

Amendments that increase/decrease a program budget must be approved by the board.

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
GENERAL FUND				
INCREASES				
Increase expenditures in the General Fund (1995) of \$41,000 as a transfer-out to the Praire View grant (2555). This transfer-out will impact revenues and expenditures on the Special Revenues Fund (2555) on the same amount. The General Fund-Fund balance will decrease by \$41,000.	\$ 41,000	\$ 41,000	\$ (41,000)	<2>
Total GENERAL FUND:	\$ 41,000	\$ 41,000	\$ (41,000)	\$ -
SPECIAL REVENUE FUND				
INCREASES				
	\$ -	\$ -		
Increase revenues & expenditures within Special Revenue Fund (2054) Budget Manager (901) <u>Head Start</u> , by \$400,000. The purpose of this budget amendment is to decrease current budgeted transfer-in from General Fund in order to adjust the <u>placeholder</u> and reflect that amount awarded during HCDE Budget.	\$ 400,000	\$ 400,000		<1>
DECREASES				
Decrease revenues & expenditures within Special Revenue Fund (2055) Budget Manager (901) <u>Head Start</u> , by \$400,000. The purpose of this budget amendment is to decrease current budgeted transfer-in from General Fund in order to adjust the <u>placeholder</u> and reflect that amount awarded during HCDE Budget.	\$ (400,000)	\$ (400,000)		<1>
Total SPECIAL REVENUE FUND:	\$ -	\$ -	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
November 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%	

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2024-25 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
November 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		41,000	41,000		<2>
Transfers Out - Adult Education	-	-	-		
Total Other Uses:	4,669,256	41,000	4,710,256		
Total Appropriations & Other Uses:	74,743,271	41,000	74,784,271	0.1%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	-	(\$41,000)	(\$41,000)		

* 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
November 2024 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed
<u>Division Distribution</u>				Budget Amendment
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	\$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	26,964,356	(41,000)	26,923,356	
Estimated Total Fund Balance, General Fund:	\$35,744,419	(\$41,000)	\$35,703,419	-

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

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues	#	8,601,507		\$8,601,507	0.0%	
State Program Revenues	\$	-		\$ -		
Federal Program Revenues		34,845,220	41,000	34,886,220	0.1%	<2>
Total Estimated Revenues:		43,446,727	41,000	43,487,727	0.1%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start 205		400,000		400,000		
Transfer In- Star Reimagined 497		-		-		
Total Other Resources:		950,787	-	950,787		
Total Revenues & Other Resources		44,397,514	41,000	44,438,514	0.1%	
<u>APPROPRIATIONS & OTHER USES</u>						
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		-		-		
Total Alternative Certification Program:		-	-	-	#DIV/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	1,700,000		1,700,000		
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	1,601,600		1,601,600		
Fed 21 st Century CLC-Cycle XI		500,000		500,000		
Fed 21 st Century CLC-Cycle XI		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	1,000,000		1,000,000		
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:		9,950,455	-	9,950,455	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - FUNDS 200-499
November 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			200,000		200,000		
Your Voice Matters - In Kind			10,100		10,100		
Total Teaching and Learning Center:			210,100	-	210,100	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	13,666	126,666		<2>
HP - PRAIRIE VIEW A&M UNIV			113,000	13,667	126,667		<2>
ABS East - PRAIRIE VIEW A&M UNIV			113,000	13,667	126,667		<2>
Total Therapy Services:			339,000	41,000	380,000	0.0%	
Center for Educator Success							
CES ENDOWMENT			100,000		100,000		
Total Center for Educator Success:			100,000	-	100,000	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		5,250,000	400,000	5,650,000		<1>
Fed Head Start	01/01/25-12/31/25		11,900,000	(400,000)	11,500,000		<1>
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		1,100,000		1,100,000	0.0%	
Fed Early Head Start Operating	09/01/24-08/31/25		4,493,470		4,493,470	0.0%	
Fed Early Head Start Training & TA	09/01/23-08/31/24		15,000		15,000	0.0%	
Fed Early Head Start Training & TA	09/01/24-08/31/25		95,997		95,997	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:			28,060,524	-	28,060,524	0.0%	
Total Appropriations & Other Uses:			\$ 43,458,387	\$ 41,000	\$ 43,499,387	0.1%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)							
Appropriations & Other Uses:			\$939,127	\$0	\$939,127		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2023-24 BUDGET AMENDMENT REPORT - FUND 599
November 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
November 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
November 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.

Posted Agenda Item:

BA2425-12-01. Discussion and possible action to approve the **Special Revenues Fund** (2054 & 2055) Head Start Grant on the amount of \$0.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$0.

Rationale:Justification:

Estimated revenues are \$0

The Head Start program was awarded \$400,000 during the FY24-25 HCDE Budget. The amount was placed on the 2055 fund and should have been 2054. In order to correct the placeholder a budget amendment is needed to move these awarded funds from 2054 to 2055.

Total appropriations are \$0

HCDE shall appropriate \$0, and it will have no effect on HCDE fund balance.

Division/Budget: Head Start									Fiscal Year:	Business Posting Date:		Business Tracking Number:	
									FY 2024-2025			BA2425-12-01	
BUDGET CODE					ACCOUNT				CHECK HERE:	CHECK HERE:		INCR (DECR)	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object		Fund Balance	New Code?	ORIGINAL BUDGET	(Round to whole dollar)	REVISED BUDGET
Account Description									Appropriation?				
205	5	00	610	00	901	5615	0004	Transfers in General Fund			\$ 400,000	\$ (400,000)	\$ -
205	5	99	610	99	901	6399	0000	Head Start Gen Supplies & Materials			\$ 555,000	\$ (400,000)	\$ 155,000
205	4	00	610	00	901	5615	0004	Transfers In General Fund			\$ -	\$ 400,000	\$ 400,000
205	4	99	610	99	901	6399	0000	Head Start Gen Supplies & Materials			\$ 1,397	\$ 400,000	\$ 401,397
										Totals:	\$ 955,000	\$ -	\$ 956,397
Explanation: Please provide a detailed explanation below. Attach additional sheets if necessary.													
\$400,000 for Head Start from General Fund were placed on 2055 but should be added to 2054													

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 **BA2425-12-01**. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA2425-12-01**

Recommendation: Staff recommends approval of **BA2425-12-02**