

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	1,614,098	-	1,614,098		
Total Estimated Revenues:	65,192,744	-	65,192,744	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:	69,687,413	\$0	\$69,687,413	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	\$ 2,393,235.00		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%	

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	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:	66,606,970	-	66,606,970	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:	71,007,732	-	71,007,732	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
<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	-	-	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	26,532	-	26,532
Superintendent	-	-	0
Unemployment Liability	-	-	0
Various-Assets Replacement Schedule	-	-	0
Workers Compensation	-	-	0
Total Fund Balance Appropriations:	\$526,532	-	\$526,532

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

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**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	#	8,251,083	-	\$8,251,083	0.0%	
State Program Revenues	\$	-		\$ -		
Federal Program Revenues		39,065,406	-	39,065,406	0.0%	
Total Estimated Revenues:		47,316,489	-	47,316,489	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		48,367,276	-	48,367,276	0.0%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed ABE Regular	07/01/23 - 06/30/24	\$ 3,266,938.00	-	3,266,938	100.0%	
Fed ABE EL/Civics	07/01/23 - 06/30/24	\$ 358,379.00	-	358,379	100.0%	
Fed Distance Learning Capacity	01/01/20-12/31/20	\$ -		-		
Fed ABE Regular	07/01/24 - 06/30/25	\$ 150,000.00		150,000		
Employer Engagement		\$ 80,084.00		80,084	0.0%	
Family Math Literacy Initiative		\$ 92,964.00		92,964		
Access Grant		\$ 219,670.00		219,670		
Loc Adult Education		\$ 1,108.00		1,108		
Total Adult Education:		4,169,143	-	4,169,143	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		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	17,485		17,485		
Total CASE:		10,560,446	-	10,560,446	0.0%	

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**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	9,500,000		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	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	4,578,462		4,578,462	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	359,948		359,948		
Total Head Start:		33,331,323	-	33,331,323	0.0%	
Total Appropriations & Other Uses:		\$ 48,367,276	\$ -	\$ 48,364,276	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:						
		\$0	\$0	\$3,000		

**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.