

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 (1991) Budget Manager (098) Department Wide , by \$14,410 to fund P2001671 for EMCOR Gowan Inc.	\$ -	\$ 14,410	(14,410)	<3>
DECREASES				
Total GENERAL FUND:	\$ -	\$ 14,410	\$ (14,410)	\$ -
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues & expenditures within Special Revenue Fund (2051) Head Start Program Operations, Budget Manager (901) Head Start , by \$132,576. The purpose of this budget amendment is to increase current budget to reflect the additional amount awarded for the cost of living adjustment (COLA) for FY21.	\$ 132,576	\$ 132,576	-	<1>
Increase revenues & expenditures within Special Revenue Fund (4371) Disaster Relief - COVID, Budget Manager (901) Head Start , by \$1,350,845. The purpose of this budget amendment is to increase current budget to reflect the additional amount awarded for COVID related expenditures.	\$ 1,350,845	\$ 1,350,845	-	<2>
DECREASES				
Total SPECIAL REVENUE FUND:	\$ 1,483,421	\$ 1,483,421	\$ -	\$ -
CAPITAL PROJECTS FUND				
INCREASES				
Increase expenditures within Capital Projects Fund (6941) Public Facilities Corporation Location (610) Irvington Renovation Project by \$2,469,000. No net impact to Fund Balance.	\$ 2,469,000	\$ -	(2,469,000)	<4>
DECREASES				
Decrease expenditures within Capital Projects Fund (6941) Public Facilities Corporation Location (601) ABS East Project by (\$2,469,000). No net impact fo Fund Balance.	\$ (2,469,000)	\$ -	2,469,000	<4>
Total CAPITAL PROJECTS FUND:	\$ -	\$ -	\$ -	\$ -
FACILITIES FUND				
INCREASES				
Increase revenues within Facilities Fund (7991) Budget manager (083) Facilities Support Services by \$14,410 to fund P2001671 for EMCOR Gowan Inc.	\$ 14,410	\$ -	(14,410)	<3>
DECREASES				
Total FACILITIES FUND:	\$ 14,410	\$ -	\$ (14,410)	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
June 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	\$23,493,005		\$23,493,005	0.0%	
Local Property Tax Rev-Current	25,023,000		25,023,000		
Local Property Tax Rev-Del, P&I	303,432		303,432		
Local Investment Earnings	170,000		170,000		
Local Grants	0		0		
Local Grants-Indirect Cost	727		727		
Local Miscellaneous Revenues	90,000		90,000		
Total Local Revenues:	49,080,164	-	49,080,164	0.0%	
State TEA Supplemental Compensation	-		-		
State TEA Employee Portion Health Insurance	-		-		
State TRS On Behalf Payments	3,000,000		3,000,000		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	3,000,000	-	3,000,000	0.0%	
Federal Grants Indirect Cost	2,597,787		2,597,787		
Total Estimated Revenues:	54,677,951	-	54,677,951	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		0		
Transfers In - Choice Partners	2,927,240		2,927,240		
Transfers In-Retirement Leave Fund 190	-		0		
Insurance Recovery	512,211		512,211		
Total Other Resources:	3,439,451	-	3,439,451	0.0%	
Total Estimated Revenues & Other Resources:	58,117,402	\$0	\$58,117,402	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 176,707.00		\$176,707		
Educator Certification and Advancement	\$ 714,271.00		714,271		
Assistant Superintendent-Academic Support	\$ 327,872.00		327,872		
Assistant Superintendent-Education and Enrichment	\$ 300,324.00		300,324		
Board of Trustees	\$ 198,143.00		198,143		
Business Support Services	\$ 2,128,629.00		2,128,629		
Center for Safe & Secure Schools (CSSS)	\$ 654,303.00		654,303		
Center for Afterschool, Summer and Expanded Learning	\$ 770,280.00		770,280		
Communications	\$ 1,193,018.00		1,193,018		
Client Engagement	\$ 541,869.00		541,869		
Department Wide (DW)	\$ 5,422,812.00		5,422,812		
Education Foundation	\$ 211,079.00		211,079		
Equine Therapy	\$ 49,000.00		49,000		
Facilities Support Services					
Building & Vehicle Replacement	\$ -		0		
Construction Services	\$ 221,859.00		221,859		
Local Construction	\$ -		0		
Fac-BLDG & Asst Replacement	\$ -		0		
Records Management Services	\$ 2,059,390.00		2,059,390		
Head Start - Local	\$ 8,000.00		8,000		
Human Resources	\$ 1,100,020.00		1,100,020		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
June 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 689,239.00		689,239		
Research & Evaluation Institute	\$ 650,927.00		650,927		
Resource Development - Internal Grant Services	\$ 613,455.00		613,455		
Retirement Leave Benefits	\$ 150,000.00		150,000		
Scholastic Arts	\$ 166,554.00		166,554		
School Based Therapy Services	\$ 12,733,654.00		12,733,654		
Chief of Staff	\$ 281,956.00		281,956		
Special Schools					
Academic and Behavior School East	\$ 4,864,948.00		4,864,948		
Academic and Behavior School West	\$ 4,659,415.00		4,659,415		
Highpoint East School	\$ 3,402,446.00		3,402,446		
Fortis Academy	\$ 1,415,911.00		1,415,911		
Special Schools Administration	\$ 972,597.00		972,597		
State TEA Employee Portion Health Ins	\$ -		0		
State TRS On Behalf Matching	\$ 3,000,000.00		3,000,000		
Superintendent's Office	\$ 669,457.00		669,457		
Teaching and Learning Center					
Bilingual Education	\$ 156,270.00		156,270		
Digital Education and Innovation	\$ 311,442.00		311,442		
Digital Learning & Instructional Learning	\$ -				
Division Wide	\$ 315,754.00		315,754		
Early Childhood Winter Conference	\$ 143,507.00		143,507		
English Language Arts	\$ 195,038.00		195,038		
Math	\$ 221,867.00		221,867		
Professional Development	\$ -		0		
Science	\$ 101,526.00		101,526		
Social Studies	\$ 53,522.00		53,522		
Speaker Series	\$ 155,996.00		155,996		
Special Education	\$ 80,508.00		80,508		
Technology Support Services					
Chief Communication Officer	\$ 204,755.00		204,755		
Technology Support Services	\$ 3,958,456.00		3,958,456		
Total Appropriations:	56,246,776	-	56,246,776	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	450,000		450,000		
Transfer-DW to Head Start La Porte	526,705		526,705		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	6,169,042		6,169,042		
Transfer-DW to Lease Debt Svc Fund 599	300,000		300,000		
Transfer Out - Capital Project	5,440,000		5,440,000		
Transfers Out - Star Reimagined	542,764		542,764		
Transfers Out - Facilities	-	14,410	14,410	100.0%	<3>
Total Other Uses:	13,979,298	14,410	13,993,708		
Total Appropriations & Other Uses:	70,226,074	14,410	70,240,484	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(12,108,672)	(\$14,410)	(\$12,123,082)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
 June 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	150,204	-	150,204	
Early Childhood Intervention Funding	-	-	0	
ECI Local	-	-	0	
Education Foundation Initiative	200,000	-	200,000	
Employee Courtesy Committee	-	-	0	
Equine Enrichment Center	49,000	-	49,000	
External Relations-Local	-	-	0	
Facilities Support Services	-	-	0	14,410
Fortis Academy	-	-	0	
Head Start	120,705	-	120,705	
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:	\$519,909	-	\$519,909	14,410

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	850,000	200,000	650,000	
Workforce Development	1,000,000	-	1,000,000	
Total Assigned Fund Balance	\$13,540,000	200,000	\$13,340,000	
Total Unassigned Fund Balance	17,106,875	319,909	16,786,966	14,410
Estimated Total Fund Balance, General Fund:	\$32,839,094	\$519,909	\$32,319,185	14,410

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 200-499
 June 2021**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		7,898,830	1,350,845	\$9,249,675	17.1%	<2>
State Program Revenues		\$ -		\$ -		
Federal Program Revenues		41,054,146	132,576	41,186,722	0.3%	<1>
Total Estimated Revenues:		48,952,976	1,483,421	50,436,397	3.0%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start		450,000		450,000		
Transfer In-Star Reimagined		485,190		485,190		
Total Other Resources:		1,485,977	-	1,485,977		
Total Revenues & Other Resources		50,438,953	1,483,421	51,922,374	2.9%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed Distance Learning Capacity	01/01/20-12/31/20	\$ -		-		
Fed ABE Regular	07/01/20-06/30/21	\$ 3,594,764.00		3,594,764		
Fed AEL CBDG Grant		\$ 29,500.00		29,500		
Fed ABE EL/Civics	07/01/20-06/30/21	\$ 466,425.00		466,425		
Loc Adult Education		\$ 1,108.00		1,108		
Total Adult Education:		4,091,797	-	3,972,850	0.0%	
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/18-08/31/19	20,000		20,000		
Total Alternative Certification Program:		20,000	-	20,000	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle IX	08/01/20-07/31/21	2,037,645		2,037,645		
Fed 21 st Century CLC-Cycle X	08/01/20-07/31/21	1,644,853		1,644,853		
Fed/Local After School Partnership	10/01/19-09/30/20	885,975		885,975		
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	173,250		173,250		
City of Houston City Connections Program	09/07/18-06/30/19	943,073		943,073		
County Connection Grant	04/01/21-09/30/21	712,250		712,250		
Loc CASE Ecobot	09/01/19-08/31/20	4,321		4,321		
Total CASE:		8,705,540	-	8,705,540	0.0%	
Center For Safe and Secure Schools						
STOP School Violence	09/01/18-08/31/19	120,299		120,299		
STOP School Violence	09/01/18-08/31/19	261,271		261,271		
STOP School Violence - In Kind	09/01/18-08/31/19	45,562		45,562		
STOP School Violence - In Kind	09/01/18-08/31/19	98,712		98,712		
JAMS Grant - Year 1	09/01/20-08/31/21	40,000		40,000		
JAMS Grant - In-Kind	09/01/20-08/31/21	12,794		12,794		
Total Center for Safe and Secure Schools		578,638	-	578,638	0.0%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 200-499
 June 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	41,216		41,216		
Total Teaching and Learning Center:		41,216	-	41,216	0.0%	
Disaster Recovery						
Disaster Recovery - COVID-19 Response	09/01/20-08/31/21	-	-	-		
Total Disaster Recovery:		-	-	-	0.0%	
Head Start Program						
Fed Head Start	01/01/20-12/31/20	11,273,074	132,576	11,405,650	1.2%	<1>
Fed Head Start Training Funds	01/01/20-12/31/20	114,079		114,079		
Head Start Disaster Assistance	09/30/19-09/29/21	504,283		504,283		
Early Head Start Startup	09/01/19-08/31/20	2,086,376		2,086,376		
Fed Early Head Start Operating	09/01/19-08/31/20	102,505		102,505		
Fed Early Head Start Operating	09/01/19-08/31/20	3,101,610		3,101,610		
Fed Early Head Start Training & TA	09/01/19-08/31/20	13,183		13,183		
Fed Early Head Start Training & TA	09/01/20-08/31/21	71,339		71,339		
Head Start - Disaster Assistance	02/01/21-01/31/23	7,854,842		7,854,842		
Head Start - Disaster Assistance	01/01/21-12/31/22	587,215		587,215		
Fed Early Head Start Operating	07/01/20-12/31/20	4,767,233		4,767,233		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	749,807		749,807		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	311,924	1,350,845	1,662,769	433.1%	<1>
Loc Early Head Start In-Kind	09/01/19-08/31/20	664,789		664,789		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	3,101,363		3,101,363		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	1,168,498		1,168,498		
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		21,189		21,189		
Total Head Start:		36,516,572	1,483,421	24,396,264	4.1%	
Star Reimagined						
Local Adult Education	09/01/20-08/31/21	49,660		49,660		
Asst. Superintendent - Academic	09/01/20-08/31/21	-		-		
CASE Other Local Grant	09/01/20-08/31/21	50,000		50,000		
CSSS Other Local Grant	09/01/20-08/31/21	-		-		
Head Start Other Local Grant	09/01/20-08/31/21	122,000		122,000		
Human Resources Other Local Grant	09/01/20-08/31/21	25,000		25,000		
TLC Other Local Grant	09/01/20-08/31/21	-		-		
Technology Other Local Grant	09/01/20-08/31/21	60,000		60,000		
Therapy Services Other Local Grant	09/01/20-08/31/21	16,080		16,080		
Marketing Other Local Grant	09/01/20-08/31/21	19,900		19,900		
ABS West Other Local Grant	09/01/20-08/31/21	9,710		9,710		
ABS East Other Local Grant	09/01/20-08/31/21	9,988		9,988		
Research and Evaluation Other Local Grant	09/01/20-08/31/21	44,849		44,849		
Communication and Public Info Other Local Grant	09/01/20-08/31/21	44,508		44,508		
Records Management Other Local Grant	09/01/20-08/31/21	13,995		13,995		
Special Schools Other Local Grant	09/01/20-08/31/21	-		-		
Highpoint East Other Local Grant	09/01/20-08/31/21	19,500		19,500		
Total Star Reimagined:		485,190	-	142,550	0.0%	
Total Appropriations & Other Uses:		\$ 50,438,953	\$ 1,483,421	\$ 36,444,267	2.9%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:			\$0	\$0	\$0	

* Grant periods often differ from the HCDE fiscal year (September 1-August 31).

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUND 599
June 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	5,717,614		5,717,614		
Transfers In - Debt Svc-QZAB	451,429		451,429		
Total Funding Sources:	6,169,043	-	6,169,043	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	5,555,000		5,555,000		
Principal Maint Tax Note	-		-		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	162,614		162,614		
Interest Exp-MTN & QZAB			-		
Total Appropriations:	6,169,043	-	6,169,043	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		

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

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	30,581,882		30,581,882		
Transfers In	6,266,705		6,266,705		
Maint Tax Notes Proceeds	15,873,000		15,873,000		
Int Rev Bank Deposits	251,888		251,888		
FEMA Reimbursement	1,174,572		1,174,572		
Total Funding Sources:	54,148,047	-	54,148,047	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
6951 Building Purchase, Construction, Improvements	54,953,973	-	54,953,973	0.0%	<4>
Total Appropriations:	54,953,973	-	54,953,973	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$805,926)	-	(\$805,926)		

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

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

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	5,202,380		5,202,380		
Other Local Revenues	26,000		26,000		
Interdepartmental Revenues	5,792,422		5,792,422		
Transfer In - General Fund	-	14,410	14,410	100.0%	<3>
Total Estimated Revenues:	11,020,802	14,410	11,035,212	0.1%	
Other Funding Sources					
Workers Comp Contributions	475,000		475,000		
Total Funding Sources:	475,000	-	475,000	0.0%	
Total Revenues & Funding Sources:	11,495,802	14,410	11,510,212	0.1%	
<u>APPROPRIATIONS & OTHER USES</u>					
7111 Choice Partners	5,728,380		5,728,380		
7531 ISF-Workers Compensation	475,000		475,000		
7991 ISF-Facilities	5,806,832		5,806,832		
Total Appropriations:	12,010,212	-	12,010,212	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$514,410)	\$14,410	(\$500,000)		

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