



# 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<br/>BUDGET</u> | <u>INCREASE<br/>(DECREASE)</u> |
|---|---------------------|---------------------------|--------------------------------|
| <b>DEBT SERVICE - BA 15-12</b>                  |                     |                           |                                |
| <b>EXPENDITURES</b>                             |                     |                           |                                |
| 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                        |
| <b>EXPENDITURES TOTAL</b>                       | <b>\$ 1,172,700</b> | <b>\$ 2,401,629</b>       | <b>\$ 1,228,929</b>            |
| <b>FUND BALANCE</b>                             |                     |                           |                                |
| 5125 36XXXX Committed Fund Balance              | \$ 3,440,132        | \$ 2,211,203              | \$ (1,228,929)                 |
| <b>FUND BALANCE TOTAL</b>                       | <b>\$ 3,440,132</b> | <b>\$ 2,211,203</b>       | <b>\$ (1,228,929)</b>          |

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.**

|  |                       |                       |              |
|--|-----------------------|-----------------------|--------------|
| <b>VARIOUS DEPARTMENTS - BA 15-13</b>              |                       |                       |              |
| <b>EXPENDITURES</b>                                |                       |                       |              |
| 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      |
| <b>EXPENDITURE TOTAL</b>                           | <b>\$ 306,406,937</b> | <b>\$ 306,406,937</b> | <b>\$ -</b>  |

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