

**LEVELLAND INDEPENDENT SCHOOL DISTRICT
BOARD OF EDUCATION**

Date: 08/26/2026 Presented By: Teresa Montemayor
Subject: Budget Amendment # 1 Related Page(s)

ACTION

BACKGROUND INFORMATION

According to Module 2 (Budgeting) of the Texas Education Agency Financial Accountability System Resource Guide (Section 2.6.2), a school district must amend the official budget before exceeding a functional expenditure category.

The purpose of Budget Amendment #1 is to adjust budget amounts to cover estimated expenditures and increase revenue to offset the increase of expenditures and/or to protect the ledger against any journal entries that may result from preparation for the financial audit.

ADMINISTRATIVE CONSIDERATION

Administration recommends the approval of amendment as presented.

RECOMMENDATION

BOARD ACTION REQUIRED

Approval/Disapproval