

Budget Rationale	<i>Changes to Revenues</i>	<i>Changes to Appropriations</i>	<i>Changes Impacting F/Bal</i>	Total Net Change
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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 2023

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$27,672,055	-	\$27,672,055		
Local Property Tax Rev-Current	30,400,840	-	30,400,840	0.0%	
Local Property Tax Rev-Del, P&I	100,000		100,000		
Local Investment Earnings	1,000,000		1,000,000		
Local Grants	1,827		1,827		
Local Grants-Indirect Cost	0		0		
Local Miscellaneous Revenues	141,000	-	141,000	0.0%	
Total Local Revenues:	59,315,722	-	59,315,722	0.0%	
State TEA Supplemental Compensation	448,000		448,000		
State TEA Employee Portion Health Insurance	-		-		
State TRS On Behalf Payments	3,300,000		3,300,000		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	3,748,000	-	3,748,000	0.0%	
Federal Grants Indirect Cost	1,614,098		1,614,098		
Total Estimated Revenues:	64,677,820	-	64,677,820	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	4,494,669	-	4,494,669	0.0%	
Transfers In-Retirement Leave Fund 190	-		-		
Insurance Recovery	-		-		
Total Other Resources:	4,494,669	-	4,494,669	0.0%	
Total Estimated Revenues & Other Resources:	69,172,489	\$0	\$69,172,489	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 529,546.00		\$529,546		
Educator Certification and Advancement	\$ -	-	0		
Assistant Superintendent-Academic Support	\$ 371,922.00		371,922		
Assistant Superintendent-Education and Enrichment	\$ 345,199.00		345,199		
Board of Trustees	\$ 210,130.00		210,130		
Business Support Services	\$ 2,225,235.00		2,225,235		
Center for Educator Success	\$ 2,674,464.00		2,674,464		
Center for Safe & Secure Schools (CSSS)	\$ 1,106,363.00		1,106,363		
Center for Afterschool, Summer and Expanded Learning	\$ 912,527.00		912,527		
Communications	\$ 1,316,158.00		1,316,158		
Client Engagement	\$ 750,064.00		750,064		
Community Engagement	\$ 149,292.00		149,292		
Department Wide (DW)	\$ 4,496,796.00	-	4,496,796		
Education Foundation	\$ 200,000.00		200,000		
Equine Therapy	\$ -		0		
Facilities Support Services					
Building & Vehicle Replacement	\$ -		0		
Construction Services	\$ 251,680.00		251,680		
Local Construction	\$ -		0		
Fac-BLDG & Asst Replacement	\$ -		0		
Records Management Services	\$ 2,237,875.00		2,237,875		
Head Start - Local	\$ 8,000.00		8,000		
Human Resources	\$ 1,420,041.00	-	1,420,041	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 2023

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 919,709.00		919,709		
Research & Evaluation Institute	\$ 602,215.00		602,215		
Resource Development - Internal Grant Services	\$ 723,272.00		723,272		
Retirement Leave Benefits	\$ 200,000.00		200,000		
Scholastic Arts	\$ -		0		
School Based Therapy Services	\$ 15,395,885.00	-	15,395,885		
Chief of Staff	\$ 328,763.00		328,763		
Special Schools					
Academic and Behavior School East	\$ 6,325,063.00		6,325,063		
Academic and Behavior School West	\$ 5,736,483.00		5,736,483		
Highpoint East School	\$ 4,588,995.00		4,588,995		
Fortis Academy	\$ 1,661,066.00		1,661,066		
Special Schools Administration	\$ 971,271.00		971,271		
State TEA Employee Portion Health Ins	\$ 248,000.00		248,000		
State TRS On Behalf Matching	\$ 3,300,000.00		3,300,000		
Superintendent's Office	\$ 734,108.00		734,108		
Chief Communication Officer	\$ 240,357.00		240,357		
Technology Support Services	\$ 4,292,248.00		4,292,248		
Total Appropriations:	65,472,727	-	65,472,727	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	500,000		500,000		
Transfer-DW to Head Start La Porte			-		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	3,349,975		3,349,975		
Transfer-DW to Lease Debt Svc Fund 599			-		
Transfer Out - Capital Project			-		
Transfers Out - Star Reimagined			-		
Transfers Out - COVID 19			-		
Total Other Uses:	4,400,762	-	4,400,762		
Total Appropriations & Other Uses:	69,873,489	-	69,873,489	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(701,000)	\$0	(\$701,000)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
September 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	985,000	-	985,000
Early Childhood Intervention Funding	-	-	0
ECI Local	-	-	0
Education Foundation Initiative	101,300	-	101,300
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:	\$1,086,300	-	\$1,086,300

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	1,000,000	-	1,000,000
Building and Vehicle Replacement Schedule	65,200	-	65,200
Local Construction	0	-	0
QZAB Bond Payment	0	-	0
PFC Lease Payment	2,055,000	-	2,055,000
New Program Initiative	0	-	0
Workforce Development	0	-	0
Total Assigned Fund Balance	\$3,120,200	-	\$3,120,200
Total Unassigned Fund Balance	17,411,328	-	17,411,328
Estimated Total Fund Balance, General Fund:	\$22,766,300	\$0	\$22,766,300

Proposed
Budget Amendment
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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 200-499
 September 2023**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		# 6,725,413	-	\$6,725,413	0.0%	
State Program Revenues		\$ -		\$ -		
Federal Program Revenues		32,346,436	-	32,346,436	0.0%	
Total Estimated Revenues:		39,071,849	-	39,071,849	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		40,122,636	-	40,122,636	0.0%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed ABE Regular	07/01/23 - 06/30/24	\$ 4,300,000.00	-	4,300,000	100.0%	
Fed ABE EL/Civics	07/01/23 - 06/30/24	\$ 250,000.00	-	250,000	100.0%	
Fed Distance Learning Capacity	01/01/20-12/31/20	\$ -		-		
Fed ABE Regular	07/01/24 - 06/30/25	\$ 150,000.00		150,000		
Employer Engagement		\$ 100,000.00		100,000	0.0%	
Family Math Literacy Initiative		\$ 35,000.00		35,000		
Loc Adult Education		\$ 1,108.00		1,108		
Total Adult Education:		4,836,108	-	4,836,108	0.0%	
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners		-		-		
DCF-EPP		97,800	-	97,800		
Total Alternative Certification Program:		97,800	-	97,800	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE) #						
TCEQ - Eng Coomunity C		31,900		31,900		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25	1,400,000	-	1,400,000		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25			-		
Fed 21 st Century CLC-Cycle XI	07/01/23-07/31/24	1,605,000		1,605,000		
Fed 21 st Century CLC-Cycle XI	07/01/24-07/31/25	200,000		200,000		
Fed 21 st Century CLC-Cycle X		1,400,000		1,400,000		
Fed 21 st Century CLC-Cycle X		200,000		200,000		
Fed/Local After School Partnership	10/01/23-09/30/25	800,000		800,000		
Fed/Local After School Partnership	10/01/22-09/30/24	2,304,173		2,304,173		
Every Hour Counts		10,000		10,000		
Loc Houston Endowment	07/01/21-12/31/23	250,000		250,000		
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		
County Connection Grant	04/01/22-09/30/22	800,000	-	800,000		
Loc CASE Ecobot	09/01/23-08/31/24	6,284		6,284		
Total CASE:		9,792,357	-	9,792,357	0.0%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 200-499
 September 2023**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Teaching and Learning Center						
TCEQ/Audubon Grant	01/01/21-05/31/23	-	-	-		
Total Teaching and Learning Center:		-	-	-	0.0%	
Therapy Services						
TX Council Dev Disability	09/01/20-08/31/21	-	-	-		
Total Therapy Services:		-	-	-	0.0%	
Head Start Program						
Fed Head Start	01/01/23-12/31/23	4,800,000		4,800,000		
Fed Head Start Training Funds	01/01/23-12/31/23	55,000		55,000		
Fed Head Start	01/01/24-12/31/24	9,500,000		9,500,000		
Fed Head Start Training Funds	01/01/24-12/31/24	115,000		115,000		
Head Start Disaster Assistance	09/30/19-09/29/21			-		
Head Start - Disaster Relief Funds	09/01/23-11/30/23	450,000		450,000		
Early Head Start Startup	09/01/22-08/31/23	500,000		500,000		
Fed Early Head Start Operating	09/01/22-08/31/23	550,000		550,000		
Fed Early Head Start Operating	09/01/23-08/31/24	2,000,000		2,000,000	0.0%	
Fed Early Head Start Training & TA	09/01/22-08/31/23	15,000		15,000		
Fed Early Head Start Training & TA	09/01/23-08/31/24	-		-	#DIV/0!	
Head Start - Disaster Assistance	02/01/21-01/30/24	2,500,000		2,500,000		
Head Start - Disaster Assistance	01/01/21-12/31/23	136,150		136,150		
Disaster Recovery - COVID19 Head Start	07/01/20-09/30/23			-		
Loc Early Head Start In-Kind	09/01/22-08/31/23		-	-		
Loc Early Head Start In-Kind	09/01/23-08/31/24			-		
Loc Head Start In-Kind Matching	01/01/21-12/31/21 #	1,200,000		1,200,000		
Loc Head Start In-Kind Matching	01/01/22-12/31/22 #	3,208,000		3,208,000		
Loc Hogg Foundation	04/01/21-03/31/23			-		
Loc Hogg Foundation	07/01/23-06/30/24	7,273		7,273		
Loc Head Start	09/01/23 - 08/31/24	359,948		359,948		
Total Head Start:		25,396,371	-	25,396,371	0.0%	
Total Appropriations & Other Uses:		\$ 40,122,636	\$ -	\$ 40,122,636	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:						
		\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - FUND 599
September 2023

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	3,349,975		3,349,975		
Transfers In - Debt Svc-QZAB			-		
Int Revenue - Refunded Bonds			-		
Total Funding Sources:	3,349,975	-	3,349,975	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,486,175		2,486,175		
Principal Maint Tax Note			-		
Principal QZAB			-		
Int Pymt Expense-Lease			-		
Interest Exp-MTN & QZAB	1,363,800		1,363,800		
Total Appropriations:	3,849,975	-	3,849,975	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(500,000)	\$0	(\$500,000)		

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 600-699
 September 2023**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	10,000,000		10,000,000		
Investment Earnings			-	#DIV/0!	
Transfers In	2,000,000	-	2,000,000	0.0%	
Maint Tax Notes Proceeds	7,000,000		7,000,000		
Int Rev Bank Deposits	-		-		
Other Rev Sources	5,000,000		5,000,000		
Total Funding Sources:	24,000,000	-	24,000,000	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	37,673,076	-	37,673,076	0.0%	
Total Appropriations:	37,673,076	-	37,673,076	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)	13,673,076				
Appropriations & Other Uses: *	(\$13,673,076)	-	(\$13,673,076)		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 700-799
 September 2023**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	6,864,619		6,864,619	0.0%	
Other Local Revenues	32,000		32,000		
Interdepartmental Revenues	6,705,121		6,705,121		
Transfer In - General Fund			-		
Total Estimated Revenues:	13,601,740	-	13,601,740	0.0%	
Other Funding Sources					
Workers Comp Contributions	450,000	-	450,000		
Total Funding Sources:	450,000	-	450,000	0.0%	
Total Revenues & Funding Sources:	14,051,740	-	14,051,740	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7114 Choice Partners	8,396,619		8,396,619	0.0%	
7534 ISF-Workers Compensation	450,000		450,000		
7994 ISF-Facilities	6,705,121		6,705,121		
Total Appropriations:	15,551,740	-	15,551,740	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 Workers Compensation Fund Balance.