

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues & expenditures within Local Revenue Fund (4982), Budget Manager (922) <u>CASE</u> , by \$5,000. The purpose of this budget amendment is to reflect a new donation received by the CenterPoint Energy for the Ecobot program.	\$ 5,000	\$ 5,000		<1>
Increase revenues & expenditures within Local Revenue Fund (4982), Budget Manager (922) <u>CASE</u> , by \$2,500. The purpose of this budget amendment is to reflect a new donation received by the Hendersen Foundation for the Ecobot program.	\$ 2,500	\$ 2,500		<2>
Increase revenues & expenditures within Local Revenue Fund (4982), Budget Manager (901) <u>Head Start</u> , by \$353,303. The purpose of this budget amendment is to increase current budget to adjust the <u>placeholder</u> and reflect unexpended donations from FY21 and \$350,000 donations from Precinct 2 towards Barrett Station new EHS center construction.	\$ 353,303	\$ 353,303		<3>
Increase revenues & expenditures within Local Revenue Fund (4982), Budget Manager (901) <u>Head Start</u> , by \$1,000. The purpose of this budget amendment is to reflect a new donation received from Babies in Baytown.	\$ 1,000	\$ 1,000		<6>
Total SPECIAL REVENUE FUND:	\$ 361,803	\$ 361,803	\$ -	\$ -
CAPITAL PROJECTS FUND				
INCREASES				
Increase on Expenditures within Local Construction Fund (6952) on the amount of \$1,332,631. This increase will be funded by \$700,705 using the fund balance from the La Porte Construction Project fund (6962) and by \$631,926 from the 6952 fund balance. These funds replace maintenance notes and allow HCDE flexibility on the use of the funds	\$ 700,705	\$ 2,033,336	(1,332,631)	<4>
Reallocation of Appropriations within Capital Project Fun (6942) BM 086 (Maintenance Notes). There is no impact on the fund balance. The overall reallocation of appropriations will total \$477,916 for the ABS East project and \$422,102 for the HP East Project.	\$ -	\$ -		<5>
Total CAPITAL PROJECTS FUND:	\$ 700,705	\$ 2,033,336	\$ (1,332,631)	\$ -
DECREASES				

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2021-22 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$22,192,627	-	\$22,192,627		
Local Property Tax Rev-Current	25,783,250		25,783,250	0.0%	
Local Property Tax Rev-Del, P&I	315,000		315,000		
Local Investment Earnings	50,000		50,000		
Local Grants	1,000		1,000		
Local Grants-Indirect Cost	0		0		
Local Miscellaneous Revenues	70,000	-	70,000	0.0%	
Total Local Revenues:	48,411,877	-	48,411,877	0.0%	
State TEA Supplemental Compensation	370,000		370,000		
State TEA Employee Portion Health Insurance	-		-		
State TRS On Behalf Payments	3,250,000		3,250,000		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	3,620,000	-	3,620,000	0.0%	
Federal Grants Indirect Cost	2,790,440		2,790,440		
Total Estimated Revenues:	54,822,317	-	54,822,317	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	4,364,271	-	4,364,271	0.0%	
Transfers In-Retirement Leave Fund 190	-		-		
Insurance Recovery	-		-		
Total Other Resources:	4,364,271	-	4,364,271	0.0%	
Total Estimated Revenues & Other Resources:	59,186,588	\$0	\$59,186,588	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 180,103.00		\$180,103		
Educator Certification and Advancement	\$ 845,102.00	-	845,102		
Assistant Superintendent-Academic Support	\$ 327,984.00		327,984		
Assistant Superintendent-Education and Enrichment	\$ 300,467.00		300,467		
Board of Trustees	\$ 198,715.00		198,715		
Business Support Services	\$ 2,065,005.00		2,065,005		
Center for Safe & Secure Schools (CSSS)	\$ 621,588.00		621,588		
Center for Afterschool, Summer and Expanded Learning	\$ 776,660.00		776,660		
Communications	\$ 1,213,821.00		1,213,821		
Client Engagement	\$ 542,038.00		542,038		
Department Wide (DW)	\$ 5,955,661.00	-	5,955,661		
Education Foundation	\$ 513,300.00		513,300		
Equine Therapy	\$ -		0		
Facilities Support Services					
Building & Vehicle Replacement	\$ -		0		
Construction Services	\$ 221,975.00		221,975		
Local Construction	\$ -		0		
Fac-BLDG & Asst Replacement	\$ -		0		
Records Management Services	\$ 2,080,744.00		2,080,744		
Head Start - Local	\$ 8,000.00		8,000		
Human Resources	\$ 1,091,941.00		1,091,941	0.0%	

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2021-22 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES					
Appropriations, Continued					
Purchasing Support Services	\$ 673,486.00		673,486		
Research & Evaluation Institute	\$ 647,180.00		647,180		
Resource Development - Internal Grant Services	\$ 613,717.00		613,717		
Retirement Leave Benefits	\$ 150,000.00		150,000		
Scholastic Arts	\$ 178,581.00		178,581		
School Based Therapy Services	\$ 12,889,327.00	-	12,889,327		
Chief of Staff	\$ 282,167.00		282,167		
Special Schools					
Academic and Behavior School East	\$ 4,908,867.00		4,908,867		
Academic and Behavior School West	\$ 4,668,585.00		4,668,585		
Highpoint East School	\$ 3,400,991.00		3,400,991		
Fortis Academy	\$ 1,347,961.00		1,347,961		
Special Schools Administration	\$ 912,462.00		912,462		
State TEA Employee Portion Health Ins	\$ -		0		
State TRS On Behalf Matching	\$ 3,250,000.00		3,250,000		
Superintendent's Office	\$ 631,740.00		631,740		
Teaching and Learning Center					
Bilingual Education	\$ 45,349.00		45,349		
Digital Education and Innovation	\$ 273,642.00		273,642		
Digital Learning & Instructional Learning	\$ -				
Division Wide	\$ 338,882.00		338,882		
Early Childhood Winter Conference	\$ 138,807.00		138,807		
English Language Arts	\$ 195,038.00		195,038		
Math	\$ 221,867.00		221,867		
Professional Development	\$ -		0		
Science	\$ 95,586.00		95,586		
Social Studies	\$ 49,522.00		49,522		
Speaker Series	\$ 155,996.00		155,996		
Special Education	\$ 68,189.00		68,189		
Technology Support Services					
Chief Communication Officer	\$ 204,825.00		204,825		
Technology Support Services	\$ 4,098,569.00		4,098,569		
Total Appropriations:	57,384,440	-	57,384,440	0.0%	
Other Uses	(75,859)				
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	600,000		600,000		
Transfer-DW to Head Start La Porte			-		
Transfer-DW to QZAB Payment-Debt Svc Fund 599			-		
Transfer-DW to Lease Debt Svc Fund 599	2,857,214		2,857,214		
Transfer Out - Capital Project	1,806,000		1,806,000		
Transfers Out - Star Reimagined	390,408		390,408		
Transfers Out - COVID 19	300,000		300,000		
Total Other Uses:	6,504,409	-	6,504,409		
Total Appropriations & Other Uses:	63,888,849	-	63,888,849	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(4,702,261)	\$0	(\$4,702,261)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2021-22 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
 December 2021 (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	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	-

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$132,160	-	\$132,160	
Prepaid Items	45,083	-	45,083	
Total Nonspendable Fund Balance	177,243	0	177,243	
<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	1,700,000	-	1,700,000	
Local Construction	5,740,000	-	5,740,000	
QZAB Bond Payment	691,129	-	691,129	
PFC Lease Payment	2,558,871	-	2,558,871	
New Program Initiative	650,000	-	650,000	
Workforce Development	1,000,000	-	1,000,000	
Total Assigned Fund Balance	\$13,340,000	-	\$13,340,000	
Total Unassigned Fund Balance	16,772,556	1,086,300	15,686,256	
Estimated Total Fund Balance, General Fund:	\$32,304,775	\$1,086,300	\$31,218,475	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2021-22 BUDGET AMENDMENT REPORT - FUNDS 200-499
December 2021

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		7,738,420		\$7,738,420	0.0%	
State Program Revenues		\$ -		\$ -		
Federal Program Revenues		41,082,587		41,082,587	0.0%	
Total Estimated Revenues:		48,821,007	-	48,821,007	0.0%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start 205		600,000		600,000		
Transfer In- Head Start 497		320,087		320,087		
Total Other Resources:		1,470,874	-	1,470,874		
Total Revenues & Other Resources		50,291,881	-	50,291,881	0.0%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed ABE Regular	07/01/21-06/30/22	\$ 3,521,294.00	-	3,521,294	100.0%	
Fed ABE EL/Civics	07/01/21-06/30/22	\$ 366,543.00		366,543	100.0%	
Fed Distance Learning Capacity	01/01/20-12/31/20	\$ -		-		
Fed ABE Regular	07/01/20-06/30/21	\$ -		-		
Fed AEL CBDG Grant		\$ -		-	#DIV/0!	
Fed ABE EL/Civics	07/01/20-06/30/21	\$ -		-		
Loc Adult Education		\$ 1,108.00		1,108		
Total Adult Education:		3,888,945	-	3,888,945	0.0%	
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/18-08/31/19	20,000		20,000		
DCF-EPP		50,000		50,000		
Total Alternative Certification Program:		70,000	-	70,000	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle XI	07/01/21-07/31/22	1,674,750		1,674,750		
Fed 21 st Century CLC-Cycle IX	08/01/20-07/31/21			-		
Fed 21 st Century CLC-Cycle IX	07/01/21-07/31/22			-		
Fed 21 st Century CLC-Cycle X	08/01/20-07/31/21	1,481,223		1,481,223		
Fed/Local After School Partnership	10/01/19-09/30/20	708,691		708,691		
Fed/Local After School Partnership	10/01/19-09/30/20	2,304,173		2,304,173		
Loc Houston Endowment	07/01/19-12/31/21	298,000		298,000		
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	28,539		28,539		
Loc CASE Ecobot	09/01/19-08/31/20	2,193		2,193		
Total CASE:		7,267,569	-	7,267,569	0.0%	
Center For Safe and Secure Schools						
STOP School Violence	09/01/18-08/31/19	114,631		114,631		
STOP School Violence	09/01/18-08/31/19	111,345		111,345		
STOP School Violence - In Kind	09/01/18-08/31/19	85,495		85,495		
STOP School Violence - In Kind	09/01/18-08/31/19	85,495		85,495		
JAMS Grant - Year 1	09/01/20-08/31/21	8,208		8,208		
JAMS Grant - In-Kind	09/01/20-08/31/21	12,794		12,794		
Total Center for Safe and Secure Schools		417,968	-	417,968	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2021-22 BUDGET AMENDMENT REPORT - FUNDS 200-499
December 2021

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Teaching and Learning Center						
TCEQ/Audubon Grant	01/01/21-12/31/21	27,615		27,615		
Total Teaching and Learning Center:		27,615	-	27,615	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	01/01/21-12/31/21	4,654,315		4,654,315		
Fed Head Start Training Funds	01/01/21-12/31/21	79,310		79,310		
Fed Head Start	01/01/22-12/31/22	11,123,000		11,123,000		
Fed Head Start Training Funds	01/01/22-12/31/22	110,000		110,000		
Head Start Disaster Assistance	09/30/19-09/29/21	120,572		120,572		
Early Head Start Startup	09/01/19-08/31/20	2,031,058		2,031,058		
Fed Early Head Start Operating	09/01/19-08/31/20	1,073,000		1,073,000		
Fed Early Head Start Operating	09/01/19-08/31/20	4,306,317		4,306,317	0.0%	
Fed Early Head Start Training & TA	09/01/19-08/31/20	13,322		13,322		
Fed Early Head Start Training & TA	09/01/20-08/31/21	97,946		97,946	0.0%	
Head Start - Disaster Assistance	02/01/21-01/31/23	7,772,665		7,772,665		
Head Start - Disaster Assistance	01/01/21-12/31/22	346,275		346,275		
Fed Early Head Start Operating	07/01/20-12/31/20	-		-		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	15,000		15,000		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	254,248		254,248		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	1,610,211		1,610,211		
Loc Early Head Start In-Kind	09/01/19-08/31/20	1,199,123		1,199,123		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	251,168		251,168		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	3,208,956		3,208,956		
Loc Hogg Foundation	04/01/21-03/31/23	15,990		15,990		
Loc Hogg Foundation	07/01/20-06/30/21	7,273		7,273		
Loc Head Start		9,948		9,948		
Total Head Start:		38,299,697	-	38,299,697	0.0%	
Star Reimagined						
Local Adult Education	09/01/21-08/31/22			-		
Asst. Superintendent - Academic	09/01/21-08/31/22	37,000		37,000		
Asst. Superintendent - Edu- & Enr	09/01/21-08/31/22	20,000		20,000		
Choice Partner COOP	09/01/21-08/31/22	15,000		15,000		
Case	09/01/21-08/31/22	30,000		30,000		
Human Resources Other Local Grant	09/01/21-08/31/22			-		
TLC Other Local Grant	09/01/21-08/31/22	30,000		30,000		
Technology Other Local Grant	09/01/21-08/31/22			-		
Therapy Services Other Local Grant	09/01/21-08/31/22	27,946		27,946		
Marketing Other Local Grant	09/01/21-08/31/22			-		
ABS West Other Local Grant	09/01/21-08/31/22	31,736		31,736		
ABS East Other Local Grant	09/01/21-08/31/22	28,405		28,405		
Research and Evaluation Other Local Grant	09/01/21-08/31/22	50,000		50,000		
Communication and Public Info Other Local Grant	09/01/21-08/31/22			-		
Records Management Other Local Grant	09/01/21-08/31/22			-		
Special Schools Other Local Grant	09/01/21-08/31/22	20,000		20,000		
Highpoint East Other Local Grant	09/01/21-08/31/22	30,000		30,000		
Total Star Reimagined:		320,087	-	320,087	0.0%	
Total Appropriations & Other Uses:		\$ 50,291,881	\$ -	\$ 50,291,881	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:						
		\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2021-22 BUDGET AMENDMENT REPORT - FUND 599
December 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	2,405,785		2,405,785		
Transfers In - Debt Svc-QZAB	451,429		451,429		
Int Revenue - Refunded Bonds	953,005		953,005		
Total Funding Sources:	3,810,219	-	3,810,219	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,350,000		2,350,000		
Principal Maint Tax Note			-		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	1,136,544		1,136,544		
Interest Exp-MTN & QZAB	508,800		508,800		
Total Appropriations:	4,446,773	-	4,446,773	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$636,554)	\$0	(\$636,554)		

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 600-699
 December 2021**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	-		-		
Investment Earnings	242,678		242,678	0.0%	
Transfers In	2,176,321	700,705	2,877,026	32.2%	
Maint Tax Notes Proceeds	-		-		
Int Rev Bank Deposits	-		-		
FEMA Reimbursement	-		-		
Total Funding Sources:	2,418,999	700,705	3,119,704	29.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	52,274,792	2,033,336	54,308,128	3.9%	
Total Appropriations:	52,274,792	2,033,336	54,308,128	3.9%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$49,855,793)	(1,332,631)	(\$51,188,424)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 700-799
December 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	5,861,380		5,861,380	0.0%	
Other Local Revenues	32,000		32,000		
Interdepartmental Revenues	5,918,339		5,918,339		
Transfer In - General Fund	-		-		
Total Estimated Revenues:	11,811,719	-	11,811,719	0.0%	
Other Funding Sources					
Workers Comp Contributions	400,000		400,000		
Total Funding Sources:	400,000	-	400,000	0.0%	
Total Revenues & Funding Sources:	12,211,719	-	12,211,719	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7111 Choice Partners	6,993,380		6,993,380	0.0%	
7531 ISF-Workers Compensation	400,000		400,000		
7991 ISF-Facilities	5,918,339		5,918,339		
Total Appropriations:	13,311,719	-	13,311,719	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$1,100,000)	\$0	(\$1,100,000)		

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

Posted Agenda Item:

BA #2022-01-01 Discussion and possible action to approve the **Local Revenue Fund (4982)** Case Ecobot Grant budget amendment in the amount of \$5,000.

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$5,000

Rationale:

Justification:

Estimated revenues are \$5,000

HCDE is a recipient of a CenterPoint Energy donation for the Ecobot program. The total amount awarded to HCDE is \$5,000. The All-Earth Ecobot Challenge is an innovative engineering competition that engages fourth through eighth grade students in complex problem-solving, while developing critical thinking skills and elevating their confidence in formulating solutions to real-world missions. The donation was received in FY22 and will be used for the FY22 Ecobot Program.

Total appropriations are \$5,000

HCDE shall appropriate \$5,000, and it will have no effect on HCDE fund balance.

Division/Budget: Education Foundation of Harris County-Hendersen Foundation Ecobot							Fiscal Year: FY 2021-2022		Business Posting Date:		Business Tracking Number:		
BUDGET CODE				ACCOUNT CODE			CHECK HERE:		CHECK HERE:		ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?				
498	2	11	922	99	922	6399	0130	General Supplies - Ecobot			\$ 1,372	\$ 5,000	\$ 6,372
498	2	00	922	00	922	5798	0067	Local Grant-Ecobot			\$ 2,193	\$ 5,000	\$ 7,193

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 #2022-01-01** with an increase in both the revenues and appropriations in the amount of \$5,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2022-01-01**

Posted Agenda Item:

BA #2022-01-02 Discussion and possible action to approve the **Local Revenue Fund (4982)** Case Ecobot Grant budget amendment in the amount of \$2,500.

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$2,500

Rationale:

Justification:

Estimated revenues are \$2,500

HCDE is a recipient of a Hendersen Foundation donation for the Ecobot program. The total amount awarded to HCDE is \$2,500. The All-Earth Ecobot Challenge is an innovative engineering competition that engages fourth through eighth grade students in complex problem-solving, while developing critical thinking skills and elevating their confidence in formulating solutions to real-world missions. The donation was received in FY22 and will be used for the FY22 Ecobot Program.

Total appropriations are \$2,500

HCDE shall appropriate \$2,500, and it will have no effect on HCDE fund balance.

Division/Budget:		Education Foundation of Harris County-Hendersen Foundation Ecobot							Fiscal Year:	Business Posting Date:		Business Tracking Number:		
									FY 2021-2022					
BUDGET CODE							ACCOUNT CODE		CHECK HERE:		CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET	
498	2	11	922	99	922	6399	0130	General Supplies - Ecobot			\$ 1,372	\$ 2,500	\$ 3,872	
498	2	00	922	00	922	5798	0067	Local Grant-Ecobot			\$ 2,193	\$ 2,500	\$ 4,693	

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 #2022-01-02** with an increase in both the revenues and appropriations in the amount of \$5,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2022-01-02**

Posted Agenda Item:

BA #2022-01-03 Discussion and possible action to approve the **Local Revenue Fund** (4982) Head Start local grants budget amendment in the amount of \$353,303.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$353,303

Rationale:

Justification:

Estimated revenues are \$353,303

Increase the revenues and appropriations for the Head Start local grants in the amount of \$353,303. \$3,303 of these revenues were awarded in FY21 from Bank of Texas, and \$353,000 from the Precinct 2 to be spent on the Barrett Station EHS new center. The BOK funds were unspent in FY21 and need to be rolled forward to FY22.

Total appropriations are \$353,303

HCDE shall appropriate the following: Direct program cost and revenue will increase by \$353,303.

Division/Budget: LOC - Other Local Grants BM901 Head Start								Fiscal Year: FY 2021-22	Business Posting Date:	Business Tracking Number:		
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	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description				
498	2	00	644	00	901	5744	0644	Donations Precint 2		\$ -	\$ 350,000	\$ 350,000
498	2	81	744	99	901	6629	0000	Bldg Purch, Const, Improvements		\$ -	\$ 350,000	\$ 350,000
498	2	00	610	00	901	5798	0601	LOC GRANT-HS-SUPERMENTOR		\$ 9,948	\$ 3,303	\$ 13,251
498	2	61	610	99	901	6499	0601	INSTR MATL-HS SUPERMENTOR		\$ 9,948	\$ 3,303	\$ 13,251

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 #2022-01-03** with an increase in both the revenues and appropriations in the amount of \$353,303. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2022-01-03**

Posted Agenda Item:

BA #2022-01-04 Discussion and possible action to approve the **Capital Project – Local Funds (6952)** Budget Amendment in the amount of \$1,332,631. The source will be Fund Balance which will decrease by \$1,332,631

Subject:

Budget; Capital Projects Fund; The expenditures will increase by \$1,332,631

Rationale:

Justification:

Estimated Revenues are \$700,705

Due to ongoing projects on Local Construction an increase of \$1,332,631 is needed. This increase will be funded by \$700,705 using the fund balance from the La Porte Construction Project fund (6962) and by \$631,926 from the 6952 fund balance, that adds to a total of \$1,332,631. No General Fund-Fund Balance will be used. These funds replace maintenance notes and allow HCDE flexibility on the use of the funds.

Total appropriations are \$1,332,631

Division/Budget: Capital Projects - La Porte & Local Ocnsruction							Fiscal Year: FY 2021-22		Business Posting Date:		Business Tracking Number: BA#2022-01-04		
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	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description					
695	2	00	070	00	087	5615	0000			\$ -	\$ 700,705	\$ 700,705	
696	2	81	661	99	901	8915	0000			\$ -	\$ 700,705	\$ 700,705	
695	2	81	070	99	087	6629	0000			\$ 418,000	\$ 700,705	\$ 1,118,705	
695	2	81	070	99	087	6629	0000			\$ 418,000	\$ 631,926	\$ 1,049,926	

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 #2022-01-04** with an increase in appropriations in the amount of \$1,332,631 in Capital Project – Local Construction and an increase in revenue within Capital Projects of \$700,705. Capital Projects-Fund Balance will decrease by \$1,332,631 between funds 6962 and 6952.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2022-01-04**

Posted Agenda Item:

BA #2022-01-05 Discussion and possible action to approve the **Capital Projects (6942)** budget amendment to reallocate maintenance note appropriations through the different locations.

Subject:

Budget; Capital Projects - PFC; The construction expenditures will be reallocated between locations based on actual cost for the construction. There is no effect on the fund balance.

Rationale:

Justification:

Estimated revenues are \$0

The net effect on the revenues is \$0. The appropriations will not increase nor the revenues.

Total appropriations are \$0

Appropriations will be reallocated in between locations in order to cover for construction projects. There is no impact on the fund balance. The overall reallocation of appropriations will total \$477,916 for the ABS East project and \$422,102 for the HP East Project.

Division/Budget:		Capital Projects - PFC							Fiscal Year:	Business Posting Date:		Business Tracking Number:		
									FY 2021-22			BA#2022-01-05		
BUDGET CODE							ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET	
694	2	81	610	99	086	6635	0000	Equipment Purch >\$5,000			\$ 600,000	\$ (477,916)	\$ 122,084	
694	2	81	601	99	086	6648	0000	Replacement Furniture			\$ -	\$ 477,916	\$ 477,916	
694	2	81	610	99	086	6629	0000	Building Purchase, Construction & Improvem.			\$ 7,586,781	\$ (422,102)	\$ 7,164,679	
694	2	81	607	99	086	6629	0000	Building Purchase, Construction & Improvem.			\$ 669,608	\$ 139,526	\$ 809,134	
694	2	81	607	99	086	6648	0000	Replacement Furniture			\$ -	\$ 282,576	\$ 282,576	

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 #2022-01-05**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2022-01-05**

Posted Agenda Item:

BA #2022-01-06 Discussion and possible action to approve the **Local Revenue Fund** (4982) Head Start local grants budget amendment in the amount of \$1,000.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$1,000

Rationale:

Justification:

Estimated revenues are \$1,000

Increase the revenues and appropriations for the Head Start local grants in the amount of \$1,000. Babies in Baytown has awarded the Head Start Program with a \$1,000 grant to be spent during the FY22 on the Baytown location. Appropriation and revenues need to increase by that amount in order to adjust the placeholder and reflect the awarded amount.

Total appropriations are \$1,000

HCDE shall appropriate the following: Direct program cost and revenue will increase by \$1,000

Division/Budget:		LOC - Other Local Grants BM901 Head Start							Fiscal Year:	Business Posting Date:		Business Tracking Number:	
									FY 2021-22				
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					
498	2	00	610	00	901	5798	0000	Local Grant		\$ -	\$ 1,000	\$ 1,000	
498	2	11	651	99	901	6391	0000	Instructional Materials		\$ -	\$ 1,000	\$ 1,000	

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 #2022-01-06** with an increase in both the revenues and appropriations in the amount of \$1,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2022-01-06**