



**Meeting Date:** January 23, 2025

**Submitted By:** Cecilia Davis  
**Title:** Deputy Superintendent

**Agenda Item:** Consider and take action regarding approving the attached budget amendments to the budget for the 2025 fiscal year.

## CONSENT ITEM

### **RECOMMENDATION:**

It is recommended that the Board of Trustees approve the attached budget amendments to the budget for the 2025 fiscal year.

### **IMPACT/RATIONALE:**

The 2024-2025 Budget Amendments account for any funds necessary to ensure our expenses do not exceed any functional expenditure category.

These amendments are moving funds between functions as required by the Texas Educational Code (TEC 44.006).

### **BOARD ACTION REQUESTED:**

**Approval/Disapproval**



### Budget Amendment #1

Thursday, January 23, 2025

ACCOUNT CODE	BUDGETED	ADJUSTMENT	AMENDED BUDGET
199-11 Instruction	\$ 165,630,394	\$ (200)	\$ 165,630,194
199-13 Staff Development	\$ 3,823,555	\$ (1,000)	\$ 3,822,555
199-21 Instructional Administration	\$ 4,186,847	\$ (800)	\$ 4,186,047
199-23 Campus Administration	\$ 15,043,668	\$ 1,000	\$ 15,044,668
199-36 Co-Curricular Activities	\$ 6,105,259	\$ 2,000	\$ 6,107,259
199-41 General Administration	\$ 8,371,457	\$ (59,000)	\$ 8,312,457
199-51 Maintenance & Operations	\$ 31,949,614	\$ (500)	\$ 31,949,114
199-53 Data Processing	\$ 7,520,317	\$ 64,000	\$ 7,584,317
199-61 Parent & Community Services	\$ 166,500	\$ (5,500)	\$ 161,000
<b>TOTAL</b>		<b>\$ -</b>	

**RATIONALE:**

The purpose of these budget amendments are to cross functions to cover the costs of student entry fees, campus administration supplies, student supplies, and to move funds into the correct function per Public Education Information Management System (PEIMS) reporting by the Texas Education Agency.



### Budget Amendment #2

Thursday, January 23, 2025

ACCOUNT CODE	BUDGETED	ADJUSTMENT	AMENDED BUDGET
199-58xx State Revenue	\$ 138,124,618	\$ 2,277,521	\$ 140,402,139
199-41 General Administration	\$ 8,312,457	\$ 173,000	\$ 8,485,457
<b>TOTAL</b>		<b>\$ 2,450,521</b>	

**RATIONALE:**

This budget amendment is for the District's engaged services of Purdue Brandon to complete and submit the Property Value Study audit results to the Comptroller's Office for the 2020 tax year. As a result, the District's revenue was increased by \$2,277,521 for the 2024-2025 fiscal year. The cost of the services provided by Purdue Brandon are based on 7.5% of the amount of increased revenue to the District, which is estimated to \$170,815 but no more than \$173,000.