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## CALALLEN INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES AGENDA ITEM

**MEETING DATE:** May 11, 2026

**AGENDA ITEM TITLE:** Consider approval of Fiscal Year 2025-26 Budget Amendment #4

**PRESENTER:** Kelsey Ramos, Assistant Superintendent of Finance & Operations

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|--|---------------------------------------|--|
| <input type="checkbox"/> Presentation/Communications | <input type="checkbox"/> Consent      | <input checked="" type="checkbox"/> Action |
| <input type="checkbox"/> Informational Report        | <input type="checkbox"/> Old Business | <input type="checkbox"/> Discussion Only   |

**SUMMARY:** The district formally adopted budgets on August 25, 2025 for General Operations, Food Service and Debt Service funds for the 2025-2026 fiscal year. State law requires that these expenditure budgets be adopted by Function and the district is not allowed to expend more in a function than is budgeted.

Budget Amendment #1 was adopted September 9, 2025 for changes to the General Operating Fund to account for HB2 Teacher Retention Allotment raises for the 11 Districtwide teaching positions paid from Federal Grant Fund, re-code athletic teaching periods from FNC 36 (Co/Extra Curricular) to FNC 11 (Instruction) in alignment with TEA guidance and the Financial Accountability System Resource Guide (FASRG), and re-code certain non-exempt campus positions from FNC 11 (Instruction) & FNC 31 (Counseling) to FNC 23 (School Leadership) in alignment with the Financial Accountability System Resource Guide (FASRG).

Budget Amendment #2 was adopted October 13, 2025 for changes to the General Operating Fund to utilize District health insurance contribution savings to implement personnel changes and purchase additional software to enhance district cybersecurity and manage the new security related IT functions across the District.

Budget Amendment #3 was adopted January 19, 2026 for changes to the General Operating Fund to utilize District property insurance savings to purchase a Special Education bus.

Budget Amendment #4 affects the General Operating Budget. The Board is being asked to approve changes to account for Teacher Incentive Allotment (TIA) payments, teacher creditable years corrections, Superintendent search firm fees, legal services, and Board settlement payments. Additionally, Option #1 includes the CMS intercom project overages, and Option #2 excludes the CMS intercom project overages. The proposed changes ensure that the budget

amount available will be sufficient to cover any remaining costs that might be included in the total, by Function, by year end at 8/31/2026.

**DISTRICT PRIORITIES:**

PRIORITY 1: Building and Sustaining a Culture of Performance and Preparedness for Life Beyond High School	1.4 Student Safety and Well-Being
PRIORITY 2: Building and Sustaining a Culture of Faculty and Staff Commitment	2.1 Faculty and Staff Commitment
PRIORITY 3: Increasing Community Engagement and Commitment	N/A
PRIORITY 4: Ensuring Effective and Efficient Operations	4.1 Strong Financial Stewardship 4.2 Operational Efficiencies and Processes

**RECOMMENDATION:** Administration recommends that the Board approve the Fiscal Year 2025-2026 Budget Amendment #4 as presented, with the Board determining whether Option #1 (with CMS intercom project overages) or Option #2 (without CMS intercom project overages) is appropriate.

**MOTION LANGUAGE:**  No specific language required.

**FUNDING SOURCE AND FINANCIAL IMPACT:**  Not Applicable

Funding Source: General Operating Funds	See Attached
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