

SCHOOL BOARD AGENDA ITEM SUMMARY

June 19, 2025

SUBJECT

Consider and approve adoption of the 2025-2026 Proposed Budgets for the General Fund, Debt Service and School Nutrition Fund.

RECOMMENDED ACTION

It is recommended the Board of Trustees adopt the 2025-2026 Budgets for the General, Debt Service and School Nutrition Funds.

RATIONALE

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
- The district budget must be prepared by June 19 and adopted by June 30.
- The president of the board of trustees must call a public meeting of the board of trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with generally accepted accounting principles and state guidelines.

Notice of public meeting to discuss the budget and proposed tax rate was published as required.

BUDGET PROVISIONS / ACTION REQUIRED

2025-2026 Budget Proposal attached and posted to District website

RESOURCE PERSONNEL

Dr. Randal O'Brien
Ms. Brigitte M. Clark
Ms. LeAna Price