



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: June 19, 2019

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 2018-2019 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 JUNE, 2019

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
DISTRICT WIDE - PPFCO BA 19-05			
REVENUES			
1739 5742XX Interest	\$ -	\$ 161,361.00	\$ 161,361.00
REVENUES TOTAL	\$ -	\$ 161,361.00	\$ 161,361.00
EXPENDITURES			
1739 11 900 11 000 664900 Instructional Furniture	\$ 339,153.39	\$ 413,436.39	\$ 74,283.00
1739 21 XXX 99 000 664500 Computer Equipment	-	31,983.00	31,983.00
1739 32 XXX 99 000 664500 Computer Equipment	-	1,240.00	1,240.00
1739 41 XXX 99 000 664500 Computer Equipment	-	46,591.00	46,591.00
1739 51 009 99 000 663100 Vechicle	-	35,000.00	35,000.00
1739 51 936 99 000 663900 Skid Loader	-	50,000.00	50,000.00
1739 51 936 99 000 663900 Ditch Witch	-	71,201.00	71,201.00
1739 12 806 99 000 663100 Vechicle	26,623.00	26,622.75	(0.25)
1739 51 936 99 000 663100 Vechicle	1,141,829.92	1,140,874.24	(955.68)
1739 52 900 99 000 663900 Other Equipment	12,133.13	-	(12,133.13)
1739 53 880 99 000 663100 Vechicle	93,996.00	92,660.94	(1,335.06)
1739 71 900 99 000 659900 Debt	234,342.00	218,140.32	(16,201.68)
1739 34 937 99 000 663100 Vechicle	4,823,636.00	4,705,324.80	(118,311.20)
EXPENDITURE TOTAL	\$6,671,713.44	\$6,833,074.44	\$ 161,361.00

To recognize interest earned and to distribute funds to finalize the 2018-2019 PPFCO budget. **No effect on FUND BALANCE. Requested by Mr. Samuel D. Flores, Comptroller.**

UNITED INDEPENDENT SCHOOL DISTRICT
 BUDGET AMENDMENTS
 FOR THE MONTH OF JUNE, 2019

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
DISTRICT WIDE BA 19-06			
REVENUES			
1999	571102 Delinquent Taxes	\$ -	\$ 633,508
1999	5742XX Interest	200,000	666,092
1999	5749XX Miscellaneous Revenue		199,000
1999	574100 Webb Co Land	150,000	1,773,160
1999	593100 SHARS	4,500,000	4,980,653
	REVENUES TOTAL	\$ 4,850,000	\$ 8,252,413
EXPENDITURES			
1999	11 XXX XX 000 61XXXX Payroll/Health Ins.	\$ 208,709,327	\$ 207,498,266
1999	12 XXX XX 000 61XXXX Payroll/Health Ins.	458,223	461,537
1999	21 XXX XX 000 61XXXX Payroll/Health Ins.	5,569,649	5,971,983
1999	23 XXX XX 000 61XXXX Payroll/Health Ins.	25,590,765	25,003,731
1999	31 XXX XX 000 61XXXX Payroll/Health Ins.	14,444,868	14,201,993
1999	32 XXX XX 000 61XXXX Payroll/Health Ins.	280,926	282,957
1999	33 XXX XX 000 61XXXX Payroll/Health Ins.	5,066,944	4,944,616
1999	34 XXX XX 000 61XXXX Payroll/Health Ins.	16,318,275	17,358,813
1999	36 XXX XX 000 61XXXX Payroll/Health Ins.	145,377	146,428
1999	41 XXX XX 000 61XXXX Payroll/Health Ins.	8,831,869	9,411,361
1999	51 XXX XX 000 61XXXX Payroll/Health Ins.	23,374,285	25,852,929
1999	52 XXX XX 000 61XXXX Payroll/Health Ins.	9,696,694	10,428,786
1999	53 XXX XX 000 61XXXX Payroll/Health Ins.	2,062,486	2,388,555
1999	61 XXX XX 000 61XXXX Health Insurance	20,180	20,326
	EXPENDITURES TOTAL	\$ 320,569,868	\$ 323,972,281

To recognize revenue and to distribute funds to finalize the 2018-2019 budget. **No effect on FUND BALANCE.**
 Requested by Mr. Samuel D. Flores, Comptroller.

UNITED INDEPENDENT SCHOOL DISTRICT
BUDGET AMENDMENTS
FOR THE MONTH OF JUNE, 2019

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
CHILD NUTRITION PROGRAM BA 19-07			
EXPENDITURES			
1019 35 XXX 99 000 62XXXX Repairs	\$ -	\$ 125,000	\$ 125,000
1019 51 XXX 99 000 62XXXX Repairs	-	25,000	25,000
EXPENDITURE TOTAL	\$ -	\$ 150,000	\$ 150,000
FUND BALANCE			
1019 36XXXX Fund Balance	\$ 2,695,464	\$ 2,545,464	\$ (150,000)
FUND BALANCE TOTAL	\$ 2,695,464	\$ 2,545,464	\$ (150,000)

To appropriate funds for repairs needed at the Food Production Center. **A decrease on FUND BALANCE of \$150,000.**
Requested by Mr. Samuel D. Flores, Comptroller.

CHILD NUTRITION PROGRAM BA 19-08			
REVENUES			
1019 5939XX Revenues	\$ -	\$ 34,000	\$ 34,000
REVENUES TOTAL	\$ -	\$ 34,000	\$ 34,000
EXPENDITURES			
1019 35 111 99 000 66XXXX Equipment	\$ -	\$ 18,000	\$ 18,000
1019 35 119 99 000 66XXXX Equipment	-	9,000	9,000
1019 35 121 99 000 66XXXX Equipment	-	7,000	7,000
EXPENDITURE TOTAL	\$ -	\$ 34,000	\$ 34,000

To appropriate funds for the National School Lunch Program: Equipment Assistance Grant. **No effect on FUND BALANCE.** Requested by Mr. Samuel D. Flores, Comptroller.

UNITED INDEPENDENT SCHOOL DISTRICT
 BUDGET AMENDMENTS
 FOR THE MONTH OF JUNE, 2019

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE (DECREASE)</u>
BOND OVERSIGHT COMMITTEE			
CONSTRUCTION PROJECTS BA 19-09			
<u>EXPENDITURES</u>			
6159 81 900 99 XXX 6629XX Central Office - Resurface Parking Lot	\$ -	\$ 60,000	\$ 60,000
EXPENDITURE TOTAL	\$ -	\$ 60,000	\$ 60,000
<u>REVENUE</u>			
6159 5742XX Interest Income	\$ -	\$ 60,000	\$ 60,000
REVENUE TOTAL	\$ -	\$ 60,000	\$ 60,000

To recognize interest income earned from the Bond Proceeds to appropriate funds for the resurfacing of the central office parking lot that will be funded from interest earned. Requested by Mr. Samuel D. Flores, Comptroller.