



## ALEDO ISD BOARD MEETING TEMPLATE

**MEETING DATE:** September 18, 2017

**AGENDA ITEM:** Consider Approval of 2017-2018 General Fund Budget Amendment

**PRESENTER:** Earl Husfeld

**ALIGNS TO BOARD GOAL(S):** Financial/Facilities – The District shall exhibit excellence in financial and facility planning, management, and stewardship.

**BACKGROUND INFORMATION:**

- Per Board Policy CE (Local), the Board of Trustees shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts or other resources.

**ADMINISTRATIVE CONSIDERATIONS:**

- In accordance with Board Policy CE (Local), the budget amendments/transfers itemized on the following pages are presented for your review and consideration.
- These budget amendments/transfers are needed to correct the salary/benefits account codes for staff that were discovered after the 2017-2018 budget was officially adopted and provide for the cost of additional Balanced Literacy and Response to Intervention (RTI) training for the District.
- The \$150,000 increase in Local Revenues and Function 36, Cocurricular and Extracurricular Activities, is related to the realignment of the accounting for student paid band fees.

**FISCAL NOTE:**

The budget amendments/transfers presented are between functions and do not impact the “bottom line” net difference in the 2017-2018 General Fund budget.

**ADMINISTRATIVE RECOMMENDATION:**

The Administration recommends the Board of Trustees approve the 2017-2018 General Fund budget amendments/transfers as presented on the following pages.

**ALEDO INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
2017-2018 CROSS-FUNCTION BUDGET AMENDMENTS  
As of September 18, 2017**

**REVENUES**

<u>Function/Description</u>	<u>Original Budget</u>	<u>Amendments</u>	<u>Amended Budget September 18, 2017</u>
57 Local Revenues	\$ 37,578,428	\$ 150,000	\$ 37,728,428
58 State Revenues	9,858,098	-	9,858,098
59 Federal Revenues	135,000	-	135,000
79 Other Resources	10,500	-	10,500
<b>Total Revenues</b>	<b>\$ 47,582,026</b>	<b>\$ 150,000</b>	<b>\$ 47,732,026</b>

**EXPENDITURES**

<u>Function/Description</u>	<u>Original Budget</u>	<u>Amendments</u>	<u>Amended Budget September 18, 2017</u>
11 Classroom Instruction	\$ 24,704,816	\$ 140,536	\$ 24,845,352
12 Instructional Resources & Media Services	641,777	-	641,777
13 Curriculum/Instructional Staff Development	419,520	3,000	422,520
21 Instructional Leadership	588,227	(3,000)	585,227
23 School Leadership	2,772,415	(71,466)	2,700,949
31 Guidance, Counseling, & Evaluation Services	1,478,398	(69,070)	1,409,328
33 Health Services	515,175	-	515,175
34 Student (Pupil) Transportation	2,258,210	-	2,258,210
35 Food Services	3,000	-	3,000
36 Cocurricular/Extracurricular Activities	2,144,286	150,000	2,294,286
41 General Administration	2,018,657	-	2,018,657
51 Plant Maintenance & Operations	5,421,842	-	5,421,842
52 Security & Monitoring Services	491,277	-	491,277
53 Data Processing Services	976,832	-	976,832
91 Chapter 41 Recapture Payment to State	905,000	-	905,000
99 Other Intergovernmental Charges	722,500	-	722,500
<b>Total Expenditures</b>	<b>\$ 46,061,932</b>	<b>\$ 150,000</b>	<b>\$ 46,211,932</b>

**ALEDO INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
2017-2018 CROSS-FUNCTION BUDGET AMENDMENTS  
As of September 18, 2017**

<u>Explanation/Justification</u>	<u>Amount</u>	<u>Off-Set Function</u>
<b>Function 11 - Classroom Instruction:</b>		
To correct salary/benefits account codes for staff	\$ 140,536	23, 31
<b>Total Function 11</b>	<b>\$ 140,536</b>	
<b>Function 13 - Instructional Staff Development:</b>		
Additional Balanced Literacy and RTI training costs	\$ 3,000	21
<b>Total Function 13</b>	<b>\$ 3,000</b>	
<b>Function 21 - Instructional Leadership:</b>		
Additional Balanced Literacy and RTI training costs	\$ (3,000)	13
<b>Total Function 21</b>	<b>\$ (3,000)</b>	
<b>Function 23 - School Leadership:</b>		
To correct salary/benefits account codes for staff	\$ (71,466)	11
<b>Total Function 23</b>	<b>\$ (71,466)</b>	
<b>Function 31 - Guidance/Counseling Services:</b>		
To correct salary/benefits account codes for staff	\$ (69,070)	11
<b>Total Function 31</b>	<b>\$ (69,070)</b>	
<b>Function 36 - Cocurricular/Extracurricular:</b>		
Realignment of accounting for student paid band fees	\$ 150,000	Additional Revenue
<b>Total Function 36</b>	<b>\$ 150,000</b>	