



## CALALLEN INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES AGENDA ITEM

**MEETING DATE:** August 25, 2025

**AGENDA ITEM TITLE:** Consider approval of Blanket Year End 2024-2025 Budget Amendments

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

- |  |                                       |  |
|--|---------------------------------------|--|
| <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:** State law requires the General Fund, Debt Service Fund and Food Service Fund expenditure budgets be adopted by Function and the district is not allowed to expend more in a function than is budgeted. Every year, the Board is asked to approve a final budget amendment for year end, which approve changes in certain Functions within the budget to guarantee 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 August 31, 2025. The final budget amendment for year end is calculated based on projected year-end figures, as the audit is not finalized until December.

To ensure that total fiscal year expenditures do not exceed each budgeted function code, approval is requested to authorize the Assistant Superintendent of Finance & Operations to make additional end-of-year budget amendments for the legally adopted funds listed above not to exceed \$49,999 to cover any unforeseen circumstances that arise during the year end and audit process. On an approximately \$46M budget, \$49,999 represents a small fraction of a budget adjustment at 0.10%. Should the Assistant Superintendent of Finance & Operations exercise this authority, an informational report regarding the budget amendment adjustments will be provided to the Board at the next meeting.

### DISTRICT PRIORITIES:

PRIORITY 1: Building and Sustaining a Culture of Performance and Preparedness for Life Beyond High School	N/A
PRIORITY 2: Building and Sustaining a Culture of Faculty and Staff Commitment	N/A

PRIORITY 3: Increasing Community Engagement and Commitment	N/A
PRIORITY 4: Ensuring Effective and Efficient Operations	4.1 Strong Financial Stewardship

**RECOMMENDATION:** Administration recommends that the Board of Trustees approves the authorization for blanket end-of-year budget amendments to not exceed \$49,999, and grant the authority to amend to the Assistant Superintendent of Finance & Operations.

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

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

Funding Source:	
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