



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 22, 2018

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 2017-2018 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, 2018**

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
DISTRICT WIDE - BA 18-07			
<u>EXPENDITURES</u>			
1998 11 900 11 000 664599 Computer Lease	\$ -	\$ 403,224	\$ 403,224
1998 71 900 99 000 6513XX Computer Lease	-	456,088	456,088
EXPENDITURE TOTAL	\$ -	\$ 859,312	\$ 859,312
<u>OTHER RESOURCES</u>			
1998 367913 Proceeds from Capital Leases	\$ -	\$ 403,224	\$ 403,224
OTHER RESOURCES TOTAL	\$ -	\$ 403,224	\$ 403,224
<u>FUND BALANCE</u>			
1998 36XXXX Unassigned Fund Balance	\$ 59,475,955	\$ 59,019,867	\$ (456,088)
FUND BALANCE TOTAL	\$ 59,475,955	\$ 59,019,867	\$ (456,088)

To appropriate funds for the computer lease equipment and payment for various campuses. A decrease in UNASSIGNED FUND BALANCE of \$456,088. Requested by Mr. Samuel D. Flores, Comptroller.

<u>VARIOUS DEPARTMENTS - BA 18-08</u>			
<u>REVENUE</u>			
1998 5711XX Delinquent Taxes	\$ -	\$ 450,000	\$ 450,000
1998 5742XX Interest	1,103,000	1,453,000	350,000
1998 5749XX Miscellaneous Revenue	263,009	713,009	450,000
1638 5931XX SHARS	5,122,000	5,872,000	750,000
REVENUE TOTAL	\$ 6,488,009	\$ 8,488,009	\$ 2,000,000
<u>EXPENDITURES</u>			
1998 11 XXX XX 000 61XXXX Payroll	\$ 190,636,895	\$ 193,856,895	\$ 3,220,000
1998 13 XXX XX 000 61XXXX Payroll	136,717	61,717	(75,000)
1998 21 XXX XX 000 61XXXX Payroll	5,620,775	5,320,775	(300,000)
1998 23 XXX XX 000 61XXXX Payroll	21,936,978	21,811,978	(125,000)
1998 31 XXX XX 000 61XXXX Payroll	13,283,535	13,338,535	55,000
1998 32 XXX XX 000 61XXXX Payroll	3,022,455	2,897,455	(125,000)
1998 33 XXX XX 000 61XXXX Payroll	4,651,354	4,351,354	(300,000)
1998 34 XXX XX 000 61XXXX Payroll	15,475,503	15,575,503	100,000
1998 36 XXX XX 000 61XXXX Payroll	6,300,601	5,925,601	(375,000)
1998 51 XXX XX 000 61XXXX Payroll	19,690,995	20,040,995	350,000
1998 52 XXX XX 000 61XXXX Payroll	8,071,815	8,171,815	100,000
1998 81 XXX XX 000 66XXXX Construction	4,436,769	4,311,769	(125,000)
EXPENDITURE TOTAL	\$ 293,264,393	\$ 295,664,393	\$ 2,400,000
<u>FUND BALANCE</u>			
1998 36XXXX Unassigned Fund Balance	\$ 59,019,867	\$ 58,619,867	\$ (400,000)
FUND BALANCE TOTAL	\$ 59,019,867	\$ 58,619,867	\$ (400,000)

To distribute funds to finalize the 2017-2018 budget. A decrease in UNASSIGNED FUND BALANCE of \$400,000. Requested by Mr. Samuel D. Flores, Comptroller.

UNITED INDEPENDENT SCHOOL DISTRICT
 BUDGET AMENDMENTS
 FOR THE MONTH OF AUGUST, 2018

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
DISTRICT WIDE - BA 18-09			
<u>EXPENDITURES</u>			
1998 11 XXX 11 000 6142XX Health Insurance	\$ 18,354,042	\$ 18,674,235	\$ 320,193
1998 12 XXX 99 000 6142XX Health Insurance	745,041	753,737	8,696
1998 13 XXX 11 000 6142XX Health Insurance	-	3,293	3,293
1998 21 XXX 99 000 6142XX Health Insurance	878,718	888,675	9,957
1998 23 XXX 99 000 6142XX Health Insurance	1,571,943	1,608,220	36,277
1998 31 XXX 99 000 6142XX Health Insurance	1,039,581	1,062,134	22,553
1998 32 XXX 99 000 6142XX Health Insurance	250,159	255,809	5,650
1998 33 XXX 99 000 6142XX Health Insurance	27,362	34,755	7,393
1998 34 XXX 99 000 6142XX Health Insurance	2,462,000	2,501,975	39,975
1998 36 XXX 91 000 6142XX Health Insurance	1,354,997	1,358,222	3,225
1998 41 XXX 91 000 6142XX Health Insurance	603,121	616,839	13,718
1998 51 XXX 99 000 6142XX Health Insurance	3,792,268	3,847,381	55,113
1998 52 XXX 99 000 6142XX Health Insurance	1,005,509	1,024,744	19,235
1998 53 XXX 99 000 6142XX Health Insurance	145,068	148,344	3,276
1998 61 XXX 99 000 6142XX Health Insurance	67,575	69,021	1,446
EXPENDITURES TOTAL	\$ 32,297,384	\$ 32,847,384	\$ 550,000
<u>FUND BALANCE</u>			
1998 36XXXX Unassigned Fund Balance	\$ 58,619,867	\$ 58,069,867	\$ (550,000)
FUND BALANCE TOTAL	\$ 58,619,867	\$ 58,069,867	\$ (550,000)

To appropriate funds for health insurance. A decrease in UNASSIGNED FUND BALANCE of \$550,000. Requested by Mr. Samuel D. Flores, Comptroller.

UNITED INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
FOR THE MONTH OF AUGUST, 2018

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
DISTRICT WIDE - BA 18-10			
<u>REVENUE</u>			
1998	5831XX State Revenue - TRS	\$ -	\$ 18,858,511
	REVENUE TOTAL	\$ -	\$ 18,858,511
<u>EXPENDITURES</u>			
1998 11 900 11 000	614400 TRS on Behalf	\$ -	\$ 11,912,041
1998 12 900 99 000	614400 TRS on Behalf	-	333,752
1998 13 900 11 000	614400 TRS on Behalf	-	190,097
1998 21 900 99 000	614400 TRS on Behalf	-	496,999
1998 23 900 99 000	614400 TRS on Behalf	-	1,383,524
1998 31 900 99 000	614400 TRS on Behalf	-	938,599
1998 32 900 99 000	614400 TRS on Behalf	-	174,704
1998 33 900 99 000	614400 TRS on Behalf	-	258,553
1998 34 900 99 000	614400 TRS on Behalf	-	799,263
1998 36 900 99 000	614400 TRS on Behalf	-	159,655
1998 41 900 99 000	614400 TRS on Behalf	-	515,455
1998 51 900 99 000	614400 TRS on Behalf	-	1,090,918
1998 52 900 99 000	614400 TRS on Behalf	-	448,893
1998 53 900 99 000	614400 TRS on Behalf	-	132,130
1998 61 900 99 000	614400 TRS on Behalf	-	23,928
	EXPENDITURE TOTAL	\$ -	\$ 18,858,511
<u>REVENUE</u>			
1018	5831XX State Revenue - TRS	\$ -	\$ 616,950
	REVENUE TOTAL	\$ -	\$ 616,950
<u>EXPENDITURES</u>			
1018 35 909 99 000	614400 TRS on Behalf	\$ -	\$ 616,950
	EXPENDITURE TOTAL	\$ -	\$ 616,950

To record the calculated TRS on Behalf payments for fiscal year 2017-2018 for all funds. **No effect on FUND BALANCE.**
Requested by Mr. Samuel D. Flores, Comptroller.

UNITED INDEPENDENT SCHOOL DISTRICT
 BUDGET AMENDMENTS
 FOR THE MONTH OF AUGUST, 2018

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
2018 PPFCO - BA 18-11			
<u>EXPENDITURES</u>			
1738 11 XXX 11 000 6649XX Furniture & Equipment	\$ 6,044,949	\$ 6,211,362	\$ 166,413
1738 12 XXX 99 000 6631XX Vehicles	30,000	26,623	(3,377)
1738 34 XXX 99 000 6631XX Vehicles	5,008,000	4,824,036	(183,964)
1738 51 XXX 99 000 6631XX Vehicles	1,725,000	1,587,969	(137,031)
1738 52 XXX 99 000 66XXXX Vehicles/Equipment	306,109	497,730	191,621
1738 53 XXX 99 000 6631XX Vehicles	120,000	93,996	(26,004)
1738 71 XXX 99 000 6599XX Other Debt Service	242,000	234,342	(7,658)
EXPENDITURES TOTAL	\$ 13,476,058	\$ 13,476,058	\$ -

To distribute funds to finalize the 2018 PPFCO for fiscal year 2017-2018. No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Comptroller.