

Board Action Item

Action or Consent:	Consent
Meeting Date:	October 26, 2026
Subject:	Approve Budget Amendments: October 2026
Contact Person:	Carla Settle, Chief Financial Officer
Policy/Code:	Texas Education Code 44.006
Priority and Performance Objective:	Priority 4: Strong Financial Stewardship and Internal System Efficiency Objective 4.1: Transparent Financial Steward
Summary:	<p>The Board of Trustees adopted the budget for the 2026-2027 school year on June 15, 2026. Budgets for the General Fund, Child Nutrition Funds, and Debt Service Fund were included in the official District budget. Budgets are prepared and approved at fund and function levels to comply with the State's required level of control.</p> <p>Budget amendments are necessary throughout the year to realign funds. Realignment of funds will increase and/or decrease various function levels within the budget. All necessary budget amendments that change the function level should be formally approved by the Board of Trustees and recorded in Board minutes.</p> <p>The General Fund Budget is being amended to reflect a reduction in revenue because of the unanticipated drop in enrollment for the current year. An updated projection on frozen values in a recapture district also has uniquely decreased recapture payment.</p>

Attachments:

Budget Amendment Report for October 2026, for funds approved by the Board:

- General Operating Budget
- General Operating Budget (Details)

Recommendation:

The recommendation is for the Board of Trustees to approve the budget amendments as presented.