

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
May 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 | \$28,186,979 | - | \$28,186,979 | | |
| 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: | 59,830,646 | - | 59,830,646 | 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 | 1,628,162 | | 1,628,162 | | |
| Total Estimated Revenues: | 65,206,808 | - | 65,206,808 | 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: | 69,701,477 | \$0 | \$69,701,477 | 0.0% | |
| <u>APPROPRIATIONS & OTHER USES</u> | | | | | |
| <u>Appropriations</u> | | | | | |
| Adult Education Local | \$ 543,610.00 | | \$543,610 | | |
| 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 | \$ 2,393,235.00 | | 2,393,235 | | |
| Center for Educator Success | \$ 2,752,175.00 | - | 2,752,175 | | |
| 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) | \$ 4,996,796.00 | - | 4,996,796 | | |
| 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% | |

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
May 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 | | 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 | \$ 6,523,063.00 | | 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 | | 997,803 | | |
| 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: | 66,621,034 | - | 66,621,034 | 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: | 71,021,796 | - | 71,021,796 | 0.0% | |
| Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses: | (1,320,319) | \$0 | (\$1,320,319) | | |

* 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
May 2024 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

| | APPROPRIATED FROM VARIOUS CATEGORIES | Previous APPROPRIATED Approved FROM UNASSIGNED | TOTAL APPROPRIATED | Proposed |
|---|--------------------------------------|--|--------------------|------------------|
| | | | | Budget Amendment |
| <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 | - |

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

| | GRANT PERIOD * | APPROVED BUDGET | PROPOSED INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | AMENDMENT NO. |
|--|---------------------|-------------------|-------------------------------|-------------------|----------------|---------------|
| ESTIMATED REVENUES & OTHER RESOURCES | | | | | | |
| Revenues | | | | | | |
| Local Program Revenues | | # 8,522,379 | - | \$8,522,379 | 0.0% | 8,522,379 |
| State Program Revenues | | \$ - | - | \$ - | | |
| Federal Program Revenues | | 39,417,406 | - | 39,417,406 | 0.0% | 39,417,406 |
| Total Estimated Revenues: | | 47,939,785 | - | 47,939,785 | 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 | | 48,990,572 | - | 48,990,572 | 0.0% | |
| APPROPRIATIONS & OTHER USES | | | | | | |
| Adult Education Program | | | | | | |
| Fed ABE Regular | 07/01/23 - 06/30/24 | 3,266,938 | - | 3,266,938 | 100.0% | |
| Fed ABE EL/Civics | 07/01/23 - 06/30/24 | 358,379 | - | 358,379 | 100.0% | |
| 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% | |
| 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: | | 4,407,061 | - | 4,407,061 | 0.0% | |
| 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 | - | - | - | | |
| 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 | 186,429 | - | 186,429 | | |
| County Connection Grant | 01/01/24-12/31/24 | 1,665,300 | - | 1,665,300 | | |
| Loc CASE Ecobot | 09/01/23-08/31/24 | 17,930 | - | 17,930 | | |
| Total CASE: | | 10,560,891 | - | 10,560,891 | 0.0% | |

- Continued on next page -

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

| | GRANT PERIOD * | APPROVED BUDGET | PROPOSED INCREASE/ (DECREASE) | AMENDED BUDGET | PERCENT CHANGE | AMENDMENT NO. |
|--|---------------------|----------------------|-------------------------------|----------------------|----------------|---------------|
| APPROPRIATIONS & OTHER USES (CONTINUED) | | | | | | |
| 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 | 9,800,000 | | 9,800,000 | | |
| 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 | 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 # | 3,208,000 | | 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 | 417,036 | | 417,036 | | |
| Total Head Start: | | 33,740,411 | - | 33,740,411 | 0.0% | |
| Total Appropriations & Other Uses: | | \$ 48,990,572 | \$ - | \$ 48,990,572 | 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
May 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
 May 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
May 2024

| | 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.