROLL	\$ 6,594,247	\$ 7,219,247	\$ 625,000
1993 53 XXX XX 000 61XXXX PAYROLL	2,464,091	2,964,091	500,000
1993 61 XXX XX 000 61XXXX PAYROLL	224,070	299,070	75,000
1993 99 XXX XX 000 6213XX TAX APPRAISAL & COLLECTION	\$ 2,365,000	\$ 2,395,000	\$ 30,000
1993 23 XXX XX 000 61XXXX PAYROLL	26,334,326	26,164,326	(170,000)
1993 33 XXX XX 000 61XXXX PAYROLL	5,189,967	4,809,967	(380,000)
1993 41 XXX XX 000 61XXXX PAYROLL	10,921,590	10,241,590	(680,000)
EXPENDITURES TOTAL	\$ 54,093,290	\$ 54,093,290	\$ -

To appropriate funds for projected expenditures for the 2022-2023 budget. **No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Assistant Superintendent for Business & Finance.**

DEBT SERVICE FUND - BA 23-06			
EXPENDITURES			
5123 71 900 99 000 6599XX ISSUANCE COSTS	\$ 613,579	\$ 618,579	\$ 5,000
EXPENDITURES TOTAL	\$ 613,579	\$ 618,579	\$ 5,000
FUND BALANCE			
5123 3480XX FUND BALANCE	\$ 7,041,020	\$ 7,036,020	\$ (5,000)
FUND BALANCE TOTAL	\$ 7,041,020	\$ 7,036,020	\$ (5,000)

To appropriate funds in the Debt Service Fund for administrative fees in Fiscal Year 2023. **A decrease in Committed Fund Balance of \$5,000. As requested by Samuel D. Flores, Assistant Superintendent for Business and Finance.**