

Henderson ISD Board Background

Subject: Consider approval of budget amendment

Presented for: **Action** X **Report Only**

Background Information

Final budget amendment for 2025-2026 based on estimates of year-end adjustments, current year accruals and prior year reversals. Summary of final revised budget after approval of amendment:

		2025-2026 Original Budget	Accumulated Budget Amendment	FINAL Budget Amendment	2025-2026 Final Revised Budget	Projected Actual	UNDER (OVER)
FUND 199 - GENERAL FUND							
5700	REVENUE FROM LOCAL SOURCES	13,007,698	46,045	27,900	13,081,643	13,238,704	(157,061)
5800	STATE PROGRAM REVENUE	23,103,273	711,581	-	23,814,854	23,804,635	10,219
5900	FEDERAL PROGRAM REVENUES	60,000	-	-	60,000	78,229	(18,229)
7913	PROCEEDS FROM CAPITAL LEASES	-	150,654	424,452	575,106	581,352	(6,246)
		36,170,971	908,280	452,352	37,531,603	37,702,920	(171,317)
✓ 11	INSTRUCTION	21,558,240	881,337	242,795	22,682,372	22,503,034	179,338
✓ 12	INST. RESOURCES & MEDIA SVCS	249,646	(3,207)	2,500	248,939	247,941	998
✓ 13	CURRICULUM DEV. & INST. STF DEV	401,145	(23,663)	91,000	468,482	465,081	3,401
✓ 21	INSTRUCTIONAL LEADERSHIP	468,009	(1,000)	(70,000)	397,009	386,584	10,425
✓ 23	SCHOOL LEADERSHIP	2,145,306	14,793	25,000	2,185,099	2,178,669	6,430
✓ 31	GUIDANCE & COUNSELING	1,499,806	(4,080)	(10,000)	1,485,726	1,480,876	4,850
✓ 32	SOCIAL WORK SERVICES	95,180	-	3,500	98,680	97,591	1,089
✓ 33	HEALTH SERVICES	482,168	-	10,000	492,168	491,020	1,148
✓ 34	PUPIL TRANSPORTATION	1,508,602	436,363	205,000	2,149,965	2,142,175	7,790
✓ 36	COCURR./EXTRACURR.ACTIVITIES	2,332,043	211,549	68,048	2,611,640	2,582,612	29,028
✓ 41	GENERAL ADMINISTRATION	1,617,207	10,017	76,075	1,703,299	1,691,366	11,933
✓ 51	PLANT MAINTENANCE & OPERATIONS	3,945,744	478,873	37,900	4,462,517	4,414,821	47,696
✓ 52	SECURITY & MONITORING SERVICES	739,082	(67,300)	(127,000)	544,782	504,127	40,655
✓ 53	DATA PROCESSING SERVICES	943,005	115,592	(35,000)	1,023,597	986,764	36,833
✓ 61	COMMUNITY SERVICES	20,909	-	12,000	32,909	31,367	1,542
✓ 71	DEBT SERVICES	70,000	24,915	500	95,415	93,978	1,437
✓ 81	FACILITIES ACQUISITION & CONSTRUCTION	-	1,834,903	(60,000)	1,774,903	1,748,451	26,452
✓ 93	PAYMENTS TO FISCAL AGENTS/IMBRS	35,000	-	(10,900)	24,100	24,062	38
✓ 99	OTHER INTERGOVERNMENTAL CHARGE	400,000	(41,700)	(9,066)	349,234	349,234	-
		38,511,092	3,867,392	452,352	42,830,836	42,419,753	411,083
	NET CHANGE IN FUND BALANCE	(2,340,121)	(2,959,112)	-	(5,299,233)	(4,716,833)	
FUND 599 - INTEREST & SINKING							
5700	REVENUE FROM LOCAL SOURCES	2,582,741	-	12,500	2,595,241	2,788,952	(193,711)
5800	STATE PROGRAM REVENUE	-	-	-	-	726,044	(726,044)
5900	FEDERAL PROGRAM REVENUES	300,000	-	-	300,000	306,004	(6,004)
		2,882,741	-	12,500	2,895,241	3,820,999	(925,758)
71	DEBT SERVICES	3,637,226	-	12,500	3,649,726	3,637,901	11,826
		3,637,226	-	12,500	3,649,726	3,637,901	11,826
	NET CHANGE IN FUND BALANCE	(754,485)	-	-	(754,485)	183,099	

Recommendation

Approve budget amendment as presented.

Contact Person

Nikki Warner