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To: Dr. Gary Bates, Superintendent

From: Julie Novak, Assistant Superintendent for Finance and Operations

Date: November 9, 2026

Subject: Recommendation for 2026-2027 Fiscal Year Board Budget Amendment Number 1

The purpose of this memo is to request two amendments to the 2026-2027 General Operating Fund budget.

General Fund (Fund 199) – Transfer Out to Capital Projects

At the August 26, 2026, meeting, the Board of Trustees approved committing $6,700,000 in the Fiscal Year 2025-2026 Fund Balance of the General Fund for capital projects. The Board-approved construction project for the new central office building has begun and the 2026-2027 General Fund budget needs to be amended for a Transfer Out to Capital Projects. The construction project is expected to be completed in February 2028. To process 2026-2027 payments, an amendment for $6,603,400 from Fund Balance to the Transfer Out account is being recommended. The attached Budget Amendment Report has additional information. Below is a chart with the anticipated expenses by fiscal year for the construction project.

CENTRAL OFFICE PROJECT	TOTAL	FY 2026 PAID	FY 2027 EST.	FY 2028 EST.
CONTRACTOR - JACKSON - GMP	6,683,175	-	5,000,000	1,683,175
ARCHITECT - CLAYCOMB @ 8% OF GMP	534,654	352,000	125,000	57,654
TESTING & OBSERVATION - RABA KISTNER	46,110	-	35,000	11,110
BUILDING ENVELOPE - ARMKO	25,000	-	20,000	5,000
COMMISSIONING - ESTIMATE	10,000	-	2,000	8,000
OTHER - ESTIMATE	40,000	-	20,000	20,000
TOTAL	**7,338,939**	**352,000**	**5,202,000**	**1,784,939**

The Transfer Out includes $603,353 that is needed for the payment of the new Elementary Playground equipment. Funds were appropriated in 2025-2026, but the project was not completed until September 2026, and the vendor sent the invoice for payment in November 2026.

General Fund (Fund 199) – Amend Revenue and Expenses

The District received an insurance recovery payment of $23,407 to pay for repairs to a school bus. An amendment to revenue to the Insurance Recovery account and to expenses in Function 34 (Transportation) is being recommended. The attached Budget Amendment Report provides the financial information.

I am requesting that the Board approve the budget amendments as presented at the November 18, 2026, meeting. Thank you.

Attachment: 2026-2027 Budget Amendment Number 1 Report

FORT SAM HOUSTON ISD
2026-2027 GENERAL FUND AMENDED BUDGET REPORT
PROPOSED AMENDMENT NUMBER 1 / SUBMITTED NOVEMBER 18, 2026

	Original Budget	Current Budget	Proposed Amendment	Proposed Amended Budget
REVENUES & OTHER SOURCES				
5739 - Tuition and Fees	4,000	4,000	-	4,000
5742 - Investment Income	950,000	950,000	-	950,000
5743 - Rental Income	100	100	-	100
5744 - Donations	100	100	-	100
5745 - Insurance Recovery	-	-	23,407	23,407
5749 - Miscellaneous Income	3,500	3,500	-	3,500
5752 - Athletic Activity	40,000	40,000	-	40,000
Total 5700	**997,700**	**997,700**	**23,407**	**1,021,107**
5811 - Available School Funds	858,342	858,342	-	858,342
5812 - Foundation Program	14,737,490	14,737,490	-	14,737,490
5831 - TRS On-Behalf Payments	1,943,262	1,943,262	-	1,943,262
Total 5800	**17,539,094**	**17,539,094**	**-**	**17,539,094**
5941 - Impact Aid	14,265,441	14,265,441	-	14,265,441
Total 5900	**14,265,441**	**14,265,441**	**-**	**14,265,441**
Total Revenues	**$ 32,802,235**	**$ 32,802,235**	**$ 23,407**	**$ 32,825,642**
7900 - Other Resources	**$ 32,000**	**$ 32,000**	**$ -**	**$ 32,000**
Total Revenues & Resources	**$ 32,834,235**	**$ 32,834,235**	**$ 23,407**	**$ 32,857,642**
EXPENDITURES & OTHER USES				
11 - Instruction	$ 16,203,510	16,203,510	-	$ 16,203,510
12 - Library	368,524	368,524	-	368,524
13 - Staff Development	985,248	985,248	-	985,248
21 - Instruction Leadership	506,601	506,601	-	506,601
23 - School Leadership	1,748,913	1,748,913	-	1,748,913
31 - Counseling	793,490	793,490	-	793,490
32 - Social Work	14,680	14,680	-	14,680
33 - Health	396,434	396,434	-	396,434
34 - Transportation	765,761	765,761	23,407	789,168
35 - Food Service	49,900	49,900	-	49,900
36 - Cocurricular/Athletics	1,164,175	1,164,175	-	1,164,175
41 - Administration	1,646,469	1,646,469	-	1,646,469
51 - Maintenance	3,479,161	3,479,161	-	3,479,161
52 - Security	397,598	397,598	-	397,598
53 - Technology	1,247,349	1,247,349	-	1,247,349
71 - Debt Service	32,000	32,000		32,000
93 - Shared Services	2,603,610	2,603,610	-	2,603,610
Total Expenditures by Function	**$ 32,403,423**	**$ 32,403,423**	**$ 23,407**	**$ 32,426,830**
Other Uses				
8911 - Transfers Out	430,812	430,812	6,603,400	7,034,212
Total Other Uses	**$ 430,812**	**$ 430,812**	**$ 6,603,400**	**$ 7,034,212**
Total Expenditures & Uses	**$ 32,834,235**	**$ 32,834,235**	**$ 6,626,807**	**$ 39,461,042**
Budgeted Difference (Object 3700)	-	-	**(6,603,400)**	**(6,603,400)**

Budget Amendment #1 - Increase Transfer Out for Capital Projects & Amend for Insurance Recovery Proceeds

FUND BALANCE AT FISCAL YEAR END	8/31/2025	8/31/2026 ESTIMATED UNASSIGNED
Committed to Construction	5,500,000	6,700,000
Unassigned	17,691,740	18,191,740
Total at Fiscal Year End	$23,191,740	$24,891,740

NOTE: At the 8/26/2026 Board meeting, a Commitment to Construction from Fund Balance of $6.7 million was approved.