

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 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	\$29,414,667		\$29,414,667		
Local Property Tax Rev-Current	32,084,041		32,084,041	0.0%	
Local Property Tax Rev-Del, P&I	100,000		100,000		
Local Investment Earnings	1,184,370		1,184,370		
Local Grants	0		0		
Local Grants-Indirect Cost	0		0		
Local Miscellaneous Revenues	85,000		85,000	0.0%	
Total Local Revenues:	62,868,078	-	62,868,078	0.0%	
State TEA Supplemental Compensation	169,950		169,950		
State TEA Employee Portion Health Insurance	345,050		345,050		
State TRS On Behalf Payments	-		-		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	515,000	-	515,000	0.0%	
Federal Grants Indirect Cost	2,676,232		2,676,232		
Total Estimated Revenues:	66,059,310	-	66,059,310	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	5,283,961	-	5,283,961	0.0%	
Transfers In-Retirement Leave Fund 190	3,400,000		3,400,000		
Insurance Recovery	-		-		
Total Other Resources:	8,683,961	-	8,683,961	0.0%	
Total Estimated Revenues & Other Resources:	74,743,271	\$0	\$74,743,271	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 613,114.00		\$613,114		
Educator Certification and Advancement	\$ -	-	0		
Assistant Superintendent-Academic Support	\$ 390,382.00		390,382		
Assistant Superintendent-Education and Enrichment	\$ 356,180.00		356,180		
Board of Trustees	\$ 190,690.00		190,690		
Business Support Services	\$ 2,428,733.00		2,428,733		
Center for Educator Success	\$ 2,790,607.00		2,790,607		
Center for Safe & Secure Schools (CSSS)	\$ 1,159,909.00		1,159,909		
Center for Afterschool, Summer and Expanded Learning	\$ 910,835.00		910,835		
Communications	\$ 1,481,510.00		1,481,510		
Client Engagement	\$ 790,403.00		790,403		
Community Engagement	\$ 147,007.00		147,007		
Department Wide (DW)	\$ 6,258,543.00		6,258,543		
Education Foundation	\$ 200,000.00		200,000		
Equine Therapy	\$ -		0		
Facilities Support Services					
Building & Vehicle Replacement	\$ -		0		
Construction Services	\$ 275,727.00		275,727		
Local Construction	\$ -		0		
Fac-BLDG & Asst Replacement			0		
Records Management Services	\$ 2,593,961.00		2,593,961		
Head Start - Local	\$ 8,000.00		8,000		
Human Resources	\$ 1,459,467.00		1,459,467	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
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December 2024

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 986,845.00		986,845		
Research & Evaluation Institute	\$ 705,994.00		705,994		
Resource Development - Internal Grant Services	\$ 667,509.00		667,509		
Retirement Leave Benefits	\$ 200,000.00		200,000		
Scholastic Arts	\$ -		0		
School Based Therapy Services	\$ 16,074,483.00		16,074,483		
Chief of Staff	\$ 357,775.00		357,775		
Special Schools					
Academic and Behavior School East	\$ 6,185,768.00		6,185,768		
Academic and Behavior School West	\$ 5,997,826.00		5,997,826		
Highpoint East School	\$ 4,526,076.00		4,526,076		
Fortis Academy	\$ 1,680,574.00		1,680,574		
Special Schools Administration	\$ 1,024,812.00		1,024,812		
State TEA Employee Portion Health Ins	\$ 345,050.00		345,050		
State TRS On Behalf Matching	\$ 3,400,000.00		3,400,000		
Superintendent's Office	\$ 783,497.00		783,497		
Chief Communication Officer	\$ 246,703.00		246,703		
Technology Support Services	\$ 4,836,035.00		4,836,035		
Total Appropriations:	70,074,015	-	70,074,015	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	400,000		400,000		
Transfer-DW to Head Start La Porte			-		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	3,718,469		3,718,469		
Transfer-DW to Lease Debt Svc Fund 599			-		
Transfer Out - Head Start Construction	-	-	-		
Transfers Out - Star Reimagined			-		
Transfers Out - LEADERS PV			-		
Transfers Out - Adult Education	-	-	-		
Total Other Uses:	4,669,256	-	4,669,256		
Total Appropriations & Other Uses:	74,743,271	-	74,743,271	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	-	\$0	\$0		

* 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
December 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	-	-	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	

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$109,467	-	\$109,467	
Prepaid Items	84,315	-	84,315	
Total Nonspendable Fund Balance	193,782	0	193,782	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	973,315		973,315	
Unemployment Liability	200,000		200,000	
Capital Projects	1,814,976		1,814,976	
Total Committed Fund Balance	2,988,291	0	2,988,291	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	2,500,000		2,500,000	
Building and Vehicle Replacement Schedule	1,565,200		1,565,200	
Local Construction	0		0	
QZAB Bond Payment	0		0	
PFC Lease Payment	4,555,000		4,555,000	
New Program Initiative	500,000		500,000	
Workforce Development	0		0	
Total Assigned Fund Balance	\$9,120,200	-	\$9,120,200	
Total Unassigned Fund Balance	22,335,222	-	22,335,222	
Estimated Total Fund Balance, General Fund:	\$34,637,495	\$0	\$34,637,495	-

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

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		\$ 8,519,028		\$8,519,028	0.0%	
State Program Revenues		\$ -		\$ -		
Federal Program Revenues		34,849,074		34,849,074	0.0%	
Total Estimated Revenues:		43,368,102	-	43,368,102	0.0%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start 205		400,000		400,000		
Transfer In- Leaders PV						
Transfer In- Star Reimagined 497		-		-		
Total Other Resources:		950,787	-	950,787		
Total Revenues & Other Resources		44,318,889	-	44,318,889	0.0%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed ABE Regular	07/01/23 - 06/30/24		-	-	100.0%	
Fed ABE EL/Civics	07/01/23 - 06/30/24		-	-	100.0%	
Fed Distance Learning Capacity	01/01/20-12/31/20			-		
Fed ABE Regular	07/01/24 - 06/30/25			-		
Employer Engagement	07/01/24 - 06/30/25			-	#DIV/0!	
TWC FEDERAL ADULT ED	07/01/24 - 06/30/25	3,761,000		3,761,000		
TWC ADULT ED - EL CIVICS		800,000		800,000	0.0%	
Family Math Literacy Initiative				-		
Access Grant		150,000		150,000		
Access Grant		78,700		78,700		
Loc Adult Education	09/01/24-08/31/25	1,108		1,108		
Total Adult Education:		4,790,808	-	4,790,808	0.0%	
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners		-		-		
DCF-EPP		53,819		53,819		
Total Alternative Certification Program:		53,819	-	53,819	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE) #						
TCEQ - Eng Community C				-		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25		-	-		
Fed 21 st Century CLC-Cycle XII	07/01/24-07/31/25	1,959,336		1,959,336		
Fed 21 st Century CLC-Cycle XI	07/01/23-07/31/24			-		
Fed 21 st Century CLC-Cycle XI	07/01/24-07/31/25	1,426,612		1,426,612		
Fed 21 st Century CLC-Cycle XI		500,000		500,000		
Fed 21 st Century CLC-Cycle X		300,000		300,000		
Fed 21 st Century CLC-Cycle X				-		
Fed 21 st Century CLC-Cycle X				-		
Fed/Local After School Partnership	10/01/23-09/30/25	2,537,958		2,537,958		
Fed/Local After School Partnership	10/01/23-09/30/25	950,000		950,000		
Every Hour Counts				-		
Loc Houston Endowment	07/01/21-12/31/23	120,000		120,000		
City of Houston City Connections Program	09/07/18-06/30/19	770,000		770,000		
County Connection Grant	01/01/25-12/31/25	1,823,600		1,823,600		
County Connection Grant	01/01/24-12/31/24	450,000	-	450,000		
Loc CASE Ecobot	09/01/24-08/31/25	20,897		20,897		
Total CASE:		10,858,403	-	10,858,403	0.0%	

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 200-499
December 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			102,712		102,712		
Your Voice Matters - In Kind			10,100		10,100		
Total Teaching and Learning Center:			112,812	-	112,812	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 -PRAIRIE VIEW A&M UNIV			113,000		113,000		
HP - PRAIRIE VIEW A&M UNIV			113,000		113,000		
ABS East - PRAIRIE VIEW A&M UNIV			113,000		113,000		
Total Therapy Services:			339,000	-	339,000	0.0%	
Center for Educator Success							
CES ENDOWMENT			150,000		150,000		
Total Center for Educator Success:			150,000	-	150,000	0.0%	
Head Start Program							
Fed Head Start	01/01/23-12/31/23				-		
Fed Head Start Training Funds	01/01/23-12/31/23				-		
Fed Head Start	01/01/24-12/31/24		4,880,562		4,880,562		
Fed Head Start	01/01/25-12/31/25		11,900,000		11,900,000		
Fed Head Start Training Funds	01/01/24-12/31/24		79,482		79,482		
Fed Head Start Training Funds	01/01/25-12/31/25		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				-		
Early Head Start Startup	09/01/22-08/31/23				-		
Fed Early Head Start Operating	09/01/22-08/31/23				-		
Fed Early Head Start Operating	09/01/23-08/31/24		955,060		955,060	0.0%	
Fed Early Head Start Operating	09/01/24-08/31/25		4,893,666		4,893,666	0.0%	
Fed Early Head Start Training & TA	09/01/23-08/31/24		74,273		74,273	0.0%	
Fed Early Head Start Training & TA	09/01/24-08/31/25		96,929		96,929	0.0%	
Head Start - Disaster Assistance	01/01/21-12/31/23		-		-		
Disaster Recovery - COVID19 Head Start	07/01/20-09/30/23				-		
Loc Early Head Start In-Kind	09/01/23-08/31/24			-	-		
Loc Early Head Start In-Kind	09/01/24-08/31/25		180,000	-	180,000		
Loc Early Head Start In-Kind	09/01/23-08/31/24				-		
Loc Head Start In-Kind Matching	01/01/25-12/31/25	#			-		
Loc Head Start In-Kind Matching	01/01/24-12/31/24	#	1,100,000		1,100,000		
Loc Head Start In-Kind Matching		#	3,208,000		3,208,000		
Loc Hogg Foundation	04/01/21-03/31/23				-		
Loc Hogg Foundation			7,833		7,833		
Loc Hogg Foundation			7,273		7,273		
Loc Head Start			284,986		284,986		
Fed Head Start - Coolwood			223,483		223,483		
Loc Head Start	09/01/23 - 08/31/24		-	-	-		
Total Head Start:			28,006,547	-	28,006,547	0.0%	
Total Appropriations & Other Uses:			\$ 44,318,889	\$ -	\$ 44,318,889	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
December 2024

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	3,718,469		3,718,469		
Transfers In - Debt Svc-QZAB			-		
Int Revenue - Refunded Bonds			-		
Total Funding Sources:	3,718,469	-	3,718,469	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	1,480,000		1,480,000		
Principal Maint Tax Note			-		
Principal QZAB			-		
Int Pymt Expense-Lease			-		
Interest Exp-MTN & QZAB	2,211,361		2,211,361		
Total Appropriations:	3,691,361	-	3,691,361	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	27,108	\$0	\$27,108		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 600-699
December 2024

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	-	-	-	#DIV/0!	
Investment Earnings			-		
Transfers In		-	-	#DIV/0!	
Maint Tax Notes Proceeds			-		
Int Rev Bank Deposits			-		
Other Rev Sources			-		
Total Funding Sources:	-	-	-	#DIV/0!	
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	19,036,596		19,036,596	0.0%	
Total Appropriations:	19,036,596	-	19,036,596	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$19,036,596)	-	(\$19,036,596)		

* 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
December 2024

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	8,148,177	-	8,148,177	0.0%	
Other Local Revenues	35,000		35,000		
Interdepartmental Revenues	6,830,194		6,830,194		
Transfer In - General Fund			-		
Total Estimated Revenues:	15,013,371	-	15,013,371	0.0%	
Other Funding Sources					
Workers Comp Contributions	475,000		475,000		
Total Funding Sources:	475,000	-	475,000	0.0%	
Total Revenues & Funding Sources:	15,488,371	-	15,488,371	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7114 Choice Partners	9,543,331	-	9,543,331	0.0%	
7534 ISF-Workers Compensation	475,000	-	475,000		
7994 ISF-Facilities	6,830,194		6,830,194		
Total Appropriations:	16,848,525	-	16,848,525	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$1,360,154)	\$0	(\$1,360,154)		

* The difference between revenues and appropriations is being funded through the Workers Compensation Fund Balance.