



ALEJO ISD BOARD MEETING TEMPLATE

MEETING DATE: October 21, 2025

AGENDA ITEM: Consider Approval of 2025-2026 General Fund Budget Amendments

PRESENTER: Earl Husfeld, Chief Financial Officer

BACKGROUND INFORMATION:

- Per Board Policy CE (Local), the Board of Trustees shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts or other resources.
- In accordance with Board Policy CE (Local), the budget amendments itemized on the following page are presented for your review and consideration.
- These budget amendments are necessary so the District's accounting records will reflect the correct salary/benefits account codes for staff that were discovered after the 2025-2026 budget was adopted and projected increase in state revenues and appropriations due to the re-calculation of TRS on-behalf payments based on final projected salaries and the anticipated increase in TRS Medicare Part D revenue and appropriation based on the 2024-2025 final amount. The increase in local revenues is attributable to a projected increase in interest income earnings and property tax revenues after receipt of the 2025 tax year levy amount.

FISCAL INFORMATION:

The budget amendments presented will increase 2025-2026 General Fund revenues and appropriations by \$2,259,000.

ATTACHMENTS:

2025-2026 Cross-Function Budget Amendments for the General Fund

ADMINISTRATIVE RECOMMENDATION:

The Administration recommends the Board of Trustees approve the 2025-2026 General Fund budget amendments as presented.