

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
June 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		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)	966,161		966,161		
CASE	778,964		778,964		
Center for Educator Success	2,633,730		2,633,730		
Communications	1,216,193		1,216,193		
Client Engagement	696,960		696,960		
Community Engagement	120,000		120,000		
Department Wide (DW)	4,388,284	-	4,388,284		
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	-	1,343,901	0.0%	

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June 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		150,000		
School Based Therapy Services	\$ 14,389,098.00	-	14,389,098		
Chief of Staff	\$ 320,650.00		320,650		
Special Schools					
Special Schools Administration	\$ 911,967.00		911,967		
Academic and Behavior School East	\$ 5,242,144.00		5,242,144		
Academic and Behavior School West	\$ 4,907,782.00		4,907,782		
Fortis Academy	\$ 1,602,212.00		1,602,212		
Highpoint East School	\$ 4,137,154.00	-	4,137,154		
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:	60,141,753	-	60,141,753	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	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:	68,159,404	-	68,159,404	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(4,725,665)	\$0	(\$4,725,665)		

* 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
 June 2023 (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	\$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

Proposed
Budget Amendment
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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 200-499
 June 2023**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
	#					
Local Program Revenues	# \$	7,202,404	48,900	\$ 7,251,304	0.7%	<3>
State Program Revenues		-		-		
Federal Program Revenues		44,579,025	2,917,300	47,496,325	6.5%	<1,2,4>
Total Estimated Revenues:		51,781,429	2,966,200	54,747,629	5.7%	
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		52,832,216	2,966,200	55,798,416	5.6%	
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		<1>
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:		4,830,039	100,000	4,930,039	2.1%	
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		50,000	48,900	98,900		<3>
Local Grants		5,343		5,343		
Total Alternative Certification Program:		105,151	48,900	154,051	46.5%	
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	10/01/21-09/30/23	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		0		-		
Houston Endowment	09/01/2021 - 08/31/202:	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	15,000	1,547,300	1,562,300		<2>
TCEQ		51,910	-	51,910		
Loc CASE Ecobot	09/01/19-08/31/20	5,909		5,909		
Total CASE:		7,822,403	1,547,300	9,369,703	19.8%	
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
 June 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	11,273,000		11,273,000		
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	7,408,308		7,408,308		
2022 HS Care Relief Funds	11/30/23	4,120,979		4,120,979		
Head Start - Disaster Relief Funds		1,819,649		1,819,649		
Early Head Start Startup	09/01/19-08/31/20		1,270,762	1,270,762		<4>
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	136,000		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	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	3,208,956		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		369,719		369,719		
Total Head Start:		40,015,779	1,270,762	41,286,541	3.2%	
Total Appropriations & Other Uses:		\$ 52,832,216	\$ 2,966,962	\$ 55,799,178	5.6%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$0	(\$762)	(\$762)		

* 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
June 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%	
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
 June 2023**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
Funding Sources					
Issuance of Bonds	-		-		
Investment Earnings	-		-		
Transfers In	3,433,100	153,000	3,586,100	4.5%	
Maint Tax Notes Proceeds	-		-		
Int Rev Bank Deposits	-		-		
FEMA Reimbursement	-		-		
Total Funding Sources:	3,433,100	153,000	3,586,100	4.5%	
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	37,766,465	153,000	37,919,465	0.4%	
Total Appropriations:	37,766,465	153,000	37,919,465	0.4%	
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 Captial Projects Fund Balance.

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2022-23 BUDGET AMENDMENT REPORT - FUNDS 700-799
June 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	-	6,109,292		
Transfer In - General Fund	-		-		
Total Estimated Revenues:	13,569,101	-	13,569,101	0.0%	
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	-	14,026,803	0.0%	
<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	-	6,109,292		
Total Appropriations:	15,526,803	-	15,526,803	0.0%	
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.