



ALEDO ISD BOARD MEETING TEMPLATE

MEETING DATE: August 29, 2022

AGENDA ITEM: Consider Approval of Final Amended Budgets for 2021-2022

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts.
- The Texas Education Agency has established the additional requirement that the General Fund, the Child Nutrition Fund, and the Debt Service Fund must be included in the official district budget. These budgets must be prepared, approved, and amended at the fund and function level.
- The District's 2021-2022 Final Amended Budget for the General Fund and Child Nutrition Fund are presented for your review and consideration.
- The final functional expenditure amendments within the General Fund are primarily attributable to end-of-year accounting adjustments for salary accruals, TRS on-behalf payments, and the TRS Medicare Part D payment. The increase to State Revenues is primarily attributable to increased TRS on-behalf and TRS Medicare Part D revenues and anticipated hold-harmless revenues.
- The final budget amendment within the Child Nutrition Fund is necessary to account for the increased costs and amounts of food and supplies purchased due to the increased number of meals served during the 2021-2022 school year.
- No final budget amendments are needed for the Debt Service Fund.

FISCAL INFORMATION:

No financial impact for approval of this item.

ATTACHMENTS:

2021-2022 Cross-Function Budget Amendments for the General Fund and Child Nutrition Fund

ADMINISTRATIVE RECOMMENDATION:

The Administration recommends the Board of Trustees approve the 2021-2022 Final Amended Budgets as presented.

**ALEDO INDEPENDENT SCHOOL DISTRICT
GENERAL FUND
2021-2022 CROSS-FUNCTION BUDGET AMENDMENTS
As of August 31, 2022**

REVENUES

<u>Function/Description</u>	<u>Original Budget</u>	<u>Amended Budget December 13, 2021</u>	<u>Amendments</u>	<u>Amended Budget August 31, 2022</u>
57 Local Revenues	\$ 46,750,580	\$ 46,750,580	\$ 535,000	\$ 47,285,580
58 State Revenues	21,011,015	21,356,893	575,000	21,931,893
59 Federal Revenues	375,000	375,000	140,000	515,000
79 Other Resources	8,000	8,000	-	8,000
Total Revenues	\$ 68,144,595	\$ 68,490,473	\$ 1,250,000	\$ 69,740,473

APPROPRIATIONS

<u>Function/Description</u>	<u>Original Budget</u>	<u>Amended Budget December 13, 2021</u>	<u>Amendments</u>	<u>Amended Budget August 31, 2022</u>
11 Classroom Instruction	\$ 38,282,110	\$ 38,704,960	\$ 450,000	\$ 39,154,960
12 Instructional Resources & Media Services	843,796	857,683	(37,500)	820,183
13 Curriculum/Instructional Staff Development	767,546	767,546	(85,000)	682,546
21 Instructional Leadership	988,216	935,185	(45,000)	890,185
23 School Leadership	3,699,079	3,569,417	30,000	3,599,417
31 Guidance, Counseling, & Evaluation Services	2,290,307	2,386,550	-	2,386,550
33 Health Services	681,996	681,996	10,000	691,996
34 Student (Pupil) Transportation	3,402,217	3,402,217	365,000	3,767,217
35 Food Services	3,000	3,000	102,000	105,000
36 Cocurricular/Extracurricular Activities	2,953,231	2,953,231	155,000	3,108,231
41 General Administration	2,921,916	2,921,916	15,000	2,936,916
51 Facilities Maintenance & Operations	7,461,294	8,269,913	125,000	8,394,913
52 Security & Monitoring Services	892,365	840,543	240,000	1,080,543
53 Data Processing Services	1,692,522	1,739,935	62,500	1,802,435
61 Community Services	-	-	9,000	9,000
81 Facilities Acquisition & Construction	35,000	1,985,644	-	1,985,644
91 Chapter 41 Recapture Payment to State	410,000	410,000	(40,000)	370,000
99 Other Intergovernmental Charges	820,000	820,000	40,000	860,000
00 Other Uses	-	-	-	0
Total Appropriations	\$ 68,144,595	\$ 71,249,736	\$ 1,396,000	\$ 72,645,736

**ALEDO INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND
2021-2022 CROSS-FUNCTION BUDGET AMENDMENTS
As of August 31, 2022**

REVENUES

<u>Function/Description</u>	<u>Original Budget</u>	<u>Amendments</u>	<u>Amended Budget August 31, 2022</u>
57 Local Revenues	\$ 1,950,000	\$ (800,000)	\$ 1,150,000
58 State Revenues	104,514	-	104,514
59 Federal Revenues	950,307	1,425,000	2,375,307
Total Revenues	\$ 3,004,821	\$ 625,000	\$ 3,629,821

APPROPRIATIONS

<u>Function/Description</u>	<u>Original Budget</u>	<u>Amendments</u>	<u>Amended Budget August 31, 2022</u>
35-6100 Payroll Costs	\$ 1,434,671	\$ -	\$ 1,434,671
35-6200 Professional & Contracted Services	8,770	-	8,770
35-6300 Supplies & Materials	1,526,041	625,000	2,151,041
35-6400 Other Operating Costs	4,539	-	4,539
35-6600 Capital Outlay	30,800	-	30,800
Total Appropriations	\$ 3,004,821	\$ 625,000	\$ 3,629,821