

# Board of Trustees

## Executive Summary of Board Agenda Item

Meeting Date: \_\_\_\_\_

Subject/Title for Agenda Posting:

Justification Statement:

Purpose of Agenda Item:

☐ Information ☐ Discussion

☐ Action

Item Type:

☐ Curriculum & Instruction

HumanResources

Business Services

Staff Responsible:

\_\_\_\_\_  
*Signature of Requester(s)*

\_\_\_\_\_  
*Signature of Presenter(s)*

\_\_\_\_\_  
*Business Services Approval (Initials)*

\_\_\_\_\_  
*Date*

Agenda Summary:

RECOMMENDATION:

PRIOR BOARD ACTION:

AWARDED:

AWARDED AMOUNT:

AMOUNT(S):

ACCOUNT NO(S):

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

REQUESTING DEPARTMENT:

CONSEQUENCES OF NON-APPROVAL:

IMPLEMENTATION TIMELINE:

ATTACHMENT(S): ☐





# FINANCIAL SERVICES

## CANUTILLO A Premier District

TO: Board of Trustees  
Dr. Pedro Galaviz, Superintendent

FROM: Cristina Pulley, Executive Director for Financial Services

DATE: June 11, 2025

SUBJECT: Budget Amendments for May/June 2025

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

Administrative Cost Ratio Formula:

21 Instructional Leadership + 41 General Administration  
All Expenses

**BC #347380** - This budget amendment will allocate budget for the recording of capital assets and related financing resources and re-allocate subscription expenditures to principal and interest in compliance of GASB 96 Subscription Based Information Technology Arrangements (SBITA). This budget amendment will have a positive impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.11.6658.00.999.99	SBITA Asset	\$ -	\$ 397,286	\$ 397,286
199.31.6658.00.999.99	SBITA Asset	\$ -	\$ 56,607	\$ 56,607
199.34.6658.00.999.99	SBITA Asset	\$ -	\$ 136,548	\$ 136,548
199.41.6658.00.999.99	SBITA Asset	\$ -	\$ 119,035	\$ 119,035
199.53.6658.00.999.99	SBITA Asset	\$ -	\$ 1,025,284	\$ 1,025,284
199.71.6512.00.999.99	Principal Lease Payments	\$ -	\$ 165,940	\$ 165,940
199.00.7913.00.999.99	Other Financing Resources	\$ -	\$ 1,900,700	\$ 1,900,700

Street Address:  
7965 Artcraft Rd.  
El Paso, TX 79932

Mailing Address:  
P.O. Box 100  
Canutillo, TX 79835

P: (915) 877-7516  
F: (915) 877-7524  
canutillo-isd.org

Canutillo Independent School District does not discriminate on the basis of race, color, religion, gender, sex, national origin, age, disability, military status, genetic information, or any other basis prohibited by law in its employment practices or in providing education services, activities, and programs, including career and technical education (vocational programs).

For additional information regarding Canutillo Independent School District's policy of nondiscrimination contact the Human Resources Division:  
(915) 877-7423 | 7965 Artcraft Dr. | El Paso TX 79932.

**BC #347384** - 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
199.11.6269.00.001.11	Copy Machine Rental/Lease	\$ 13,424	\$ (13,424)	\$ -
199.11.6269.00.003.11	Copy Machine Rental/Lease	\$ 2,689	\$ (2,689)	\$ -
199.11.6269.00.041.11	Copy Machine Rental/Lease	\$ 12,312	\$ (12,312)	\$ -
199.11.6269.00.042.11	Copy Machine Rental/Lease	\$ 8,569	\$ (8,569)	\$ -
199.11.6269.00.101.11	Copy Machine Rental/Lease	\$ 5,236	\$ (5,236)	\$ -
199.11.6269.00.102.11	Copy Machine Rental/Lease	\$ 6,883	\$ (6,883)	\$ -
199.11.6269.00.103.11	Copy Machine Rental/Lease	\$ 6,665	\$ (6,665)	\$ -
199.11.6269.00.104.11	Copy Machine Rental/Lease	\$ 10,280	\$ (10,280)	\$ -
199.11.6269.00.105.11	Copy Machine Rental/Lease	\$ 8,569	\$ (8,569)	\$ -
199.11.6269.00.106.11	Copy Machine Rental/Lease	\$ 10,472	\$ (10,472)	\$ -
199.11.6269.00.917.22	Copy Machine Rental/Lease	\$ 1,476	\$ (1,476)	\$ -
199.21.6269.00.916.99	Copy Machine Rental/Lease	\$ 3,551	\$ (3,551)	\$ -
199.21.6269.00.917.22	Copy Machine Rental/Lease	\$ 1,440	\$ (1,440)	\$ -
199.21.6269.00.918.23	Copy Machine Rental/Lease	\$ 1,775	\$ (1,775)	\$ -
199.21.6269.00.919.25	Copy Machine Rental/Lease	\$ 2,952	\$ (2,952)	\$ -
199.21.6269.00.920.99	Copy Machine Rental/Lease	\$ 1,904	\$ (1,904)	\$ -
199.23.6269.00.001.99	Copy Machine Rental/Lease	\$ 6,176	\$ (6,176)	\$ -
199.23.6269.00.003.99	Copy Machine Rental/Lease	\$ 1,904	\$ (1,904)	\$ -
199.23.6269.00.041.99	Copy Machine Rental/Lease	\$ 3,551	\$ (3,551)	\$ -
199.23.6269.00.042.99	Principal on Lease Payments	\$ 4,740	\$ (4,740)	\$ -
199.23.6269.00.101.99	Copy Machine Rental/Lease	\$ 4,740	\$ (4,740)	\$ -
199.23.6269.00.103.99	Copy Machine Rental/Lease	\$ 6,176	\$ (6,176)	\$ -
199.23.6269.00.105.99	Copy Machine Rental/Lease	\$ 3,551	\$ (3,551)	\$ -

199.23.6269.00.106.99	Copy Machine Rental/Lease	\$ 3,551	\$ (3,551)	\$ -
199.31.6269.00.001.99	Copy Machine Rental/Lease	\$ 4,740	\$ (4,740)	\$ -
199.31.6269.00.003.99	Copy Machine Rental/Lease	\$ 3,332	\$ (3,332)	\$ -
199.34.6269.00.910.99	Copy Machine Rental/Lease	\$ 765	\$ (765)	\$ -
199.41.6269.00.701.99	Copy Machine Rental/Lease	\$ 3,551	\$ (3,551)	\$ -
199.41.6269.00.726.99	Copy Machine Rental/Lease	\$ 4,740	\$ (4,740)	\$ -
199.41.6269.00.727.99	Principal on Lease Payments	\$ 3,551	\$ (3,551)	\$ -
199.41.6269.00.732.99	Copy Machine Rental/Lease	\$ 1,213	\$ (1,213)	\$ -
199.51.6269.00.915.99	Copy Machine Rental/Lease	\$ 1,071	\$ (1,071)	\$ -
199.52.6269.00.922.99	Copy Machine Rental/Lease	\$ 3,049	\$ (3,049)	\$ -
199.53.6269.00.728.99	Copy Machine Rental/Lease	\$ 1,836	\$ (1,836)	\$ -
199.71.6512.00.999.99	Principal on Lease Payments	\$ -	\$ 160,433	\$ 160,433

**BC #347393** - This budget amendment will re-allocate funding provided by the Teacher Incentive Allotment (TIA) to proper expenditures. This budget amendment will have no impact on the administrative cost ratio.

Budget Account Number		Current Budget	Change	Amended Budget
199.11.6119.99.999.11	TIA - Stipends	\$ 1,228,525	\$ (88,988)	\$ 1,139,537
199.13.6299.71.999.99	TIA-Misc. Contracted Services	\$ -	\$ 12,000	\$ 12,000
199.13.6499.71.999.99	TIA-Misc. Operating Costs	\$ -	\$ 50,600	\$ 50,600
199.31.6118.71.921.99	TIA - Stipends	\$ -	\$ 20,437	\$ 20,437
199.31.6411.71.921.99	TIA-Travel	\$ -	\$ 1,247	\$ 1,247
199.41.6118.71.726.99	TIA - Stipends	\$ -	\$ 4,183	\$ 4,183
199.41.6118.71.727.99	TIA - Stipends	\$ -	\$ 521	\$ 521

**BC #347394** - 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 #347395** - 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
199.11.6144.00.999.99	TRS On-Behalf	\$ 2,457,085	\$ (33,000)	\$ 2,424,085
199.36.6144.00.999.99	TRS On-Behalf	\$ 38,364	\$ 32,000	\$ 70,364
199.61.6144.00.999.99	TRS On-Behalf	\$ -	\$ 1,000	\$ 1,000

**BC #347396** - This budget amendment will re-allocate identified budget savings 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
199.11.6119.01.999.99	Salaries	\$ -	\$ 150,000	\$ -
199.13.6119.01.999.99	Salaries	\$ -	\$ (50,000)	\$ -
199.21.6119.01.999.99	Salaries	\$ -	\$ (40,000)	\$ -
199.23.6119.01.999.99	Salaries	\$ -	\$ 150,000	\$ -
199.31.6119.01.999.99	Salaries	\$ -	\$ 80,000	\$ -
199.32.6119.01.999.99	Salaries	\$ -	\$ 43,000	\$ -
199.33.6119.01.999.99	Salaries	\$ -	\$ (25,000)	
199.34.6119.01.999.99	Salaries	\$ -	\$ 92,000	\$ -
199.36.6119.01.999.99	Salaries	\$ -	\$ (360,000)	\$ -
199.41.6119.01.999.99	Salaries	\$ -	\$ 200,000	\$ -
199.51.6119.01.999.99	Salaries	\$ -	\$ (120,000)	\$ -
199.52.6119.01.999.99	Salaries	\$ -	\$ (60,000)	\$ -
199.61.6119.01.999.99	Salaries	\$ -	\$ 5,000	\$ -
199.71.6519.00.999.99	Debt Principal	\$ -	\$ 20,000	\$ -
199.81.6629.73.999.99	Construction	\$ -	\$ (145,000)	\$ -
199.99.6213.00.703.99	Tax Collection/Appraisal	\$ -	\$ 60,000	\$ -