

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 expenditures within General Fund (1995) Budget Manager (098) Department Wide by \$1,789,450 to cover for the increased cost of the NPO HVAC system replacement. This increase will be finance by Fund Balance on the amount of \$1,789,450.	\$ -	\$ 1,789,450	\$ 1,789,450	<3>
Total GENERAL FUND:	\$ -	\$ 1,789,450	\$ 1,789,450	\$ -
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues & expenditures within Special Revenue Fund (4985) Budget Manager (922) Case , by \$23,104. The purpose of this budget amendment is to increase the budget related with 4 grant awards to support CASE programs.	\$ 23,104	\$ 23,104		<2>
Increase revenues & expenditures within Special Revenue Fund (4985) Budget Manager (922) Case , by \$35,000. The purpose of this budget amendment is to increase the budget for the following awards from TXPOST award for OST CARES to implement mental health programs and support out of school time (OST) programs.	\$ 35,000	\$ 35,000		<1>
Increase revenues & expenditures within Special Revenue Fund (2316) Budget Manager (201) Adult Education, by \$2,796,823. The purpose of this budget amendment is to establish the budget for the grant awarded from TWC.	\$ 2,796,823	\$ 2,796,823		<4>
Total SPECIAL REVENUE FUND:	\$ 2,854,927	\$ 2,854,927	\$ -	\$ -
CAPITAL PROJECTS FUND				
INCREASES				
Increase in Appropriations and Revenues within Capital Project Fund (6925) BM 086 (2024 Bonds) by \$2,151,419 for the NPO HVAC replacement . Transfer in from GF in the amount of \$1,789,450 and \$361,969 from interest earnings.	\$ 2,151,419	\$ 2,151,419		<3>
Total CAPITAL PROJECTS FUND:	\$ 2,151,419	\$ 2,151,419	\$ -	\$ -

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

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$29,584,702		\$29,814,702		
Local Property Tax Rev-Current	31,084,041	-	31,084,041	0.0%	
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:	62,048,338	-	62,278,338	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:	65,239,570	-	65,469,570	0.0%	
<u>Other Resources</u>					
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:	74,073,531	\$0	\$74,303,531	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 657,114.00	\$ -	\$657,114		
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	\$ 2,598,768.00		2,598,768		
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)	\$ 6,634,543.00	-	6,634,543		
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		1,419,467		

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
May 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		997,070		
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:	70,634,275	-	70,634,275	0.0%	
<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		<3>
Transfers Out - Adult Education	-	-	-		
Total Other Uses:	5,060,256	1,789,450	6,849,706		
Total Appropriations & Other Uses:	75,694,531	1,789,450	77,483,981	2.4%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(1,621,000)	(1,789,450)	(\$3,180,450)		

* 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
May 2025 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed
				Budget Amendment
<u>Division Distribution</u>				
Assets Replacement Schedule	-	-	0	
ABS East	-	-	0	
ABS West	-	-	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>				
As increase expenditures and revert	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	(3,410,450)	18,883,892	
Estimated Total Fund Balance, General Fund:	\$32,367,495	(\$3,410,450)	\$28,957,045	

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

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		# 12,350,545	58,104	12,408,649	0.5%	<1,2>
State Program Revenues		# \$ -		\$ -		
Federal Program Revenues		42,622,725	2,796,823	45,419,548	6.6%	<4>
Total Estimated Revenues:		54,973,270	2,854,927	57,828,197	5.2%	
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		56,315,057	2,854,927	59,169,984	5.1%	
APPROPRIATIONS & OTHER USES						
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	#DIV/0!	<4>
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:		5,689,542	2,796,823	8,486,365	49.2%	
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	09/01/24-08/31/25	-	23,104	23,104		<1>
Loc CASE	09/01/24-08/31/25	-	35,000	35,000		<2>
Loc CASE Ecobot	09/01/24-08/31/25	20,897		20,897		
to be financed by Fund Balance		# 12,475,998	58,104	12,534,102	0.5%	

- Continued on next page -

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

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
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		
ABS West -PRAIRIE VIEW A&M UNIV		-		-		
Leaders ABS East		70,680		70,680		
Leaders ABS West		157,000		157,000		
Fortis		5,000		5,000		
Leaders Highpoint		83,000		83,000		
Total Therapy Services:		607,069	-	607,069	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	5,683,748		5,683,748		
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	87,216		87,216		
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		
Headstart OP&TR In-Kind		1,755,725		1,755,725		
Loc Head Start	09/01/23 - 08/31/24	-	-	-		
Total Head Start:		36,674,733	-	36,674,733	0.0%	
Total Appropriations & Other Uses:		\$ 56,315,057	\$ 2,854,927	\$ 59,169,984	5.1%	
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
 May 2025**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	-		230,000		
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
 May 2025**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds			-		
Investment Earnings	249,472		249,472		
Transfers In		1,789,450	1,789,450		<3>
Maint Tax Notes Proceeds			-		
Int Rev Bank Deposits		361,969	361,969		<3>
Other Rev Sources			-		
Total Funding Sources:	249,472	2,151,419	2,400,891		
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	19,316,286	2,151,419	21,467,705	11.1%	<3>
Total Appropriations:	19,316,286	2,151,419	21,467,705	11.1%	
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.

#

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - FUNDS 700-799
May 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		
Interdepartmental Revenues	7,060,194		7,290,194		
Transfer In - General Fund			-		
Total Estimated Revenues:	15,393,371	-	15,623,371	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:	15,943,371	-	16,173,371	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	7,060,194	-	7,060,194		
Total Appropriations:	17,303,525	-	17,303,525	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.

Increase expenditures and re 230000

Posted Agenda Item:

BA #2425-06-01 Discussion and possible action to approve the **Local Revenue Fund (4985)** CASE Grant budget amendment in the amount of \$35,000.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$35,000.

Rationale:

Justification:

Estimated revenues are \$35,000

HCDE is a recipient of TXPOST award for OST CARES to implement mental health programs and support out of school time (OST) programs. The amount awarded to HCDE was \$35,000. An increase of \$35,000 needs to be made to reflect the amount awarded by TXPOST for the current FY25.

Total appropriations are \$35,000

HCDE shall appropriate \$35,000, and it will have no effect on HCDE fund balance.

Division/Budget:		CASE for Kids - TXPOST							Fiscal Year:	Business Posting Date:		Business Tracking Number:	
									FY24-25				
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
498	5	00	922	00	922	5798	0000	LOCAL GRANT			\$ 11,300	\$ 35,000	\$ 46,300
498	5	11	922	99	922	6299	0000	Other contracted services			\$ 11,300	\$ 35,000	\$ 46,300

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 #2425-06-01** with an increase in both the revenues and appropriations in the amount of \$35,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2425-06-01**

Posted Agenda Item:

BA #2425-06-02 Discussion and possible action to approve the **Local Revenue Fund (4985)** CASE Grant budget amendment in the amount of \$23,104.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$23,104.

Rationale:

Justification:

Estimated revenues are \$23,104

HCDE is a recipient of 4 grant funds presented by The Education Foundation of Harris County. *TDECU Cares Foundation* awarded \$8,000 to the December 2025 Kids’ Day Entrepreneurship project. *Center Point Energy* donated to the All-Earth Ecobot Challenge project. *Henderson Engineers* donated for the April 2025 All-Earth Ecobot Challenge project. Finally, *Wood* donated \$103.63 for the Earth Ecobot Challenge project. The amount awarded to HCDE was \$23,104. An increase of \$23,104 needs to be made to reflect the amount awarded for the current FY25.

Total appropriations are \$23,104

HCDE shall appropriate \$23,104, and it will have no effect on HCDE fund balance.

Division/Budget: CASE for Kids - Education Foundation						Fiscal Year: FY25		Business Posting Date:		Business Tracking Number: BA# 2425-06-02		
BUDGET CODE						ACCOUNT		CHECK HERE:		CHECK HERE:		
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance	New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
498	5	00	922	00	922	5798	0000	LOCAL GRANT		\$ 46,300	\$ 8,000	\$ 54,300
498	5	00	922	00	922	5798	0067	LOC GRANT - EFHC - ECOBOT		\$ 9,597	\$ 15,104	\$ 24,701
498	5	11	922	99	922	6299	0000	Other Contracted Services		\$ 11,300	\$ 23,104	\$ 34,404

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 #2425-06-02** with an increase in both the revenues and appropriations in the amount of \$23,104. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2425-06-02**

Posted Agenda Item:

BA2425-06-03 Discussion and possible action to approve the **General Fund (1995)** and **Capital Fund (6925)** Budget Amendment in the amount of \$2,151,419 for the NPO HVAC

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$2,151,419 in the Capital Fund and expenditure increase in \$1,789,450 in General Fund.

Rationale:

Justification:

Estimated revenues are \$2,151,419

The Roof and HVAC system at the NPO location is in need of replacement. This project was included on the 2024 Maintenance Note. Due to the increase on construction costs, the initial amount estimated was lower than the projected cost for this project by \$2,151,419. In order to move with the HVAC replacement a budget amendment is needed to increase the expenditures by \$2,151,419 and will be financed by interest on the amount of \$361,969 and fund balance on the amount of \$1,789,450.

Total appropriations are \$2,151,419

HCDE shall appropriate \$2,151,419, and it will have an effect of \$1,789,450 on HCDE fund balance.

Division/Budget:							6925- 2024 MNT		Fiscal Year:	Business Posting Date:		Business Tracking Number:	
BUDGET CODE							ACCOUNT		FY 2024-25			BA2425-06-03	
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)	REVISED BUDGET
199	5	81	098	99	098	8911	0011	Transfer Out			\$ -	\$ 1,789,450	\$ 1,789,450
													\$ -
692	5	00	089	00	086	5615	0000	Transfer In				\$ 1,789,450	\$ 1,789,450
692	5	00	610	00	086	5742	0000	INV REV POOLS			\$ -	\$ 361,969	\$ 361,969
692	5	81	089	99	086	6629	0000	BLDG PURCH,CONST,IMPROVEM			\$ -	\$ 2,151,419	\$ 2,151,419

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 BA2425-06-03 with an increase in both the revenues and appropriations in the amount of \$2,151,419 for the Capital Fund. There will be impact to HCDE fund balance in the amount of \$1,789,450.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA2425-06-03**

Posted Agenda Item:

BA #2425-06-04 Discussion and possible action to approve the **Special Revenue Fund (2316)** Adult Ed – Federal grant budget amendment in the amount of \$2,796,823 for July 1, 2025, through June 30, 2026.

Subject:

Budget; Special Revenue Fund; The revenues and expenditures will both increase by \$2,796,823

Rationale:

Justification:

Estimated revenues are \$2,796,823

HCDE is a sub-recipient of a Texas Workforce Commission grant. The total amount awarded to HCDE for the contract number 2924ALA016-2 is \$3,056,576 which includes 2,796,823 in direct program cost and \$259,753 in indirect cost. To reflect the amount awarded the budget needs to be increased by \$2,796,823.

Total appropriations are \$2,796,823

HCDE shall increase appropriations by \$2,796,823 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: BA# 2425-06-04	
BUDGET CODE						ACCOUNT		CHECK HERE: Fund Balance Appropriation?	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					
231	6	31	672	99	201	6119	0000	Salaries Professional Personnel		\$ -	\$ 2,796,823	\$ 2,796,823
231	6	00	672	00	201	5939	0000	Federal Rev		\$ -	\$ 2,796,823	\$ 2,796,823

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 #2425-06-04** with an increase in both the revenues and appropriations in the amount of \$2,796,823. There is no impact to HCDE fund balance.

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

Recommendation:

Staff recommends approval of **BA #2425-06-04**