



CROSBY INDEPENDENT SCHOOL DISTRICT

14670 FM 2100 CROSBY, TEXAS 77532

281-328-9200

Regular Agenda Item

Meeting Date	August 17, 2026
Action	Discuss and consider approval of Budget Amendment 1 for fiscal year 2026-2027.
Motion	Move to approve Budget Amendment 1 for fiscal year 2026-2027.
Administrative Recommendation	Approve Budget Amendment 1.
Authority for this Action	Board Policy CE(LOCAL): 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: - 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	The Board of Trustees approved the 2026-2027 fiscal year budget on June 15, 2026 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. On September 15, 2025, the Board of Trustees approved the use of assigned Fund Balance in the amount of \$8,000,000 for renovations to the Administration Building and \$4,000,000 for renovations to the Red Barn. As of July 1, 2026, the District has incurred \$143,110 in expenditures for the Administration Building renovation, while no expenditures have been incurred for the Red Barn renovation. Below is a description of the changes being made by fund: General Fund (199): Increase Function 81 (Facilities Acquisition/Construction) by \$11,856,890 to reflect the remaining costs for the Administration Building renovation (\$7,856,890) and the Red Barn renovation (\$4,000,000), both of which are anticipated to be completed by the end of the fiscal year on June 30, 2027.
Staffing Implications	N/A

Budget Information	Budget Amendment 1 has a decrease to fund balance for the General Fund of \$11,856,000. No changes are being made to the Debt Service Fund or Child Nutrition Fund budgets.
Impact of this Action	Use General Fund assigned Fund Balance to provide funding for Administration and Red Barn renovation projects.
Attachments	Budget Amendment 1
Resource Personnel	Robert L. Heniff, Chief Financial Officer