

# BUDGET AMENDMENT 3 – November 18, 2024

**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 to the budget.**

**Cross Function Transfer Summary**

Description	Increase (Decrease)
11 - Instruction	\$ (14,262)
12 - Instructional Resources and Media Services	\$ 0
13 - Instructional Staff Development	\$ 13,232
21 - Instructional Administration	\$ 0
23 - Campus Administration	\$ 0
31 - Guidance and Counseling Services	\$ 0
32 - Social Work Services	\$ 0
33 - Health Services	\$ 0
34 - Transportation	\$ 0
36 - Co curricular / Extracurricular	\$ 430
41 - General Administration	\$ 0
51 - Maintenance	\$ 0
52 - Security	\$ 600
53 - Data Services	\$ 0
61 – Community Services	\$ 0
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
<b>Total Net Transfers</b>	<b>\$ \$0</b>

**REQUESTS for Re-APPROPRIATIONS:**

New appropriations requested for purchase orders encumbered in the prior fiscal year “rolled over” to the current fiscal year for payment. These are purchase orders in the normal course of business that were not closed prior to June 30, 2024. Prior year purchase order rollover in the normal course of business totaled \$690,478 at June 30, 202 for the General Operating Fund.

<b>General Operating Fund Re-Appropriations Summary</b>			
<b>Description</b>	<b>Official Budget</b>	<b>Increase/ (Decrease)</b>	<b>Amended Budget</b>
<b><u>Revenues:</u></b>			
	\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Expenditures:</u></b>			
199-11-6xxx-00-xxx-xx-x-0	\$ 0	\$ 65,675	\$ 65,675
199-12-6xxx-00-xxx-xx-x-0	\$ 0	\$ 9	\$ 9
199-13-6xxx-00-xxx-xx-x-0	\$ 0	\$ 1,075	\$ 1,075
199-21-6xxx-00-xxx-xx-x-0	\$ 0	\$ 1,441	\$ 1,441
199-31-6xxx-00-xxx-xx-x-0	\$ 0	\$ 15,665	\$ 15,665
199-34-6xxx-00-xxx-xx-x-0	\$ 0	\$ 46,939	\$ 46,939
199-36-6xxx-00-xxx-xx-x-0	\$ 0	\$ 48,304	\$ 48,304
199-41-6xxx-00-xxx-xx-x-0	\$ 0	\$ 299,215	\$ 299,215
199-51-6xxx-00-xxx-xx-x-0	\$ 0	\$ 187,583	\$ 187,583
199-52-6xxx-00-xxx-xx-x-0	\$ 0	\$ 427	\$ 427
199-53-6xxx-00-xxx-xx-x-0	\$ 0	\$ 24,145	\$ 24,145
<b>Total</b>	<b>\$ 0</b>	<b>\$ 690,478</b>	<b>\$ 690,478</b>
<b>Total Net Appropriations (Revenues minus Expenditures)</b>		<b>\$ (690,478)</b>	

**ACTION REQUIRED**

Board Approval

**SUPPORT INFORMATION**

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