



## Lamar CISD

**Meeting Date:** November 14, 2023

**Meeting Type:** Regular

**Item Category:** Future Consent Item

**Primary Contact:** Dr. Roosevelt Nivens

**Presenter(s)/Add'l Contact(s):** Jill Ludwig, CPA, RTSBA and Yvonne Dawson, RTSBA

**Item Name: DISCUSSION OF BUDGET AMENDMENT REQUESTS**

**Item Summary:** Budget amendments are mandated by the state for budgeted funds reallocated from one function level, and state and/or federal program to another. These budget changes are usually the result of unexpected levels of expenditures in certain categories and amendments are for legal compliance. Other budget amendments are determined by the School Board.

Since the operating budget for Lamar CISD is adopted at the function level, budget revisions are required for reallocations between functional levels or when new budgets are being established. All necessary budget amendments must be formally adopted by the School Board and recorded in the Board minutes. (TEA Fanatical Accountability System Resource Guide, Financial Accounting & Reporting, Update 18.0).

**Recommendation:** Administration recommends that the Board of Trustees consider approval of budget amendment requests.

**Policy Reference:** CE (Legal and Local)

**Leadership Definition Alignment:** Plan for Success

**Strategic Plan Alignment:** N/A

**Currently Budgeted?**  Yes  No  No Budgetary Impact

**Completion or Implementation Timeline:** 2023-2024 Fiscal Year