

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
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**GENERAL FUND**

**INCREASES**

Increase of revenues & expenditures within (1994), Budget Manager (301) Center for Educators Success, by \$77,711 for the hiring of 1 new position, due to increase in contracts. The increase expenditures has no impact on the fund balance and will be supported by new contracts revenues. \$ 77,711 \$ 77,711 <1>

Increase of revenues & expenditures within (1994), Budget Manager (131) ABS East Budget Manager (132) ABS West, by \$362,000 to cover for the HISD food Contract, music therapy and books. The increase expenditures has no impact on the fund balance and will be supported by the increase on contracts revenue and Tax Revenue. \$ 362,000 \$ 362,000 <2>

Increase expenditures in the General Fund (1994) of \$526,532 for the roll forward of open Purchase Orders. Department Wide (BM 098), and Special Schools (BM 501) were affected. Rollforward includes an increase to General Fund (1994) (BM 098) Department Wide of \$500,000 and General Fund (1994) (BM 501) Special Schools of \$26,532. The General Fund-Fund balance will decrease by \$526,532. \$ 526,532 526,532 <3>

<b>Total GENERAL FUND:</b>	<b>\$ 439,711</b>	<b>\$ 966,243</b>	<b>\$ 526,532</b>	<b>\$ -</b>
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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2023-24 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**September 2023**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>					
<b>Revenues</b>					
Local Customer Fees/Charges	\$27,672,055	211,924	\$27,883,979		<1,2>
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%	
<b>Total Local Revenues:</b>	<b>59,315,722</b>	<b>211,924</b>	<b>59,527,646</b>	<b>0.4%</b>	
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	-		-		
<b>Total State Revenues:</b>	<b>3,748,000</b>	<b>-</b>	<b>3,748,000</b>	<b>0.0%</b>	
Federal Grants Indirect Cost	1,614,098		1,614,098		
<b>Total Estimated Revenues:</b>	<b>64,677,820</b>	<b>211,924</b>	<b>64,889,744</b>	<b>0.3%</b>	
<b>Other Resources</b>					
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	-		-		
<b>Total Other Resources:</b>	<b>4,494,669</b>	<b>-</b>	<b>4,494,669</b>	<b>0.0%</b>	
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>69,172,489</b>	<b>\$211,924</b>	<b>\$69,384,413</b>	<b>0.3%</b>	
<b>APPROPRIATIONS &amp; OTHER USES</b>					
<b>Appropriations</b>					
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	\$ 2,225,235.00		2,225,235		
Center for Educator Success	\$ 2,674,464.00	77,711	2,752,175		<1>
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)	\$ 4,496,796.00	500,000	4,996,796		<3>
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**  
**September 2023**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
<b><u>Appropriations, Continued</u></b>					
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	\$ 6,325,063.00	198,000	6,523,063		<2>
Academic and Behavior School West	\$ 5,736,483.00	164,000	5,900,483		<2>
Highpoint East School	\$ 4,588,995.00		4,588,995		
Fortis Academy	\$ 1,661,066.00		1,661,066		
Special Schools Administration	\$ 971,271.00	26,532	997,803		<3>
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		
<b>Total Appropriations:</b>	<b>65,472,727</b>	<b>966,243</b>	<b>66,438,970</b>	1.5%	
<b><u>Other Uses</u></b>					
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			-		
<b>Total Other Uses:</b>	<b>4,400,762</b>	<b>-</b>	<b>4,400,762</b>		
<b>Total Appropriations &amp; Other Uses:</b>	<b>69,873,489</b>	<b>966,243</b>	<b>70,839,732</b>	1.4%	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>(701,000)</b>	<b>(\$754,319)</b>	<b>(\$1,455,319)</b>		

\* 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**  
**September 2023** (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	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
<b>Total Fund Balance Appropriations:</b>	<b>\$1,086,300</b>	<b>-</b>	<b>\$1,086,300</b>

Proposed
Budget Amendment
-

**FUND BALANCE RECAP**

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$182,456	-	\$182,456
Prepaid Items	37,340	-	37,340
<b>Total Nonspendable Fund Balance</b>	<b>219,796</b>	<b>0</b>	<b>219,796</b>
<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
<b>Total Committed Fund Balance</b>	<b>2,014,976</b>	<b>0</b>	<b>2,014,976</b>
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	1,000,000	-	1,000,000
Building and Vehicle Replacement Schedule	65,200	-	65,200
Local Construction	0	-	0
QZAB Bond Payment	0	-	0
PFC Lease Payment	2,055,000	-	2,055,000
New Program Initiative	0	-	0
Workforce Development	0	-	0
<b>Total Assigned Fund Balance</b>	<b>\$3,120,200</b>	<b>-</b>	<b>\$3,120,200</b>
<b>Total Unassigned Fund Balance</b>	<b>20,780,651</b>	<b>(526,532)</b>	<b>20,254,119</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$26,135,623</b>	<b>(\$526,532)</b>	<b>\$25,609,091</b>

Proposed
Budget Amendment
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**HARRIS COUNTY DEPARTMENT OF EDUCATION  
 FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 200-499  
 September 2023**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>						
<b>Revenues</b>						
Local Program Revenues		# 6,725,413	-	\$6,725,413	0.0%	
State Program Revenues		\$ -		\$ -		
Federal Program Revenues		32,346,436	-	32,346,436	0.0%	
<b>Total Estimated Revenues:</b>		<b>39,071,849</b>	<b>-</b>	<b>39,071,849</b>	<b>0.0%</b>	
<b>Other Resources</b>						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start 205		500,000		500,000		
Transfer In- Star Reimagined 497		-		-		
<b>Total Other Resources:</b>		<b>1,050,787</b>	<b>-</b>	<b>1,050,787</b>		
<b>Total Revenues &amp; Other Resources</b>		<b>40,122,636</b>	<b>-</b>	<b>40,122,636</b>	<b>0.0%</b>	
<b>APPROPRIATIONS &amp; OTHER USES</b>						
<b>Adult Education Program</b>						
Fed ABE Regular	07/01/23 - 06/30/24	\$ 4,300,000.00	-	4,300,000	100.0%	
Fed ABE EL/Civics	07/01/23 - 06/30/24	\$ 250,000.00	-	250,000	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		\$ 100,000.00		100,000	0.0%	
Family Math Literacy Initiative		\$ 35,000.00		35,000		
Loc Adult Education		\$ 1,108.00		1,108		
<b>Total Adult Education:</b>		<b>4,836,108</b>	<b>-</b>	<b>4,836,108</b>	<b>0.0%</b>	
<b>Educator Certification and Professional Advancement</b>						
Fed Educators and Families for English Learners		-		-		
DCF-EPP		97,800	-	97,800		
<b>Total Alternative Certification Program:</b>		<b>97,800</b>	<b>-</b>	<b>97,800</b>	<b>0.0%</b>	
<b>The Center for Afterschool, Summer and Expanded Learning (CASE) #</b>						
TCEQ - Eng Coomunity C		31,900		31,900		
Fed 21 <sup>st</sup> Century CLC-Cycle XII	07/01/24-07/31/25	1,400,000	-	1,400,000		
Fed 21 <sup>st</sup> Century CLC-Cycle XII	07/01/24-07/31/25			-		
Fed 21 <sup>st</sup> Century CLC-Cycle XI	07/01/23-07/31/24	1,605,000		1,605,000		
Fed 21 <sup>st</sup> Century CLC-Cycle XI	07/01/24-07/31/25	200,000		200,000		
Fed 21 <sup>st</sup> Century CLC-Cycle X		1,400,000		1,400,000		
Fed 21 <sup>st</sup> Century CLC-Cycle X		200,000		200,000		
Fed/Local After School Partnership	10/01/23-09/30/25	800,000		800,000		
Fed/Local After School Partnership	10/01/22-09/30/24	2,304,173		2,304,173		
Every Hour Counts		10,000		10,000		
Loc Houston Endowment	07/01/21-12/31/23	250,000		250,000		
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	15,000		15,000		
County Connection Grant	04/01/22-09/30/22	800,000	-	800,000		
Loc CASE Ecobot	09/01/23-08/31/24	6,284		6,284		
<b>Total CASE:</b>		<b>9,792,357</b>	<b>-</b>	<b>9,792,357</b>	<b>0.0%</b>	

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

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>APPROPRIATIONS &amp; OTHER USES (CONTINUED)</b>						
<b>Teaching and Learning Center</b>						
TCEQ/Audubon Grant	01/01/21-05/31/23	-	-	-		
<b>Total Teaching and Learning Center:</b>		-	-	-	0.0%	
<b>Therapy Services</b>						
TX Council Dev Disability	09/01/20-08/31/21	-	-	-		
<b>Total Therapy Services:</b>		-	-	-	0.0%	
<b>Head Start Program</b>						
Fed Head Start	01/01/23-12/31/23	4,800,000		4,800,000		
Fed Head Start Training Funds	01/01/23-12/31/23	55,000		55,000		
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	450,000		450,000		
Early Head Start Startup	09/01/22-08/31/23	500,000		500,000		
Fed Early Head Start Operating	09/01/22-08/31/23	550,000		550,000		
Fed Early Head Start Operating	09/01/23-08/31/24	2,000,000		2,000,000	0.0%	
Fed Early Head Start Training & TA	09/01/22-08/31/23	15,000		15,000		
Fed Early Head Start Training & TA	09/01/23-08/31/24	-		-	#DIV/0!	
Head Start - Disaster Assistance	02/01/21-01/30/24	2,500,000		2,500,000		
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			-		
Loc Head Start In-Kind Matching	01/01/21-12/31/21 #	1,200,000		1,200,000		
Loc Head Start In-Kind Matching	01/01/22-12/31/22 #	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		
<b>Total Head Start:</b>		<b>25,396,371</b>	-	<b>25,396,371</b>	0.0%	
<b>Total Appropriations &amp; Other Uses:</b>		<b>\$ 40,122,636</b>	<b>\$ -</b>	<b>\$ 40,122,636</b>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>						
<b>Appropriations &amp; Other Uses:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2023-24 BUDGET AMENDMENT REPORT - FUND 599**  
**September 2023**

	<b>APPROVED BUDGET</b>	<b>PROPOSED INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Funding Sources</b>					
Transfers In - PFC Lease	3,349,975		3,349,975		
Transfers In - Debt Svc-QZAB			-		
Int Revenue - Refunded Bonds			-		
<b>Total Funding Sources:</b>	<b>3,349,975</b>	<b>-</b>	<b>3,349,975</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
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		
<b>Total Appropriations:</b>	<b>3,849,975</b>	<b>-</b>	<b>3,849,975</b>	<b>0.0%</b>	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>(500,000)</b>	<b>\$0</b>	<b>(\$500,000)</b>		

**HARRIS COUNTY DEPARTMENT OF EDUCATION  
 FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 600-699  
 September 2023**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Funding Sources</b>					
Issuance of Bonds	10,000,000		10,000,000		
Investment Earnings			-	#DIV/0!	
Transfers In	2,000,000	-	2,000,000	0.0%	
Maint Tax Notes Proceeds	7,000,000		7,000,000		
Int Rev Bank Deposits	-		-		
Other Rev Sources	5,000,000		5,000,000		
<b>Total Funding Sources:</b>	<b>24,000,000</b>	<b>-</b>	<b>24,000,000</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
Building Purchase, Construction, Improvements	37,673,076	-	37,673,076	0.0%	
<b>Total Appropriations:</b>	<b>37,673,076</b>	<b>-</b>	<b>37,673,076</b>	<b>0.0%</b>	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>	13,673,076				
<b>Appropriations &amp; Other Uses: *</b>	<b>(\$13,673,076)</b>	<b>-</b>	<b>(\$13,673,076)</b>		

\* 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  
 September 2023**

	<b>APPROVED BUDGET</b>	<b>PROPOSED INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Revenues:</b>					
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			-		
<b>Total Estimated Revenues:</b>	<b>13,601,740</b>	<b>-</b>	<b>13,601,740</b>	<b>0.0%</b>	
<b>Other Funding Sources</b>					
Workers Comp Contributions	450,000	-	450,000		
<b>Total Funding Sources:</b>	<b>450,000</b>	<b>-</b>	<b>450,000</b>	<b>0.0%</b>	
<b>Total Revenues &amp; Funding Sources:</b>	<b>14,051,740</b>	<b>-</b>	<b>14,051,740</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
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		
<b>Total Appropriations:</b>	<b>15,551,740</b>	<b>-</b>	<b>15,551,740</b>	<b>0.0%</b>	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses: *</b>	<b>(\$1,500,000)</b>	<b>\$0</b>	<b>(\$1,500,000)</b>		

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