

Board of Trustees

Executive Summary of Board Agenda Item

Meeting Date: _____

Subject/Title for Agenda Posting: Presentation of Budget Amendments for May/June 2026

Justification Statement: Presentation for your review and acceptance of Budget Amendments for the month of May/June 2026

Purpose of Agenda Item: Information Discussion Action
Item Type: Curriculum & Instruction Human Resources Business Services

Staff Responsible: Cristina Pulley, Executive Director of Financial Services

Signature of Requester(s)

Signature of Presenter(s)

Business Services Approval (Initials)

Date

Agenda Summary:

Presentation of Budget Amendments for May/June 2026

RECOMMENDATION: Administration recommends approval of Budget Amendments for the month of May/June 2026

PRIOR BOARD ACTION: AWARDED: AWARDED AMOUNT:

AMOUNT(S): N/A

ACCOUNT NO(S):
N/A

PROCUREMENT METHOD TYPE: (3 Quotes, Cooperative Contract Quotes, Sole Source, Formal Bid)
N/A

REQUESTING DEPARTMENT:
Financial Services Department

CONSEQUENCES OF NON-APPROVAL:
N/A

IMPLEMENTATION TIMELINE:
N/A

ATTACHMENT(S): Budget Amendments Memo





FINANCIAL SERVICES
CANUTILLO A Premier District

TO: Board of Trustees
 Dr. Josue Borrego, Superintendent

FROM: Cristina Pulley, Executive Director for Financial Services

DATE: June 15, 2026

SUBJECT: Budget Amendments for May/June 2026

Budget Amendments submitted are summarized below for your review and consideration.

Administrative Cost Ratio Formula:

21 Instructional Leadership + 41 General Administration
 All Expenses

BC #348471 -This budget amendment will allocate budget for the recording of principal, interest and related financing resources in compliance of GASB 96 Subscription Based Information Technology Arrangements (SBITA). This budget amendment will have no impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.71.6514.00.999.99	SBITA Principal	\$ -	\$ 193,836	\$ 193,836
199.71.6526.00.999.99	SBITA Interest	\$ -	\$ 12,557	\$ 12,557
199.00.7949.00.000.00	Other Financing Resources-SBITA	\$ -	\$ 206,393	\$ 206,393

BC #348487 - This amendment will transfer funds from Function 51-Plant Maintenance to Function-35 Food Service to cover for summer school food service staff wages and in extra duty hourly. This budget amendment will have a no impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
101.51.6256.00.909.99	Utility/Electric	\$ 200,000	\$ (33,630)	\$ 166,370
101.35.6128.40.909.99	Extra Duty Pay - Hourly Summer	\$ -	\$ 28,000	\$ 28,000
101.35.6141.40.909.99	Medicare	\$ -	\$ 500	\$ 500
101.35.6143.40.909.99	Workers Compensation	\$ -	\$ 1,800	\$ 1,800
101.35.6145.40.909.99	Unemployment Compensation	\$ -	\$ 50	\$ 50
101.35.6146.40.909.99	Teacher Retirement	\$ -	\$ 280	\$ 280
101.35.6128.05.909.99	Extra Duty Pay - Hourly	\$ -	\$ 3,000	\$ 3,000

BC #348490 -This amendment will transfer funds from Function 51-Plant Maintenance to Function-35 Food Service to cover the cost of extra duty wages incurred for Dinner Program during school year and staff development for staff. Will also cover deficits in Function 51 accounts. This budget amendment will have a no impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
101.51.6349.00.909.99	Food Service Supplies	\$ 143,251	\$ (86,330)	\$ 56,921
101.35.6128.05.909.99	Extra Duty Pay - Hourly	\$ -	\$ 81,000	\$ 81,000
101.35.6128.13.909.99	Extra Duty Pay - Hourly Staff Development	\$ -	\$ 4,300	\$ 4,300
101.35.6141.05.909.99	Medicare	\$ 344	\$ 1,000	\$ 1,344
101.51.6141.06.909.99	Medicare	\$ -	\$ 10	\$ 10
101.51.6145.06.909.99	Unemployment Compensation	\$ -	\$ 10	\$ 10
101.51.6149.06.909.99	TRS Entry Contribution	\$ -	\$ 10	\$ 10

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For additional information regarding Canutillo Independent School District's policy on nondiscrimination contact the Human Resources Division (915) 877-2153 | 7965 Artcraft Dr. | El Paso, TX 79932

BC # 348492 -This amendment will transfer funds from Function 36-Cocurricular Activities to Function 35-Food Service to cover an early separation/retirement notification incentive payment. This budget amendment will have a no impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.36.6411.00.999.99	Employee Travel, Training and Subsistence	\$ 10,000	\$ (1,000)	\$ 9,000
199.35.6118.00.999.99	Stipend	\$ -	\$ 1,000	\$ 1,000

BC #348493 -This amendment will adjust assigned fund balance to proper amount by reducing previously allocated expenditures. This budget amendment will have a no impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.11.6398.97.999.11	Controlled Assets - Technology	\$ 790,714	\$ (58,926)	\$ 731,788
199.00.3590.00.000.00	Assigned Fund Balance	\$ 1,628,926	\$ 58,926	\$ 1,687,852

BC #348474 -This amendment will allocate funds for the bond defeasance payment and bond refundings in the Debt Service Fund. This budget amendment will have no impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
599.00.7911.00.000.00	Other Resources - Sale of Bonds	\$ -	\$ (8,175,000)	\$ -
599.00.7916.00.000.00	Other Resources - Bond Premium	\$ -	\$ (1,205,640)	\$ -
599.71.6599.00.999.99	Other Debt Fees	\$ -	\$ 399,086	\$ -
599.00.3600.00.000.00	Fund Balance	\$ -	\$ (2,000,000)	\$ -
599.00.5742.00.000.00	Earnings from Investments	\$ -	\$ (240,000)	\$ -
599.00.8949.00.999.99	Other Uses - Escrow Deposit	\$ -	\$ 8,712,758	\$ -
599.71.6511.00.999.99	Bond Principal	\$ -	\$ 1,960,594	\$ -
599.71.6621.00.999.99	Bond Interest	\$ -	\$ 548,202	\$ -

BC #348475 - This budget amendment will re-allocate budget for capital lease expenditures to principal and interest and capital outlay as required under GASB 87. This budget amendment will have a positive impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.11.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (86,576)	\$ -
199.21.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (11,958)	\$ -
199.23.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (34,388)	\$ -
199.31.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (8,073)	\$ -
101.35.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (1,836)	\$ -
199.41.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (14,531)	\$ -
199.51.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (1,836)	\$ -
199.52.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (1,214)	\$ -
199.53.6269.xx.xxx.xx	Copy Machine Rental/Lease	\$ -	\$ (1,836)	\$ -
101.71.6512.00.999.99	Principal on Lease Payments	\$ -	\$ 1,836	\$ -
199.71.6512.00.999.99	Principal on Lease Payments	\$ -	\$ 160,412	\$ -

BC #348476 -This Budget Amendment will allocate budget for the recording of capital assets and related financing resources in compliance of GASB 96 for the electric buses. This Budget Amendment will have a positive impact on the Administrative Cost Ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.00.7913.00.000.00	Other Financing Resources - Lease Proceeds	\$ -	\$ 758,027	\$ -
199.34.6631.00.999.99	Vehicles	\$ -	\$ 758,027	\$ -

Conchita Independent School District does not discriminate on the basis of race, color, sex, or gender, national origin, age, disability, or status as a person with a dependent child in its employment practices or in providing services, activities, and programs, including transportation and educational enrichment programs.
For additional information, contact the Conchita Independent School District, Equal Opportunity and Non-Discrimination Officer, 1000 West 10th Street, El Paso, TX 79920.

BC #347478 - This budget amendment is to re-allocate TRS-On Behalf expenditures to various functions to ensure proper distribution by function. This budget amendment will have a no impact on administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.13.6144.00.999.99	TRS On-Behalf	\$ -	\$ (10,000)	\$ -
199.21.6144.00.999.99	TRS On-Behalf	\$ -	\$ (15,000)	\$ -
199.23.6144.00.999.99	TRS On-Behalf	\$ -	\$ (10,000)	\$ -
199.31.6144.00.999.99	TRS On-Behalf	\$ -	\$ (5,000)	\$ -
199.41.6144.00.999.99	TRS On-Behalf	\$ -	\$ (5,000)	\$ -
199.51.6144.00.999.99	TRS On-Behalf	\$ -	\$ (35,000)	\$ -
199.53.6144.00.999.99	TRS On-Behalf	\$ -	\$ (10,000)	\$ -
199.11.6144.00.999.99	TRS On-Behalf	\$ -	\$ 60,000	\$ -
199.36.6144.00.999.99	TRS On-Behalf	\$ -	\$ 30,000	\$ -

BC #347479 - This interfund transfer will allocate funds from the General Fund Assigned Fund Balance to the Health Insurance Fund Fund Balance to insure reserves are adequate to meet increased health insurance claims.

Budget Account Number		Current Budget	Change	Amended Budget
199.00.8911.00.000.00	Operating Transfers Out	\$ -	\$ (1,000,000)	\$ (1,000,000)
753.00.7915.00.000.00	Operating Transfers In	\$ -	\$ 1,000,000	\$ 1,000,000

BC #347480 - This budget amendment will re-allocate identified budget savings and revenue to ensure spending compliance within budgeted functions. This budget amendment will have a positive impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.00.5812.00.000.00	Foundation Entitlements	\$ -	\$ 40,000	\$ -
199.91.6224.00.999.99	Recapture Payment	\$ -	\$ 40,000	\$ -
199.11.6119.00.999.99	Salaries	\$ -	\$ 595,000	\$ -
199.12.6119.00.999.99	Salaries	\$ -	\$ (25,000)	\$ -
199.13.6119.00.999.99	Salaries	\$ -	\$ (90,000)	\$ -
199.21.6119.00.999.99	Salaries	\$ -	\$ (130,000)	\$ -
199.23.6119.00.999.99	Salaries	\$ -	\$ (140,000)	\$ -
199.31.6119.00.999.99	Salaries	\$ -	\$ (225,000)	\$ -
199.32.6119.00.999.99	Salaries	\$ -	\$ (8,000)	\$ -
199.33.6119.00.999.99	Salaries	\$ -	\$ (50,000)	\$ -
199.34.6119.00.999.99	Salaries	\$ -	\$ 180,000	\$ -
199.36.6119.00.999.99	Salaries	\$ -	\$ (310,000)	\$ -
199.41.6119.00.999.99	Salaries	\$ -	\$ 345,000	\$ -
199.51.6119.00.999.99	Salaries	\$ -	\$ (376,000)	\$ -
199.52.6119.00.999.99	Salaries	\$ -	\$ 50,000	\$ -
199.53.6119.00.999.99	Salaries	\$ -	\$ (88,000)	\$ -
199.61.6119.00.999.99	Salaries	\$ -	\$ 2,000	\$ -
199.71.6526.00.999.99	SBITA Interest	\$ -	\$ 165,000	\$ -
199.81.6213.00.703.99	Tax Collection/Appraisal	\$ -	\$ 105,000	\$ -