

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
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GENERAL FUND

INCREASES

Increase revenues & expenditures in the General Fund (1999) Various Budget Managers to allocate budget based on year end estimated expenditures. Total increases for General Fund Budget Managers equals \$523,072, the net effect to general fund will be \$0.	523,072	523,072	-	-
Increase revenues & expenditures in the General Fund (1999) Budget Manager (922) <u>CASE All-Earth Ecobot</u> budget in the amount of \$9,279 to reflect revenue receipts received in excess of the budgeted amount.	9,279	9,279	-	-
Increase revenues & expenditures in the General Fund (1999) Various Budget Managers to allocate budget based on year end estimated legal fees expenditures. Total increases for General Fund Budget Managers equals \$283,140, the net effect to general fund will be \$0.	283,140	283,140	-	-

DECREASES

Decrease revenues & expenditures in the General Fund (1999) Various Budget Managers to allocate budget based on year end estimated expenditures. Total decreases for General Fund Budget Managers equals (\$523,072), the net effect to general fund will be \$0.	(523,072)	(523,072)	-	-
Decrease revenues & expenditures in the General Fund (1999) Various Budget Managers to allocate budget based on year end estimated legal fees expenditures. Total decreases for General Fund Budget Managers equals (\$283,140), the net effect to general fund will be \$0.	(283,140)	(283,140)	-	-

Total GENERAL FUND:	\$ 9,279	\$ 9,279	-	\$ -
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SPECIAL REVENUE FUND

INCREASES

Increase revenues & expenditures in the Special Revenue Fund (2059) Budget Manager (901) Head Start budget in the amount of \$130,000 to reflect additional funding needed for the <u>New Baytown Head Start Center</u> .	\$ 130,000	\$ 130,000	-	-
Increase revenues & expenditures in the Special Revenue Fund (2059) Budget Manager (901) Head Start budget in the amount of \$3,068 to reflect <u>additional revenue</u> receipts received.	\$ 3,068	\$ 3,068	-	-
Increase revenues & expenditures in the Special Revenue Fund (2159) Budget Manager (901) Early Head Start budget in the amount of \$77,316 to accurately <u>reflect the grant award received</u> .	\$ 77,316	\$ 77,316	-	-

Increase revenues & expenditures in the Special Revenue Fund (2169) Budget Manager (901) Early Head Start TT&A budget in the amount of \$14,500 to accurately reflect the grant award received.	\$	14,500	\$	14,500	-	-
Increase revenues & expenditures in the Special Revenue Fund (4989) Budget Manager (901) Head Start Local Revenue budget in the amount of \$11,000 to reflect the new grant amount received by TEGNA foundation for the SuperMENTor program.	\$	11,000	\$	11,000	-	-
Increase revenues & expenditures in the Special Revenue Fund (2300) Budget Manager (201) new Adult Education Federal Grant budget in the amount of \$765,361 to accurately reflect the grant award received. (Federal)	\$	765,361	\$	765,361	-	-
Increase revenues & expenditures in the Special Revenue Fund (2340) Budget Manager (201) new Adult Education EI Civic Grant budget in the amount of \$183,816 to accurately reflect the grant award received. (EI Civic)	\$	183,816	\$	183,816	-	-

DECREASES

Decrease revenues & expenditures in the Special Revenue Fund (3810) Budget Manager (201) new Adult Education State Grant budget in the amount of (\$556,979) to accurately reflect the grant award received. (State)	\$	(556,979)	\$	(556,979)	-	-
Decrease revenues & expenditures in the Special Revenue Fund (2230) Budget Manager (201) new Adult Education TANF Grant budget in the amount of (\$556,979) to accurately reflect the grant award received. (TANF)	\$	(203,498)	\$	(203,498)	-	-

Total SPECIAL REVENUE FUND:	\$	424,584	\$	424,584	-	\$	-
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CHOICE PARTNERSHIP FUND

INCREASES

Increase revenues & expenditures in the Choice Partnership (7119) to reflect additional revenues received and increase transfer out to general fund.		3,381,789		3,381,789	-	-
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DECREASES

Total CHOICE PARTNERSHIP FUND:	\$	3,381,789	\$	3,381,789	-	\$	-
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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
August 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	\$22,882,435	9,279	\$22,891,714		<7>
Local Property Tax Rev-Current	46,420,080	-	46,420,080		<1,8>
Local Property Tax Rev-Del, P&I	(22,945,040)		(22,945,040)		
Local Investment Earnings	336,000		336,000		
Local Grants	4,500		4,500		
Local Miscellaneous Revenues	98,203		98,203		
Total Local Revenues:	46,796,178	9,279	46,805,457	0.0%	
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:	51,861,807	9,279	51,871,086	0.0%	
<u>Other Resources</u>					
Transfers In - Choice Partners	2,079,220	-	2,079,220		<1>
Total Other Resources:	2,079,220	-	2,079,220	0.0%	
Total Estimated Revenues & Other Resources:	53,941,027	\$9,279	\$53,950,306	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$151,184		\$151,184		
Educator Certification and Professional Advancement	648,292	(50,000)	598,292		<1>
Assistant Superintendent-Academic Support	286,525		286,525		
Assistant Superintendent-Education and Enrichment	287,602		287,602		
Board of Trustees	196,016	99,478	295,494		<8>
Business Support Services	1,894,411	13,004	1,907,415		<8>
Center for Safe & Secure Schools (CSSS)	605,633	685	606,318		<8>
Center for Afterschool, Summer and Expanded Learning	675,737	12,729	688,466		<7,8>
Communications	829,855	41,845	871,700		<1,8>
Client Engagement	696,621		696,621		
Department Wide (DW)	6,141,011	(483,140)	5,657,871		<1,8>
Facilities Support Services					
Construction Services	194,578	28,000	222,578		<1>
Local Construction	1,000,000		1,000,000		
Fac-BLDG & Asst Replacement	21,961		21,961		
Records Management Services	1,940,133	200,000	2,140,133		<1>
Head Start - Local	5,000		5,000		
Human Resources	1,085,113	43,701	1,128,814		<8>

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
August 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	959	693,763		<8>
Research & Evaluation Institute	634,155		634,155		
Resource Development - Internal Grant Services	599,203		599,203		
Retirement Leave Benefits	-	216,880	216,880		<1>
Scholastic Arts	142,473		142,473		
School Based Therapy Services	11,745,178	(273,072)	11,472,106		<1>
Special Assistant to Superintendent	286,106		286,106		
Special Schools					
Academic and Behavior School East	4,731,732	1,810	4,733,542		<8>
Academic and Behavior School West	3,871,584	3,561	3,875,145		<8>
Highpoint East School	3,235,020		3,235,020		
Fortis Academy	1,232,750	274	1,233,024		<8>
Special Schools Administration	551,887	77,208	629,095		<8>
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	55,168	571,371		<1,8>
Teaching and Learning Center					
Bilingual Education	135,315		135,315		
Digital Education and Innovation	239,730	20,189	259,919		<1>
Digital Learning & Instructional Learning					
Division Wide	307,736		307,736		
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		
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:	54,135,515	9,279	54,144,794	0.0%	
<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:	58,078,317	9,279	58,087,596	0.0%	
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.

HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2018-19 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
 August 2019 (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	
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
August 2019

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		\$6,068,331	11,000	\$6,079,331		<6>
State Program Revenues		556,979	(556,979)	0		<11>
Federal Program Revenues		36,832,823	970,563	37,803,386		<2,3,4,5,9,10,12>
Total Estimated Revenues:		43,458,133	424,584	43,882,717	1.0%	
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		\$44,709,806	424,584	\$45,134,390	0.9%	
APPROPRIATIONS & OTHER USES						
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	3,056,337		3,056,337		
Fed ABE EL/Civics	07/01/18-06/30/19	420,902		420,902		
State ABE Regular	07/01/18-06/30/19	-		-		
Local Adult Education	07/01/18-06/30/19	1,108		1,108		
Fed ABE Regular	07/01/19-06/30/20	3,088,428	765,361	3,853,789		<9>
State ABE Regular	07/01/19-06/30/20	556,979	(556,979)	-		<11>
Fed ABE EL/Civics	07/01/19-06/30/20	443,545	183,816	627,361		<10>
Fed TANF	07/01/19-06/30/20	203,498	(203,498)	-		<12>
Total Adult Education:		8,136,145	188,700	8,324,845	2.3%	
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 21 st Century CLC-Cycle IX	08/01/19-07/31/20	1,600,347		1,600,347	100.0%	
Fed 21 st Century CLC-Cycle X	08/01/19-07/31/20	1,490,002		1,490,002	100.0%	
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	16,880		16,880		
Total CASE:		10,422,225	-	10,422,225	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2018-19 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 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		
Total Center for Safe and Secure Schools		196,914	-	196,914	0.0%	
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	12,093,681	133,068	12,226,749		<2,3>
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	77,316	2,031,461		<4>
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	14,500	60,100		<5>
Loc Early Head Start In-Kind	09/01/18-08/31/19	111,000	-	111,000	0.0%	
Loc Head Start In-Kind Matching	01/01/18-12/31/18	1,688,146		1,688,146		
Loc Head Start In-Kind Matching	01/01/19-12/31/19	3,262,826		3,262,826		
Loc Hogg Foundation	07/01/18-06/30/19	5,108		5,108		
Head Start Other Local Grant	09/01/18-08/31/19	26,660	11,000	37,660		<6>
Total Head Start:		25,860,055	235,884	26,095,939	0.9%	
The Teaching and Learning Center						
TCDD Non-Poverty	04/01/19-04/30/19	7,500		7,500		
NSA GenCyber Grant	05/01/19-05/01/20	28,972		28,972		
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		
WATER Project Grant	09/01/18-08/31/19	2,500		2,500		
Total Teaching and Learning Center:		64,574	-	64,574	0.0%	
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:		\$ 44,709,806	\$ 424,584	\$ 45,134,390	0.9%	
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 2018-19 BUDGET AMENDMENT REPORT - FUND 599
 August 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
August 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
August 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	4,621,364	3,381,789	8,003,153		<13>
Contract Services	-		-		
Other Local Revenues	25,000		25,000		
Interdepartmental Revenues	5,428,496		5,428,496		
Total Estimated Revenues:	10,074,860	3,381,789	13,456,649	33.6%	
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	3,381,789	13,756,649	32.6%	
<u>APPROPRIATIONS & OTHER USES</u>					
7119 Choice Partners	4,646,364	3,381,789	8,028,153		<13>
7539 ISF-Workers Compensation	450,000	-	450,000		
7999 ISF-Facilities	5,428,496		5,428,496		
Total Appropriations:	10,524,860	3,381,789	13,906,649	32.1%	
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.