Henderson ISD
Board Background

Subject: Consider approval of budget amendment

Presented for: **Action__X____** **Report Only_____**

Background Information

This budget amendment is necessary to reflect changes to the district's budget to ensure it accurately reflects current expenditures, revenues and activity as outlined below:

- Department Year-End Budget Transfers: Adjustments between budget accounts are requested to align departmental budgets with actual expenditures and anticipated year-end needs. These transfers are within the adopted budget and do not increase the overall expenditure budget.
- Hospital Grant Revenue and Expenditures: Budget amendments are requested to recognize grant revenue received through the hospital grant program and establish the corresponding expenditure budget for allowable grant-related activities.
- Teacher Incentive Allotment (TIA): Amendments are requested to recognize updated Teacher Incentive Allotment revenue and expenditures related to eligible teacher designation payments and associated program costs. The district will allocate funds in accordance with state requirements, including required payments to eligible designated teachers.

These amendments are necessary to maintain accurate financial records, ensure compliance with funding requirements, and properly align the budget with actual financial activity for the 2025–2026 fiscal year.

Recommendation
Approve budget amendments as presented.

Contact Person
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