

Amendments that increase/decrease a program budget must be approved by the board.

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
GENERAL FUND				
<u>INCREASES</u>				
Increase revenues & expenditures in the General Fund (1994) for various Budget Managers to allocate budget based on year end estimated legal fees expenditures. Total increases for General Fund Budget Managers equals \$142,100, the net effect to general fund will be \$0.	\$ -	\$ -	\$ -	<1>
Increase on expenditures within (1994), Budget Manager (099) Retirement Leave Benefits Fund, as there were more retirements in Fiscal Year 24 than had been anticipated. The expenditures will increase by \$250,000.	\$ 250,000	\$ 250,000		<2>
Total GENERAL FUND:	\$ 250,000	\$ 250,000	\$ -	\$ -
SPECIAL REVENUE FUND				
<u>INCREASES</u>				
Increase revenues & expenditures within Local Revenue Fund (4984), Budget Manager (901) <u>Head Start</u> , by \$200,000. The purpose of this budget amendment is to support the increase cost for the Barrett Station Playground for safety reasons. This increase will be financed by a transfer out from General Fund .	\$ 200,000	\$ 200,000		<4>
Increase revenues & expenditures within Special Revenue Fund (2304), Budget Manager (201) <u>ADULT EDUCATION</u> , by \$11,165. The purpose of this budget amendment is to cover for the increase cost in salaries due to increase in classes. This increase will be financed by a transfer out from General Fund.	\$ 11,165	\$ 11,165		<5>
Increase revenues & expenditures within Special Revenue Fund (2344), Budget Manager (201) <u>ADULT EDUCATION</u> , by \$31,847. The purpose of this budget amendment is to cover for the increase cost in salaries due to increase in classes. This increase will be financed by a transfer out from General Fund.	\$ 31,847	\$ 31,847		<6>
Increase revenues & expenditures within Special Revenue Fund (2645), Budget Manager (922) <u>CASE</u> , by \$150,000. The purpose of this budget amendment is to adjust the placeholder reflect the amount awarded by TEA (21st Century Grant, Cycle 12, Year 2) for the current fiscal year.	\$ 150,000	\$ 150,000		<7>
Total SPECIAL REVENUE FUND:	\$ 393,012	\$ 393,012	\$ -	\$ -
CHOICE PARTNERSHIP FUND				
<u>INCREASES</u>				
Increase expenditures within Choice Partners Fund (7114) by \$4,365,000 due to increase in revenues. This will increase the amount of transfer in into General Fund.	\$ 4,365,000	\$ 4,365,000		<8>
Total CHOICE PARTNERSHIP FUND:	\$ 4,365,000	\$ 4,365,000	\$ -	\$ -
ISF WORKERS COMPENSATION FUND				
<u>INCREASES</u>				
Increase of revenues & expenditures within Workers Compensation Fund (7534), by \$20,000. The increase expenditures has no impact on the fund balance.	\$ 20,000	\$ 20,000		<3>
Total WORKERS COMPENSATION FUND:	\$ 20,000	\$ 20,000	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 2024

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$28,200,571	-	\$28,200,571		
Local Property Tax Rev-Current	30,400,840	-	30,400,840	0.0%	<1,2>
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:	59,844,238	-	59,844,238	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	3,300,000		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	1,628,162		1,628,162		
Total Estimated Revenues:	65,220,400	-	65,220,400	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	4,494,669	4,365,000	8,859,669	97.1%	<8>
Transfers In-Retirement Leave Fund 190	-		-		
Insurance Recovery	-		-		
Total Other Resources:	4,494,669	4,365,000	8,859,669	97.1%	
Total Estimated Revenues & Other Resources:	69,715,069	\$4,365,000	\$74,080,069	6.3%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 543,610.00	\$ 3,500	\$547,110		<1>
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	40,000	250,130		<1>
Business Support Services	\$ 2,406,827.00	3,400	2,410,227		<1>
Center for Educator Success	\$ 2,752,175.00	2,500	2,754,675		<1>
Center for Safe & Secure Schools (CSSS)	\$ 1,106,363.00	2,000	1,108,363		<1>
Center for Afterschool, Summer and Expanded Learning	\$ 912,527.00	3,000	915,527		<1>
Communications	\$ 1,316,158.00	2,000	1,318,158		<1>
Client Engagement	\$ 750,064.00		750,064		
Community Engagement	\$ 149,292.00		149,292		
Department Wide (DW)	\$ 4,996,796.00	(142,100)	4,854,696		<1>
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	5,000	1,425,041	0.4%	

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 2024

	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	2,000	921,709		<1>
Research & Evaluation Institute	\$ 602,215.00		602,215		
Resource Development - Internal Grant Services	\$ 723,272.00		723,272		
Retirement Leave Benefits	\$ 200,000.00	250,000	450,000		<2>
Scholastic Arts	\$ -		0		
School Based Therapy Services	\$ 15,395,885.00	1,600	15,397,485		<1>
Chief of Staff	\$ 328,763.00		328,763		
Special Schools					
Academic and Behavior School East	\$ 6,523,063.00		6,523,063		
Academic and Behavior School West	\$ 5,900,483.00		5,900,483		
Highpoint East School	\$ 4,588,995.00		4,588,995		
Fortis Academy	\$ 1,661,066.00		1,661,066		
Special Schools Administration	\$ 997,803.00	45,000	1,042,803		<1>
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	25,000	759,108		<1>
Chief Communication Officer	\$ 240,357.00		240,357		
Technology Support Services	\$ 4,292,248.00	7,100	4,299,348		<1>
Total Appropriations:	66,634,626	250,000	66,884,626	0.4%	
<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 - Head Start Construction		200,000	200,000		<4>
Transfers Out - Star Reimagined			-		
Transfers Out - Adult Education		43,012	43,012		<5,6>
Total Other Uses:	4,400,762	243,012	4,643,774		
Total Appropriations & Other Uses:	71,035,388	493,012	71,528,400	0.7%	
<u>Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)</u>					
Appropriations & Other Uses:	(1,320,319)	\$3,871,988	\$2,551,669		

* 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
August 2024 (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	500,000	-	500,000
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	1,628,162	-	1,628,162
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	26,532	-	26,532
Superintendent	543,610	-	543,610
Unemployment Liability	-	-	0
Various-Assets Replacement Schedule	-	-	0
Workers Compensation	-	-	0
Total Fund Balance Appropriations:	\$2,698,304	-	\$2,698,304

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$107,886	-	\$107,886
Prepaid Items	37,001	-	37,001
Total Nonspendable Fund Balance	144,887	0	144,887
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	500,000	-	500,000
Unemployment Liability	200,000	-	200,000
Capital Projects	1,814,976	-	1,814,976
Total Committed Fund Balance	2,514,976	0	2,514,976
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	2,000,000	-	2,000,000
Building and Vehicle Replacement Schedule	1,065,200	-	1,065,200
Local Construction	0	-	0
QZAB Bond Payment	0	-	0
PFC Lease Payment	3,055,000	-	3,055,000
New Program Initiative	0	-	0
Workforce Development	0	-	0
Total Assigned Fund Balance	\$6,120,200	-	\$6,120,200
Total Unassigned Fund Balance	16,918,498	(526,532)	16,391,966
Estimated Total Fund Balance, General Fund:	\$25,698,561	(\$526,532)	\$25,172,029

Proposed

Budget Amendment

-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 2024

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues	#	8,681,867	200,000	\$8,881,867	2.3%	<4>
State Program Revenues	\$	-		\$ -		
Federal Program Revenues		47,978,799	193,012	48,171,811	0.4%	<5,6,7>
Total Estimated Revenues:		56,660,666	393,012	57,053,678	0.7%	
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		57,711,453	393,012	58,104,465	0.7%	
		(8,693,360)				
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed ABE Regular	07/01/23 - 06/30/24	3,466,122	11,165	3,477,287	100.0%	<5>
Fed ABE EL/Civics	07/01/23 - 06/30/24	358,379	31,847	390,226	100.0%	<6>
Fed Distance Learning Capacity	01/01/20-12/31/20	-		-		
Fed ABE Regular	07/01/24 - 06/30/25	150,000		150,000		
Employer Engagement		80,084		80,084	0.0%	
TWC FEDERAL ADULT ED		4,891,221		4,891,221		
TWC ADULT ED - EL CIVICS		947,901		947,901	0.0%	
Family Math Literacy Initiative		92,964		92,964		
Access Grant		219,670		219,670		
Access Grant		237,918		237,918		
Loc Adult Education		1,108		1,108		
Total Adult Education:		10,445,367	43,012	10,488,379	0.4%	
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners		-		-		
DCF-EPP		73,645	-	73,645		
Total Alternative Certification Program:		73,645	-	73,645	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE) #						
TCEQ - Eng Coomunity C		42,193		42,193		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25	1,955,438	-	1,955,438		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25		150,000	150,000		<7>
Fed 21 st Century CLC-Cycle XI	07/01/23-07/31/24	1,593,895		1,593,895		
Fed 21 st Century CLC-Cycle XI	07/01/24-07/31/25	200,000		200,000		
Fed 21 st Century CLC-Cycle X		-		-		
Fed 21 st Century CLC-Cycle X		0		-		
Fed/Local After School Partnership	10/01/23-09/30/25	1,468,584		1,468,584		
Fed/Local After School Partnership	10/01/22-09/30/24	2,304,173		2,304,173		
Every Hour Counts		20,616		20,616		
Loc Houston Endowment	07/01/21-12/31/23	336,333		336,333		
City of Houston City Connections Program	09/07/18-06/30/19	770,000		770,000		
County Connection Grant	01/01/23-12/31/23	93,527		93,527		
County Connection Grant	01/01/24-12/31/24	1,686,131	-	1,686,131		
Loc CASE Ecobot	09/01/23-08/31/24	17,930		17,930		
Total CASE:		10,488,820	150,000	10,638,820	1.4%	

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 2024

		GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES (CONTINUED)</u>							
Chief Of Staff							
Your Voice Matters			182,964	-	182,964		
Your Voice Matters - In Kind			15,100		15,100		
Total Teaching and Learning Center:			198,064	-	198,064	0.0%	
Therapy Services							
TX Council Dev Disability	09/01/23 - 08/31/24		7,500		7,500		
Total Therapy Services:			7,500	-	7,500	0.0%	
Schools							
ABS West	09/01/23 - 08/31/24		3,000		3,000		
Total Therapy Services:			3,000	-	3,000	0.0%	
Head Start Program							
Fed Head Start	01/01/23-12/31/23		5,205,673		5,205,673		
Fed Head Start Training Funds	01/01/23-12/31/23		37,219		37,219		
Fed Head Start	01/01/24-12/31/24		12,324,787		12,324,787		
Fed Head Start Training Funds	01/01/24-12/31/24		113,300		113,300		
Head Start Disaster Assistance	09/30/19-09/29/21				-		
Head Start - Disaster Relief Funds	09/01/23-11/30/23		2,353,912		2,353,912		
Early Head Start Startup	09/01/22-08/31/23		510,331		510,331		
Fed Early Head Start Operating	09/01/22-08/31/23		1,329,593		1,329,593		
Fed Early Head Start Operating	09/01/23-08/31/24		4,630,462		4,630,462	0.0%	
Fed Early Head Start Training & TA	09/01/22-08/31/23		60,438		60,438		
Fed Early Head Start Training & TA	09/01/23-08/31/24		97,813		97,813	0.0%	
Head Start - Disaster Assistance	02/01/21-01/30/24		4,671,454		4,671,454		
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		160,000		160,000		
Loc Head Start In-Kind Matching	01/01/23-12/31/23 #		1,000,057		1,000,057		
Loc Head Start In-Kind Matching	01/01/24-12/31/24 #		3,431,559		3,431,559		
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		425,036	200,000	625,036		<4>
Total Head Start:			36,495,057	200,000	36,695,057	0.5%	
Total Appropriations & Other Uses:			\$ 57,711,453	\$ 393,012	\$ 58,104,465	0.7%	
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
August 2024

	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
August 2024

	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	0.0%	
Investment Earnings			-		
Transfers In	2,000,000	-	2,000,000	0.0%	
Maint Tax Notes Proceeds	16,413,000		16,413,000		
Int Rev Bank Deposits	-		-		
Other Rev Sources	5,000,000		5,000,000		
Total Funding Sources:	33,413,000	-	33,413,000	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	48,619,706	-	48,619,706	0.0%	
Total Appropriations:	48,619,706	-	48,619,706	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$15,206,706)	-	(\$15,206,706)		

* 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
August 2024

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	6,864,619	4,365,000	11,229,619	63.6%	<8>
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	4,365,000	17,966,740	32.1%	
Other Funding Sources					
Workers Comp Contributions	450,000	20,000	470,000		<3>
Total Funding Sources:	450,000	20,000	470,000	4.4%	
Total Revenues & Funding Sources:	14,051,740	4,385,000	18,436,740	31.2%	
<u>APPROPRIATIONS & OTHER USES</u>					
7114 Choice Partners	8,396,619	4,365,000	12,761,619	52.0%	<8>
7534 ISF-Workers Compensation	450,000	20,000	470,000		<3>
7994 ISF-Facilities	6,705,121		6,705,121		
Total Appropriations:	15,551,740	4,385,000	19,936,740	28.2%	
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.

Posted Agenda Item:

BA2324-08-01. Discussion and possible action to approve the **General Fund** (1994) 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.



Submit One copy of BA form - along with a copy of your Detail Expenditure Status Report for backup-to Business Services.

Division/Budget:

LEGAL FEES REDISTRIBUTION

Fiscal Year:

FY 2023-2024

Business Posting Date:

Business Tracking Number:

BA2324-08-01

BUDGET CODE								ACCOUNT CODE		Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Function	Location	Program	Budget Mfr	Class Object	Sub- Object								
199	4	41	001	99	001	6211	0000	Legal Fees				\$ 20,000	\$ 25,000	\$ 45,000	
199	4	41	005	99	005	6211	0000	Legal Fees				\$ -	\$ 2,000	\$ 2,000	
199	4	41	010	99	010	6211	0000	Legal Fees				\$ 23,250	\$ 40,000	\$ 63,250	
199	4	41	030	99	030	6211	0000	Legal Fees				\$ -	\$ 5,000	\$ 5,000	
199	4	41	050	99	050	6211	0000	Legal Fees				\$ -	\$ 3,400	\$ 3,400	
199	4	41	090	99	090	6211	0000	Legal Fees				\$ -	\$ 7,100	\$ 7,100	
199	4	41	111	99	111	6211	0000	Legal Fees				\$ -	\$ 1,800	\$ 1,800	
199	4	11	872	99	201	6211	0000	Legal Fees				\$ -	\$ 3,500	\$ 3,500	
199	4	13	301	99	301	6211	0000	Legal Fees				\$ -	\$ 2,500	\$ 2,500	
199	4	41	501	99	501	6211	0000	Legal Fees				\$ -	\$ 45,000	\$ 45,000	
199	4	41	922	99	922	6211	0000	Legal Fees				\$ -	\$ 3,000	\$ 3,000	
199	4	41	925	99	925	6211	0000	Legal Fees				\$ -	\$ 2,000	\$ 2,000	
199	4	41	950	99	950	6211	0000	Legal Fees				\$ 249	\$ 2,000	\$ 2,249	
199	4	41	098	99	098	6211	0000	Legal Fees				\$ 315,000	\$ (142,100)	\$ 172,900	
199	4	00	001	00	001	5711	0099	Distribution Current Tax					\$ 25,000	\$ 25,000	
199	4	00	005	00	005	5711	0099	Distribution Current Tax					\$ 2,000	\$ 2,000	
199	4	00	010	00	010	5711	0099	Distribution Current Tax					\$ 40,000	\$ 40,000	
199	4	00	030	00	030	5711	0099	Distribution Current Tax					\$ 5,000	\$ 5,000	
199	4	00	050	00	050	5711	0099	Distribution Current Tax					\$ 3,400	\$ 3,400	
199	4	00	090	00	090	5711	0099	Distribution Current Tax					\$ 7,100	\$ 7,100	
199	4	00	111	00	111	5711	0099	Distribution Current Tax					\$ 1,800	\$ 1,800	
199	4	00	872	00	201	5711	0099	Distribution Current Tax					\$ 3,500	\$ 3,500	
199	4	00	301	00	301	5711	0099	Distribution Current Tax					\$ 2,500	\$ 2,500	
199	4	00	501	00	501	5711	0099	Distribution Current Tax					\$ 45,000	\$ 45,000	
199	4	00	922	00	922	5711	0099	Distribution Current Tax					\$ 3,000	\$ 3,000	
199	4	00	925	00	925	5711	0099	Distribution Current Tax					\$ 2,000	\$ 2,000	
199	4	00	950	00	950	5711	0099	Distribution Current Tax					\$ 2,000	\$ 2,000	
199	4	00	098	00	098	5711	0099	Distribution Current Tax					\$ (142,100)	\$ (142,100)	
												\$ -	\$ -	\$ -	
Totals:												\$ 358,499	\$ -	\$ 358,499	

Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.				
LEGAL FEES REDISTRIBUTION				
Budget Manager Approval Signature:		Other Approval:	Budget Review:	Asst Superintendent Approval
Date:		Date:	Date:	Date:
				Board of Trustees Approval : Required? YES NO

* For Business Support Services

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 **BA2324-08-01**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2324-08-01**.

Posted Agenda Item:

BA2324-08-02 Discussion and possible action to approve the General Fund (1994) budget amendment to increase expenditures in the amount of \$250,00 for Retirement Leave Benefits. Retirement Leave Benefits are funded from the committed fund balance.

Subject:

Budget; General Fund; The expenditures will increase by \$250,000

Rationale:

Justification:

Estimated revenues are \$250,000

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 \$250,000

The expenditures will increase by \$250,000. There were more retirements than anticipated.



HARRIS COUNTY DEPARTMENT OF EDUCATION Budget Transfer Request Form

Submit two copies of BA form*- along with a copy of your Detail Expenditure Status Report for backup-to Business Services.

Division/Budget: Retirement Leave Benefits Fund							Fiscal Year: FY 2023-2024	Business Posting Date:	Business Tracking Number: BA2324-08-02		
BUDGET CODE							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	Account Class Object Sub-Object	Account Description				
199	4	41	099	99	099	6199 0000	Increase Budget for FY 23-24 retirements		\$ 200,000	\$ 250,000	
199	4	00	099	00	099	5711 0099	Increase Budget for FY 23-24 retirements		\$ 200,000	\$ 250,000	
199	4	00	098	00	098	5711 0099	Offset for Tax Revenue Distribution			\$ (250,000)	
Totals:									\$ 400,000	\$ 250,000	\$ 900,000

Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.

Budget Manager Approval Signature:	Other Approval:	Budget Review:	Asst Superintendent Approval:	Board of Trustees Approval:
Date:	Date:	Date:	Date:	Date: Required? <input type="checkbox"/> YES <input type="checkbox"/> NO

*ORIGINAL: Business Services (BSd)
COPY: If provided, BSd will return Copy to Originator after processing

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 **BA2324-08-02** with an increase in appropriations in the amount of \$250,000. 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 **BA2324-08-02**

Posted Agenda Item:

BA2324-08-03 Discussion and possible action to approve the Workers Comp (7534) budget amendment to increase expenditures in the amount of \$20,000.

Subject:

Budget; Workers Comp; The expenditures will increase by \$20,000

Rationale:

Justification:

Estimated revenues are \$20,000

Workers Comp revenue will be increased by \$20,000.00

Total appropriations are \$20,000

The expenditures will increase by \$20,000.



HARRIS COUNTY DEPARTMENT OF EDUCATION Budget Transfer Request Form

Submit two copies of BA form* - along with a copy of your Detail Expenditure Status Report for backup-to Business Services.

Division/Budget:							Fiscal Year:	Business Posting Date:		Business Tracking Number:		
BUDGET CODE							FY 2023-2024		BA2324-08-03			
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Account Description												
753	4	41	053	99	053	6499	0000			\$ 450,000	\$ 20,000	\$ 470,000
753	4	00	053	00	053	5759	0000			\$ 450,000	\$ 20,000	\$ 470,000
Totals:										\$ 900,000	\$ 40,000	\$ 940,000

Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.				
Budget Manager Approval Signature:	Other Approval:	Budget Review:	Asst Superintendent Approval:	Board of Trustees Approval:
Date:	Date:	Date:	Date:	Date:

*ORIGINAL: Business Services (BSd)
COPY: If provided, BSd will return Copy to Originator after processing

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 **BA2324-08-03** with an increase in both revenue and appropriations in the amount of \$20,000.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2324-08-03**

Posted Agenda Item:

BA2324-08-04 Discussion and possible action to approve the Local Revenue Fund (4984) budget amendment in the amount of \$200,000 for Head Start Barrett Station Playground.

Subject:

Budget; Local Fund; The revenues and expenditures will both increase by \$200,000.

Budget; General Fund; \$200,000 from General Fund will be transferred out for this project.

Rationale:

Justification:

Estimated revenues are \$200,000

Head Start Transfers In – General Fund revenue will be increased by \$\$200,000

Total appropriations are \$200,000

Head Start Barrett Station center is in need of a new Playground, due to safety reasons. The project is mainly financed by Local Funds but, with the constant increase cost of construction, and additional \$200,000 is needed to cover for the remainder of the project. Fund balance would cover for the additional \$200,000.

Division/Budget: Head Start									Fiscal Year:	Business Posting Date:		Business Tracking Number:		
									FY 2023-2024			BA2324-08-04		
BUDGET CODE						ACCOUNT			CHECK HERE:	CHECK HERE:		INCR (DECR)		
Fund	Fiscal	Func-	Loca-	Pro-	Budget	Class	Sub-		Fund Balance	New	ORIGINAL	(Round to	REVISED	
Code	Year	tion	tion	gram	Mgr	Object	Object	Account Description	Appropriation?	Code?	BUDGET	whole dollar)	BUDGET	
498	4	81	744	99	901	6629	0000	Head Start Bldg Purch, Const, Improve			\$ 211,554	\$ 200,000	\$ 411,554	
498	4	00	610	00	901	5615	0004	Head Start Transfers In-Gnrl Fund			\$ -	\$ 200,000	\$ 200,000	
199	4	81	098	99	098	8911	0006	Transfer Out - HS Fund 205			\$ -	\$ 200,000	\$ 200,000	
											Totals:	\$ 211,554	\$ 600,000	\$ 811,554

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 **BA2324-08-04** with an increase in both revenue and appropriations in the amount of \$200,000.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2324-08-04**

Posted Agenda Item:

BA #2324-08-05 Discussion and possible action to approve the **General Fund** budget amendment for Adult Education payroll in the amount of \$11,165 for FY24 grant year which ended June 30, 2024.

Subject:

Budget; General Fund/Special Revenue fund; The revenues and the expenditures will both increase by \$11,165

Rationale:

Justification:

Estimated revenues are \$11,165

Due to an increase in classes for Adult Education programs, and limited funding from HGAC, FY24 Federal payroll went over by \$11,165. A transfer in from General Fund is necessary to cover for the overage.

Total appropriations are \$11,165

HCDE shall increase appropriations by \$11,165 and it will have effect on HCDE fund balance.

Division/Budget:		Adult Education							Fiscal Year:	Business Posting Date:		Business Tracking Number:	
									FY 2023-24			IBA#2324-08-01	
BUDGET CODE						ACCOUNT			CHECK HERE:	CHECK HERE:	ORIGINAL BUDGET	INCR (DECR)	REVISED BUDGET
Fund Code	Fiscal Year	Func- tion	Loca- tion	Pro- gram	Budget Mgr	Class Object	Sub- Object		Fund Balance Appropriation?	New Code?		(Round to whole dollar)	
199	4	11	098	99	098	8911	0017	Transfer for AED - PR Overages			\$ -	\$ 11,165	\$ 11,165
230	4	00	672	00	201	5616	0004	Transfer for AED - PR Overages			\$ -	\$ 11,165	\$ 11,165
230	4	11	672	99	201	6119	0000	salaries				\$ 11,165	\$ 11,165

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 #2324-08-05** with an increase in both the revenues and appropriations in the amount of \$11,165. There is impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2324-08-05**

Posted Agenda Item:

BA #2324-08-06 Discussion and possible action to approve the **General Fund** budget amendment for Adult Education payroll in the amount of \$31,847 for FY24 grant year which ended June 30, 2024.

Subject:

Budget; General Fund/Special Revenues Fund; The revenues and the expenditures will both decrease by \$31,847

Rationale:

Justification:

Estimated revenues are \$31,847

Due to an increase in classes for Adult Education programs, and limited funding from HGAC, FY24 Federal El Civic payroll went over by \$31,847. A transfer in from General Fund is necessary to cover for the overage.

Total appropriations are \$31,847

HCDE shall increase appropriations by \$31,847 and it will have effect on HCDE fund balance.

Division/Budget:		Adult Education							Fiscal Year:	Business Posting Date:		Business Tracking Number:	
									FY 2023-24			BA#2324-08-06	
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	Func- tion	Loca- tion	Pro- gram	Budget Mgr	Class Object	Sub- Object	Account Description					
199	4	11	098	99	098	8911	0017	Transfer for AED - PR Overages			\$ -	\$ 31,847	\$ 31,847
234	4	00	672	00	201	5616	0004	Transfer for AED - PR Overages			\$ -	\$ 31,847	\$ 31,847
234	4	11	672	99	201	6119	0000	Salaries - Professional Staff				\$ 31,847	\$ 31,847

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 #2324-08-06** with an increase in both the revenues and appropriations in the amount of \$31,847. There is impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2324-08-06**

Posted Agenda Item:

BA #2324-08-07 Discussion and possible action to approve the **Special Revenue Fund** (2645) CASE for 21st Century TEA Cycle 12 Year 2 budget amendment in the amount of \$150,000. The grant period is August 1, 2024 thru July 31, 2025.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$150,000

Rationale:

Justification:

Estimated revenues are \$150,000

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 12, Year 2, establishing a placeholder for FY25 to cover expenditures.

Total appropriations are \$150,000

HCDE shall appropriate the following:

Division/Budget: CASE for Kids Place Holder								Fiscal Year: FY 2024-2025	Business Posting Date:	Business Tracking Number:	
BUDGET CODE				CODE				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)
264	5	00	922	99	922	5929	0000	FED REV-TEA DISTRIBUTED		\$ -	\$ 150,000.00
264	5	21	922	99	922	6119	0000	Salary-Professional Staff		\$ -	\$ 15,978.00
264	5	21	922	99	922	6299	0000	Other Contracted Services		\$ -	\$ 117,326.00
264	5	21	922	99	922	6399	0000	General Supplies and Materials		\$ -	\$ 11,760.00
264	5	21	922	99	922	6499	0000	Misc Operating Cost		\$ -	\$ 4,936.00
									Totals:	\$ 300,000.00	
Explanation: Cycle 12 Cover August 2024 and grant start up expenditures											

Direct program cost and revenue will increase by \$150,000

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 #2324-08-07** with an increase in both the revenues and appropriations in the amount of \$150,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2324-08-07**

Posted Agenda Item:

BA #2324-08-08 Discussion and possible action to approve the **Choice Partners** (7114) – budget amendment in the amount of \$4,365,000.

Subject:

Budget; Choice Partners; The revenues and expenditures will both increase by \$4,365,000.

Rationale:

Justification:

Estimated revenues are \$4,365,000

Due to an increase on the Fee collections for the FY23-24, the estimated Budget needs to be increased for the additional revenues in the amount of \$4,365,000. The excess of revenues over expenditures is transferred to General Fund (1994).

Total appropriations \$4,365,000

HCDE shall appropriate \$4,365,00, and it will have no effect on HCDE fund balance.

Division/Budget:		Choice Partners							Fiscal Year:	Business Posting Date:		Business Tracking Number:	
									FY 2023-24				
BUDGET CODE						ACCOUNT CODE			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
711	4	00	070	00	089	5728	0004	Participation Fees - ISD's			\$ 1,029,619	\$ 135,000	\$ 1,164,619
711	4	00	070	00	089	5728	0006	Participation Fees - OTR			\$ 820,000	\$ 100,000	\$ 920,000
711	4	00	070	00	089	5728	0014	Participation Fees - Out of County			\$ 295,000	\$ 330,000	\$ 625,000
711	4	00	951	00	951	5728	0003	Catalog Discount Program			\$ 2,950,000	\$ 3,000,000	\$ 5,950,000
711	4	00	955	00	955	5728	0000	Vendor Participation Fee			\$ 1,000,000	\$ 800,000	\$ 1,800,000
711	4	62	070	99	089	8915	0000	Transfers Out			\$ 4,494,669	\$ 4,365,000	\$ 8,859,669
199	4	00	098	00	098	5615	0000	Transfer in - Choice Partners			\$ 4,494,669	\$ 4,365,000	\$ 8,859,669

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 #2324-08-08** with an increase in expenditures and revenues in the amount of \$4,365,000.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2324-08-08**