



Bastrop ISD
Board Agenda
May 13, 2025

Item #3-D

SUBJECT: Amendment to the 2024-25 General Fund Budget

PRESENTOR: Mike White, Chief Financial Officer

LENGTH OF PRESENTATION: Consent Agenda, no presentation.

DISTRICT MANAGEMENT - Fiscal Management

The Texas Education Code requires that every local education agency in Texas prepare and file a budget of anticipated revenues and expenditures with the Texas Education Agency at the fund and function level. 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.

The Finance Department performs budget reviews during the year in which budget requirements are re-evaluated and revisions are recommended to the Board. This amendment formally incorporates transfers between functions that have been processed by staff which net to \$0.00, and an increase to revenue line items to recognize fund balance assignments for prior year transactions that rolled into the 2024-25 budget.

RECOMMENDATION: I recommend the Board approve the amendment to the 2024-25 general fund budget.