

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 2023

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
Revenues					
Local Customer Fees/Charges	\$24,116,757	-	\$24,116,757		
Local Property Tax Rev-Current	27,673,745	-	27,673,745	0.0%	
Local Property Tax Rev-Del, P&I	150,000		150,000		
Local Investment Earnings	105,540		105,540		
Local Grants	727		727		
Local Grants-Indirect Cost	0		0		
Local Miscellaneous Revenues	192,000	-	192,000	0.0%	
Total Local Revenues:	52,238,769	-	52,238,769	0.0%	
State TEA Supplemental Compensation	200,000		200,000		
State TEA Employee Portion Health Insurance	248,000		248,000		
State TRS On Behalf Payments	3,250,000		3,250,000		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	3,698,000	-	3,698,000	0.0%	
Federal Grants Indirect Cost	2,348,098		2,348,098		
Total Estimated Revenues:	58,284,867	-	58,284,867	0.0%	
Other Resources					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	5,148,872	-	5,148,872	0.0%	
Transfers In-Retirement Leave Fund 190	-		-		
Insurance Recovery	-		-		
Total Other Resources:	5,148,872	-	5,148,872	0.0%	
Total Estimated Revenues & Other Resources:	63,433,739	\$0	\$63,433,739	0.0%	
APPROPRIATIONS & OTHER USES					
Appropriations					
Adult Education Local	\$ 88,486	\$ 2,000	90,486		<2>
Assistant Superintendent-Academic Support	358,370		358,370		
Assistant Superintendent-Education and Enrichment	335,469		335,469		
Board of Trustees	207,115	5,000	212,115		<2>
Business Support Services	2,003,734		2,003,734		
Center for Safe & Secure Schools (CSSS)	966,161	2,000	968,161		<2>
CASE	778,964	4,000	782,964		<2>
Center for Educator Success	2,633,730	3,000	2,636,730		<2>
Communications	1,216,193	5,000	1,221,193		<2>
Client Engagement	696,960		696,960		
Community Engagement	120,000	200	120,200		<2>
Department Wide (DW)	4,396,284	505,800	4,902,084		<3>, <6>
Education Foundation	600,000		600,000		
Equine Therapy	-		-		
Facilities Support Services					
Building & Vehicle Replacement	-		-		
Construction Services	196,007		196,007		
Local Construction	-		-		
Fac-BLDG & Asst Replacement	-		-		
Records Management Services	2,139,286		2,139,286		
Head Start - Local	8,000		8,000		
Human Resources	1,343,901	27,000	1,370,901	2.0%	<2>

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 2023

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 840,294.00		840,294		
Research & Evaluation Institute	\$ 681,489.00		681,489		
Resource Development - Internal Grant Services	\$ 634,830.00		634,830		
Retirement Leave Benefits	\$ 150,000.00	196,580	346,580		<1>
School Based Therapy Services	\$ 14,389,098.00	(250,700)	14,138,398		<2,3>
Chief of Staff	\$ 320,650.00		320,650		
Special Schools					
Special Schools Administration	\$ 911,967.00	45,000	956,967		<2>
Academic and Behavior School East	\$ 5,242,144.00	(102,500)	5,139,644		<3>
Academic and Behavior School West	\$ 4,907,782.00	(65,500)	4,842,282		<3>
Fortis Academy	\$ 1,602,212.00		1,602,212		
Highpoint East School	\$ 4,137,154.00	(80,300)	4,056,854		<3>
State TEA Employee Portion Health Ins	\$ -		0		
State TRS On Behalf Matching	\$ 3,250,000.00		3,250,000		
Superintendent's Office	\$ 710,818.00		710,818		
Technology Support Services					
Chief Communication Officer	\$ 233,840.00		233,840		
Technology Support Services	\$ 4,048,815.00	2,000	4,050,815		<2>
Total Appropriations:	60,149,753	298,580	60,448,333	0.5%	
<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	921,664	-	921,664		
Transfer-DW to Capital Projects	1,634,800	-	1,634,800		
Transfer-DW to QZAB Payment-Debt Svc Fund 599			-		
Transfer-DW to Lease Debt Svc Fund 599	2,959,100		2,959,100		
Transfer Out - Capital Project	1,951,300	-	1,951,300		
Transfers Out - Star Reimagined	-		-		
Transfers Out - COVID 19	-		-		
Total Other Uses:	8,017,651	-	8,017,651		
Total Appropriations & Other Uses:	68,167,404	298,580	68,465,984	0.4%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(4,733,665)	(\$298,580)	(\$5,032,245)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
August 2023 (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	
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

	#	#	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed
<u>Nonspendable Fund Balance</u>					Budget Amendment
Investment in Inventory, September 1			\$182,456	-	\$182,456
Prepaid Items			37,340	-	37,340
Total Nonspendable Fund Balance			219,796	0	219,796
<u>Committed Fund Balance</u>					
Employee Retirement Leave Fund			500,000		500,000
Unemployment Liability			200,000		200,000
Capital Projects			1,314,976		1,314,976
Total Committed Fund Balance			2,014,976	0	2,014,976
<u>Assigned Fund Balance</u>					
Assets Replacement Schedule			1,943,300	(943,300)	1,000,000
Building and Vehicle Replacement Schedule			1,700,000	(1,634,800)	65,200
Local Construction			0		0
QZAB Bond Payment			451,429		451,429
PFC Lease Payment			2,055,000		2,055,000
New Program Initiative			0		0
Workforce Development			0		0
Total Assigned Fund Balance			\$6,149,729	(2,578,100)	\$3,571,629
Total Unassigned Fund Balance			17,534,563	574,664	16,959,899
Estimated Total Fund Balance, General Fund:			\$25,919,064	(\$3,152,764)	\$22,766,300

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 2023

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
	#					
Local Program Revenues	# \$	8,878,586		\$ 8,878,586	0.0%	
State Program Revenues		-		-		
Federal Program Revenues		46,198,014	925,000	47,123,014	2.0%	<4,5>
Total Estimated Revenues:		55,076,600	925,000	56,001,600	1.7%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start 205		500,000	-	500,000		
Transfer In- Star Reimagined 497		-		-		
Total Other Resources:		1,050,787	-	1,050,787		
Total Revenues & Other Resources		56,127,387	925,000	57,052,387	1.6%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed ABE Regular	07/01/22-06/30/23	3,975,018	-	3,975,018	0.0%	
Fed ABE EL/Civics	07/01/21-06/30/22	-		-	0.0%	
Fed Distance Learning Capacity	01/01/23-12/31/23	-		-		
Fed ABE Regular	07/01/23-06/30/24	100,000		100,000		
AED - Employer Engagement		356,586		356,586		
AED - Family Math Literacy Int		441,246		441,246		
ACCESS - Harris County		56,081		56,081		
Loc Adult Education		1,108		1,108		
Total Adult Education:		4,930,039	-	4,930,039	0.0%	
Center for Educator Success (TLC+ECA)						
Fed Educators and Families for English Learners		-		-		
TCEQ/Audubon Grant	01/01/21-05/31/23	43,948	-	43,948		
Texas council for Development Disabilities		5,860		5,860		
DCF-EPP		75,400		75,400		
Local Grants		5,701		5,701		
Total Alternative Certification Program:		130,909	-	130,909	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE) #						
Fed 21 st Century CLC-Cycle XI -Y3	07/01/23-07/01/24		445,000	445,000		<4>
Fed 21 st Century CLC-Cycle XI	07/01/21-07/31/22	1,614,881		1,614,881		
Fed 21 st Century CLC-Cycle XII	07/01/23-07/01/24		480,000	480,000		<5>
Fed 21 st Century CLC-Cycle X	08/01/20-07/31/21	1,481,877		1,481,877		
Fed/Local After School Partnership	10/01/21-09/30/23	1,143,762		1,143,762		
Fed/Local After School Partnership	10/01/22-09/30/24	2,304,173		2,304,173		
Every Hour Counts		60,000		60,000		
Houston Endowment	09/01/2021 - 08/31/2022	434,891		434,891		
City of Houston City Connections Program	09/07/18-06/30/19	770,000		770,000		
County Connection Grant	04/01/21-09/30/21	1,562,300		1,562,300		
TCEQ		51,910	-	51,910		
Loc CASE Ecobot	09/01/19-08/31/20	15,163		15,163		
Total CASE:		9,438,957	925,000	10,363,957	9.8%	
Center For Safe and Secure Schools						
STOP School Violence	09/01/18-08/31/19	-		-		
STOP School Violence	09/01/18-08/31/19	8,844		8,844		
STOP School Violence - In Kind	09/01/18-08/31/19	-		-		
STOP School Violence - In Kind	09/01/18-08/31/19	50,000		50,000		
JAMS Grant - Year 1	09/01/20-08/31/21	-		-		
JAMS Grant - In-Kind	09/01/20-08/31/21	-		-		
Total Center for Safe and Secure Schools		58,844	-	58,844	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 2023

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
Head Start Program						
Fed Head Start	01/01/22-12/31/22	4,312,554		4,312,554		
Fed Head Start	01/01/23-12/31/23	11,485,334		11,485,334		
Fed Head Start Training Funds	01/01/23-12/31/23	50,095		50,095		
Fed Head Start Training Funds	01/01/22-12/31/22	113,547		113,547		
Head Start Disaster Assistance	09/30/19-09/29/21	-		-		
HS - Coolwood Construction	02/01/21-01/31/23	7,444,051		7,444,051		
2022 HS Care Relief Funds	11/30/23	4,120,979		4,120,979		
Early Head Start Startup	09/01/19-08/31/20	3,090,411		3,090,411		
Fed Early Head Start Operating	09/01/19-08/31/20	4,304,866		4,304,866	0.0%	
Fed Early Head Start Operating	09/01/19-08/31/20	550,000		550,000		
Fed Early Head Start Training & TA	09/01/20-08/31/21	97,709		97,709	0.0%	
Fed Early Head Start Training & TA	09/01/19-08/31/20	15,000		15,000		
Head Start - Disaster Assistance	01/01/21-12/31/22	136,150		136,150		
Fed Early Head Start Operating	07/01/20-12/31/20	-		-		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	-		-		
Disaster Recovery - COVID19 Head Start	09/01/21-08/31/22	-		-		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	870,324		870,324		
Loc Early Head Start In-Kind	09/01/20-08/31/21	-	-	-		
Loc Early Head Start In-Kind	09/01/22-08/31/23	140,997		140,997		
Loc Head Start In-Kind Matching	01/01/22-12/31/22	1,200,813		1,200,813		
Loc Head Start In-Kind Matching	01/01/23-12/31/23	3,222,890		3,222,890		
Loc Hogg Foundation	04/01/21-03/31/23	15,990		15,990		
Loc Hogg Foundation	07/01/20-06/30/21	7,273		7,273		
Loc Hogg Foundation		7,273		7,273		
Loc Head Start		374,719		374,719		
Total Head Start:		41,560,975	-	41,560,975	0.0%	
Other Divisions - Local Grants						
ABS West		1,728		1,728		
ABS East		782		782		
Fortis		-		-		
Highpoint		739		739		
Facilities		4,414		4,414		
Total Facilities:		7,663	-	7,663	0.0%	
Total Appropriations & Other Uses:		\$ 56,127,387	\$ 925,000	\$ 57,052,387	1.6%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses:		\$0	\$0	\$0		

* Grant periods often differ from the HCDE fiscal year (September 1-August 31).

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - FUND 599
August 2023

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
Funding Sources					
Transfers In - PFC Lease	2,959,100		2,959,100		
Transfers In - Debt Svc-QZAB	-		-		
Int Revenue - Refunded Bonds	-		-		
Total Funding Sources:	2,959,100	-	2,959,100	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,055,000		2,055,000		
Principal Maint Tax Note			-		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	1,082,541		1,082,541		
Interest Exp-MTN & QZAB	508,800		508,800		
Total Appropriations:	4,097,770	-	4,097,770	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(1,138,670)	\$0	(\$1,138,670)		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 600-699
August 2023

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
Funding Sources					
Issuance of Bonds	-		-		
Investment Earnings	-		-		
Transfers In	3,586,100	-	3,586,100	0.0%	
Maint Tax Notes Proceeds	-		-		
Int Rev Bank Deposits	-		-		
FEMA Reimbursement	-		-		
Total Funding Sources:	3,586,100	-	3,586,100	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	37,919,465	-	37,919,465	0.0%	
Total Appropriations:	37,919,465	-	37,919,465	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$34,333,365)	-	(\$34,333,365)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 700-799
August 2023

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues:						
Customer Fees	#	7,427,809		7,427,809	0.0%	
Other Local Revenues		32,000		32,000		
Interdepartmental Revenues		6,109,292	102,000	6,211,292		
Transfer In - General Fund		-		-		
Total Estimated Revenues:		13,569,101	102,000	13,671,101	0.8%	
Other Funding Sources						
Workers Comp Contributions		457,702	-	457,702		
Total Funding Sources:		457,702	-	457,702	0.0%	
Total Revenues & Funding Sources:		14,026,803	102,000	14,128,803	0.7%	
<u>APPROPRIATIONS & OTHER USES</u>						
7111 Choice Partners		8,959,809		8,959,809	0.0%	
7531 ISF-Workers Compensation		457,702		457,702		
7991 ISF-Facilities		6,109,292	102,000	6,211,292		
Total Appropriations:		15,526,803	102,000	15,628,803	0.7%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses: *		(\$1,500,000)	\$0	(\$1,500,000)		

* The difference between revenues and appropriations is being funded through the Choice Partners Fund Balance.

Posted Agenda Item:

IBA #2223-08-01 Discussion and possible action to approve the General Fund (1993) budget amendment to increase expenditures in the amount of \$196,580 for Retirement Leave Benefits. Retirement Leave Benefits are funded from the committed fund balance.

Subject:

Budget; General Fund; The expenditures will increase by \$196,580

Rationale:

Justification:

Estimated revenues are \$196,580

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 \$196,580

The expenditures will increase by \$196,580. There were more retirements than anticipated.

Division/Budget: Retirement Leave Benefits Fund										Fiscal Year:	Business Posting Date:	Business Tracking Number:			
										FY2022-23		IBA #2223-08-01			
BUDGET CODE					ACCOUNT				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	3	41	099	99	099	6199	0000	Increase Budget for FY 22-23 retirements			\$ 150,000	\$ 196,580	\$ 346,580		
199	3	00	099	00	099	5711	0099	Increase Budget for FY 22-23 retirements			\$ 150,000	\$ 196,580	\$ 346,580		
199	3	00	098	00	098	5711	0099	Offset for Tax Revenue Distribution				\$ (196,580)			
										Totals:	\$ 300,000	\$ 196,580	\$ 693,160		
Explanation:										Please provide a detailed explanation below. Attach additional sheets if necessary.					
Increase determined by July YTD expenditure times 10% increase for new retirees, less existing budget															

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 **IBA #2223-08-01** with an increase in appropriations in the amount of \$196,580. This increase will be funded by the committed fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **IBA #2223-08-01**

Posted Agenda Item:

BA #2223-08-02 Discussion and possible action to approve the **General Fund** (1993) 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 2022-23		IBA #2223-08-02	
BUDGET CODE							ACCOUNT	CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)
Account Description											REVISED BUDGET
199	3	11	672	99	201	6211	0000	Legal Fees		\$ 225	\$ 2,000
199	3	13	301	99	301	6211	0000	Legal Fees		\$ -	\$ 3,000
199	3	41	005	99	005	6211	0000	Legal Fees		\$ -	\$ 2,000
199	3	41	010	99	010	6211	0000	Legal Fees		\$ 25,000	\$ 5,000
199	3	41	030	99	030	6211	0000	Legal Fees		\$ -	\$ 27,000
199	3	41	090	99	090	6211	0000	Legal Fees		\$ -	\$ 2,000
199	3	41	111	99	111	6211	0000	Legal Fees		\$ -	\$ 1,000
199	3	41	501	99	501	6211	0000	Legal Fees		\$ -	\$ 45,000
199	3	41	920	99	920	6211	0000	Legal Fees		\$ -	\$ 200
199	3	41	922	99	922	6211	0000	Legal Fees		\$ -	\$ 4,000
199	3	41	925	99	925	6211	0000	Legal Fees		\$ -	\$ 5,000
199	3	41	098	99	098	6211	0000	Legal Fees		\$ 296,010	\$ (96,200)
199	3	00	672	00	201	5711	0099	Distribution Current Tax			\$ 2,000
199	3	00	301	00	301	5711	0099	Distribution Current Tax			\$ 3,000
199	3	00	005	00	005	5711	0099	Distribution Current Tax			\$ 2,000
199	3	00	010	00	010	5711	0099	Distribution Current Tax			\$ 5,000
199	3	00	030	00	030	5711	0099	Distribution Current Tax			\$ 27,000
199	3	00	090	00	090	5711	0099	Distribution Current Tax			\$ 2,000
199	3	00	111	00	111	5711	0099	Distribution Current Tax			\$ 1,000
199	3	00	501	00	501	5711	0099	Distribution Current Tax			\$ 45,000
199	3	00	920	00	920	5711	0099	Distribution Current Tax			\$ 200
199	3	00	922	00	922	5711	0099	Distribution Current Tax			\$ 4,000
199	3	00	925	00	925	5711	0099	Distribution Current Tax			\$ 5,000
199	3	00	098	00	098	5711	0099	Distribution Current Tax			\$ (96,200)
										\$ -	\$ -
Totals:										\$ 321,235	\$ -
										\$ 321,235	

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 #2223-08-02**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2223-08-02**

Posted Agenda Item:

IBA #2223-08-03 Discussion and possible action to approve the **General Fund** (1993) 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 from Department Wide to the various division's tax revenue will be reduced in offset to the Appropriation adjustment for General Fund.

Total appropriations are \$0

HCDE shall allocate pro-rata to divisions with available payroll budget (Therapy Services, ABS East, ABS West, and Highpoint East), \$500,000 of the placeholder for vacancies from Department Wide.

Division/Budget: Department-wide										Fiscal Year:	Business Posting Date:		Business Tracking Number:	
										FY2022-23			BA #2223-08-01	
BUDGET CODE						ACCOUNT			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	3	41	098	99	098	6199	0000	Reallocated offset for expected vacancies			\$ (2,017,000)	\$ 500,000	\$ (1,517,000)	
199	3	21	111	99	111	6199	0000	Reallocated offset for expected vacancies			\$ 11,824,550	\$ (251,700)	\$ 11,572,850	
199	3	11	601	99	131	6199	0000	Reallocated offset for expected vacancies			\$ 1,598,166	\$ (102,500)	\$ 1,495,666	
199	3	11	607	99	970	6199	0000	Reallocated offset for expected vacancies			\$ 1,426,571	\$ (80,300)	\$ 1,346,271	
199	3	11	602	99	132	6199	0000	Reallocated offset for expected vacancies			\$ 1,418,382	\$ (65,500)	\$ 1,352,882	
199	3	00	098	00	098	5711	0099	Reallocate Tax Revenue				\$ 500,000	\$ 500,000	
199	3	00	111	00	111	5711	0099	Reallocate Tax Revenue			\$ 3,119,281	\$ (251,700)	\$ 2,867,581	
199	3	00	601	00	131	5711	0099	Reallocate Tax Revenue			\$ 1,406,523	\$ (102,500)	\$ 1,304,023	
199	3	00	607	00	970	5711	0099	Reallocate Tax Revenue			\$ 1,803,654	\$ (80,300)	\$ 1,723,354	
199	3	00	602	00	132	5711	0099	Reallocate Tax Revenue			\$ 1,878,577	\$ (65,500)	\$ 1,813,077	
										Totals:	\$ 22,458,704	\$ -	\$ 22,458,704	
Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.														
Vacancy offset Adjustment allocated via % of available Payroll Budget as of 7/31. Estimated remaining budget at 8/31 attached.														

	All 61* Accounts								
Row Labels	Sum of BUDGET	Sum of YEAR TO DATE EXP	AVAILABLE BALANCE 7/31	PERIOD EXPENDITURES (JULY)	Est for AUG (+7%)	Est Available 8/31	Vacancies Adj	Est 8/31 after Adj	
111	13,981,837	10,683,162	3,298,675	1,127,733	1,206,675	2,092,000	251,700	1,840,300	
131	4,485,809	3,143,512	1,342,297	348,619	373,022	969,275	102,500	866,775	
132	4,055,545	3,003,620	1,051,925	370,819	396,776	655,148	80,300	574,848	
970	3,329,831	2,469,279	860,552	255,916	273,830	586,722	65,500	521,222	
Grand Total	25,853,022	19,299,573	6,553,449	2,103,087					
BM	Adj Split	% alloc	AVAILABLE BALANCE 7/31						
111	251,700	0.503349459	3,298,675						
131	102,500	0.204823021	1,342,297						
132	80,300	0.160514665	1,051,925						
970	65,500	0.131312855	860,552						
	500,000		6,553,449						

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 **IBA #2223-08-03**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **IBA #2223-08-03**

BA #2223-08-04 Discussion and possible action to approve the **Special Revenue Fund** (2644) CASE for 21st Century TEA Cycle 12 Year 1 budget amendment in the amount of \$890,000. The grant period is August 1, 2023 thru July 31, 2024.

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$445,000

Justification:

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 12, Year 4, establishing a placeholder for FY24 to cover expenditures.

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$445,000

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

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.

The enclosed detail is being presented as budget amendment **BA #2223-08-04** with an increase in both the revenues and appropriations in the amount of \$445,000. There is no impact to HCDE fund balance.

CE (Local/Legal) - Annual Operating Budget.

Staff recommends approval of **BA # 2223-08-04**

Posted Agenda Item:

BA #2223-08-05 Discussion and possible action to approve the **Special Revenue Fund (2654)** CASE for 21st Century TEA Cycle 11 Year 3 budget amendment in the amount of \$480,000. The grant period is August 1, 2023 - July 31, 2024.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$480,000

Rationale:

Justification:

Estimated revenues are \$480,000

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 11, Year 3, establishing a placeholder for FY24 to cover expenditures.

Total appropriations are \$480,000

HCDE shall appropriate the following:

Division/Budget: CASE for Kids 7/31/2023										Fiscal Year:	Business Posting Date:		Business Tracking Number:	
BUDGET CODE										FY 2022-2023				
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description		HERE: Fund Balance Appropriation?	HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	INCR (DECR) (Round to whole dollar)
265	4	00	922	99	922	5929	0000	FED REV-TEA DISTRIBUTED					\$ 480,000.00	
265	4	21	922	99	922	6119	0000	Salary-Professional Staff			*		\$ 80,000.00	
265	4	21	922	99	922	6299	0000	Other Contracted Services			*		\$ 300,000.00	
265	4	21	922	99	922	6399	0000	General Supplies and Materials			*		\$ 100,000	
											Totals:			
													\$ 960,000.00	
Explanation:														
Cycle 11/Cover August 2023 and grant year 3 start up expenditures														

Direct program cost and revenue will increase by \$480,000

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 **BA #2223-08-05** with an increase in both the revenues and appropriations in the amount of \$480,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA # 2223-08-05**

Posted Agenda Item:

BA #2223-08-06 Discussion and possible action to approve the **Facilities Fund (7993)** budget amendment in the amount of \$102,000.

Subject:

Budget; Facilities Fund; The revenues and expenditures will both increase by \$102,000.

Rationale:

Justification:

Estimated revenues are \$102,000

The Facilities revenue accounts will be increased by \$102,000 to fund the increase in cost of insurance and utilities and maintenance due to new facilities and increase on square footage.

Total appropriations are \$102,000

HCDE should appropriate as following:

Division/Budget: Facilities Fund								Fiscal Year:	Business Posting Date:		Business Tracking Number:	
								FY 2022-23			BA#2223-08-06	
BUDGET CODE						ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
Account Description												
799	3	00	083	00	083	5797	0000	Interdepartmental Revenues		\$ 961,631	\$ 102,000	\$ 1,063,631
799	3	51	070	99	083	6499	0000	Miscellaneous		\$ 8,840	\$ 50,000	\$ 58,840
799	3	51	083	99	083	6428	0000	Liability Insurance		\$ 719,048	\$ 52,000	\$ 771,048
199	3	51	098	99	098	6487	0000	Facilities Charges		\$ 3,323,311	\$ 102,000	\$ 3,425,311

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 #2223-08-06** with an increase in revenues and appropriation by \$102,000. HCDE will fund such expenditures with Tax Revenues.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2223-08-06**