



CROSBY INDEPENDENT SCHOOL DISTRICT

14670 FM 2100 CROSBY, TEXAS 77532

281-328-9200

Regular Agenda Item

Meeting Date	October 21, 2024
Action	Consider approval of Budget Amendment 2 for fiscal year 2024-2025.
Motion	Move to approve Budget Amendment 2 for fiscal year 2024-2025.
Administrative Recommendation	Approve Budget Amendment 2.
Authority for this Action	Board Policy CE(LOCAL): <ul style="list-style-type: none">• The Board shall amend the budget when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
Goal/Objective Addressed	Crosby ISD District Improvement Plan: <ul style="list-style-type: none">• Goal 7: Crosby ISD will be a good steward of taxpayers' money.• Goal 8: Crosby ISD will maintain quality and safe facilities and adequately plan for future needs.
Background	<p>The Board of Trustees approved the 2024-2025 fiscal year budget on June 24, 2024, at the fund and function level for the General Fund, Child Nutrition Fund, and Debt Service Fund. The legally adopted budget is to be formally amended by the Board of Trustees prior to incurring an expenditure and before the funds become available for use.</p> <p>General Fund:</p> <ul style="list-style-type: none">• Increase object 5700 (Local & Intermediate Revenue) and function 23 (School Leadership) for the funds donated from Faith Family Church to purchase a new PA system for CMS.• Increase function 31 (Guidance, Counseling, and Evaluation Services) for a shared college coordinator with Lee College and special education services and supplies previously funded with ESSER. A transfer will be made to decrease function 21 (Instructional Leadership) to fund the expenditure.• Increase function 36 (Athletics) for the carryover of purchase orders for football supplies and uniforms ordered in 2023-2024 but received in 2024-2025.• On November 13, 2023, the Board of Trustees approved window film and installation from NGS Films and Graphics. Installation occurred in fiscal year 2024-2025.

	<p>Child Nutrition Fund:</p> <ul style="list-style-type: none"> On April 15, 2024, the Board of Trustees approved Budget Amendment 4 for fiscal year 2023-2024 increasing expenditures for equipment/software upgrades. A portion of the projects experienced supply chain delays and items were not received by June 30, 2024. The initial budget amendment increased expenditures by \$491,693. A total of \$174,467 in services and items were received after fiscal year end and funds are being appropriated to fund the invoices received.
Staffing Implications	N/A
Budget Information	<p>Budget Amendment 2 is a decrease to fund balance for the General Fund of \$43,107, and a decrease of \$174,467 for the Child Nutrition Fund.</p> <p>No changes are being made to the Debt Service Fund budget.</p>
Impact of this Action	Amend budget to fund items previously funded with ESSER and carryover of purchase orders issued in 2023-2024 for items not received or services not performed by June 30, 2024. Increase revenue and expenditure budget for the donation made by Faith Family Church.
Attachments	Budget Amendment 2
Resource Personnel	Yvonne M. Johnson, Chief Financial Officer