




College Station Independent School District

Success...each life...each day...each hour

MEMORANDUM

To: Mike Martindale, Superintendent 

From: Amy Drozd, Chief Financial Officer

Date: August 11, 2021

Subject: Budget Amendments

Agenda Item: J – 9.

BACKGROUND

Budget amendments are required to be presented to the Board of Trustees for consideration when a change is recommended that will increase any one of the functional spending categories.

Budgets for the General Fund, Debt Service Fund and the Child Nutrition Fund have been reviewed and it had been determined an amendment is necessary for the General Fund. The General Fund amendment includes transfers between the functional areas to better align actual expenditures with budget in the correct functional area for departments and campuses as well as accounting for the following purposes:

- Accounting for funds received from the Prior Purchase Reimbursement Program (PPRP).
- Changes in state revenue and recapture expenditures due to an increase in the per capita rate with final property values for the state.
- Additional other resources for estimated insurance proceeds related to the winter storm and hail damage.
- Estimated changes in state revenue, indirect cost, and recapture as well as the supplanting of expenses due to the required offset of ESSER II funds equivalent to the benefits received by using hold harmless student attendance data.

The impact of ESSER II funds is estimated. TEA will release final information in September 2021. Overall, the net position improved by \$72,454 with the above amendments.

RECOMMENDATION

It is recommended that the College Station Independent School District Board of Trustees approve the attached budget amendments as presented.