

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
SPECIAL REVENUE FUND				
INCREASES				
An increase revenues & expenditures within Special Revenue <u>Fund (2347) Budget Manager (201) Adult Education</u> , by <u>\$227,273</u> . The purpose of this budget amendment is to establish the budget for the grant awarded for Foundational Skills for Construction Workers Year 1.	\$ 227,273	\$ 227,273		
An increase revenues & expenditures within Special Revenue <u>Fund (2317) Budget Manager (201) Adult Education</u> , by <u>\$734,778</u> . The purpose of this budget amendment is to adjust the current placeholder to reflect awarded amount per TWC.	\$ 734,778	\$ 734,778	-	
Total SPECIAL REVENUE FUND:	\$ 962,051	\$ 962,051	\$ -	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2026-2027 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	27,958,761		27,958,761		
Local Property Tax Rev-Current	33,159,216		33,159,216	0.0%	
Local Property Tax Rev-Del, P&I	0		0		
Local Investment Earnings	1,300,000		1,300,000		
Local Grants	0		0		
Local Grants-Indirect Cost	727		727		
Local Miscellaneous Revenues	131,500		131,500	0.0%	
Total Local Revenues:	62,550,204	-	62,550,204	0.0%	
State TEA Supplemental Compensation	-		-		
State TEA Employee Portion Health Insurance	529,800		529,800		
State TRS On Behalf Payments	-		-		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	529,800	-	529,800	0.0%	
Federal Grants Indirect Cost	2,516,525	-	2,516,525		
Total Estimated Revenues:	65,596,529	-	65,596,529	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		-		
Transfers In - Choice Partners	8,369,467	-	8,369,467	0.0%	
Transfer in - GF	-		-		
Transfers In-Retirement Leave Fund 190	4,750,000		4,750,000		
Insurance Recovery	-		-		
Total Other Resources:	13,119,467	-	13,119,467	0.0%	
Total Estimated Revenues & Other Resources:	78,715,996	\$0	\$78,715,996	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education-Local	568,048		\$568,048		
Assistant Superintendent-Academic Support	401,234		401,234		
Asst Supt-Education and Enrichment	370,938		370,938		
Board of Trustees	192,789		192,789		
Business Support Services	2,174,835		2,174,835		
Center for Educator Success	2,575,596		2,575,596		
Center for Safe & Secure Schools	1,091,785		1,091,785		
Communication	1,460,075		1,460,075		
Client Engagement	724,049		724,049		
Community Engagement	153,765		153,765		
Ctr A/S Summ & Exp Learn	1,480,849		1,480,849		
Department-Wide	7,351,323		7,351,323		
Education Foundation	300,000		300,000		
Chief of Staff	377,119		377,119		
Construction Services	244,005		244,005		
Records Management Services	2,593,183		2,593,183		
Head Start-Local	8,000		8,000		
Human Resources	1,501,958		1,501,958		
Purchasing Support Services	1,072,181		1,072,181		
Research & Evaluation Institute	787,511		787,511		
Texas Center for Grants Development	695,355		695,355		
Retirement Leave Benefits Fund	200,000		200,000		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2026-2027 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
September 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Special Schools & Services					
Academic and Behavior School East	5,777,565		5,777,565		
Academic and Behavior School West	6,158,756		6,158,756		
Fortis Academy	1,821,666		1,821,666		
Highpoint East School	4,962,398		4,962,398		
Special Schools Administration	1,051,407		1,051,407		
Superintendent's Office	861,159		861,159		
State TEA Employee Portion Health Ins	350,000		350,000		
State TRS On Behalf Payments	4,750,000		4,750,000		
Technology					
Chief Communications Officer	321,337		321,337		
IT Services	4,940,406		4,940,406		
School Based Therapy Services	15,937,829		15,937,829		
Total Appropriations:	73,257,121	-	73,257,121	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 Leadership Academy	350,000	-	350,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	4,158,088		4,158,088		
Transfer-DW to Lease Debt Svc Fund 599			-		
Transfers Out - Star Reimagined			-		
Transfers Out - Capital Fund (692)		-	-		
Transfers Out -Facilities		-	-		
Transfers Out - Adult Education	-	-	-		
Total Other Uses:	5,458,875	-	5,458,875		
Total Appropriations & Other Uses:	78,715,996	-	78,715,996	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	-	-	\$0		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2026-2027 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
September 2026 (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	
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 01	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$99,935	-	\$99,935	
Prepaid Items	141,287	-	\$141,287	
Total Nonspendable Fund Balance	241,222	0	241,222	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	973,315		\$973,315	
Unemployment Liability	200,000		\$200,000	
Capital Projects	1,114,976		\$1,114,976	
Total Committed Fund Balance	2,288,291	0	2,288,291	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	2,500,000		2,500,000	
Building and Vehicle Replacement Schedule	1,265,200		1,265,200	
Local Construction	0		0	
QZAB Bond Payment	0		0	
PFC Lease Payment	5,098,000		5,098,000	
New Program Initiative	500,000		500,000	
Compton Lease	1,000,000		1,000,000	
Workforce Development	0		0	
Total Assigned Fund Balance	\$10,363,200	-	\$10,363,200	
Total Unassigned Fund Balance	27,952,576	-	27,952,576	
Estimated Total Fund Balance, General Fund:	\$40,845,289	\$0	\$40,845,289	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2026-2027 BUDGET AMENDMENT REPORT - FUNDS 200-499
September 2026

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		7,481,723		7,481,723	0.0%	
State Program Revenues				0		
Federal Program Revenues		29,926,312		29,926,312	0.0%	
Total Estimated Revenues:		37,408,035	-	37,408,035	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- Leadership		350,000		350,000		
Transfer In- Star Reimagined		-	-	-		
Total Other Resources:		1,300,787	-	1,300,787		
Total Revenues & Other Resources		38,708,822	-	38,708,822	0.0%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
TWC FEDERAL ADULT ED	07/01/24 - 06/30/26	-		-		
TWC ADULT ED	07/01/25 - 06/30/26	-	-	-	#DIV/0!	
TWC ADULT ED		3,900,000	734,778	4,634,778		
TWC ADULT ED		750,000		750,000		
TWC ADULT ED - EL CIVICS	07/01/24 - 09/30/25	-		-		
TWC ADULT ED - EL CIVICS	07/01/25 - 06/30/26	-		-		
TWC ADULT ED - EL CIVICS		845,000		845,000		
TWC ADULT ED- Foundational Skills		-	227,273	227,273		
Access Grant		-		-		
Access Grant		-		-		
Loc Adult Education	09/01/25-08/31/26	1,108		1,108		
Total Adult Education:		5,496,108	962,051	6,458,159	17.5%	
Client Engagement						
LOCAL GRANT - Translators Conference		-		-		
Total Alternative Certification Program:		-	-	-	#DIV/0!	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed/Local After School Partnership		550,787		550,787		
Fed 21 st Century CLC-Cycle XI		-		-		
Fed 21 st Century CLC-Cycle XI		1,976,000		1,976,000		
Fed 21 st Century CLC-Cycle XI	07/01/24-07/31/25			-		
Fed 21st Century CLC-Cycle XI				-		
Fed 21st Century CLC-Cycle XI				-		
Fed 21st Century Cycle XII				-		
Fed 21st Century Cycle XII				-		
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	-		-		
Fed 21 st Century CLC-Cycle XI				-		
Loc Houston Endowment		55,000		55,000		
Loc COH Connections Program		770,000		770,000		
Leadership Academy		350,000		350,000		
Loc CASE Ecobot		5,944		5,944		
County Connection Grant	01/01/25-12/31/25	750,000		750,000		
County Connection Grant		-	-	-		
		4,457,731	-	4,457,731	0.0%	

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FY 2026-2027 BUDGET AMENDMENT REPORT - FUNDS 200-499
September 2026

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	
<u>APPROPRIATIONS & OTHER USES (CONTINUED)</u>						
Chief Of Staff						
Your Voice Matters		100,000		100,000		
Your Voice Matters - In Kind		14,000		14,000		
Total Chief of Staff		114,000	-	114,000	0.0%	
Business Services						
LOC-OTHER LOCAL GRANTS		-		-		
		-		-		
Total Teaching and Learning Center:		-	-	-	0.0%	
Therapy Services						
LOC-OTHER LOCAL GRANTS		-		-		
TX Council Dev Disability		7,500		7,500		
Total Therapy Services:		7,500	-	7,500	0.0%	
Center for Safe and Secure Schools						
STOP SCHOOL VIOLENCE GRNT 2105		332,500		332,500		
Total Center for Safe and Secure Schools:		332,500	-	332,500	0.0%	
Schools						
Local Grant Summer Reading AB West		-		-		
		-		-		
Total Therapy Services:		-	-	-	0.0%	
Center for Educator Success						
CTAPP-Local Grant		120,000		120,000		
DCF-EPP		-		-		
CES ENDOWMENT		60,000		60,000		
Total Center for Educator Success:		180,000	-	180,000	0.0%	
Head Start Program						
Fed Head Start		4,815,000		4,815,000		
Fed Head Start		12,274,936		12,274,936		
Fed Head Start Training Funds		35,000		35,000		
Fed Head Start Training Funds		128,124		128,124		
Fed Early Head Start-Operations		375,000		375,000		
Fed Early Head Start-Operations		4,755,000		4,755,000		
Fed Early Head Start-T&TA		35,000		35,000		
Fed Early Head Start-T&TA		97,252		97,252		
HEAD START OP & TRAINING		-		-		
Loc Early Head Start In-Kind		-		-		
Loc Early Head Start In-Kind		115,000		115,000	0.0%	
Loc Early Head Start In-Kind		160,000		160,000		
Loc Head Start In-Kind Matching		1,750,000	-	1,750,000	0.0%	
Loc Head Start In-Kind Matching		3,511,450		3,511,450		
Loc Head Start Hogg Foundation		9,273		9,273		
Loc Head Start Hogg Foundation		-		-		
Head Start Other Local Grants		59,948	-	59,948		
Fed Head Start - Coolwood		-	-	-		
Hogg Grant - Mental Health		-		-		
Total Head Start:		28,120,983	-	28,120,983	0.0%	
Total Appropriations & Other Uses:		\$ 38,708,822	\$ 962,051	\$ 39,670,873	2.5%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$0	(\$962,051)	(\$962,051)		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2026-2027 BUDGET AMENDMENT REPORT - FUND 599
September 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources	0	-			
Transfers In - Debt Svc-QZAB	4,158,088		4,158,088		
Int Revenue - Refunded Bonds			-		
Total Funding Sources:	4,158,088	-	4,158,088	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	880,000		880,000		
Principal Maint Tax Note	1,195,000		1,195,000		
Principal QZAB			-		
Int Pymt Expense-Lease	888,763		888,763		
Interest Exp-MTN & QZAB	1,194,325		1,194,325		
Total Appropriations:	4,158,088	-	4,158,088	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	-	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY2026-2027 BUDGET AMENDMENT REPORT - FUNDS 600-699
September 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Investment Earnings	-	-	-		
Transfers In	-	-	-		
Insurance Recovery	-	-	-		
Maint Tax Notes Proceeds			-		
Int Rev Bank Deposits	-		-		
Other Rev Sources			-		
Total Funding Sources:	-	-	-		
<u>APPROPRIATIONS & OTHER USES</u>					
Building Purchase, Construction, Improvements	5,904,367	-	5,904,367	0.0%	<2>
Total Appropriations:	5,904,367	-	5,904,367	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$5,904,367)	-	(\$5,904,367)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2026-2027 BUDGET AMENDMENT REPORT - FUNDS 700-799
September 2026

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	11,505,000	-	11,505,000	0.0%	
Other Local Revenues	32,000		32,000		
Interdepartmental Revenues	6,978,304		6,978,304		
Transfer In - General Fund			-		
Total Estimated Revenues:	18,515,304	-	18,515,304	0.0%	
Other Funding Sources					
Workers Comp Contributions	575,000		575,000		
Total Funding Sources:	575,000	-	575,000	0.0%	
Total Revenues & Funding Sources:	19,090,304	-	19,090,304	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7114 Choice Partners	13,290,270	-	13,290,270	0.0%	
7534 ISF-Workers Compensation	575,000	-	575,000		
7994 ISF-Facilities	6,978,304	-	6,978,304		
Total Appropriations:	20,843,574	-	20,843,574	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$1,753,270)	\$0	(\$1,753,270)		

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

Posted Agenda Item:

BA #2627-09-02 Discussion and possible action to approve the **Special Revenue Fund (2317)** Adult Ed – Federal grant budget amendment in the amount of \$734,778 for July 1, 2026, through June 30, 2027.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditure will both increase by \$734,778

Rationale:

Justification:

Estimated revenues are \$734,778

HCDE is a sub-recipient of a Texas Workforce Commission grant. The total amount awarded to HCDE for #2924ALA016 is \$4,855,752 which includes 4,634,778 in direct program cost and \$220,974 in indirect cost. FY27 included a placeholder of \$3,900,000.00 (Direct Cost) therefore an increase of \$734,778 is needed to reflect the actual budget.

Total appropriations are \$734,778

HCDE shall increase appropriations by \$734,778 4 and it will have no effect on HCDE fund balance.

Division/Budget: Adult Education								Fiscal Year:	Business Posting Date:		Business Tracking Number:		
								FY 2026-27			BA#2627-09-02		
BUDGET CODE						ACCOUNT		Account Description	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?			
231	7	31	672	99	201	6119	0000	Salaries Professional Personnel			\$ 3,900,000	\$ 734,778	\$ 4,634,778
231	7	00	672	00	201	5939	0000	Federal Rev			\$ 3,900,000	\$ 734,778	\$ 4,634,778

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 #2627-09-02** with an increase in both the revenues and appropriations in the amount of \$734,778. There is no impact to HCDE fund balance.

Compliance with Board Policy CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2627-09-02**

Posted Agenda Item:

BA #2627-09-03 Discussion and possible action to approve the **Special Revenue Fund (2347)** Adult Ed – Federal grant budget amendment in the amount of \$227,273 for May 20, 2026, through May 19, 2027.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditure will both increase by \$227,273

Rationale:

Justification:

Estimated revenues are \$227,273

HCDE is a sub-recipient of a Texas Workforce Commission grant. The total amount awarded to HCDE for #2826GRF001 is \$227,273.00 which includes \$227,273.00 in direct program cost and \$45,454.00 in indirect cost. FY27 included a placeholder of \$0.00 (Direct Cost) therefore an increase of \$227,273 is needed to reflect the actual budget.

Total appropriations are \$227,273

HCDE shall increase appropriations by \$227,273 and it will have no effect on HCDE fund balance.

Division/Budget:		Adult Education							Fiscal Year:	Business Posting Date:		Business Tracking Number:		
									FY 2026-27			BA#2627-09-03		
BUDGET CODE						ACCOUNT			CHECK HERE:	CHECK HERE:		INCR (DECR)		
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	(Round to whole dollar)	REVISED BUDGET	
2347	7	31	672	99	201	6119	0000	Salaries Professional Personnel			\$ -	\$ 227,273	\$ 227,273	
2347	7	00	672	00	201	5939	0000	Federal Rev			\$ -	\$ 227,273	\$ 227,273	

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 #2627-09-03** with an increase in both the revenues and appropriations in the amount of \$227,273. There is no impact to HCDE fund balance.

Compliance with Board Policy CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2627-09-03**