

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

Budget Rationale	Changes to Revenues	Changes to Appropriations	Change in Impact Fee
GENERAL FUND			
<u>INCREASES</u>			
Increase revenues & expenditures in the General Fund (1990) Budget Manager (922) CASE to adjust placeholder amount to reflect the additional revenue received in excess of placeholder.	\$ 25,000	\$ 25,000	
Increase expenditures in the General Fund (1990) of \$320,197 for the roll forward of open Purchase Orders. Business Support Services (BM 050), Department Wide (BM 098), and Technology Support Services (BM 090) were affected.	\$ -	\$ 320,197	
Increase revenues & expenditures in the General Fund (1990) Budget Manager (005) CSSS for the addition of School Safety Audits.	\$ 100,000	\$ 100,000	
<u>DECREASES</u>			
Total GENERAL FUND:	\$ 125,000	\$ 445,197	
SPECIAL REVENUE FUND			
<u>INCREASES</u>			
Increase revenues & expenditures in the Special Revenue Fund (2670) Budget Manager (922) CASE to adjust placeholder amount to reflect the actual grant award.	\$ 191,061	\$ 191,061	
Increase revenues & expenditures in the Special Revenue Fund (2179) Budget Manager (190) Digital Education and Innovation to adjust budget amount to reflect the remaining grant balance.	\$ 7,714	\$ 7,714	
Increase revenues & expenditures in the Special Revenue Fund (4980) Budget Manager (901) Head Start to reflect rollover of grant funds received in FY19 from the TEGNA Foundation.	\$ 30,040	\$ 30,040	

Increase revenues & expenditures in the Special Revenue Fund (2070) Budget Manager (901) Head Start to reflect a **new** grant awarded by the US Department of Health and Human Services for support in the restoration of the Coolwood Head Start Center after Hurricane Harvey. \$ 523,610 \$ 523,610

Increase revenues & expenditures in the Special Revenue Fund (2300) Budget Manager (201) Adult Education to reflect rollover of grant funds received in FY19 from the Houston-Galveston Area Council. \$ 766,342 \$ 766,342

Increase revenues & expenditures in the Special Revenue Fund (2340) Budget Manager (201) Adult Education to reflect rollover of grant funds received in FY19 from the Houston-Galveston Area Council. \$ 207,419 \$ 207,419

DECREASES

Decrease revenues & expenditures in the Special Revenue Fund (2670) Budget Manager (922) CASE to adjust placeholder amount to reflect the actual grant award. \$ (65,792) \$ (65,792)

Total SPECIAL REVENUE FUND: \$ 1,660,394 \$ 1,660,394

CAPITAL PROJECTS FUND

INCREASES

Increase expenditures in the Capital Projects Fund (6950) of \$50,017 for the roll forward of open Purchase Orders for Fortis Academy (BM 800). \$ - \$ 50,017

DECREASES

Total GENERAL FUND: \$ - \$ 50,017

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 2019-20 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
October 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	\$23,020,627	125,000	\$23,145,627	0.5%	< 3, 10 >
Local Property Tax Rev-Current	24,279,517		24,279,517		
Local Property Tax Rev-Del, P&I	165,000		165,000		
Local Investment Earnings	453,590		453,590		
Local Grants			0		
Local Grants-Indirect Cost	727		727		
Local Miscellaneous Revenues	98,000		98,000		
Total Local Revenues:	48,017,461	125,000	48,142,461	0.3%	
State TEA Supplemental Compensation	300,000		300,000		
State TEA Employee Portion Health Insurance			-		
State TRS On Behalf Payments	2,750,000		2,750,000		
State Indirect Cost	33,072		33,072		
State Indirect Cost-TEA			-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	3,083,072	-	3,083,072	0.0%	
Federal Grants Indirect Cost	1,748,308		1,748,308		
Total Estimated Revenues:	52,848,841	125,000	52,973,841	0.2%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		0		
Transfers In - Choice Partners	2,375,224		2,375,224		
Transfers In-Retirement Leave Fund 190	-		0		
Insurance Recovery	-		-		
Total Other Resources:	2,375,224	-	2,375,224	0.0%	
Total Estimated Revenues & Other Resources:	55,224,065	\$125,000	\$55,349,065	0.2%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 173,390.00		\$173,390		
Educator Certification and Professional Advancement	\$ 686,795.00		686,795		
Assistant Superintendent-Academic Support	\$ 295,103.00		295,103		
Assistant Superintendent-Education and Enrichment	\$ 296,652.00		296,652		
Board of Trustees	\$ 186,626.00		186,626		
Business Support Services	\$ 1,963,839.00	17,242	1,981,081		
Center for Safe & Secure Schools (CSSS)	\$ 613,277.00	100,000	713,277	16.3%	<10>
Center for Afterschool, Summer and Expanded Learning	\$ 747,444.00	25,000	772,444	3.3%	<3>
Communications	\$ 1,058,109.00		1,058,109		
Client Engagement	\$ 500,524.00		500,524		
Department Wide (DW)	\$ 4,490,673.00	69,710	4,560,383		
Facilities Support Services					
Building & Vehicle Replacement			0		
Construction Services	\$ 191,197.00		191,197		
Local Construction			0		
Fac-BLDG & Asst Replacement	\$ 593,867.00		593,867		
Records Management Services	\$ 2,034,676.00		2,034,676		
Head Start - Local	\$ 5,000.00		5,000		
Human Resources	\$ 1,081,016.00		1,081,016		

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
October 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 592,322.00		592,322		
Research & Evaluation Institute	\$ 643,743.00		643,743		
Resource Development - Internal Grant Services	\$ 593,835.00		593,835		
Retirement Leave Benefits	\$ 100,000.00		100,000		
Scholastic Arts	\$ 183,707.00		183,707		
School Based Therapy Services	\$ 12,308,371.00		12,308,371		
Special Assistant to Superintendent	\$ 271,409.00		271,409		
Special Schools					
Academic and Behavior School East	\$ 4,333,333.00		4,333,333		
Academic and Behavior School West	\$ 3,809,633.00		3,809,633		
Highpoint East School	\$ 3,360,344.00		3,360,344		
Fortis Academy	\$ 1,276,859.00		1,276,859		
Special Schools Administration	\$ 808,577.00		808,577		
State TEA Employee Portion Health Ins			0		
State TRS On Behalf Matching	\$ 2,750,000.00		2,750,000		
Superintendent's Office	\$ 527,344.00		527,344		
Teaching and Learning Center					
Bilingual Education	\$ 153,320.00		153,320		
Digital Education and Innovation	\$ 205,186.00		205,186		
Digital Learning & Instructional Learning					
Division Wide	\$ 308,041.00		308,041		
Early Childhood Winter Conference	\$ 161,747.00		161,747		
English Language Arts	\$ 190,889.00		190,889		
Math	\$ 217,220.00		217,220		
Professional Development	\$ 39,000.00		39,000		
Science	\$ 109,707.00		109,707		
Social Studies	\$ 53,068.00		53,068		
Speaker Series	\$ 175,639.00		175,639		
Special Education	\$ 77,561.00		77,561		
Technology Support Services					
Chief Communication Officer	\$ 197,545.00		197,545		
Technology Support Services	\$ 3,632,946.00	233,245	3,866,191		
Total Appropriations:	51,999,534	445,197	52,444,731	0.9%	
<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 Headstart Fund 205	850,000		850,000		
Transfer-Facilities-Local Construction			-		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	451,429		451,429		
Transfer-DW to Lease Debt Svc Fund 599	2,466,182		2,466,182		
Transfer Out - Capital Project	3,796,869		3,796,869		
Transfers Out-Other			-		
Transfer-DW to PFC Highpoint Const Fund 699			-		
Total Other Uses:	8,115,267	-	8,115,267		
Total Appropriations & Other Uses:	60,114,801	445,197	60,559,998	0.7%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$4,890,736)	(\$320,197)	(\$5,210,933)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2019-20 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
 October 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	-	-	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	
ECl Local	-	-	0	
Employee Courtesy Committee	-	-	0	
External Relations-Local	-	-	0	
Facility Building and Asset Replacement	-	-	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	
Technology	-	-	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	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 2019-20 BUDGET AMENDMENT REPORT - FUNDS 200-499
October 2019

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		\$5,478,055	30,040	\$5,508,095	0.5%	<5>
State Program Revenues		1,021,128		1,021,128	0.0%	
Federal Program Revenues		32,823,439	1,630,354	34,453,793	5.0%	<1, 2, 4, 6, 7, 8>
Total Estimated Revenues:		39,322,622	1,660,394	40,983,016	4.2%	
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		40,574,295	1,660,394	\$42,234,689	4.1%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed Distance Learning Capacity	01/01/19-12/31/19	\$ 94,571.00		94,571		
Fed ABE Regular	07/01/19-06/30/20	\$ 2,573,690.00	766,342	3,340,032	29.8%	<7>
Fed ABE Regular	07/01/19-06/30/20	\$ 3,088,428.00		3,088,428		
Fed TANF	07/01/19-06/30/20	\$ 169,582.00		169,582		
Fed TANF	07/01/19-06/30/20	\$ 203,498.00		203,498		
Fed ABE EL/Civics	07/01/19-06/30/20	\$ 369,621.00	207,419	577,040	56.1%	<8>
Fed ABE EL/Civics	07/01/19-06/30/20	\$ 443,545.00		443,545		
State ABE Regular	07/01/19-06/30/20	\$ 464,149.00		464,149		
State ABE Regular	07/01/19-06/30/20	\$ 556,979.00		556,979		
Local Adult Education	07/01/19-06/30/20	-		-		
Total Adult Education:		7,964,063	973,761	8,937,824	12.2%	
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	08/01/19-07/31/20	1,652,621	125,269	1,777,890	7.6%	<1,2>
Fed 21 st Century CLC-Cycle X	08/01/19-07/31/20	1,492,500		1,492,500		
Fed/Local After School Partnership	10/01/19-09/30/20	2,304,173		2,304,173		
Fed/Local After School Partnership	10/01/19-09/30/20	1,000,000		1,000,000		
Loc Houston Endowment	07/01/17-12/31/19	74,250		74,250		
City of Houston City Connections Program	09/07/18-06/30/19	770,000		770,000		
Loc Houston Endowment	09/01/19-08/31/20	-		-		
Total CASE:		7,293,544	125,269	7,418,813	1.7%	

- Continued on next page -

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2019-20 BUDGET AMENDMENT REPORT - FUNDS 200-499
 October 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	147,174		147,174		
STOP School Violence - In Kind	09/01/18-08/31/19			-		
Total Center for Safe and Secure Schools		147,174	-	147,174	0.0%	
Head Start Program						
Fed Head Start	01/01/18-12/31/18	12,643,681		12,643,681		
Fed Head Start	01/01/19-12/31/19	5,180,000		5,180,000		
Fed Head Start Training Funds	01/01/18-12/31/18	133,983		133,983		
Fed Head Start Training Funds	01/01/19-12/31/19	77,800		77,800		
Head Start Disaster Assistance	09/30/19-09/29/21	-	523,610	523,610	100.0%	<6>
Fed Early Head Start Operating	09/01/17-08/31/18	1,965,341		1,965,341		
Fed Early Head Start Operating	09/01/18-08/31/19	450,000		450,000		
Fed Early Head Start Training & TA	09/01/17-08/31/18	44,904		44,904		
Fed Early Head Start Training & TA	09/01/18-08/31/19	20,000		20,000		
Loc Early Head Start In-Kind	09/01/18-08/31/19	539,956		539,956		
Loc Head Start In-Kind Matching	01/01/18-12/31/18	3,208,956		3,208,956		
Loc Head Start In-Kind Matching	01/01/19-12/31/19	870,000		870,000		
Loc Hogg Foundation	07/01/18-06/30/19	7,273		7,273		
Head Start Other Local Grant	09/01/18-08/31/19	7,620	30,040	37,660	394.2%	<5>
Total Head Start:		25,149,514	553,650	25,703,164	2.2%	
The Teaching and Learning Center						
TCDD Non-Poverty	04/01/19-04/30/19	-		-		
NSA GenCyber Grant	05/01/19-05/01/20	-	7,714	7,714	100.0%	<4>
Kinder Morgan Foundation	09/01/18-08/31/19	-		-		
Humanities Grant	09/01/18-08/31/19	-		-		
WATER Project Grant	09/01/18-08/31/19	-		-		
Total Teaching and Learning Center:		-	7,714	7,714	0.0%	
Academic & Behavior Schools						
Kinder Morgan Foundation	09/01/18-08/31/19			-		
Local Grant - ABS West	09/01/18-08/31/19			-		
Local Grant - ABS East	09/01/18-08/31/19			-		
Total Academic and Behavior Schools:		-	-	-	0.0%	
Total Appropriations & Other Uses:		\$ 40,574,295	\$ 1,660,394	\$ 42,234,689	4.1%	
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 2019-20 BUDGET AMENDMENT REPORT - FUND 599
October 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	2,466,182		2,466,182		
Transfers In - Debt Svc-QZAB	451,429		451,429		
Total Funding Sources:	2,917,611	-	2,917,611	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,255,000		2,255,000		
Principal Maint Tax Note	-		-		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	211,182		211,182		
Interest Exp-MTN & QZAB			-		
Total Appropriations:	2,917,611	-	2,917,611	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - FUNDS 600-699
October 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	3,796,869		3,796,869		
	Total Funding Sources:	3,796,869	-	3,796,869	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>						
6950	Building Purchase, Construction, Improvements	3,796,869	50,017	3,846,886	1.3%	<9>
6970	Capital Project Fund	10,620,000	-	10,620,000		
	Total Appropriations:	14,416,869	50,017	14,466,886	1.3%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses: *		(\$10,620,000)	(\$50,017)	(\$10,670,017)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - FUNDS 700-799
October 2019

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	4,875,948		4,875,948		
Contract Services	-		-		
Other Local Revenues	32,000		32,000		
Interdepartmental Revenues	5,135,951		5,135,951		
Total Estimated Revenues:	10,043,899	-	10,043,899	0.0%	
Other Funding Sources					
Workers Comp Contributions	450,000		450,000		
Total Funding Sources:	450,000	-	450,000	0.0%	
Total Revenues & Funding Sources:	10,493,899	-	10,493,899	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7110 Choice Partners	4,907,948		4,907,948		
7530 ISF-Workers Compensation	450,000		450,000		
7990 ISF-Facilities	5,135,951		5,135,951		
Total Appropriations:	10,493,899	-	10,493,899	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	\$0	\$0	\$0		

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

Posted Agenda Item:

BA # 1920-10-01 Discussion and possible action to approve the **Special Revenue Fund** (2670) CASE for 21st Century TEA Cycle 9 Year 4 budget amendment in the amount of (\$65,792). The grant period is August 1, 2019 thru July 31, 2020.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$65,792

Rationale:

Justification:

Estimated revenues are (\$65,792)

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 9, Year 4. The total amount awarded to HCDE for year 4 is \$1,608,939 which includes \$1,600,347 for operations and \$8,592 for indirect cost. \$13,517.17 has been spent in FY19 and we are adjusting the budget to \$1,586,829 for FY20.

Total appropriations are (\$65,792)

HCDE shall appropriate the following:

CASE Portion-21st Century TEA Cycle 9 Year 4										2019-2020	CHECK		INCR (DECR)	
BUDGET CODE										CHECK	HERE:			
ACCOUNT CODE										HERE:				
Fund	Fiscal	Func-	Loca-	Pro-	Budget	Class	Sub-	Account Description		Fund Balance	New	ORIGINAL	(Round to	REVISED
Code	Year	tion	tion	gram	Mgr	Object	Object			Appropriation?	Code?	BUDGET	whole dollar)	BUDGET
267	0	00	922	00	922	5929	0000	Fed Rev- TEA Distributed				\$ 1,652,621	\$ (65,792)	\$ 1,586,829
267	0	21	922	99	922	6291	0000	Consulting Services				\$ 1,485,200	\$ (65,792)	\$ 1,419,408

Direct program cost and revenue will decrease by \$65,792

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 #1920-10-01** with a decrease in both the revenues and appropriations in the amount of \$65,792. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA # 1920-10-01**

Posted Agenda Item:

BA #1920-10-02 Discussion and possible action to approve the **Special Revenue Fund** (2670) CASE for 21st Century TEA Cycle 9 Year 4 budget amendment in the amount of \$191,061. The grant period is August 1, 2019 thru July 31, 2020.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$191,061

Rationale:

Justification:

Estimated revenues are \$191,061

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 9, Year 4. The total amount awarded to HCDE for year 4 is \$1,608,939 which includes \$1,600,347 for operations and \$8,592 for indirect cost This amendment is to account for additional funding of \$191,061 for FY20.

Total appropriations are \$191,061

HCDE shall appropriate the following:

CASE Portion-21st Century TEA Cycle 9 Year 4										2019-2020				
BUDGET CODE										CHECK HERE:	CHECK HERE:		INCR (DECR)	
Fund Code	Fiscal Year	Function	Location	Program	Mgr	Budget Class	Sub-Object	Account Description		Fund Balance	New	ORIGINAL BUDGET	(Round to whole dollar)	REVISED BUDGET
267	0	00	922	00	922	5929	0000	Fed Rev- TEA Distributed				\$ 1,652,621	\$ 191,061	\$ 1,843,682
267	0	21	922	99	922	6291	0000	Consulting Services				\$ 1,485,200	\$ 191,061	\$ 1,676,261

Direct program cost and revenue will increase by \$191,061

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 #1920-10-02** with an increase in both the revenues and appropriations in the amount of \$191,061. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA # 1920-10-02**

Posted Agenda Item:

BA #1920-10-03 Discussion and possible action to approve the **General Fund** (1990) Case- United way of Greater Houston budget amendment in the amount of \$25,000.

Budget; General Fund; The revenues and the expenditures will both increase by \$25,000

Rationale:

Justification:

Estimated revenues are \$25,000

United Way of Greater Houston for CASE for KIDS provide quality support services to 125 after school programs in Harris County for the period of 09/1/2019 through 7/31/2020 in an amount of \$75,000. Funds are to support CASE for Kids coordination of assessment, training, coaching and technical assistance services for 125 programs in the quality improvement network. The original budget was \$50,000 and we are increasing it by \$25,000 to match the amount of the contract.

Total appropriations are \$25,000

HCDE shall appropriate \$25,000, and it will have no effect on HCDE fund balance.

Division/Budget: CASE- United Way										Fiscal Year:	Business Posting Date:	Business Tracking Number:			
										FY19-20					
BUDGET CODE						ACCOUNT				CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED	
Fund Code	Fiscal Year	Func-tion	Loca-tion	Pro-gram	Budget Mgr	Class Object	Sub-Object	Account Description		Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET	
199	0	21	922	99	922	6299	000	Other Contract Services				\$ 37,500	\$ 25,000	\$ 62,500	
199	0	00	922	00	922	5726	0000	Fees svc in county				\$ 50,000	\$ 25,000	\$ 75,000	

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 #1920-10-03** with a increase in both the revenues and appropriations in the amount of \$25,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1920-10-03**

Posted Agenda Item:

BA #1920-10-04 Discussion and possible action to approve the **Special Revenue Fund** (2179) National Security Agency GenCyber Grant budget amendment in the amount of \$7,714. The grant period is April 15, 2019 thru April 14, 2020.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$7,714.00.

Rationale:

Justification:

Estimated revenues are \$7,714

HCDE is a recipient of a National Security Agency grant for the GenCyber Grant. The total amount awarded to HCDE was \$32,523 the grant is managed by the Teaching and Learning Center, which includes Direct Cost of \$28,972 and Indirect Cost of \$3,551. To correct the FY20 placeholder estimate an increase of \$7,714 needs to be done, in order to reflect the actual FY19 unspent funds that need to be rolled forward to FY20.

Total appropriations are \$7,714

HCDE shall appropriate \$7,714.00, and it will have no effect on HCDE fund balance.

Division/Budget: GenCyber Fund 2179								Fiscal Year:	Business Posting Date:	Business Tracking Number:		
								FY 2019-2020		BA#1920-10-04		
BUDGET CODE				ACCOUNT				CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
Account Description												
217	9	00	190	00	190	5949	0000	Federal Revenue	<input checked="" type="checkbox"/>	\$ -	\$ 7,714	\$ 7,714
217	9	13	190	99	190	6119	0000	Personnel	<input checked="" type="checkbox"/>	\$ -	\$ 1,107	\$ 1,107
217	9	13	190	99	190	6141	0000	FICA/Medicare	<input checked="" type="checkbox"/>	\$ -	\$ 203	\$ 203
217	9	13	190	99	190	6142	0000	Group Health & Life Ins	<input checked="" type="checkbox"/>	\$ -	\$ 568	\$ 568
217	9	13	190	99	190	6144	0000	Teacher Retirement System- TRS	<input checked="" type="checkbox"/>	\$ -	\$ 1,080	\$ 1,080
217	9	13	190	99	190	6145	0000	Unemployment Compensation	<input checked="" type="checkbox"/>	\$ -	\$ 492	\$ 492
217	9	13	190	99	190	6411	0000	Employee Travel-Lodging	<input checked="" type="checkbox"/>	\$ -	\$ 600	\$ 600
217	9	13	190	99	190	6412	0000	Employee Travel-Meals	<input checked="" type="checkbox"/>	\$ -	\$ 450	\$ 450
217	9	13	190	99	190	6413	0000	Employee Travel-Transportation	<input checked="" type="checkbox"/>	\$ -	\$ 1,264	\$ 1,264
217	9	13	190	99	190	6419	0006	Non-Employee Travel-Transportation	<input checked="" type="checkbox"/>	\$ -	\$ 600	\$ 600
217	9	13	190	99	190	6391	0000	Instructional Supplies	<input checked="" type="checkbox"/>	\$ -	\$ 1,096	\$ 1,096
217	9	13	190	99	190	6415	0000	Food- Business Meetings	<input checked="" type="checkbox"/>	\$ -	\$ 254	\$ 254

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 #1920-10-04** with an increase in both the revenues and appropriations in the amount of \$7,714. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1920-10-04**

Posted Agenda Item:

BA #1920-10-05 Discussion and possible action to approve the **Local Revenue Fund** (4980) Head Start local grants budget amendment in the amount of \$30,040.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$30,040

Rationale:

Justification:

Estimated revenues are \$30,040

Increase the revenues and appropriations for the Head Start local grants in the amount of \$30,040. \$19,040 of these revenues were awarded in FY17 and FY18 and \$7,020 were awarded in FY18 from Bank of Texas, \$600 from miscellaneous donations, and \$11,000 from the TEGNA Foundation. The funds were unspent in FY19 and need to be rolled forward to FY20.

Total appropriations are \$30,040

HCDE shall appropriate the following: Direct program cost and revenue will increase by \$30,040.

Division/Budget: LOC - Other Local Grants BM901 Head Start										Fiscal Year: FY 2019-20		Business Posting Date:		Business Tracking Number:	
BUDGET CODE							ACCOUNT			CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description			Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
498	0	00	610	00	901	5798	0601	Loc Grant-HS-Supermentor					\$ 7,020	\$ 30,040	\$ 37,060
498	0	61	610	99	901	6499	0601	Instr Matl-HS Supermento					\$ 7,020	\$ 30,040	\$ 37,060

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 #1920-10-05** with an increase in both the revenues and appropriations in the amount of \$30,040. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1920-10-05**

Posted Agenda Item:

BA #1920-10-06 Discussion and possible action to approve the **Special Revenue Fund (2070)** Head Start Disaster Assistance grant budget amendment in the amount of \$523,610. The grant period is September 30, 2019 thru September 29, 2021.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$523,610

Rationale:

Justification:

Estimated revenues are \$523,610

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$581,975 which includes \$523,610 in direct program costs and \$58,365 in indirect costs. The amount awarded is to support the restoration of the Coolwood Head Start Center after Hurricane Harvey extensive damages.

Total appropriations are \$523,610

HCDE shall appropriate \$523,610, and it will have no effect on HCDE fund balance.

Division/Budget: Head Start Disaster Assistance Grant							Fiscal Year: FY 2019-20		Business Posting Date:		Business Tracking Number:				
BUDGET CODE							ACCOUNT		CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET		
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description							
207	0	00	621	00	901	5949	0000	Fed Grant Revenues					\$ -	\$ 523,610	\$ 523,610
207	0	81	621	99	901	6119	0000	Salaries - Prof Personnel					\$ -	\$ 241,940	\$ 241,940
207	0	81	621	99	901	6141	0000	FICA/Medicare					\$ -	\$ 100,320	\$ 100,320
207	0	81	621	99	901	6399	0000	General Supplies					\$ -	\$ 4,600	\$ 4,600
207	0	81	621	99	901	6211	0000	Legal Services					\$ -	\$ 7,500	\$ 7,500
207	0	81	621	99	901	6219	0000	Professional Services					\$ -	\$ 151,000	\$ 151,000
207	0	81	621	99	901	6499	0000	Misc. Operating Costs					\$ -	\$ 18,250	\$ 18,250

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 #1920-10-06** with an increase in both the revenues and appropriations in the amount of \$523,610. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1920-10-06**

Posted Agenda Item:

BA #1920-10-07 Discussion and possible action to approve the **Special Revenue Fund (2300)** Adult Ed – Federal grant budget amendment in the amount of \$766,342.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$766,342

Rationale:

Justification:

Estimated revenues are \$766,342

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,750,000 which includes \$4,481,150 in direct program costs and \$268,850 in indirect costs. Of the \$4,481,150 in direct program costs \$3,853,789 was awarded specifically for Federal. FY19 had a balance of \$3,340,033(Direct Costs). FY20 included a placeholder (Direct Cost) therefore an increase of \$766,342 is needed to reflect the remaining budget.

Total appropriations are \$766,342

HCDE shall increase appropriations by \$766,342 and it will have no effect on HCDE fund balance.

Division/Budget: Adult Education								Fiscal Year: FY 2019-20	Business Posting Date:	Business Tracking Number: BA#1920-10-07		
BUDGET CODE						ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
230	0	00	672	00	201	5939	0000	Federal Rev		\$ 2,573,690	\$ 766,342	\$ 3,340,032
230	0	XX	XXX	99	201	XXXX	XXXX	See Attached		\$ 2,573,690	\$ 766,342	\$ 3,340,032

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 #1920-10-07** with an increase in both the revenues and appropriations in the amount of \$766,342 There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1920-10-07**

Posted Agenda Item:

BA #1920-10-08 Discussion and possible action to approve the **Special Revenue Fund (2340)** Adult Ed – EL CIVIC grant budget amendment in the amount of \$207,419.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$207,419

Rationale:

Justification:

Estimated revenues are \$207,419

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,750,000 which includes \$4,481,150 in direct program costs and \$268,850 in indirect costs. Of the \$4,481,150 in direct program costs \$627,361 was awarded specifically for El Civic. FY19 had a balance of \$577,040(Direct Costs). FY20 included a placeholder (Direct Cost) therefore an increase of \$207,419 is needed to reflect the remaining budget.

Total appropriations are \$207,419

HCDE shall increase appropriations by \$207,419 and it will have no effect on HCDE fund balance.

Division/Budget: Adult Education						Fiscal Year: FY 2019-20		Business Posting Date:		Business Tracking Number: BA#1920-10-08		
BUDGET CODE						ACCOUNT		CHECK HERE:		CHECK HERE:		
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
234	0	00	672	00	201	5939	0000	Federal Rev		\$ 369,621	\$ 207,419	\$ 577,040
234	0	XX	XXX	99	201	XXXX	XXXX	See Attached		\$ 369,621	\$ 207,419	\$ 577,040

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 #1920-10-08** with an increase in both the revenues and appropriations in the amount of \$207,419 There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1920-10-08**

Posted Agenda Item:

BA #1920-10-09 Discussion and possible action to approve the **General Fund (1990)** and **Capital Projects Fund (6950)** budget amendment in the amount of \$370,214.

Subject:

Budget; General Fund and Capital Project Fund; The expenditures will increase by \$370,214. The General Fund-Fund Balance will decrease by \$320,197 and the Capital Project Fund-Fund Balance will decrease by \$50,017.

Rationale:

Justification:

Estimated revenues are \$0

There are open purchase orders from FY19 that need to be rolled into FY20. Therefore, an adjustment of \$370,214 is needed to cover those purchase orders. \$320,197 will be deducted from the General Fund-Fund Balance and \$50,017 will be deducted from the Capital Project Fund-Fund Balance.

Total appropriations are \$370,214

Division	PO#	Vendor Name	Amount
Business Support Services	1900524	Timothy M. Porter	\$ 2,080.00
	1901778	Whitley Penn LLP	\$ 12,800.00
	1902291	Positive Promotions Inc.	\$ 2,362.00
Department Wide	1900675	Safe Consulting	\$ 3,225.00
	1901883	Butler Business Products	\$ 1,471.00
	1901917	5205 Limited Partnership	\$ 7,789.00
	1901923	5205 Limited Partnership	\$ 5,182.00
	1902088	ITECH Enterprises LLC	\$ 7,612.00
	1902319	Troxell Communications	\$ 21,836.00
	1902343	Hallmark Office Products	\$ 22,595.00
Fortis Academy	1902159	QSS, L.C.	\$ 15,067.00
	1902162	Dura Pier Facilities	\$ 26,744.00
	1902235	XTRALIGHT Manufacturing	\$ 7,976.00
	1902236	Butler Business Products	\$ 230.00
Technology Support Services	1900036	Total Technologies LLC	\$ 2,876.00
	1900413	Bud Griffin Customer Supp.	\$ 1,730.00
	1900725	Comcast Holdings Corporation	\$ 4,484.00
	1901112	Siteimprove Inc.	\$ 4,761.00
	1901974	CDW Government Inc.	\$ 55,603.00
	1901976	CDW Government Inc.	\$ 74,654.00
	1902157	CDW Government Inc.	\$ 7,741.00
	1902248	CDW Government Inc.	\$ 3,758.00
	1902314	CDW Government Inc.	\$ 26,323.00
	1902328	GovConnection Inc.	\$ 6,285.00
	1902329	ITECH Enterprises LLC	\$ 45,030.00
Total			\$ 370,214.00

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 #1920-10-09** with an increase in appropriations in the amount of \$370,214. This will result in a decrease of \$320,197 to HCDE General Fund-Fund Balance and a decrease of \$50,017 to HCDE Capital Project Fund-Fund Balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1920-10-09**

Posted Agenda Item:

BA #1920-10-10 Discussion and possible action to approve the **General Fund** (1990) Center for Safe and Secure Schools budget amendment in the amount of \$100,000 for School Safety Audits.

Subject:

Budget; General Fund; The revenues and the expenditures will both increase by \$100,000.

Rationale:

Justification:

Estimated revenues are \$100,000

HCDE Center for Safe and Secure Schools will be conducting School Safety Audits. The anticipated generated revenue from this is \$100,000.

Total appropriations are \$100,000

Division/Budget: Center for Safe and Secure Schools - School Safety Audit							Fiscal Year:	Business Posting Date:	Business Tracking Number:			
							FY 2019-2020		BA#1920-10-10			
BUDGET CODE						ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
199	0	61	005	99	005	6299	0012	School Safety Audits	<input checked="" type="checkbox"/>	\$ -	\$ 100,000	\$ 100,000
199	0	00	005	00	005	5726	0021	Revenue School Safety Audits	<input checked="" type="checkbox"/>	\$ -	\$ 100,000	\$ 100,000
									Totals:	\$ -	\$ 200,000	\$ 200,000

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$100,000

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 #1920-10-10** with an increase in both the revenues and appropriations in the amount of \$100,000. There is no impact to HCDE fund balance.

Compliance with Board Policy:

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA # 1920-10-10**