

To: Jay McWilliams, Superintendent, and Board of Trustees

From: Susan Bryan, Chief Financial Officer

Subject: Consider Approval of Local Budget Amendments

Date: April 14, 2025

The Howard County Appraisal District revised the levy for the appraisal services for the 2024-2025 tax year resulting in a slight increase in the overall billing. The revision was due to changes in protests which were completed after the budget was established. I would like to offset the increase by using budgeted funds we had set aside for a possible bond election. These funds are now available since a bond will not be called in the 24-25 school year. Please consider amending the budget as follows:

199-41 Decrease by \$6,000
199-99 Increase by \$6,000

There is no effect to local fund balance.

A second budget amendment needs to be considered between two functions. Big Spring DAEP would like to take two teachers to a conference. The principal needs to move money from function 23 to function 13 to pay for teacher related travel. Please consider amending the budget as follows:

199-13 Increase by \$1,100
199-23 Decrease by \$1,100

There is no effect to local fund balance.

Motion:

I recommend that the Board approve the above-mentioned amendments.