

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

Budget Rationale	<i>Changes to Revenues</i>	<i>Changes to Appropriations</i>	<i>Changes Impacting F/Bal</i>	Total Net Change
GENERAL FUND				
INCREASES				
Increase revenues & expenditures in the General Fund (1999) Budget Manager (922) CASE budget in the amount of \$25,000 to reflect the actual amount received from the United Way of Greater Houston.	25,000	25,000		
Increase revenues & expenditures in the General Fund (1999) Budget Manager (501) Special Schools Administration budget in the amount of \$6,596 to reflect additional revenue amount received from Channelview ISD.	6,596	6,596		
DECREASES				
Total GENERAL FUND:	31,596	31,596	-	\$ -
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues & expenditures in the Special Revenue Fund (2869) Budget Manager (313) Teaching and Learning Center TCDD Non-Poverty grant budget in the amount of \$7,500 to reflect the new grant amount.	7,500	7,500		
Increase revenues & expenditures in the Special Revenue Fund (4919) Budget Manager (005) Center for Safe and Secure Schools STOP School Violence In-Kind budget in the amount of \$49,608 to reflect the non-federal share amount for the first year of the grant.	49,608	49,608		
Increase revenues & expenditures in the Special Revenue Fund (2059) Head Start Program Operations budget in the amount of \$198,161 to reflect the additional amounts received for Cost of Living Adjustment.	198,161	198,161		
Increase revenues & expenditures in the Special Revenue Fund (4799) Head Start In-Kind budget in the amount of \$55,162 to reflect the non-federal share amount. Additional in-kind is required for the cost of living adjustment grant.	55,162	55,162		
Increase revenues & expenditures in the Special Revenue Fund (4798) Head Start In-Kind budget in the amount of \$862,605 to reflect additional non-federal share amount.	862,605	862,605		
DECREASES				
Total SPECIAL REVENUE FUND:	1,173,036	1,173,036	-	\$ -

WORKERS COMPENSATION FUND

INCREASES

DECREASES

Total WORKERS COMP FUND:

- - - -

Note: These are proposed budget amendments and will not be entered into the General Ledger until after Board Approval. /J. Amezcua

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
April 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$22,202,099	31,596	\$22,233,695	0.1%	
Local Property Tax Rev-Current	46,420,080		46,420,080		
Local Property Tax Rev-Del, P&I	(22,945,040)		(22,945,040)		
Local Investment Earnings	336,000		336,000		
Local Grants	2,000		2,000		
Local Miscellaneous Revenues	98,203		98,203	0.0%	
Total Local Revenues:	46,113,342	31,596	46,144,938	0.1%	
State TEA Supplemental Compensation	340,000		340,000		
State TEA Employee Portion Health Insurance	650,000		650,000		
State TRS On Behalf Payments	2,500,000		2,500,000		
State Indirect Cost	25,629		25,629		
Total State Revenues:	3,515,629	-	3,515,629	0.0%	
Federal Grants Indirect Cost	1,550,000		1,550,000		
Total Estimated Revenues:	51,178,971	31,596	51,210,567	0.1%	
<u>Other Resources</u>					
Transfers In - Choice Partners	2,079,220		2,079,220		
Total Other Resources:	2,079,220	-	2,079,220	0.0%	
Total Estimated Revenues & Other Resources:	53,258,191	\$31,596	\$53,289,787	0.1%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$151,184		\$151,184		
Educator Certification and Professional Advancement	648,292		648,292		
Assistant Superintendent-Academic Support	286,525		286,525		
Assistant Superintendent-Education and Enrichment	287,602		287,602		
Board of Trustees	196,016		196,016		
Business Support Services	1,894,411		1,894,411		
Center for Safe & Secure Schools (CSSS)	605,633		605,633		
Center for Afterschool, Summer and Expanded Learning	648,237	25,000	673,237		
Communications	829,855		829,855		
Client Engagement	696,621		696,621		
Department Wide (DW)	6,141,011		6,141,011	0.0%	
Facilities Support Services					
Construction Services	194,578		194,578		
Local Construction	1,000,000		1,000,000		
Fac-BLDG & Asst Replacement	21,961		21,961		
Records Management Services	1,940,133		1,940,133		
Head Start - Local	5,000		5,000		
Human Resources	1,085,113		1,085,113		

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
April 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	692,804		692,804	0.0%	
Research & Evaluation Institute	634,155		634,155		
Resource Development - Internal Grant Services	599,203		599,203		
Scholastic Arts	142,473		142,473		
School Based Therapy Services	11,745,178		11,745,178		
Special Assistant to Superintendent	286,106		286,106		
Special Schools					
Academic and Behavior School East	4,249,732		4,249,732		
Academic and Behavior School West	3,704,844		3,704,844		
Highpoint East School	3,235,020		3,235,020		
Fortis Academy	1,232,750		1,232,750		
Special Schools Administration	545,291	6,596	551,887		
State TEA Employee Portion Health Ins	650,000		650,000		
State TRS On Behalf Matching	2,500,000		2,500,000		
Superintendent's Office	516,203		516,203		
Teaching and Learning Center					
Bilingual Education	135,315		135,315		
Digital Education and Innovation	239,730		239,730		
Division Wide	307,736		307,736	0.0%	
Early Childhood Winter Conference	138,508		138,508		
English Language Arts	194,865		194,865		
Math	224,042		224,042		
Professional Development	39,000		39,000		
Science	147,575		147,575		
Social Studies	41,666		41,666		
Speaker Series	467,424		467,424	0.0%	
Special Education	74,502		74,502		
Technology Support Services					
Chief Communication Officer	194,995		194,995		
Technology Support Services	3,881,390		3,881,390		
Total Appropriations:	53,452,679	31,596	53,484,275	0.1%	
<u>Other Uses</u>					
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Headstart Fund 205	700,886		700,886		
Transfer-DW to Lease Debt Svc Fund 599	691,129		691,129		
Transfer Out - Capital Project	2,000,000		2,000,000		
Total Other Uses:	3,942,802	-	3,942,802		
Total Appropriations & Other Uses:	57,395,481	31,596	57,427,077	0.1%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$4,137,290)	\$0	(\$4,137,290)		

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

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	
Board	2,571	-	2,571	
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	-	0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	
Department Wide	140,000	-	140,000	
Early Childhood Intervention Funding	-	-	0	
ECl Local	-	-	0	
Employee Courtesy Committee	-	-	0	
External Relations-Local	-	-	0	
Facility Building and Asset Replacement	21,961	-	21,961	
Fortis Academy	3,565	-	3,565	
Head Start	-	-	0	
Highpoint East	17,419	-	17,419	
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	
Technology	26,774	-	26,774	
Unemployment Liability	-	-	0	
Various-Assets Replacement Schedule	-	-	0	
Workers Compensation	-	-	0	
Total Fund Balance Appropriations:	\$212,290	-	\$212,290	-

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$93,431	-	\$93,431	
Prepaid Items	34,606	-	34,606	
Total Nonspendable Fund Balance	128,037	0	128,037	
<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	1,000,000	-	1,000,000	
Local Construction	2,500,000	-	2,500,000	
PFC Lease Payment	691,129	-	691,129	
QZAB Bond Payment	2,458,268	-	2,458,268	
New Program Initiative	0	-	0	
Recovery High School	1,000,000	-	1,000,000	
Workforce Development	850,000	-	850,000	
Total Assigned Fund Balance	\$9,499,397	-	\$9,499,397	
Total Unassigned Fund Balance	17,769,755	212,290	17,557,465	
Estimated Total Fund Balance, General Fund:	\$29,412,165	\$212,290	\$29,199,875	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 200-499
April 2019

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$5,502,026	967,375	\$6,469,401		
State Program Revenues		556,979		556,979		
Federal Program Revenues		29,827,104	205,661	30,032,765		
Total Estimated Revenues:		35,886,109	1,173,036	37,059,145	3.3%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start		700,886		700,886		
Total Other Resources:		1,251,673	-	1,251,673		
Total Revenues & Other Resources		\$37,137,782	1,173,036	\$38,310,818	3.2%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed Distance Learning Capacity	12/01/18-06/30/19	161,850		161,850		
Fed TANF	07/01/18-06/30/19	203,498		203,498		
Fed ABE Regular	07/01/18-06/30/19	3,088,428		3,088,428		
Fed ABE EL/Civics	07/01/18-06/30/19	443,545		443,545		
State ABE Regular	07/01/18-06/30/19	556,979		556,979		
Local Adult Education	07/01/18-06/30/19	1,108		1,108		
Total Adult Education:		4,455,408	-	4,455,408	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	08/01/18-07/31/19	1,643,857		1,643,857		
Fed 21 st Century CLC-Cycle X	08/01/18-07/31/19	1,487,784		1,487,784		
Fed/Local After School Partnership	10/01/17-09/30/18	1,010,182		1,010,182		
Fed/Local After School Partnership	10/01/17-09/30/18	2,304,173		2,304,173		
Loc Houston Endowment	07/01/17-12/31/19	-		-		
Loc Houston Endowment	07/01/17-12/31/19	99,000		99,000		
City of Houston City Connections Program	09/07/18-06/30/19	770,000		770,000		
Loc Houston Endowment	09/01/18-08/31/19	11,880		11,880		
Total CASE:		7,326,876	-	7,326,876	0.0%	

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 200-499
April 2019

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Center For Safe and Secure Schools						
STOP School Violence	09/01/18-08/31/19	147,306		147,306		
STOP School Violence - In Kind	09/01/18-08/31/19	-	49,608	49,608	100.0%	<2>
Total Center for Safe and Secure Schools		147,306	49,608	49,608	33.7%	
Head Start Program						
Fed Head Start	01/01/18-12/31/18	5,363,542		5,363,542		
Fed Head Start	01/01/19-12/31/19	11,895,520	198,161	12,093,681	1.7%	<3>
Fed Head Start Training Funds	01/01/18-12/31/18	77,855		77,855		
Fed Head Start Training Funds	01/01/19-12/31/19	133,983		133,983		
Fed Early Head Start Operating	09/01/17-08/31/18	910,476		910,476		
Fed Early Head Start Operating	09/01/18-08/31/19	1,954,145		1,954,145		
Fed Early Head Start Training & TA	09/01/17-08/31/18	187,033		187,033		
Fed Early Head Start Training & TA	09/01/18-08/31/19	45,600		45,600		
Loc Early Head Start In-Kind	09/01/18-08/31/19	526,590		526,590		
Loc Head Start In-Kind Matching	01/01/18-12/31/18	825,541	862,605	1,688,146	104.5%	<5>
Loc Head Start In-Kind Matching	01/01/19-12/31/19	3,207,664	55,162	3,262,826	1.7%	<4>
Loc Hogg Foundation	07/01/18-06/30/19	5,108		5,108		
Head Start Other Local Grant	09/01/18-08/31/19	19,640		19,640		
Total Head Start:		25,152,697	1,115,928	26,268,625	4.4%	
The Teaching and Learning Center						
TCDD Non-Poverty	04/01/19-04/30/19	-	7,500	7,500	100.0%	<1>
Kinder Morgan Foundation	09/01/18-08/31/19	23,102		23,102		
Humanities Grant	09/01/18-08/31/19	2,500		2,500		
Total Teaching and Learning Center:		25,602	7,500	25,602	29.3%	
Academic & Behavior Schools						
Kinder Morgan Foundation	09/01/18-08/31/19	2,500		2,500		
Local Grant - ABS West	09/01/18-08/31/19	2,829		2,829		
Local Grant - ABS East	09/01/18-08/31/19	4,564		4,564		
Total Academic and Behavior Schools:		9,893	-	9,893	0.0%	
Total Appropriations & Other Uses:		\$ 37,137,782	\$ 1,173,036	\$ 38,156,012	3.2%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:						
		\$0	\$0	\$154,806		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUND 599
April 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	2,458,368		2,458,368		
Transfers In - Debt Svc-QZAB	691,129		691,129		
Total Funding Sources:	3,149,497	-	3,149,497	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,200,000		2,200,000		
Principal Maint Tax Note	235,000		235,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	258,368		258,368		
Interest Exp-MTN & QZAB	4,700		4,700		
Total Appropriations:	3,149,497	-	3,149,497	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 600-699
April 2019

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Funding Sources						
	Issuance of Bonds	-		-		
	Transfers In	2,000,000		2,000,000		
	Total Funding Sources:	2,000,000	-	2,000,000	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>						
6958	Building Purchase, Construction, Improvements	2,000,000		2,000,000		
6978	Capital Project Fund	10,500,000	-	10,500,000		
	Total Appropriations:	12,500,000	-	12,500,000	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses: *		<u>(\$10,500,000)</u>	<u>\$0</u>	<u>(\$10,500,000)</u>		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 700-799
April 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	4,621,364		4,621,364		
Contract Services	-		-		
Other Local Revenues	25,000		25,000		
Interdepartmental Revenues	5,428,496		5,428,496		
Total Estimated Revenues:	10,074,860	-	10,074,860	0.0%	
Other Funding Sources					
Workers Comp Contributions	300,000		300,000		
Total Funding Sources:	300,000	-	300,000	0.0%	
Total Revenues & Funding Sources:	10,374,860	-	10,374,860	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7119 Choice Partners	4,646,364		4,646,364		
7539 ISF-Workers Compensation	450,000	-	450,000		
7999 ISF-Facilities	5,428,496		5,428,496		
Total Appropriations:	10,524,860	-	10,524,860	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$150,000)	\$0	(\$150,000)		

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