

BUDGET AMENDMENT 9 – May 19, 2025

RECOMMENDATION:

The Administration recommends the listed budget amendments and transfers be approved.

BACKGROUND INFORMATION:

In accordance with the TEA budget and accounting procedures and guidelines, the District's official budget includes the General Fund, Food Service Fund, and the Debt Service Fund. The Board of Trustees should approve the adoption of the budgets associated with these funds, and subsequent amendments, at the *Fund Function* level. Other funds such as Special Revenue Funds for grants and capital projects are approved on a *Project Basis*; and consequently, *are* not required to be approved with the same level of detail.

The administration routinely allows transfers of existing budgeted funds within the same fund function in order to accommodate the necessary operations of the requesting department or campus. These transfers usually become necessary due to account coding requirements. Requests for transfers of existing funds between functions are reviewed by the administration to ensure that the related expenditures will not exceed the overall approved budget at the function level. These requests allowed at the administrative level are subject to final approval by the Board of Trustees.

In addition to the transfers of existing budget funds outlined above, the Board of Trustees must approve requests for new appropriations prior to expenditure. These requests include appropriations from fund balance, and reappropriation of designated fund balances.

ADMINISTRATIVE CONSIDERATIONS:

Transfers: The Administration has reviewed the following transfers and determined that there will be **no impact on the budget.**

Cross Function Transfer Summary

| Description | Increase (Decrease) |
|---|---------------------|
| 11 - Instruction | \$ 702,764 |
| 12 - Instructional Resources and Media Services | \$ 75,000 |
| 13 - Instructional Staff Development | \$ (1,593,375) |
| 21 - Instructional Administration | \$ (350,000) |
| 23 - Campus Administration | \$ (150) |
| 31 - Guidance and Counseling Services | \$ 306,400 |
| 32 - Social Work Services | \$ 127,850 |
| 33 - Health Services | \$ 100,000 |
| 34 - Transportation | \$ 100,000 |
| 36 - Co curricular / Extracurricular | \$ 3,840 |
| 41 - General Administration | \$ 479,539 |
| 51 - Maintenance | \$ (141) |
| 52 - Security | \$ 0 |
| 53 - Data Services | \$ 125,000 |
| 61 - Community Services | \$ (76,727) |
| 71 - Debt Service | \$ 0 |
| 81 - Facilities Acquisition & Construction | \$ 0 |
| 91 - Chapter 41 Payments | \$ 0 |
| 93 - Payments to Fiscal Agents | \$ 0 |
| 95 - Payments to JJAEP | \$ 0 |
| 99 - Other Intergovernmental Charges | \$ 0 |
| Total Net Transfers | \$ \$0 |

REQUESTS for Re-APPROPRIATIONS:

Adjust allocation for TRS On-Behalf due to overall increase in payroll (\$4,000,000).

| General Operating Fund Re-Appropriations Summary | | | |
|---|------------------------|---------------------------------|---------------------------|
| Description | Official Budget | Increase/ (Decrease) | Amended Budget |
| <u>Revenues:</u> | | | |
| 199-00-5831-0000-000-00-00-00000 | \$ 12,000,000 | \$ 4,000,000 | \$ 16,000,000 |
| Total | \$ 12,000,000 | \$ 4,000,000 | \$ 16,000,000 |
| <u>Expenditures:</u> | | | |
| 199-11-6144-1100-999-99-20-00000 | \$ 7,741,256 | \$ 2,590,449 | \$ 10,331,705 |
| 199-12-6144-1200-999-99-20-00000 | \$ 176,591 | \$ 55,980 | \$ 232,571 |
| 199-13-6144-1300-999-99-20-00000 | \$ 222,869 | \$ 37,218 | \$ 260,087 |
| 199-21-6144-2100-999-99-20-00000 | \$ 313,461 | \$ 89,730 | \$ 403,191 |
| 199-23-6144-2300-999-99-20-00000 | \$ 768,643 | \$ 259,000 | \$ 1,027,643 |
| 199-31-6144-3100-999-99-20-00000 | \$ 449,227 | \$ 148,228 | \$ 597,455 |
| 199-32-6144-3200-999-99-20-00000 | \$ 17,100 | \$ 6,754 | \$ 23,854 |
| 199-33-6144-3300-999-99-20-00000 | \$ 145,932 | \$ 48,445 | \$ 194,377 |
| 199-34-6144-3400-999-99-20-00000 | \$ 505,176 | \$ 210,269 | \$ 715,445 |
| 199-36-6144-3600-999-99-20-00000 | \$ 225,661 | \$ 69,773 | \$ 295,434 |
| 199-41-6144-4100-999-99-20-00000 | \$ 296,006 | \$ 101,821 | \$ 397,827 |
| 199-51-6144-5100-999-99-20-00000 | \$ 769,158 | \$ 257,176 | \$ 1,026,334 |
| 199-52-6144-5200-999-99-20-00000 | \$ 87,673 | \$ 37,387 | \$ 125,060 |
| 199-53-6144-5300-999-99-20-00000 | \$ 268,717 | \$ 86,605 | \$ 355,322 |
| 199-61-6144-6100-999-99-20-00000 | \$ 12,530 | \$ 1,165 | \$ 13,695 |
| Total | \$ 12,000,000 | \$ 4,000,000 | \$ 16,000,000 |
| Total Net Appropriations (Revenues minus Expenditures) | | \$ 0 | |

ACTION REQUIRED

Board Approval

SUPPORT INFORMATION

Additional information provided upon request.
Contact: Randall Rau – Chief Financial Officer