

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
Budget Amendment
2024-2025
August 18, 2025

Budget Change Requests:

Final Budget Amendment to Prepare for Year End and to Realign Functional Expenditures

199.00.3480.00.000.00	Res For Debt Payment	(2,060,000.00)	Decrease
199.71.6513.00.903.99	Long - Term Debt Principal	2,060,000.00	Increase

For Debt Service Payment

199.11.6119.36.999.11	Salaries- Contingencies	(180,000.00)	Decrease
199.13.6119.36.999.99	Salaries- Contingencies	50,000.00	Increase
199.21.6119.36.999.99	Salaries- Contingencies	150,000.00	Increase
199.23.6119.36.999.99	Salaries- Contingencies	(100,000.00)	Decrease
199.31.6119.36.999.99	Salaries- Contingencies	60,000.00	Increase
199.32.6119.36.999.99	Salaries- Contingencies	50,000.00	Increase
199.34.6119.36.999.99	Salaries- Contingencies	(150,000.00)	Decrease
199.36.6119.36.999.99	Salaries- Contingencies	(50,000.00)	Decrease
199.41.6119.36.999.99	Salaries- Contingencies	(160,000.00)	Decrease
199.51.6119.36.999.99	Salaries- Contingencies	250,000.00	Increase
199.52.6119.00.999.99	Salaries- Contingencies	150,000.00	Increase
199.53.6119.36.999.99	Salaries- Contingencies	(80,000.00)	Decrease
199.61.6299.00.889.99	Miscellaneous Contracted Services	1,000.00	Increase
199.95.6223.00.999.28	Interlocal Agree- BC JJAEP	5,000.00	Increase
199.99.6213.00.999.99	Appraisal Services	4,000.00	Increase

Align Budget Allocations- Year End Adjustment

199.00.8911.00.000.00	Transfer Out	9,493,370.00	Increase
199.00.3600.00.000.00	Fund Balance	(9,493,370.00)	Decrease

Transfer to Debt Service for State Aid Received- Tax Credit

199.00.7912.00.000.00	Sale of Real & Personal Property	58,851.00	Increase
199.00.7919.00.000.00	Extraordinary Item- Insurance Proceeds	316,468.00	Increase
199.00.3600.00.000.00	Fund Balance	(375,319.00)	Increase

Transfer In for Insurance Proceeds and Auction Proceeds

199.00.5711.00.000.00	Taxes, Current Year Levy	(3,600,048.00)	Decrease
199.00.5719.00.000.00	Penalty, Interest & Other	50,000.00	Increase
199.00.5739.00.000.00	Tuition And Fees	70,000.00	Increase
199.00.5742.00.000.00	Earnings From Investments	300,000.00	Increase
199.00.5743.00.000.00	Rent	31,000.00	Increase
199.00.5749.82.000.00	Other Rev Frm Local Sourc	(80,000.00)	Decrease
199.00.5749.92.000.00	Other Rev Frm Local Sourc	6,594,537.00	Increase
199.00.5812.00.000.00	Foundation Entitlements	13,957,427.00	Increase
199.00.5812.01.000.00	Foundation Entitlements-Settle Up	846,967.00	Increase
199.00.5831.00.000.00	TRS On Behalf	405,000.00	Increase
199.00.5931.00.000.00	School Health Serv(Shars)	(100,000.00)	Decrease
199.00.5949.01.000.00	Federal Government	(222,333.00)	Decrease
199.00.3600.00.000.00	Fund Balance	18,252,550.00	Increase

Year End adjustment for Revenues-

599.00.7915.00.000.00	Transfer In	9,493,370.00	Increase
599.00.3480.00.000.00	Reserved for Debt Payments	(9,493,370.00)	

Transfer In from GF- Tax Credits

599.00.5711.00.000.00	Taxes, Current Year Levy	(9,562,299.00)	Decrease
599.00.5829.00.000.00	State Prog Rev DST by TEA	1,555,834.00	Increase
599.00.3480.00.000.00	Reserved for Debt Payments	(8,006,465.00)	

Reduce Tax Collections and Increase State Aid- Tax Credits

240.00.7912.00.000.00	Sale of Real & Personal Property	10,831.00	Increase
240.00.3450.00.000.00	Restricted Fund Balance	10,831.00	Increase

Transfer In- Auction Proceeds