Manor Independent School District

Board of Trustees Meeting Agenda Item

September 21, 2026

CONSENT ITEM SHEET

RE: Consideration and Approval of the 2026-2027 Budget Amendment 1

Supporting Documents:

1. 2026-2027 General Operating, Food Nutrition and Debt Service Budget Amendments

District Goals:

Goal 3: By 2032, provide transparent, consistent, and timely communication to all in our educational community, while meeting their diverse needs.

Goal 5: The district will implement a 5-year plan that is transparent and demonstrates financial stewardship and efficiency.

Bottom of Form

Background Information:

In accordance with the TEA budget and accounting procedures and guidelines, the District's official budget includes the General Fund, Food Service Fund, and the Debt Service Fund. The Board of Trustees should approve the adoption of the budgets associated with these funds, and subsequent amendments, at the Fund Function level. Other Special Revenue Funds for grants and capital projects should be approved on a Project Basis and, consequently, are not required to be approved with the same level of detail.

The administration routinely allows transfers of existing budgeted funds within the same fund function to accommodate the necessary operations of the requesting department or campus. These transfers usually become necessary due to account coding requirements. Requests for transfers of existing funds between functions are reviewed by the administration to ensure that the related expenditures will not exceed the overall approved budget at the function level. These requests allowed at the administrative level are subject to final approval by the Board of Trustees.

In addition to the transfers of existing budget funds outlined above, the Board of Trustees must approve requests for new appropriations before expenditure. These requests include appropriations from fund balance and reappropriation of designated fund balances.

The purpose of this budget amendment is to adjust revenues per the release of the July estimated certified property values and actual enrollment and calculated refined ADA. Additionally, expenditures will be adjusted as a result of the reallocation of salaries due to staff leveling and newly hired staffing district-wide.

Fiscal Implications:

The Administration has reviewed the following transfers/re-appropriations and determined the following:

REVENUES

- General Fund = $658,526
- Child Nutrition Program = -$501,127
- Debt Service Fund = $1,146,767

Net Change in the Revenue Budget is $1,304,166

EXPENSES

Commented [1]: @moises.hernandezsantiago@manorisd.net We send everything to trustees on Friday. Will you be ready?
Assigned to moises.hernandezsantiago@manorisd.net

Commented [2R1]: I'm currently working on it, but I need to review it with you before we do. There quite a bit of changes in the EMP file and this is what's delaying it.

Commented [3R1]: This has been updated.

Commented [4R1]: Most of the budget adjustments are operational, very few in salaries.

Commented [5R1]: The motion language is for the 25-26 budget. Is this for the 26-27?

Commented [6R1]: Updated

Commented [7]: @moises.hernandezsantiago@manorisd.net On monday let's chat. I want to be sure I know what is in this number.
Assigned to moises.hernandezsantiago@manorisd.net

- General Fund = $279,955
- Child Nutrition Program = -$219,369
- Debt Service Fund = $0

Net Change in the Expense Budget is $60,586

Administrative Recommendation:
The Administration recommends the listed budget amendments and transfers be approved.

Motion Language:
I move that the Board of Trustees for the Manor Independent School District adopt the Budget Amendment, as presented.

Moises Santiago	Dr. Robert Sormani
Contact Person	**Approved by Superintendent**