

Amendments that increase/decrease a program budget must be approved by the board.

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
GENERAL FUND				
INCREASES				
Increase of revenues & expenditures within (1995), Budget Manager (201) Adult <u>Education</u> by \$44,000 to cover for the reimbursement to HGAC. This increase has no impact on the fund balance and will be supported by Tax Revenues and a decrease on expenditures on Budget Manager (098) Department Wide.	\$ -	\$ -	-	<2>
Increase expenditures in the General Fund (1995) of \$230,000 for the facilities overtime for department Wide (BM 098), The General Fund-Fund balance will decrease \$230,000.	\$ -	\$ 230,000	230,000	<3>
DECREASES				
Decrease in revenue within General Fund (1995) tax revenue of \$1,000,000 for the <u>decrease in home values and collection rate</u> . Department Wide (BM 098) will decrease tax revenue The General Fund-Fund balance will decrease by \$1,000,000.	\$ (1,000,000)	\$ -	1,000,000	<1>
Total GENERAL FUND:	\$ (1,000,000)	\$ 230,000	\$ 1,230,000	\$ -
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues & expenditures within Special Revenue Fund (2315) Budget Manager (201) <u>Adult Education</u> by \$267,717. The purpose of this budget amendment is to adjust the <u>placeholder</u> and reflect the additional amount awarded by TWC.	\$ 267,717	\$ 267,717	-	<4>
Increase revenues & expenditures within Special Revenue Fund (2435) Budget Manager (201) <u>Adult Education</u> by \$16,287. The purpose of this budget amendment is to adjust the <u>placeholder</u> and reflect the additional amount awarded by TWC.	\$ 16,287	\$ 16,287	-	<5>
	\$ -	\$ -	-	
Total SPECIAL REVENUE FUND:	\$ 284,004	\$ 284,004	\$ -	\$ -
CAPITAL PROJECTS FUND				
INCREASES				
Increase in Appropriations and Revenues within Capital Project Fund (6945) BM 084 (2020 Bonds) by \$249,472 to reflect the overage on the interest earned.	\$ 249,472	\$ 249,472	-	<6>
DECREASES				
Total CAPITAL PROJECTS FUND:	\$ 249,472	\$ 249,472	\$ -	\$ -
FACILITIES FUND				
INCREASES				
Increase expenditures and revenues within Facilities Fund (7995) of \$230,000 for the <u>overtime increase</u> . Revenues will increase on the same amount. This increase will be financed by Fund Balance	\$ 230,000	\$ 230,000	-	<3>
Total FACILITIES FUND:	\$ 230,000	\$ 230,000	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
March 2025

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES					
Revenues					
Local Customer Fees/Charges			\$0		
Local Property Tax Rev-Current	32,084,041	(1,000,000)	31,084,041	-3.1%	<1,2 >
Local Property Tax Rev-Del, P&I	100,000		100,000		
Local Investment Earnings	1,184,370		1,184,370		
Local Grants	0		0		
Local Grants-Indirect Cost	0		0		
Local Miscellaneous Revenues	95,225		95,225	0.0%	
Total Local Revenues:	33,463,636	(1,000,000)	32,463,636	-3.0%	
State TEA Supplemental Compensation	169,950		169,950		
State TEA Employee Portion Health Insurance	345,050		345,050		
State TRS On Behalf Payments	-		-		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	515,000	-	515,000	0.0%	
Federal Grants Indirect Cost	2,676,232		2,676,232		
Total Estimated Revenues:	36,654,868	(1,000,000)	35,654,868	-2.7%	
Other Resources					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	5,433,961	-	5,433,961	0.0%	
Transfers In-Retirement Leave Fund 190	3,400,000		3,400,000		
Insurance Recovery	-		-		
Total Other Resources:	8,833,961	-	8,833,961	0.0%	
Total Estimated Revenues & Other Resources:	45,488,829	(\$1,000,000)	\$44,488,829	-2.2%	
APPROPRIATIONS & OTHER USES					
Appropriations					
Adult Education Local	\$ 613,114.00	\$ 44,000	\$657,114		<2>
Educator Certification and Advancement	\$ -	-	0		
Assistant Superintendent-Academic Support	\$ 390,382.00		390,382		
Assistant Superintendent-Education and Enrichment	\$ 356,180.00		356,180		
Board of Trustees	\$ 190,690.00		190,690		
Business Support Services	\$ 2,608,993.00		2,608,993		
Center for Educator Success	\$ 2,790,607.00		2,790,607		
Center for Safe & Secure Schools (CSSS)	\$ 1,159,909.00		1,159,909		
Center for Afterschool, Summer and Expanded Learning	\$ 910,835.00		910,835		
Communications	\$ 1,481,510.00		1,481,510		
Client Engagement	\$ 790,403.00		790,403		
Community Engagement	\$ 147,007.00		147,007		
Department Wide (DW)	\$ 6,408,543.00	186,000	6,594,543		<2>
Education Foundation	\$ 200,000.00		200,000		
Construction Services	\$ 275,727.00		275,727		
Local Construction	\$ -		0		
Fac-BLDG & Asst Replacement	\$ -		0		
Records Management Services	\$ 2,593,961.00		2,593,961		
Head Start - Local	\$ 8,000.00		8,000		
Human Resources	\$ 1,459,467.00		1,459,467	0.0%	

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
March 2025

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 986,845.00		986,845		
Research & Evaluation Institute	\$ 705,994.00		705,994		
Resource Development - Internal Grant Services	\$ 667,509.00		667,509		
Retirement Leave Benefits	\$ 200,000.00		200,000		
Scholastic Arts	\$ -		0		
School Based Therapy Services	\$ 16,074,483.00		16,074,483		
Chief of Staff	\$ 357,775.00		357,775		
Special Schools					
Academic and Behavior School East	\$ 6,185,768.00		6,185,768		
Academic and Behavior School West	\$ 5,997,826.00		5,997,826		
Highpoint East School	\$ 4,526,076.00		4,526,076		
Fortis Academy	\$ 1,680,574.00		1,680,574		
Special Schools Administration	\$ 1,024,812.00		1,024,812		
State TEA Employee Portion Health Ins	\$ 345,050.00		345,050		
State TRS On Behalf Matching	\$ 3,400,000.00		3,400,000		
Superintendent's Office	\$ 783,497.00		783,497		
Chief Communication Officer	\$ 246,703.00		246,703		
Technology Support Services	\$ 4,836,035.00		4,836,035		
Total Appropriations:	70,404,275	230,000	70,634,275	0.3%	
<u>Other Uses</u>					
Transfer-DW to Retirement Leave Fund			-		
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Head Start Fund 205	400,000		400,000		
Transfer-DW to CASE L A	350,000	-	350,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	3,718,469		3,718,469		
Transfers Out - LEADERS PV	41,000		41,000		
Transfers Out - Adult Education	-		-		
Total Other Uses:	5,060,256	-	5,060,256		
Total Appropriations & Other Uses:	75,464,531	230,000	75,694,531	0.3%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(29,975,702)	(1,230,000)	(\$31,205,702)		

* Refer to the detail fund balance information on the following page.

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - FUNDS 200-499
March 2025

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		# 10,300,822		10,300,822	0.0%	
Total Estimated Revenues:		52,258,623	284,004	52,542,627	0.5%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start 205		400,000		400,000		
Transfer In- Leaders PV		41,000		41,000		
Transfer In- CASE LA		350,000	-	350,000		
Total Other Resources:		1,341,787	-	1,341,787		
Total Revenues & Other Resources		53,600,410	284,004	53,884,414	0.5%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
TWC FEDERAL ADULT ED	07/01/24 - 06/30/25	4,293,454	267,717	4,561,171		<4>
TWC ADULT ED - EL CIVICS	07/01/24 - 06/30/25	882,276	16,287	898,563	1.8%	<5>
Access Grant		150,000		150,000		
Access Grant		78,700		78,700		
Loc Adult Education	09/01/24-08/31/25	1,108		1,108		
Total Adult Education:		5,405,538	284,004	5,689,542	5.3%	
Educator Certification and Professional Advancement						
DCF-EPP		53,819		53,819		
Total Alternative Certification Program:		53,819	-	53,819	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE) #						
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25	1,959,336		1,959,336		
Fed 21 st Century CLC-Cycle XI	1/10/83			-		
Fed 21 st Century CLC-Cycle XI	07/01/24-07/31/25	1,426,612		1,426,612		
Fed 21 st Century CLC-Cycle XI		500,000		500,000		
Fed 21 st Century CLC-Cycle XI		300,000		300,000		
Fed/Local After School Partnership	10/01/23-09/30/25	2,537,958		2,537,958		
Fed/Local After School Partnership	10/01/23-09/30/25	612,230		612,230		
Leadership Academy		350,000		350,000		
Loc Houston Endowment	07/01/21-12/31/23	246,129		246,129		
City of Houston City Connections Program	09/07/18-06/30/19	770,000		770,000		
County Connection Grant	01/01/25-12/31/25	3,442,545		3,442,545		
County Connection Grant	01/01/24-12/31/24	310,291	-	310,291		
Loc CASE Ecobot	09/01/24-08/31/25	20,897		20,897		
Total CASE:		12,475,998	-	12,475,998	0.0%	

- Continued on next page -

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2024-25 BUDGET AMENDMENT REPORT - FUNDS 200-499
 March 2025**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Chief Of Staff						
Your Voice Matters		286,867		286,867		
Your Voice Matters - In Kind		20,699		20,699		
Total Chief of Staff		307,566	-	307,566	0.0%	
Business Services						
LOC-OTHER LOCAL GRANTS		455		455		
		-		-		
Total Teaching and Learning Center:		455	-	455	0.0%	
Therapy Services						
TX Council Dev Disability	09/01/24 - 08/31/25	7,500		7,500		
Total Therapy Services:		7,500	-	7,500	0.0%	
Center for Safe and Secure Schools						
STOP SCHOOL VIOLENCE GRNT 2105		345,766		345,766		
Total Center for Safe and Secure Schools:		345,766	-	345,766	0.0%	
Schools						
ABS West -PRAIRIE VIEW A&M UNIV		157,000		157,000		
Fortis - PRAIRIE VIEW A&M UNIV		5,000		5,000		
HP - PRAIRIE VIEW A&M UNIV		113,000		113,000		
ABS East - PRAIRIE VIEW A&M UNIV		70,680		70,680		
Total Therapy Services:		345,680	-	345,680	0.0%	
Center for Educator Success						
CES ENDOWMENT		150,000		150,000		
Total Center for Educator Success:		150,000	-	150,000	0.0%	
Head Start Program						
Fed Head Start	01/01/23-12/31/23			-		
Fed Head Start Training Funds		6,528,321		6,528,321		
Fed Head Start	01/01/24-12/31/24	5,280,562		5,280,562		
Fed Head Start	07/01/25-12/31/25	11,500,000		11,500,000		
Fed Head Start Training Funds	01/01/24-12/31/24	79,482		79,482		
Fed Head Start Training Funds	01/01/25-12/31/25	115,000		115,000		
Fed Early Head Start Operating	09/01/23-08/31/24	955,060		955,060	0.0%	
Fed Early Head Start Operating	09/01/24-08/31/25	4,893,666		4,893,666	0.0%	
Fed Early Head Start Training & TA	09/01/23-08/31/24	74,273		74,273	0.0%	
Fed Early Head Start Training & TA	09/01/24-08/31/25	96,929		96,929	0.0%	
Loc Early Head Start In-Kind	09/01/24-08/31/25	180,000	-	180,000		
Loc Head Start In-Kind Matching	01/01/24-12/31/24 #	1,073,220		1,073,220		
Loc Head Start In-Kind Matching	#	3,208,000		3,208,000		
Loc Hogg Foundation		7,833		7,833		
Loc Hogg Foundation		7,273		7,273		
Loc Head Start		284,986		284,986		
Fed Head Start - Coolwood		223,483		223,483		
Loc Head Start	09/01/23 - 08/31/24	-	-	-		
Total Head Start:		34,508,088	-	34,508,088	0.0%	
Total Appropriations & Other Uses:		\$ 53,600,410	\$ 284,004	\$ 53,884,414	0.5%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:						
		\$0	\$0	\$0		

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2024-25 BUDGET AMENDMENT REPORT - FUND 599
 March 2025**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Int Revenue - Refunded Bonds			-		
Total Funding Sources:	-	-	-	#DIV/0!	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	1,480,000		1,480,000		
Principal Maint Tax Note			-		
Principal QZAB			-		
Int Pymt Expense-Lease			-		
Interest Exp-MTN & QZAB	2,211,361		2,211,361		
Total Appropriations:	3,691,361	-	3,691,361	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(3,691,361)	\$0	(\$3,691,361)		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - FUNDS 600-699
March 2025

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In		-	-		
Maint Tax Notes Proceeds			-		
Int Rev Bank Deposits		249,472	249,472		<6>
Other Rev Sources			-		
Total Funding Sources:	-	249,472	249,472		
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	18,846,299	249,472	19,095,771	1.3%	<6>
Total Appropriations:	18,846,299	249,472	19,095,771	1.3%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$18,846,299)	-	(\$18,846,299)		

* The difference between revenues and appropriations is being funded through the Capital Projects Fund Balance.

#

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - FUNDS 700-799
March 2025

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	8,298,177	-	8,298,177	0.0%	
Other Local Revenues	35,000		35,000		
Total Estimated Revenues:	8,333,177	-	8,333,177	0.0%	
Other Funding Sources					
Workers Comp Contributions	550,000		550,000		
Total Funding Sources:	550,000	-	550,000	0.0%	
Total Revenues & Funding Sources:	8,883,177	-	8,883,177	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7114 Choice Partners	9,693,331	-	9,693,331	0.0%	
7534 ISF-Workers Compensation	550,000	-	550,000		
7994 ISF-Facilities	6,830,194	230,000	7,060,194		<3>
Total Appropriations:	17,073,525	230,000	17,303,525	1.3%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$8,190,348)	(\$230,000)	(\$8,420,348)		

* The difference between revenues and appropriations is being funded through the Workers Compensation Fund Balance.

Posted Agenda Item:

BA2425-05-01 Discussion and possible action to approve the **General Fund (1995)** budget amendment in the amount of \$1,000,000

Subject:

Budget; General Fund; The revenues decrease by \$1,000,000

Rationale:

Justification:

Estimated revenues are \$1,000,000

HCDE must reduce tax revenue by \$1,000,000 due to values of homes declining and collection rate declining,

Total appropriations are \$0.00

HCDE shall appropriate 0.



**HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Amendment Request Form**

Submit One copy of BA form - along with a copy of your Detail Expenditure Status Report for backup-to Business Services.

BUDGET CODE								ACCOUNT		Fiscal Year:	Business Posting Date:	Business Tracking Number:		
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class	Sub-Object	Object Description	FY 2024-25 CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
199	5	00	098	99	098	5711	0000				\$ 32,084,041	\$ (1,000,000)	\$ -	\$ 31,084,041
														\$ -
														\$ -
														\$ -
														\$ -
														\$ -
Totals:											\$ 32,084,041	\$ (1,000,000)	\$ -	\$ 31,084,041

Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.

Budget Manager Approval Signature:	Other Approval:	Budget Review:	Asst Superintendent Approval:	Board of Trustees Approval:
Date:	Date:	Date:	Date:	Date: Required? <u>YES</u> <u>NO</u>

* For Business Support Services

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA2425-05-01** with a decrease in the revenues in the amount of \$1,000,000 . There will be a decrease of \$1,000,000 HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA2425-05-01**

Posted Agenda Item:

BA2425-05-02 Discussion and possible action to approve the **General Fund (1995)** budget amendment in the amount of \$0

Subject:

Budget; General Fund; The revenues and expenditure will increase with \$44,000 for BM 201 Adult Ed and decrease in \$44,000 BM 098 – Department wide

Rationale:

Justification:

Estimated revenues are \$0

HCDE will allocate revenues from BM 098 department wide \$44,000 to BM 201 Adult Ed \$44,000

Total appropriations are \$0.00

HCDE shall appropriate from BM 098 department wide \$44,000 to BM 201 Adult Ed \$44,000



**HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Amendment Request Form**

Submit One copy of BA form - along with a copy of your Detail Expenditure Status Report for backup-to Business Services.

Division/Budget: 1995- General Fund							Fiscal Year: FY 2024-25	Business Posting Date:	Business Tracking Number:					
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
199	5	41	672	99	201	6499	0099				\$ 268	\$ 44,000	\$ -	\$ 44,268
199	5	00	672	00	201	5711	0099				\$ 313,114	\$ 44,000		\$ 357,114
199	5	41	098	99	201	6499	0092				\$ 801,132	\$ (44,000)		\$ 757,132
199	5	00	098	00	098	5711	0099				\$ 32,084,041	\$ (44,000)		\$ 32,040,041
											\$ -	\$ -	\$ -	\$ -
											\$ -	\$ -	\$ -	\$ -
Totals:											\$ 33,198,555	\$ -	\$ -	\$ 33,198,555

Explanation: *Please provide a detailed explanation below. Attach additional sheets if necessary.*

Budget Manager Approval Signature:	Other Approval:	Budget Review:	Asst Superintendent Approval:	Board of Trustees Approval:
Date:	Date:	Date:	Date:	Date: Required? <input type="checkbox"/> YES <input type="checkbox"/> NO

* For Business Support Services

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA2425-05-02** with a decrease and increase in the revenues and expenditures in the amount of \$44,000. There will be zero effect HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA2425-05-02**

Posted Agenda Item:

BA2425-05-03 Discussion and possible action to approve the **General Fund (1995) and Facilities (7995)** budget amendment in the amount of \$230,000

Subject:

Budget; Facilities ; The revenues and expenditure will increase with \$230,000 for Facilities and expenditures will increase in \$230,000 in General Fund BM 098 – Department wide

Rationale:

Justification:

Estimated revenues are \$230,000

HCDE Increase revenue for facilities to cover over time for the year in the amount of \$230,000

Total appropriations are \$230,000

HCDE shall increase appropriations for Facilities for overtime in the amount of \$230,000



**HARRIS COUNTY DEPARTMENT OF EDUCATION
Budget Amendment Request Form**

Submit One copy of BA form - along with a copy of your Detail Expenditure Status Report for backup to Business Services.

Division/Budget:										FY 2024-25		Business Posting Date:		Business Tracking Number:		
1995- General Fund & 7995 Facilities										Check Here:	Check Here:	Original Budget	INCR (DECR)	INCR (DECR)	Revised Budget	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class	Object	Account Description	Fund Balance	Appropriation?	new	Code?				
799	5	51	070	99	083	6121	0000	Overtime					\$ 44,050	\$ 85,000	\$ -	\$ 129,050
799	5	51	071	99	083	6121	0000	Overtime					\$ 7,220	\$ 50,000	\$ -	\$ 67,220
799	5	51	089	99	083	6121	0000	Overtime					\$ 17,300	\$ 15,000	\$ -	\$ 32,300
799	5	51	672	99	083	6121	0000	Overtime					\$ -	\$ 20,000	\$ -	\$ 20,000
799	5	51	601	99	084	6121	0000	Overtime					\$ 6,260	\$ 30,000	\$ -	\$ 36,260
799	5	51	602	99	084	6121	0000	Overtime					\$ 8,474	\$ 5,000	\$ -	\$ 13,474
799	5	51	605	99	084	6121	0000	Overtime					\$ 3,440	\$ 5,000	\$ -	\$ 8,440
799	5	51	607	99	084	6121	0000	Overtime					\$ 6,220	\$ 20,000	\$ -	\$ 26,220
799	5	00	070	00	083	5797	0000						\$ 2,594,387	\$ 85,000		\$ 2,679,387
799	5	00	071	00	083	5797	0000						\$ 823,647	\$ 50,000		\$ 873,647
799	5	00	089	00	083	5797	0000						\$ 815,018	\$ 15,000		\$ 830,018
799	5	00	672	00	083	5797	0000						\$ 223,111	\$ 20,000		\$ 243,111
799	5	00	601	00	084	5797	0000						\$ 313,509	\$ 30,000		\$ 343,509
799	5	00	602	00	084	5797	0000						\$ 489,565	\$ 5,000		\$ 494,565
799	5	00	605	00	084	5797	0000						\$ 194,085	\$ 5,000		\$ 199,085
799	5	00	607	00	084	5797	0000						\$ 332,455	\$ 20,000		\$ 352,455
199	5	51	098	99	098	6487	0000						\$ 2,599,257	\$ 230,000	\$ -	\$ 2,829,257
Totals:													\$ 8,397,998	\$ 690,000	\$ -	\$ 9,087,998

Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.

Budget Manager Approval Signature:	Other Approval:	Budget Review:	Asst Superintendent Approval:	Board of Trustees Approval:
Date:	Date:	Date:	Date:	Date: Required? <input type="checkbox"/> YES <input type="checkbox"/> NO

* For Business Support Services

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA2425-05-03 with a increase in the revenues and expenditures in the amount of \$230,000 for facilities and a increase in expenditures in GF for \$230,000. There will be no effect HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of BA2425-05-03

Posted Agenda Item:

BA #2425-05-04 Discussion and possible action to approve the **Special Revenue Fund (2315)** Adult Ed – Federal grant budget amendment in the amount of \$267,717 for July 1, 2024, through June 30, 2025.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$267,717

Rationale:

Justification:

Estimated revenues are \$267,717

HCDE is a sub-recipient of a Texas Workforce Commission grant. The total amount awarded to HCDE for #2924ALA016 is \$5,534,166 which includes 5,158,938 in direct program cost and \$375,228 in indirect cost. During the current FY the program was awarded additional funds. To reflect the amount awarded the budget needs to be increased by \$267,717.

Total appropriations are \$267,717

HCDE shall increase appropriations by \$267,717 and it will have no effect on HCDE fund balance.

Division/Budget: Adult Education									Fiscal Year: FY 2024-25	Business Posting Date:	Business Tracking Number: IBA#2425-05-04		
BUDGET CODE					ACCOUNT				CHECK HERE: Fund Balance	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Appropriation?				
231	5	31	672	99	201	6119	0000	Salaries Professional Personnel			\$ -	\$ 267,717	\$ 267,717
231	5	00	672	00	201	5939	0000	Federal Rev			\$ 4,293,454	\$ 267,717	\$ 4,561,171

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline: The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #2425-05-04** with an increase in both the revenues and appropriations in the amount of \$267,717. There is no impact to HCDE fund balance.

Compliance with Board Policy CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2425-05-04**

Posted Agenda Item:

BA #2425-05-05 Discussion and possible action to approve the **Special Revenue Fund (2435)** Adult Ed – Federal grant budget amendment in the amount of \$16,287 for July 1, 2024, through June 30, 2025.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$16,287

Rationale:

Justification:

Estimated revenues are \$16,287

HCDE is a sub-recipient of a Texas Workforce Commission grant. The total amount awarded to HCDE for #2924ALA042 is \$1,011,816 which includes 964,188 in direct program cost and \$47,628 in indirect cost. During the current FY the program was awarded additional funds. To reflect the amount awarded the budget needs to be increased by \$16,287.

Total appropriations are \$16,287

HCDE shall increase appropriations by \$16,287 and it will have no effect on HCDE fund balance.

Division/Budget: Adult Education								Fiscal Year: FY 2024-25	Business Posting Date:	Business Tracking Number: IBA#2425-05-05		
BUDGET CODE				ACCOUNT				CHECK HERE: Fund Balance	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Appropriation?			
243	5	11	672	99	201	6119	0000	Salaries Professional Personnel		\$ -	\$ 16,287	\$ 16,287
243	5	00	672	00	201	5939	0000	Federal Rev		\$ 882,276	\$ 16,287	\$ 898,563

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline: The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #2425-05-05** with an increase in both the revenues and appropriations in the amount of \$16,287. There is no impact to HCDE fund balance.

Compliance with Board Policy CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2425-05-05**

Posted Agenda Item:

BA2425-05-06 Discussion and possible action to approve the **Capital Project Fund (6945)** amendment in the amount of \$249,472

Subject:

Budget; Capital Project Fund; The expenditures will increase by \$249,472

Rationale:

Justification:

Estimated revenues are \$249,472

During the course of the project the earnings from the Interest rates were higher than what was estimated at the beginning of the project. To be able to spend the earned interest from the PFC project, a budget amendment is needed on the amount of \$249,472.

Total appropriations are \$249,472

HCDE shall appropriate the following:

Expenditure will increase by \$249,472 and has no impact on fund balance.

Division/Budget: 6945 - Capital Funds ADJ								Fiscal Year: FY 2024-25	Business Posting Date:		Business Tracking Number:		
BUDGET CODE					ACCOUNT			CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Func- tion	Loca- tion	Pro- gram	Budget Mgr	Class Object	Sub- Object						
694	5	81	601	99	084	6619	0000			\$ -	\$ 249,472	\$ -	\$ 249,472
694	5	00	610	00	098	5742	0000			\$ -	\$ 249,472		\$ 249,472

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA2425-05-06 with an increase in appropriations in the amount of \$249,472. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA2425-05-06**