

| Budget Rationale | Changes to Revenues | Changes to Appropriations | Changes Impacting F/Bal | Total Net Change |
|------------------|---------------------|---------------------------|-------------------------|------------------|
|------------------|---------------------|---------------------------|-------------------------|------------------|

CAPITAL PROJECTS FUND

INCREASES

Increase in Appropriations within Capital Project Fund (6943) BM 086 (Maintenance Notes) by \$1,634,800 to support the Irvington Project. Appropriations will be increase in order to cover for pre-construction costs and will be financed by fund balance. \$ 1,634,000 \$ 1,634,000 1,634,000 <2>

Increase in Appropriations within Local Construction Fund (6953) BM 087 by \$943,300 to support the Coolwood Project. Appropriations will be increase in order to cover for construction costs and will be financed by fund balance. \$ 943,300 \$ 943,300 \$ 943,300 <3>

DECREASES

Decrease expenditures within Capital Projects - PFC Fund (6942) by \$8,423,350. The purpose of this budget amendment is to decrease current budget to adjust the placeholder and adjust the roll forward beginning \$ (8,423,350) \$ - \$ - <1>

| | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|-------------|
| Total CAPITAL PROJECTS FUND: | \$ 2,577,300 | \$ 2,577,300 | \$ 2,577,300 | \$ - |
|-------------------------------------|---------------------|---------------------|---------------------|-------------|

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

| | APPROVED BUDGET | PROPOSED INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | AMENDMENT NO. |
|---|--------------------|-------------------------------------|---------------------|-------------------|------------------|
| Revenues | | | | | |
| Local Customer Fees/Charges | \$23,826,177 | - | \$23,826,177 | | |
| 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: | 51,948,189 | - | 51,948,189 | 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: | 57,994,287 | - | 57,994,287 | 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: | 63,143,159 | \$0 | \$63,143,159 | 0.0% | |
| APPROPRIATIONS & OTHER USES | | | | | |
| Appropriations | | | | | |
| Adult Education Local | \$ 88,486 | | 88,486 | | |
| Assistant Superintendent-Academic Support | 358,370 | | 358,370 | | |
| Assistant Superintendent-Education and Enrichment | 335,469 | | 335,469 | | |
| Board of Trustees | 207,115 | | 207,115 | | |
| Business Support Services | 2,003,734 | | 2,003,734 | | |
| Center for Safe & Secure Schools (CSSS) | 675,581 | | 675,581 | | |
| Increase in Appropriations within Capital Project Fund (6943) | 1,634,000 | | 3,268,000 | | |
| Center for Educator Success | 2,633,730 | | 2,633,730 | | |
| Increase in Appropriations within Local Construction Fund (€ | 943,300 | | 1,886,600 | | |
| Client Engagement | 696,960 | | 696,960 | | |
| Community Engagement | 120,000 | | 120,000 | | |
| Department Wide (DW) | 4,351,284 | - | 4,351,284 | | |
| Education Foundation | 600,000 | | 600,000 | | |
| Equine Therapy | - | | - | | |
| Facilities Support Services | | | | | |

| | | | | |
|---|--------------------|----------------------|----------------------|------|
| Highpoint East School | \$ 4,129,154.00 | | 4,129,154 | |
| 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 | | 4,048,815 | |
| Total Appropriations: | 60,346,316 | - | 62,923,616 | 0.0% |
| Other Uses | | | | |
| 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 | 500,000 | | 500,000 | |
| Transfer-DW to Capital Projects | | 1,634,800 | 1,634,800 | <2> |
| 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 | 855,000 | 943,300 | 1,798,300 | <3> |
| Transfers Out - Star Reimagined | - | | - | |
| Transfers Out - COVID 19 | - | | - | |
| Total Other Uses: | 4,864,887 | 2,578,100 | 7,442,987 | |
| Total Appropriations & Other Uses: | 65,211,203 | 2,578,100 | 70,366,603 | 4.0% |
| Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses: | (2,068,044) | (\$2,578,100) | (\$7,223,444) | |

* 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
November 2022 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

| | APPROPRIATED FROM VARIOUS CATEGORIES | Previous APPROPRIATED Approved FROM UNASSIGNED | TOTAL APPROPRIATED |
|---|--------------------------------------|--|--------------------|
| <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 |

| Proposed |
|------------------|
| Budget Amendment |
| |
| - |

FUND BALANCE RECAP

| | SEPTEMBER 1 | APPROPRIATED YEAR-TO-DATE | ESTIMATED BALANCE |
|--|---------------------|---------------------------|---------------------|
| <u>Nonspendable Fund Balance</u> | | | |
| Investment in Inventory, September 1 | \$172,997 | - | \$172,997 |
| Prepaid Items | 93,065 | - | 93,065 |
| Total Nonspendable Fund Balance | 266,062 | 0 | 266,062 |
| <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 | 1,000,000 | (943,300) | 56,700 |
| Building and Vehicle Replacement Schedule | 1,700,000 | (1,634,800) | 65,200 |
| Local Construction | 0 | | 0 |
| QZAB Bond Payment | 691,129 | | 691,129 |
| PFC Lease Payment | 1,529,661 | | 1,529,661 |
| New Program Initiative | 850,000 | | 850,000 |
| Workforce Development | 1,000,000 | | 1,000,000 |
| Total Assigned Fund Balance | \$6,770,790 | (2,578,100) | \$4,192,690 |
| Total Unassigned Fund Balance | 16,867,236 | - | 16,867,236 |
| Estimated Total Fund Balance, General Fund: | \$25,919,064 | (\$2,578,100) | \$23,340,964 |

| Proposed |
|------------------|
| Budget Amendment |
| |
| - |

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 200-499
 November 2022**

| | GRANT PERIOD * | APPROVED BUDGET | PROPOSED INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | AMENDMENT NO. |
|--|-------------------|-------------------|-------------------------------|-------------------|----------------|---------------|
| ESTIMATED REVENUES & OTHER RESOURCES | | | | | | |
| Local Program Revenues | | \$ 8,762,098 | - | \$ 8,762,098 | 0.0% | |
| State Program Revenues | | - | | - | | |
| Federal Program Revenues | | 41,812,878 | | 41,812,878 | 0.0% | |
| Total Estimated Revenues: | | 50,574,976 | - | 50,574,976 | 0.0% | |
| 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 | | 51,625,763 | - | 51,625,763 | 0.0% | |
| APPROPRIATIONS & OTHER USES | | | | | | |
| Adult Education Program | | | | | | |
| Fed ABE Regular | 07/01/22-06/30/23 | 3,905,018 | - | 3,905,018 | 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 | - | | - | | |
| AED - Employer Engagement | | 356,586 | | 356,586 | | |
| AED - Family Math Literacy Int | | 441,246 | | 441,246 | | |
| Loc Adult Education | | 1,108 | | 1,108 | | |
| Total Adult Education: | | 4,703,958 | - | 4,703,958 | 0.0% | |
| Center for Educator Success (TLC+ECA) | | | | | | |
| Fed Educators and Families for English Learners | | - | | - | | |
| TCEQ/Audubon Grant | 01/01/21-05/31/23 | - | - | - | | |
| Texas council for Development Disabilities | | 5,860 | | 5,860 | | |
| DCF-EPP | | 50,000 | - | 50,000 | | |
| Local Grants | | 5,343 | | 5,343 | | |
| Total Alternative Certification Program: | | 61,203 | - | 61,203 | 0.0% | |
| The Center for Afterschool, Summer and Expanded Learning (CASE) | | | | | | |
| 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 X | 08/01/20-07/31/21 | 1,481,877 | | 1,481,877 | | |
| Fed/Local After School Partnership | 10/01/19-09/30/20 | 1,143,762 | | 1,143,762 | | |
| Increase in Appropriations within Capital Project Fu | 9/26/73 | 1,634,000 | | 1,634,000 | | |
| Every Hour Counts | | 0 | | - | | |
| Increase in Appropriations within Local Constructior | 8/30/82 | 8/30/82 | | 943,300 | | |
| 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 | 15,000 | | 15,000 | | |
| TCEQ | | 51,910 | - | 51,910 | | |
| Loc CASE Ecobot | 09/01/19-08/31/20 | 5,909 | | 5,909 | | |
| Total CASE: | | 7,660,639 | - | 7,660,639 | 0.0% | |
| 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% | |

- Continued on next page -

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

| | 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 | 3,921,915 | | 3,921,915 | | |
| Fed Head Start | 01/01/23-12/31/23 | 11,273,000 | | 11,273,000 | | |
| Fed Head Start Training Funds | 01/01/23-12/31/23 | 50,000 | | 50,000 | | |
| 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 | 7,100,000 | | 7,100,000 | | |
| 2022 HS Care Relief Funds | | 4,130,187 | | 4,130,187 | | |
| Head Start - Disaster Relief Funds | | - | | - | | |
| Early Head Start Startup | 09/01/19-08/31/20 | - | | - | | |
| Fed Early Head Start Operating | 09/01/19-08/31/20 | 4,149,615 | | 4,149,615 | 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 | 110,244 | | 110,244 | 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 | 136,000 | | 136,000 | | |
| 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 | 1,478,655 | | 1,478,655 | | |
| Loc Early Head Start In-Kind | 09/01/20-08/31/21 | - | - | - | | |
| Loc Early Head Start In-Kind | 09/01/22-08/31/23 | 1,199,123 | | 1,199,123 | | |
| 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 | 3,208,956 | | 3,208,956 | | |
| 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 Head Start | | 353,928 | | 353,928 | | |
| Total Head Start: | | 39,014,246 | - | 39,014,246 | 0.0% | |
| Total Appropriations & Other Uses: | | \$ 51,498,890 | \$ - | \$ 51,498,890 | 0.0% | |
| Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses: | | \$126,873 | \$0 | \$126,873 | | |

* 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
November 2022

| | 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% | |
| APPROPRIATIONS & OTHER USES | | | | | |
| 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
 November 2022**

| | APPROVED BUDGET | PROPOSED INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | AMENDMENT NO. |
|---|----------------------------|--|---------------------------|---------------------------|--------------------------|
| Funding Sources | | | | | |
| Issuance of Bonds | - | | - | | |
| Investment Earnings | - | | - | | |
| Transfers In | 855,000 | 2,578,100 | 3,433,100 | 301.5% | <2,3> |
| Maint Tax Notes Proceeds | - | | - | | |
| Int Rev Bank Deposits | - | | - | | |
| FEMA Reimbursement | - | | - | | |
| Total Funding Sources: | 855,000 | 2,578,100 | 3,433,100 | 301.5% | |
| <u>APPROPRIATIONS & OTHER USES</u> | | | | | |
| Building Purchase, Construction, Improvements | 43,611,715 | (5,845,250) | 37,766,465 | -13.4% | <1,2,3> |
| Total Appropriations: | 43,611,715 | (5,845,250) | 37,766,465 | -13.4% | |
| Excess/(Def) Estimated Revenues & Other Resources Over/(Under) | | | | | |
| Appropriations & Other Uses: * | (\$42,756,715) | 8,423,350 | (\$34,333,365) | | |

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 700-799
 November 2022**

| | APPROVED BUDGET | PROPOSED INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | AMENDMENT NO. |
|--|----------------------------|--|---------------------------|---------------------------|--------------------------|
| <u>ESTIMATED REVENUES & OTHER RESOURCES</u> | | | | | |
| Revenues: | | | | | |
| Customer Fees | 8,933,809 | | 8,933,809 | 0.0% | |
| Other Local Revenues | 26,000 | | 26,000 | | |
| Interdepartmental Revenues | 6,109,292 | - | 6,109,292 | | <4> |
| Transfer In - General Fund | - | | - | | |
| Total Estimated Revenues: | 15,069,101 | - | 15,069,101 | 0.0% | |
| Other Funding Sources | | | | | |
| Workers Comp Contributions | 415,000 | - | 415,000 | | |
| Total Funding Sources: | 415,000 | - | 415,000 | 0.0% | |
| Total Revenues & Funding Sources: | 15,484,101 | - | 15,484,101 | 0.0% | |
| <u>APPROPRIATIONS & OTHER USES</u> | | | | | |
| 7111 Choice Partners | 8,959,809 | | 8,959,809 | 0.0% | |
| 7531 ISF-Workers Compensation | 415,000 | | 415,000 | | |
| 7991 ISF-Facilities | 6,109,292 | - | 6,109,292 | | <4> |
| Total Appropriations: | 15,484,101 | - | 15,484,101 | 0.0% | |
| Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses: * | | | | | |
| | \$0 | \$0 | \$0 | | |

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

Posted Agenda Item:

BA #2023-12-01 Discussion and possible action to approve the **Capital Projects (6943)** budget amendment to adjust the placeholder on maintenance note appropriations through the different locations.

Subject:

Budget; Capital Projects - PFC; The construction expenditures will be reallocated between locations based on actual cost for the construction. There is no effect on HCDE fund balance.

Rationale:

Justification:

Estimated revenues are \$0

The net effect on the revenues is \$0.

Total appropriations are (\$8,423,350)

Appropriations will be adjusted to reflect the available balance at the end of FY2022 the overall reallocation of appropriations will total (\$8,423,350) for the Adult Ed, HPS-East, ABS-East and Irvington Project.

| Division/Budget: Capital Projects - PFC | | | | | | | | Fiscal Year: FY 2022-23 | Business Posting Date: | Business Tracking Number: BA#2023-12-01 | | |
|---|-------------|----------|----------|---------|------------|--------------|------------|---|------------------------|---|-------------------------------------|----------------|
| 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 | Account Description | | | | |
| 694 | 3 | 81 | 672 | 99 | 084 | 6219 | 0000 | Professional Services | | \$ 363,431 | \$ (170,347) | \$ 193,084 |
| 694 | 3 | 81 | 672 | 99 | 084 | 6629 | 0000 | Building Purchase, Construction & Improvem. | | \$ 9,182,381 | \$ (853,586) | \$ 8,328,795 |
| 694 | 3 | 81 | 607 | 99 | 084 | 6492 | 0000 | Permits & Fees | | \$ 16,675 | \$ (16,675) | \$ - |
| 694 | 3 | 81 | 607 | 99 | 084 | 6629 | 0000 | Building Purchase, Construction & Improvem. | | \$ 5,496,859 | \$ (1,125) | \$ 5,495,734 |
| 694 | 3 | 81 | 601 | 99 | 084 | 6219 | 0000 | Professional Services | | \$ 5,672,168 | \$ (5,569,295) | \$ 102,873 |
| 694 | 3 | 81 | 601 | 99 | 084 | 6629 | 0000 | Building Purchase, Construction & Improvem. | | \$ 4,651,492 | \$ (906,579) | \$ 3,744,913 |
| 694 | 3 | 81 | 610 | 99 | 086 | 6648 | 0000 | Replacement Furn > \$5,000 | | \$ 1,085,000 | \$ (415,127) | \$ 669,873 |
| 694 | 3 | 81 | 672 | 99 | 086 | 6629 | 0000 | Building Purchase, Construction & Improvem. | | \$ 1,793,578 | \$ (139,077) | \$ 1,654,501 |
| 694 | 3 | 81 | 607 | 99 | 086 | 6629 | 0000 | Building Purchase, Construction & Improvem. | | \$ 1,243,514 | \$ (351,539) | \$ 891,975 |

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 #2023-12-01**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2023-12-01**

**Support Budget Amendment
Fy 22-23**

| | | Maintenance Notes - 086 | | | |
|--------------|-----------------------------|------------------------------|----------------------|--------------------|--|
| | | Available Balance 08/31/2022 | FY 22-23 | | |
| Project | Substantial completion Date | | Opening Balance | Adjustment / BA | |
| 610 | Reagan Adm Bldg. | 8,268,787.87 | 8,683,914.00 | -415,126.13 | |
| 672 | Adult Ed Building | 3,187,294.66 | 3,326,372.00 | -139,077.34 | |
| 607 | HP East | 1,351,176.69 | 1,702,716.00 | -351,539.31 | |
| 601/131 | AB East | 477,916.00 | 477,916.00 | 0.00 | |
| TOTAL | | 13,285,175.22 | 14,190,918.00 | -905,742.78 | |

| | | Bonds - 084 | | |
|--------------|-----------------------------|------------------------------|----------------------|----------------------|
| | | Available Balance 08/31/2022 | FY 22-23 | |
| Project | Substantial completion Date | | Opening Balance | Adjustment / BA |
| 610 | Reagan Adm Bldg. | 0.00 | | 0.00 |
| 672 | Adult Ed Building | 8,573,540.07 | 9,597,473.00 | -1,023,932.93 |
| 607 | HP East | 5,680,197.14 | 5,697,997.00 | -17,799.86 |
| 601/131 | AB East | 4,053,737.52 | 10,529,611.00 | -6,475,873.48 |
| TOTAL | | 18,307,474.74 | 25,825,081.00 | -7,517,606.26 |

| | | |
|---------------|---------------|---------------|
| Totals | 31,592,649.96 | -8,423,349.04 |
|---------------|---------------|---------------|

SUNGARD PENTAMATION
 DATE: 12/12/2022
 TIME: 11:52:03

HARRIS COUNTY DEPARTMENT OF EDUCATION
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
 EXPSTA11

SELECTION CRITERIA: orgn.fund='6942' and orgn.orgn4='084'
 ACCOUNTING PERIOD: 13/22

SORTED BY: LOCATION
 TOTALED ON: LOCATION
 PAGE BREAKS ON:

FUND - 6942 - CAPITAL PROJECTS - PFC

| ORGANIZATION / ACCOUNT / TITLE | BUDGET | PERIOD EXPENDITURES | ENCUMBRANCES OUTSTANDING | YEAR TO DATE EXP | AVAILABLE BALANCE |
|---|---------------|------------------------|-----------------------------|---------------------|----------------------|
| 6942-81-601-99-084 62190000 PROFESSIONAL SERVICES | 300,905.00 | 90,420.88 | .00 | 189,649.15 | 111,255.85 |
| 6942-81-601-99-084 62990000 OTHER CONTRACTED SVCS | 84,565.00 | .00 | .00 | 38,615.00 | 45,950.00 |
| 6942-81-601-99-084 66190000 LAND IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-601-99-084 66290000 BLDG PURCH,CONST,IMPROVE | 12,098,849.00 | 914,961.30 | .00 | 8,362,317.54 | 3,736,531.46 |
| 6942-81-601-99-084 66360000 TECHNOLOGY PURCH >\$5000 | 160,000.00 | .00 | .00 | .00 | 160,000.00 |
| 6942-81-601-99-084 66460000 REPLACE-TECH EQUIP>\$5,00 | .00 | .00 | .00 | .00 | .00 |
| TOTAL LOCATION - ABC EAST | 12,644,319.00 | 1,005,382.18 | .00 | 8,590,581.69 | 4,053,737.31 |
| 6942-81-607-99-084 62190000 PROFESSIONAL SERVICES | 369,521.00 | 441.50 | .00 | 218,790.46 | 150,730.54 |
| 6942-81-607-99-084 62990000 OTHER CONTRACTED SVCS | 22,200.00 | 4,440.00 | .00 | 4,440.00 | 17,760.00 |
| 6942-81-607-99-084 64920000 PERMITS & FEES | 40,273.00 | .00 | .00 | 23,597.50 | 16,675.50 |
| 6942-81-607-99-084 66190000 LAND IMPROVEMENTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-607-99-084 66290000 BLDG PURCH,CONST,IMPROVE | 6,473,225.00 | 599,072.38 | .00 | 978,193.15 | 5,495,031.85 |
| TOTAL LOCATION - HIGHPOINT EAST | 6,905,219.00 | 603,953.88 | .00 | 1,225,021.11 | 5,680,197.89 |
| 6942-81-672-99-084 62190000 PROFESSIONAL SERVICES | 448,909.00 | 168,052.47 | .00 | 254,367.40 | 194,541.60 |
| 6942-81-672-99-084 62990000 OTHER CONTRACTED SVCS | 59,700.00 | .00 | .00 | 8,040.00 | 51,660.00 |
| 6942-81-672-99-084 66190000 LAND IMPROVEMENTS | 629,790.00 | 3,350.00 | .00 | 633,139.46 | -3,349.46 |
| 6942-81-672-99-084 66290000 BLDG PURCH,CONST,IMPROVE | 13,763,722.00 | 1,393,992.65 | .00 | 5,433,033.59 | 8,330,688.41 |
| TOTAL LOCATION - ADULT EDUCATION ADMIN | 14,902,121.00 | 1,565,395.12 | .00 | 6,328,580.45 | 8,573,540.55 |
| TOTAL REPORT | 34,451,659.00 | 3,174,731.18 | .00 | 16,144,183.25 | 18,307,475.75 |

SUNGARD PENTAMATION
 DATE: 12/12/2022
 TIME: 11:53:00

HARRIS COUNTY DEPARTMENT OF EDUCATION
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 2
 EXPSTA11

SELECTION CRITERIA: orgn.fund='6942' and orgn.orgn4='086'
 ACCOUNTING PERIOD: 13/22

SORTED BY: LOCATION
 TOTALED ON: LOCATION
 PAGE BREAKS ON:

FUND - 6942 - CAPITAL PROJECTS - PFC

| ORGANIZATION / ACCOUNT / TITLE | BUDGET | PERIOD EXPENDITURES | ENCUMBRANCES OUTSTANDING | YEAR TO DATE EXP | AVAILABLE BALANCE |
|---|---------------|------------------------|-----------------------------|---------------------|----------------------|
| 6942-81-644-99-086 63940001 REPLACEMENT-EQUIP<\$5000 | .00 | .00 | .00 | .00 | .00 |
| 6942-81-644-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-644-99-086 66440000 REPLACEMENT EQUIP >\$5000 | 10,624.42 | .00 | .00 | .00 | 10,624.42 |
| TOTAL LOCATION - HS-BARRETT STATION CENTER | 10,624.42 | .00 | .00 | .00 | 10,624.42 |
| 6942-81-651-99-086 66440000 REPLACEMENT EQUIP >\$5000 | .00 | .00 | .00 | .00 | .00 |
| TOTAL LOCATION - HS-BAYTOWN CENTER | .00 | .00 | .00 | .00 | .00 |
| 6942-81-652-99-086 63940001 REPLACEMENT-EQUIP<\$5000 | .00 | .00 | .00 | .00 | .00 |
| 6942-81-652-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-652-99-086 66440000 REPLACEMENT EQUIP >\$5000 | 5,189.99 | .00 | .00 | .00 | 5,189.99 |
| TOTAL LOCATION - HS-JD WALKER CENTER | 5,189.99 | .00 | .00 | .00 | 5,189.99 |
| 6942-81-657-99-086 63940001 REPLACEMENT-EQUIP<\$5000 | .00 | .00 | .00 | .00 | .00 |
| 6942-81-657-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-657-99-086 66440000 REPLACEMENT EQUIP >\$5000 | 26,925.63 | -26,925.63 | .00 | .00 | 26,925.63 |
| TOTAL LOCATION - HS-CHANNELVIEW | 26,925.63 | -26,925.63 | .00 | .00 | 26,925.63 |
| 6942-81-672-99-086 62190000 PROFESSIONAL SERVICES | 510,843.00 | 26,498.67 | .00 | 322,887.40 | 187,955.60 |
| 6942-81-672-99-086 62990000 OTHER CONTRACTED SVCS | 34,356.00 | .00 | .00 | 6,177.12 | 28,178.88 |
| 6942-81-672-99-086 63940002 REPLACE-TECH EQUIP<\$5,00 | .00 | .00 | .00 | .00 | .00 |
| 6942-81-672-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-672-99-086 66190000 LAND IMPROVEMENTS | 60,000.00 | .00 | .00 | .00 | 60,000.00 |
| 6942-81-672-99-086 66290000 BLDG PURCH,CONST,IMPROVE | 2,154,466.00 | 121,108.83 | .00 | 434,968.25 | 1,719,497.75 |
| 6942-81-672-99-086 66460000 REPLACE-TECH EQUIP>\$5,00 | 390,474.00 | 75,812.23 | .00 | 139,265.19 | 251,208.81 |
| 6942-81-672-99-086 66480000 REPLACEMENT FURN >\$5000 | 940,454.00 | .00 | .00 | .00 | 940,454.00 |
| TOTAL LOCATION - ADULT EDUCATION ADMIN | 4,090,593.00 | 223,419.73 | .00 | 903,297.96 | 3,187,295.04 |
| TOTAL REPORT | 15,228,315.00 | 697,768.87 | .00 | 1,941,528.61 | 13,286,786.39 |

SUNGARD PENTAMATION
 DATE: 12/12/2022
 TIME: 11:53:00

HARRIS COUNTY DEPARTMENT OF EDUCATION
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
 EXPSTA11

SELECTION CRITERIA: orgn.fund='6942' and orgn.orgn4='086'
 ACCOUNTING PERIOD: 13/22

SORTED BY: LOCATION
 TOTALED ON: LOCATION
 PAGE BREAKS ON:

FUND - 6942 - CAPITAL PROJECTS - PFC

| ORGANIZATION / ACCOUNT / TITLE | BUDGET | PERIOD EXPENDITURES | ENCUMBRANCES OUTSTANDING | YEAR TO DATE EXP | AVAILABLE BALANCE |
|---|--------------|---------------------|--------------------------|------------------|-------------------|
| 6942-81-601-99-086 62990000 OTHER CONTRACTED SVCS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-601-99-086 66290000 BLDG PURCH,CONST,IMPROVE | .00 | .00 | .00 | .00 | .00 |
| 6942-81-601-99-086 66350000 EQUIPMENT PURCH >\$5000 | .00 | .00 | .00 | .00 | .00 |
| 6942-81-601-99-086 66480000 REPLACEMENT FURN >\$5000 | 477,916.00 | .00 | .00 | .00 | 477,916.00 |
| TOTAL LOCATION - ABC EAST | 477,916.00 | .00 | .00 | .00 | 477,916.00 |
| 6942-81-607-99-086 62190000 PROFESSIONAL SERVICES | 193,764.00 | 11,426.72 | .00 | 137,612.90 | 56,151.10 |
| 6942-81-607-99-086 62990000 OTHER CONTRACTED SVCS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-607-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-607-99-086 66290000 BLDG PURCH,CONST,IMPROVE | 1,064,418.00 | 88,675.32 | .00 | 135,761.29 | 928,656.71 |
| 6942-81-607-99-086 66460000 REPLACE-TECH EQUIP>\$5,00 | 175,860.00 | 62,357.48 | .00 | 92,066.84 | 83,793.16 |
| 6942-81-607-99-086 66480000 REPLACEMENT FURN >\$5000 | 282,576.00 | .00 | .00 | .00 | 282,576.00 |
| TOTAL LOCATION - HIGHPOINT EAST | 1,716,618.00 | 162,459.52 | .00 | 365,441.03 | 1,351,176.97 |
| 6942-81-610-99-086 62190000 PROFESSIONAL SERVICES | 645,671.00 | .00 | .00 | 17,360.51 | 628,310.49 |
| 6942-81-610-99-086 62990000 OTHER CONTRACTED SVCS | 552,500.00 | .00 | .00 | .00 | 552,500.00 |
| 6942-81-610-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-610-99-086 66190000 LAND IMPROVEMENTS | 33,000.00 | .00 | .00 | .00 | 33,000.00 |
| 6942-81-610-99-086 66290000 BLDG PURCH,CONST,IMPROVE | 6,404,664.00 | 327,750.00 | .00 | 611,446.56 | 5,793,217.44 |
| 6942-81-610-99-086 66290055 BLDG RENOVATION-SCIEN CT | 35,000.00 | .00 | .00 | 32,917.30 | 2,082.70 |
| 6942-81-610-99-086 66350000 EQUIPMENT PURCH >\$5000 | 122,084.00 | .00 | .00 | .00 | 122,084.00 |
| 6942-81-610-99-086 66450000 REPLACEMENT BLDGS>\$5000 | 11,891.00 | 11,065.25 | .00 | 11,065.25 | 825.75 |
| 6942-81-610-99-086 66480000 REPLACEMENT FURN >\$5000 | 1,085,000.00 | .00 | .00 | .00 | 1,085,000.00 |
| TOTAL LOCATION - HS-HCDE ADMIN BLDG | 8,889,810.00 | 338,815.25 | .00 | 672,789.62 | 8,217,020.38 |
| 6942-81-611-99-086 66440000 REPLACEMENT EQUIP >\$5000 | .00 | .00 | .00 | .00 | .00 |
| TOTAL LOCATION - HS-SHEFFIELD CENTER | .00 | .00 | .00 | .00 | .00 |
| 6942-81-631-99-086 63940001 REPLACEMENT-EQUIP<\$5000 | .00 | .00 | .00 | .00 | .00 |
| 6942-81-631-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-631-99-086 66440000 REPLACEMENT EQUIP >\$5000 | 10,637.96 | .00 | .00 | .00 | 10,637.96 |
| TOTAL LOCATION - HS-HUMBLE CENTER | 10,637.96 | .00 | .00 | .00 | 10,637.96 |
| 6942-81-641-99-086 63940001 REPLACEMENT-EQUIP<\$5000 | .00 | .00 | .00 | .00 | .00 |
| 6942-81-641-99-086 64990000 MISC OPERATING COSTS | .00 | .00 | .00 | .00 | .00 |
| 6942-81-641-99-086 66440000 REPLACEMENT EQUIP >\$5000 | .00 | .00 | .00 | .00 | .00 |
| TOTAL LOCATION - HS-COMPTON CENTER | .00 | .00 | .00 | .00 | .00 |
| 6942-81-643-99-086 66440000 REPLACEMENT EQUIP >\$5000 | .00 | .00 | .00 | .00 | .00 |
| TOTAL LOCATION - HS-FIFTH WARD CENTER | .00 | .00 | .00 | .00 | .00 |

Posted Agenda Item:

BA #2223-12-02 Discussion and possible action to approve the **Capital Project Fund (6943)** budget amendment in the amount of \$1,634,800.

Subject:

Budget; Capital Project Fund; The revenues and expenditures will increase by \$1,634,800. It will affect HCDE Fund balance

Rationale:

Justification:

Estimated revenues are \$1,634,800

The Irvington project cost is higher than the current amount budgeted and requires additional \$1,634,800. The additional amount will be funded by the General Operating fund balance in order to complete this project.

Total appropriations are \$1,634,800

Expenditures will increase by \$1,634,800.

| Division/Budget: Capital Projects - PFC | | | | | | | | Fiscal Year: FY 2022-23 | Business Posting Date: | Business Tracking Number: BA#2223-12-02 | | | |
|---|-------------|----------|----------|---------|------------|--------------|------------|--------------------------|---|---|-----------------|-------------------------------------|----------------|
| BUDGET CODE | | | | ACCOUNT | | | | Account Description | 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 | | | | | | |
| 694 | 3 | 81 | 610 | 99 | 086 | 6629 | 0000 | BLDG PURCH,CONST,IMPROVE | | | \$ 6,120,967 | \$ 1,634,800 | \$ 7,755,767 |
| 199 | 3 | 81 | 098 | 99 | 098 | 8911 | 0007 | TRANSFER OUT-PFC-FND 694 | | | \$ - | \$ 1,634,800 | \$ 1,634,800 |
| 694 | 3 | 00 | 610 | 00 | 098 | 5615 | 0000 | Transfer - In | | | \$ - | \$ 1,634,800 | \$ 1,634,800 |

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 #2223-12-02** with an increase in revenues and appropriations in the amount of \$1,634,800. This increase will be financed by HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA #2223-12-02**

Posted Agenda Item:

BA #2223-12-03 Discussion and possible action to approve the **Local Construction Fund (6953)** budget amendment in the amount of \$943,300

Subject:

Budget; Local Construction Fund; The revenues and expenditures will increase by \$943,300. It will affect HCDE Fund balance

Rationale:

Justification:

Estimated revenues are \$943,300

The Coolwood project cost is expected to be higher than the current amount available to finance this project by \$943,300. The additional amount will be funded by the General Operating fund balance in order to complete this project.

Total appropriations are \$943,300

Expenditures will increase by \$943,300.

| | | | | | | | | | | | | |
|--|-------------|----------|----------|----------------|------------|--------------|------------|-----------------------------|-------------------------------|----------------------------------|-------------------------|----------------|
| Division/Budget: Local Construction | | | | | | | | Fiscal Year: | Business Posting Date: | Business Tracking Number: | | |
| | | | | | | | | FY 2022-23 | | BA#2223-12-03 | | |
| 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 | | | | | | | | | | | | |
| 695 | 3 | 81 | 621 | 99 | 087 | 6629 | 0000 | BLDG PURCH,CONST,IMPROVE | | \$ - | \$ 943,300 | \$ 943,300 |
| 695 | 3 | 00 | 070 | 00 | 087 | 5615 | 0000 | TRANSFERS IN | | \$ - | \$ 943,300 | \$ 943,300 |
| 199 | 3 | 81 | 098 | 99 | 098 | 8911 | 0014 | TRANSFER OUT-CAPITAL PRO | | \$ 855,000 | \$ 943,300 | \$ 1,798,300 |

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 #2223-12-03** with an increase in revenues and appropriations in the amount of \$943,300. This increase will be financed by HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation: Staff recommends approval of **BA #2223-12-03**

