



## Weatherford Independent School District Board Agenda Item

*The mission of the Weatherford ISD is to educate, engage, and empower all students in a safe and positive learning environment to discover and reach their greatest potential.*

### **Date**

August 25, 2025

### **Administrator(s) Preparing Report**

Lori Boswell, Assistant Superintendent of Business and Operations

### **Subject**

Final Amendments of the 2024-2025 Budget

### **Background Information**

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. A school district must amend the official budget before exceeding a functional expenditure category, i.e., instruction, administration, etc., in the total district budget.

At the end of the fiscal year, the Board considers a final amended budget for approval. The final amended budget takes into consideration changes that need to be made prior to the fiscal year end, for the General Operating, Interest and Sinking, and Child Nutrition funds. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirement for filing the amended budget with TEA is satisfied when the school district files its Annual Financial and Compliance Report.

### **Strategic Plan Information**

- ☐ Relates to Strategic Goal #1 – Focus on Student Success
- ☐ Relates to Strategic Goal #2 – Focus on Students, Parents, and Communities
- ☒ Relates to Strategic Goal #3 – Focus on Operational Excellence
- ☐ Relates to Strategic Goal #4 – Focus on Employees and Organizational Development
- ☒ Relates to Strategic Goal #5 – Focus on Stewardship

### **Administrative Recommendation**

Administration recommends approval of the 2024-2025 final amended budgets as presented.