To: Jay McWilliams, Superintendent, and Board of Trustees

From: Susan Bryan, Chief Financial Officer

Subject: Consider Approval of Budget Amendment

Date: November 9, 2026

The Director of Safety and Security, Jim Wommack, has requested to move funds from function 51 – Facilities Maintenance and Operations to function 52 – Security and Monitoring Services. The funds will be used to create and distribute student identification badges for both the high school and junior high. The funds in function 51 will be taken from salaries. The salaries overall this year are coming in lower than originally anticipated.

Please consider amending the budget as follows:

199-51 Decrease by $9,500
199-52 Increase by $9,500

There is no effect to the local fund balance.

As stated in a previous board meeting, the Taxpayer Impact Statement must be included in the discussions when the budget is presented. There is no change to this statement from its previous presentation to you, but it is available for your review at the bottom of this page.

Motion:
I recommend that the Board approve the above-mentioned amendment.

TAXPAYER IMPACT STATEMENT

BIG SPRING INDEPENDENT SCHOOL DISTRICT

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year	Median Homestead Value	Median Taxable Value	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$136,888.00	$124.00	$0.752678	$0.93
FY 2026-2027 (TY 2026)	$137,748.00	$686.00	$0.759819	$5.21