

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
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GENERAL FUND

INCREASES

Increase revenues & expenditures in the General Fund (1995) for various Budget Managers to allocate budget based on year end estimated legal fees expenditures. Total increases for General Fund Budget Managers equals \$130,700, the net effect to general fund will be \$0.	\$	-	\$	-		<1>
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Increase on expenditures within (1995), Budget Manager (099) Retirement Leave Benefits Fund, as there were more retirements in Fiscal Year 25 than had been anticipated. The expenditures will increase by \$150,000.	\$	150,000	\$	150,000	\$	-	<2>
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DECREASES

Total GENERAL FUND:	\$	150,000	\$	150,000	\$	-	\$	-
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CHOICE PARTNERSHIP FUND

INCREASES

Total CHOICE PARTNERSHIP FUND:	\$	-	\$	-	\$	-	\$	-
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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
July 2025

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES					
Revenues	0	0			
Local Customer Fees/Charges	0	\$29,656,635	\$29,656,635		
Local Property Tax Rev-Current		31,066,208	\$31,066,208	0.0%	<1>
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:	62,102,438	-	62,102,438	0.0%	
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:	65,293,670	-	65,293,670	0.0%	
Other Resources					
Local HCTO Tax Collection Fees		-	-		
Transfers In - Choice Partners		10,103,961	10,103,961	0.0%	
Transfer in - GF		-	-		
Transfers In-Retirement Leave Fund 190		3,400,000	3,400,000		
Insurance Recovery		-	-		
Total Other Resources:	13,503,961	-	13,503,961	0.0%	
Total Estimated Revenues & Other Resources:	78,797,631	\$0	\$78,797,631	0.0%	
APPROPRIATIONS & OTHER USES					
Appropriations					
Adult Education Local	\$ 657,114.00	\$ 3,500	\$660,614		<1>
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	50,000	240,690		<1>
Business Support Services	\$ 2,796,168.00	7,600	2,803,768		<1>
Center for Educator Success	\$ 2,790,607.00		2,790,607		
Center for Safe & Secure Schools (CSSS)	\$ 1,016,609.00	500	1,017,109		<1>
Center for Afterschool, Summer and Expanded Learning	\$ 910,835.00	7,000	917,835		<1>
Communications	\$ 1,481,510.00	8,600	1,490,110		<1>
Client Engagement	\$ 790,403.00		790,403		
Community Engagement	\$ 147,007.00		147,007		
Department Wide (DW)	\$ 7,334,543.00	(121,200)	7,213,343		<1>
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	\$ 1,419,467.00	37,000	1,456,467		<1>

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

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 997,070.00	1,000	998,070		<1>
Research & Evaluation Institute	\$ 705,994.00		705,994		
Texas Center for Grants Development	\$ 667,509.00		667,509		
Retirement Leave Benefits	\$ 200,000.00	150,000	350,000		<2>
Scholastic Arts	\$ -		0		
School Based Therapy Services	\$ 16,074,483.00	500	16,074,983		<1>
Chief of Staff	\$ 357,775.00		357,775		
Special Schools					
Academic and Behavior School East	\$ 6,185,768.00	500	6,186,268		<1>
Academic and Behavior School West	\$ 5,997,826.00	(9,500)	5,988,326		<1>
Highpoint East School	\$ 4,526,076.00		4,526,076		
Fortis Academy	\$ 1,680,574.00	500	1,681,074		<1>
Special Schools Administration	\$ 1,024,812.00	10,000	1,034,812		<1>
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	4,000	4,840,035		<1>
Total Appropriations:	71,388,375	150,000	71,538,375	0.2%	
<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 - Capital Fund (692)	1,789,450	-	1,789,450		
Transfers Out - AB East (131BM)	1,700,000	-	1,700,000		
Transfers Out - AB West (132BM)	285,000	-	285,000		
Transfers Out - Adult Education	-	-	-		
Total Other Uses:	8,834,706	-	8,834,706		
Total Appropriations & Other Uses:	80,223,081	150,000	80,373,081	0.2%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(1,425,450)	(150,000)	(\$1,575,450)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
July 2025
(Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed
<u>Division Distribution</u>				Budget Amendment
Assets Replacement Schedule	-	-	0	
Board	-	-	0	
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	-	0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	
Department Wide	-	-	0	
Early Childhood Intervention Funding	-	-	0	
ECI Local	-	-	0	
Education Foundation Initiative	-	-	0	
Employee Courtesy Committee	-	-	0	
Equine Enrichment Center	-	-	0	
External Relations-Local	-	-	0	
Facilities Support Services	-	-	0	
Fortis Academy	-	-	0	
Head Start	-	-	0	
Highpoint East	-	-	0	
Local Construction Fund 170	-	-	0	
Insurance Deductibles	-	-	0	
Local Construction	-	-	0	
New Program Initiative	-	-	0	
Preschool Preparedness Initiative Program	-	-	0	
QZAB Project	-	-	0	
Records Management	-	-	0	
Purchasing	-	-	0	
Records Management	-	-	0	
Retirement Leave Fund 199	-	-	0	
Special Schools	-	-	0	
Superintendent	-	-	0	
Unemployment Liability	-	-	0	
Various-Assets Replacement Schedule	-	-	0	
Workers Compensation	-	-	0	
Total Fund Balance Appropriations:	\$0	-	\$0	

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$109,467	-	\$109,467	
Prepaid Items	125,195	-	125,195	
Total Nonspendable Fund Balance	234,662	0	234,662	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	973,315		973,315	
Unemployment Liability	200,000		200,000	
Capital Projects	1,814,976		1,814,976	
Total Committed Fund Balance	2,988,291	0	2,988,291	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	230,000		230,000	
Building and Vehicle Replacement Schedule	1,565,200		1,565,200	
Local Construction	0		0	
QZAB Bond Payment	0		0	
PFC Lease Payment	4,555,000		4,555,000	
New Program Initiative	500,000		500,000	
Workforce Development	0		0	
Total Assigned Fund Balance	\$6,850,200	-	\$6,850,200	
Total Unassigned Fund Balance	22,294,342	(1,425,450)	20,868,892	
Estimated Total Fund Balance, General Fund:	\$32,367,495	(\$1,425,450)	\$30,942,045	-

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

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues	1/0/00	11,014,374	-	11,014,374	0.0%	
State Program Revenues	1/0/00	\$ -		\$ -		
Federal Program Revenues		40,482,864	-	40,482,864	0.0%	
Total Estimated Revenues:		51,497,238	-	51,497,238	0.0%	
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		52,839,025	-	52,839,025	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
TWC FEDERAL ADULT ED	07/01/24 - 06/30/25	4,561,171		4,561,171		
TWC ADULT ED - EL CIVICS	07/01/24 - 06/30/25	898,563		898,563	0.0%	
TWC ADULT ED	07/01/25 - 06/30/26	2,796,823	-	2,796,823	0.0%	
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:		8,486,365	-	8,486,365	0.0%	
Client Engagement						
LOCAL GRANT - Translators Conference		15,000		15,000		
Total Alternative Certification Program:		15,000	-	15,000	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	09/01/24-08/31/25	23,104	-	23,104		
Loc CASE	09/01/24-08/31/25	35,000	-	35,000		
Loc CASE Ecobot	09/01/24-08/31/25	20,897		20,897		
		12,534,102	-	12,534,102	0.0%	

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FY 2024-25 BUDGET AMENDMENT REPORT - FUNDS 200-499
July 2025

		GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	
<u>APPROPRIATIONS & OTHER USES (CONTINUED)</u>							
Chief Of Staff							
Your Voice Matters			289,476		289,476		
Your Voice Matters - In Kind			20,699		20,699		
Total Chief of Staff			310,175	-	310,175	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							
PRAIRIE VIEW IN-KIND			291,389		291,389		
PRAIRIE VIEW A&M UNIV			307,680		307,680		
Local Grant Fortis			5,000		5,000		
Local Grant Summer Reading AB East			1,500		1,500		
Local Grant Summer Reading AB West			4,500		4,500		
			-		-		
Total Therapy Services:			610,069	-	610,069	0.0%	
Center for Educator Success							
CTAPP-Local Grant			40,000		40,000		
DCF-EPP			53,819		53,819		
CES ENDOWMENT			150,000		150,000		
Total Center for Educator Success:			243,819	-	243,819	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		5,683,748		5,683,748		
Fed Head Start	07/01/25-12/31/25		6,621,957		6,621,957		
Fed Head Start Training Funds	01/01/24-12/31/24		87,216		87,216		
Fed Head Start Training Funds	01/01/25-12/31/25		56,359		56,359		
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			1,755,725		1,755,725		
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		
Headstart OP&TR In-Kind			1,755,725		1,755,725		
Loc Head Start	09/01/23 - 08/31/24		-	-	-		
Total Head Start:			30,285,774	-	30,285,774	0.0%	
Total Appropriations & Other Uses:			\$ 52,839,025	\$ -	\$ 52,839,025	0.0%	
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
July 2025

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Transfers In - Debt Svc-QZAB	3,718,469		3,718,469		
Int Revenue - Refunded Bonds			-		
Total Funding Sources:	3,718,469	-	3,948,469	0.0%	
<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:	27,108	\$0	\$257,108		

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

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Investment Earnings	761,441		761,441		
Transfers In	1,789,450		1,789,450		
Maint Tax Notes Proceeds			-		
Int Rev Bank Deposits	-		-		
Other Rev Sources			-		
Total Funding Sources:	2,550,891	-	2,550,891		
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	21,617,705	-	21,617,705	0.0%	
Total Appropriations:	21,617,705	-	21,617,705	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$19,066,814)	-	(\$19,066,814)		

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

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

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues:						
Customer Fees		11,018,177	-	11,018,177	0.0%	
Other Local Revenues	0	-		-		
Interdepartmental Revenues	0	7,060,194	-	7,290,194		
Transfer In - General Fund				-		
Total Estimated Revenues:		18,078,371	-	18,308,371	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:		18,628,371	-	18,858,371	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>						
7114 Choice Partners		12,378,331	-	12,378,331	0.0%	
7534 ISF-Workers Compensation		550,000	-	550,000		
7994 ISF-Facilities		7,060,194	-	7,060,194		
Total Appropriations:		19,988,525	-	19,988,525	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses: *		(\$1,360,154)	\$0	(\$1,130,154)		

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

Posted Agenda Item:

BA2425-08-01 Discussion and possible action to approve the **General Fund** (1995) budget amendment to allocate divisions legal fees appropriations and reduce the department wide allocation by the same amount. Net effect will be \$0 to the General Fund.

Subject:

Budget; General Fund; The legal fee expenditures will be reallocated between divisions based on actual cost from the department wide budget. There is no effect on the HCDE fund balance.

Rationale:Justification:

Estimated revenues are \$0

Taxes will be reallocated from Department wide to the various division's tax revenue to cover the legal fees Appropriation for General Fund.

Total appropriations are \$0

HCDE shall allocate appropriate legal fees to divisions based on actual cost from the department wide legal allocation budget. There is no impact on the HCDE fund balance.

Division/Budget:						LEGAL FEES REDISTRIBUTION			Fiscal Year:	Business Posting Date:	Business Tracking Number:		
									FY 2024-2025		BA2425-08-01		
BUDGET CODE						ACCOUNT CODE			CHECK HERE:	CHECK HERE:		INCR (DECR)	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	(Round to whole dollar)	REVISED BUDGET
199	5	41	005	99	005	6211	0000	Legal Fees			\$ -	\$ 500	\$ 500
199	5	41	010	99	010	6211	0000	Legal Fees			\$ -	\$ 50,000	\$ 50,000
199	5	41	030	99	030	6211	0000	Legal Fees			\$ -	\$ 37,000	\$ 37,000
199	5	41	050	99	050	6211	0000	Legal Fees			\$ 7,400	\$ 7,600	\$ 15,000
199	5	41	090	99	090	6211	0000	Legal Fees			\$ -	\$ 4,000	\$ 4,000
199	5	41	111	99	111	6211	0000	Legal Fees			\$ -	\$ 500	\$ 500
199	5	41	601	99	131	6211	0000	Legal Fees			\$ -	\$ 500	\$ 500
199	5	41	602	99	132	6211	0000	Legal Fees			\$ 10,000	\$ (9,500)	\$ 500
199	5	11	672	99	201	6211	0000	Legal Fees			\$ -	\$ 3,500	\$ 3,500
199	5	41	501	99	501	6211	0000	Legal Fees			\$ -	\$ 10,000	\$ 10,000
199	5	41	605	99	800	6211	0000	Legal Fees			\$ -	\$ 500	\$ 500
199	5	41	922	99	922	6211	0000	Legal Fees			\$ -	\$ 7,000	\$ 7,000
199	5	41	925	99	925	6211	0000	Legal Fees			\$ -	\$ 8,600	\$ 8,600
199	5	41	950	99	950	6211	0000	Legal Fees			\$ -	\$ 1,000	\$ 1,000
199	5	41	098	99	098	6211	0000	Legal Fees			\$ 350,000	\$ (121,200)	\$ 228,800
199	5	00	005	00	005	5711	0099	Distribution Current Tax				\$ 500	\$ 500
199	5	00	010	00	010	5711	0099	Distribution Current Tax				\$ 50,000	\$ 50,000
199	5	00	030	00	030	5711	0099	Distribution Current Tax				\$ 37,000	\$ 37,000
199	5	00	050	00	050	5711	0099	Distribution Current Tax				\$ 7,600	\$ 7,600
199	5	00	090	00	090	5711	0099	Distribution Current Tax				\$ 4,000	\$ 4,000
199	5	00	111	00	090	5711	0099	Distribution Current Tax				\$ 500	\$ 500
199	5	00	601	00	111	5711	0099	Distribution Current Tax				\$ 500	\$ 500
199	5	00	602	00	201	5711	0099	Distribution Current Tax				\$ (9,500)	\$ (9,500)
199	5	00	672	00	301	5711	0099	Distribution Current Tax				\$ 3,500	\$ 3,500
199	5	00	501	00	501	5711	0099	Distribution Current Tax				\$ 10,000	\$ 10,000
199	5	00	605	00	922	5711	0099	Distribution Current Tax				\$ 500	\$ 500
199	5	00	922	00	925	5711	0099	Distribution Current Tax				\$ 7,000	\$ 7,000
199	5	00	925	00	950	5711	0099	Distribution Current Tax				\$ 8,600	\$ 8,600
199	5	00	950	00	098	5711	0099	Distribution Current Tax				\$ 1,000	\$ 1,000
199	5	00	098	00	098	5711	0099	Distribution Current Tax			\$ -	\$ (121,200)	\$ (121,200)
Totals:											\$ 367,400	\$ -	\$ 367,400

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 **BA2425-08-01**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2425-08-01**

Posted Agenda Item:

BA2425-08-02 Discussion and possible action to approve the General Fund (1995) budget amendment to increase expenditures in the amount of \$150,00 for Retirement Leave Benefits. Retirement Leave Benefits are funded from the committed fund balance.

Subject:

Budget; General Fund; The expenditures will increase by \$150,000

Rationale:

Justification:

Estimated revenues are \$150,000

Taxes from Department Wide to the various division's tax revenue will be increased in offset to the appropriation adjustment for General Fund.

Total appropriations are \$150,000

The expenditures will increase by \$150,000. There were more retirements than anticipated.

Division/Budget: Retirement Leave Benefits Fund									Fiscal Year:	Business Posting Date:	Business Tracking Number:		
									FY 2023-2024		BA2425-08-02		
BUDGET CODE						ACCOUNT			CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
199	5	41	099	99	099	6199	0000	Increase Budget for FY 24-25 retirements			\$ 200,000	\$ 150,000	\$ 350,000
199	5	00	099	00	099	5711	0099	Increase Budget for FY 24-25 retirements			\$ 200,000	\$ 150,000	\$ 350,000
199	5	00	098	00	098	5711	0099	Offset for Tax Revenue Distribution				\$ (150,000)	
Totals:											\$ 400,000	\$ 150,000	\$ 700,000

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 **BA2425-08-02** with an increase in appropriations in the amount of \$150,000. This increase will be funded by tax revenues.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2425-08-02**