

No. \_\_\_\_\_



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Consideration for Approval of Budget Amendments

**SUBMITTED BY:** Samuel D. Flores **OF:** Director of Accounting

**APPROVED FOR TRANSMITTAL TO SCHOOL BOARD:** \_\_\_\_\_

**DATE ASSIGNED FOR BOARD CONSIDERATION:** August 15, 2007

**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 2006-2007 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, 2007

<u>DEPT/ORGANIZATION</u>		<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>	
<b>AFTER SCHOOL PROGRAM BA-07-28</b>					
1627	575900	Other Activity	\$ 950,000.00	\$ 1,030,000.00	\$ 80,000.00
		<b>REVENUE TOTAL</b>	<b>\$ 950,000.00</b>	<b>\$ 1,030,000.00</b>	<b>\$ 80,000.00</b>
1627	36 992 99 000	61XXXX Extra Duty Pay/Benefits	744,128.10	824,128.10	80,000.00
		<b>EXPENDITURE TOTAL</b>	<b>\$ 744,128.10</b>	<b>\$ 824,128.10</b>	<b>\$ 80,000.00</b>

To recognize additional revenue for the After School Program (\$80,000) for the fiscal year 2006-2007. **NO EFFECT ON FUND BALANCE.** Requested by Mr. Samuel D. Flores, Director of Accounting.

<b>VARIOUS DEPARTMENTS BA-07-29</b>					
1997	581100	Per Capita Apportionme	\$ 11,557,124.00	\$ 12,557,124.00	\$ 1,000,000.00
		<b>REVENUE TOTAL</b>	<b>\$ 11,557,124.00</b>	<b>\$ 12,557,124.00</b>	<b>\$ 1,000,000.00</b>
1997	32 918 99 000	639999 Equip. under \$5,000	\$ -	\$ 5,000.00	\$ 5,000.00
1997	33 881 99 000	6118XX Summer School	-	40,000.00	40,000.00
1997	33 881 99 000	639999 Equip. under \$5,000	-	40,000.00	40,000.00
1997	36 899 91 000	641200 O/D Student Travel	-	35,000.00	35,000.00
1997	51 900 99 000	6259EL Electricity	733,464.63	908,464.63	175,000.00
1997	51 936 99 000	6119XX Over Time - Facilites	278,543.31	358,543.31	80,000.00
1997	51 936 99 000	6319XX Summer Proj./Repairs	1,834,275.02	2,134,275.02	300,000.00
1997	52 952 99 000	6631XX Vehicles - Police	246,517.88	306,517.88	60,000.00
1997	52 952 99 000	6121XX Over Time - Police	464,550.00	614,550.00	150,000.00
1997	81 900 99 000	66XXXX Construction Projects	6,164,202.12	6,279,202.12	115,000.00
		<b>EXPENDITURE TOTAL</b>	<b>\$ 9,721,552.96</b>	<b>\$ 10,721,552.96</b>	<b>\$ 1,000,000.00</b>

To recognized additional projected State Revenue for the 2006-2007 fiscal year. To appropriate funds to finalize the 2006-2007 budget expenses (\$1,000,000). **NO EFFECT ON FUND BALANCE.** Requested by Mr. Samuel D. Flores, Director of Accounting.

<b>DISTRICT-WIDE BA-07-30</b>					
1997	5831XX	State Revenue - TRS	\$ -	\$ 9,259,308.63	\$ 9,259,308.63
		<b>REVENUE TOTAL</b>	<b>\$ -</b>	<b>\$ 9,259,308.63</b>	<b>\$ 9,259,308.63</b>
1997	11 900 11 000	614400 TRS on Behalf	\$ -	\$ 5,802,798.36	\$ 5,802,798.36
1997	12 900 99 000	614400 TRS on Behalf	-	144,197.24	144,197.24
1997	13 900 11 000	614400 TRS on Behalf	-	22,624.64	22,624.64
1997	21 900 99 000	614400 TRS on Behalf	-	217,495.05	217,495.05
1997	23 900 99 000	614400 TRS on Behalf	-	651,819.75	651,819.75
1997	31 900 99 000	614400 TRS on Behalf	-	429,470.69	429,470.69
1997	32 900 99 000	614400 TRS on Behalf	-	62,126.11	62,126.11
1997	33 900 99 000	614400 TRS on Behalf	-	110,642.93	110,642.93

UNITED INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENTS  
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<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
<b>DISTRICT-WIDE BA-07-30 continued....</b>			
1997 34 900 99 000 614400 TRS on Behalf	-	359,587.26	359,587.26
1997 35 900 99 000 614400 TRS on Behalf	-	307,806.85	307,806.85
1997 36 900 99 000 614400 TRS on Behalf	-	49,294.97	49,294.97
1997 41 900 99 000 614400 TRS on Behalf	-	239,525.19	239,525.19
1997 51 900 99 000 614400 TRS on Behalf	-	546,766.71	546,766.71
1997 52 900 99 000 614400 TRS on Behalf	-	181,565.18	181,565.18
1997 53 900 99 000 614400 TRS on Behalf	-	109,152.51	109,152.51
1997 61 900 24 000 614400 TRS on Behalf	-	24,435.19	24,435.19
<b>EXPENDITURE TOTAL \$</b>	<b>-</b>	<b>\$ 9,259,308.63</b>	<b>\$ 9,259,308.63</b>

To record the calculated TRS on Behalf payments for fiscal year 2006-2007 for all funds (\$9,259,308.63). **NO EFFECT ON FUND BALANCE.** Requested by Mr. Samuel D. Flores, Director of Accounting.

**TECHNOLOGY BA-07-31**

1997 53 880 99 000 664500 Computer Equipment	-	40,788.00	40,788.00
1997 41 880 99 000 6299KR Maintenance	15,000.00	10,000.00	(5,000.00)
1997 41 880 99 000 6299SN Maintenance	133,169.00	118,169.00	(15,000.00)
1997 41 880 99 000 649900 Misc Oper Costs	12,000.00	9,000.00	(3,000.00)
1997 41 880 99 000 6249CF Maintenance	59,000.00	41,212.00	(17,788.00)
<b>EXPENDITURE TOTAL \$</b>	<b>219,169.00</b>	<b>\$ 219,169.00</b>	<b>\$ -</b>

To appropriate funds for the purchase of computers for the technicians in the the Technology Department (\$40,788). **NO EFFECT ON FUND BALANCE.** Requested by Mr. Hector Perez, Executive Director of Information Technology.

**VARIOUS DEPARTMENTS BA-07-32**

1997 368011 Transfer Out	\$ 2,500,000.00	\$ 5,000,000.00	\$ 2,500,000.00
<b>OTHER USES</b>	<b>\$ 2,500,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 2,500,000.00</b>
1997 11 XXX 11 000 61XXXX Payroll	\$ 92,491,766.57	\$ 90,841,766.57	\$ (1,650,000.00)
1997 12 XXX 99 000 61XXXX Payroll	3,547,690.06	3,447,690.06	(100,000.00)
1997 13 XXX 11 000 61XXXX Payroll	653,029.07	403,029.07	(250,000.00)
1997 23 XXX 91 000 61XXXX Payroll	14,128,520.97	14,053,520.97	(75,000.00)
1997 31 XXX 99 000 61XXXX Payroll	6,531,768.43	6,231,768.43	(300,000.00)
1997 41 XXX 99 000 61XXXX Payroll	5,499,141.06	5,374,141.06	(125,000.00)
<b>EXPENDITURE TOTAL \$</b>	<b>122,851,916.16</b>	<b>\$ 120,351,916.16</b>	<b>\$ (2,500,000.00)</b>

UNITED INDEPENDENT SCHOOL DISTRICT  
 BUDGET AMENDMENTS  
 FOR THE MONTH OF AUGUST, 2007

<u>DEPT/ORGANIZATION</u>	<u>BUDGET</u>	<u>AMENDED BUDGET</u>	<u>INCREASE DECREASE</u>
<b>VARIOUS DEPARTMENTS BA-07-32 continued....</b>			
6197                    367015 Transfer In	\$ 2,500,000.00	5,000,000.00	\$ 2,500,000.00
<b>OTHER USES</b>	<b>\$ 2,500,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 2,500,000.00</b>
6197 81 001 99 077 662499 Construction - UHS	\$ 2,500,000.00	5,000,000.00	\$ 2,500,000.00
<b>EXPENDITURE TOTAL</b>	<b>\$ 2,500,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 2,500,000.00</b>

To move funds from the General Fund to the Construction Fund to help complete the new United High School (\$2,500,000). **NO EFFECT ON FUND BALANCE.** Requested by Mr. Samuel D. Flores, Director of Accounting.