

La Vernia ISD
General Fund (199)



May 2026 Budget Amendment

Category	Description	Approved Budget	Increase (Decrease)	Proposed Budget
Expense:				
11	Instruction	\$22,541,284	\$670,401	\$23,211,685
12	Instructional Resources	\$406,027	\$0	\$406,027
13	Instructional Staff Development (PD)	\$218,649	\$0	\$218,649
21	Instructional Leadership	\$445,155	\$0	\$445,155
23	School Leadership	\$1,610,016	\$0	\$1,610,016
31	Guidance and Counseling	\$752,368	\$0	\$752,368
33	Health Services	\$334,077	\$0	\$334,077
34	Student Transportation	\$1,398,720	\$100,000	\$1,498,720
35	Child Nutrition (199)	\$0	\$593,080	\$593,080
36	Extra Curricular	\$1,301,311	\$0	\$1,301,311
41	General Administration	\$1,839,494	\$150,000	\$1,989,494
51	Facilities and Maintenance	\$3,458,435	\$148,248	\$3,606,683
52	Security and Monitoring (Safety)	\$432,874	\$245,000	\$677,874
53	Data Processing Services (IT)	\$841,835	\$76,752	\$918,587
61	Community Services (YMCA)	\$94,000	\$0	\$94,000
71	Debt Service	\$740,000	\$25,000	\$765,000
95	Payments made to Juvenile Detention	\$11,000	\$0	\$11,000
99	Tax Appraisal and Collection	\$355,000	\$0	\$355,000
	Expenditure Budget	\$36,780,245	\$2,008,481	\$38,788,726

Notes:

1	<p><i>Teacher Incentive Allotment (TIA): Administration is recommending payment in June rather than August to better support both the District's financial planning and staff summer cash flow needs. TRS and Medicare Part D associated costs are not funded by TEA. (Pass-through)</i></p>
2	<p>Budgeted amounts included projected increases in fuel costs, summer mechanical repairs, and implementation of new student tracking software scheduled for rollout next year. The current budget has absorbed the impact of fuel costs nearly doubling over the last several months, as well as the purchase of the new software system. In addition, funds that would normally be reserved for summer school transportation and summer bus repairs have been utilized to offset increased fuel expenses during the current year. This amendment will assist in covering these additional expenses, ensure adequate funding remains available for summer operations and repairs, and help prevent the function from exceeding budgeted appropriations through year-end.</p>
3	<p><i>High school-related expenditures are being moved from Fund 240 to Fund 199 in accordance with FASRG guidance. (Pass through)</i></p>
4	<p><i>Budget includes costs associated with the ELT restructure and the invoice related to the Property Value Study (PVS).</i></p>
5	<p>Budget assumptions included a worst-case scenario for new construction insurance premiums, utilities (electricity, telephone, and garbage services), and major Maintenance & Operations repairs. The current budget absorbed the cost of significant repairs and increased insurance premiums associated with new school facilities being completed earlier than originally projected and budgeted. This amendment will assist in covering these expenses and help ensure the function does not exceed budgeted appropriations through year-end.</p>
6	<p><i>The safety grant previously available is no longer funded. As a result, Fund 199 will absorb School Resource Officer (SRO) costs previously covered by Fund 429. The District may be able to absorb these costs; however, expenditures will need to be reclassified to the appropriate function to avoid exceeding function budgets.</i></p>
7	<p><i>The District plans to utilize a portion of 2025-26 funds to partially fund the technology initiative in advance, allowing adequate summer time for preparation and deployment of computers for students and staff. The current non payroll budget is overspent, the IT function as a whole is still within budget.</i></p>
8	<p>The purpose of this amendment is to maintain compliance with budgeted fund and function appropriations and avoid exceeding authorized expenditure levels.</p>