

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				
<u>INCREASES</u>				
Increase revenues & expenditures in General Fund (1998) - distribute legal fees budget to various budget managers from department wide (BM098)			-	<1>
<u>DECREASES</u>				
Decrease revenues & expenditures in the General Fund (1998) BM 014 Educators Certification to better reflect revenues received.	(27,400)	(27,400)		<3>
Decrease revenues & expenditures in the General Fund (1998) BM 111 Therapy Services to better reflect revenues received.	(558,000)	(558,000)		<4>
Total GENERAL FUND:	(585,400)	(585,400)	-	-
SPECIAL REVENUE FUND				
<u>INCREASES</u>				
Increase revenues & expenditures in the Special Revenue Fund (2158) Early Head Start Program Operations in the amount of \$33,500 to reflect grant award from USDA	33,500	33,500		<5>
<u>DECREASES</u>				
Decrease in revenues & expenditures in Special Revenue Fund (2357) - Adult Education - Site Based Workplace by \$281,202 to accurately reflect the grant budget awarded.	(281,202)	(281,202)		<2>
Decrease in revenues & expenditures in Special Revenue Fund (4758) - Early Head Start In-Kind by \$415,695 to accurately reflect the in-kind waiver decrease applied.	(415,695)	(415,695)		<6>
Total SPECIAL REVENUE FUND:	(663,397)	(663,397)	- \$	-
Choice Partners Fund				
<u>INCREASES</u>				
Increase in revenues & expenditures in Choice Partnership Fund (7118) by \$700,000 to reflect excess revenue collected.	700,000	700,000		<7>
<u>DECREASES</u>				
				-
Total CHOICE PARTNERS FUND:	700,000	700,000	\$	-

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 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
July 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$21,788,886	(835,400)	\$20,953,486	-3.8%	<3,4,5>
Local Property Tax Rev-Current	22,273,000		22,273,000		
Local Property Tax Rev-Del, P&I	350,000		350,000		
Local Investment Earnings	130,098		130,098		
Local Grants	2,200		2,200		
Local Miscellaneous Revenues	91,200		91,200		
Total Local Revenues:	44,635,384	(835,400)	43,799,984	-1.9%	
State TEA Supplemental Compensation	300,000		300,000		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Payments	2,300,000		2,300,000		
State Indirect Cost	28,035		28,035		
Total State Revenues:	3,128,035	-	3,128,035	0.0%	
Federal Grants Indirect Cost	1,354,736		1,354,736		
Total Estimated Revenues:	49,118,155	(835,400)	48,282,755	-1.7%	
<u>Other Resources</u>					
Transfers In - Choice Partners	1,915,774		1,915,774		
Total Other Resources:	1,915,774	-	1,915,774	0.0%	
Total Estimated Revenues & Other Resources:	51,033,929	(\$835,400)	\$50,198,529	-1.6%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$148,862		\$148,862		
Educator Certification and Professional Advancement	659,270	(27,400)	631,870	-4.2%	<3>
Assistant Superintendent-Academic Support	279,630		279,630		
Assistant Superintendent-Education and Enrichment	280,765		280,765		
Board of Trustees	225,230		225,230		
Business Support Services	1,905,003		1,905,003		
Center for Safe & Secure Schools (CSSS)	549,887		549,887		
Center for Afterschool, Summer and Expanded Learning	686,848		686,848		
Communications	854,804		854,804		
Client Engagement	563,154		563,154		
Department Wide (DW)	3,508,766		3,508,766		
Facilities Support Services					
Building & Vehicle Replacement	861,576		861,576		
Construction Services	190,038		190,038		
Local Construction	2,194,000		2,194,000		
Records Management Services	1,992,492		1,992,492		
Head Start - Local	5,000		5,000		
Human Resources	1,064,587		1,064,587		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
July 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES					
Appropriations, Continued					
Purchasing Support Services	535,944		535,944		
Research & Evaluation Institute	637,218		637,218		
Resource Development - Internal Grant Services	586,276		586,276		
Retirement Leave Benefits	47,910		47,910		
Scholastic Arts	117,857		117,857		
School Based Therapy Services	11,320,115	(558,000)	10,762,115	-4.9%	<4>
Special Assistant to Superintendent	269,027		269,027		
Special Schools					
Academic and Behavior School East	4,058,557		4,058,557		
Academic and Behavior School West	3,439,813		3,439,813		
Highpoint East School	3,116,095		3,116,095		
Highpoint North School	0		0		
Special Schools Administration	556,381		556,381		
Recovery High School	1,162,120		1,162,120		
State TEA Employee Portion Health Ins	500,000		500,000		
State TRS On Behalf Matching	2,300,000		2,300,000		
Superintendent's Office	450,138		450,138		
Teaching and Learning Center					
Bilingual Education	144,514		144,514		
Digital Education and Innovation	220,682		220,682		
Digital Learning & Instructional Learning	38,391		38,391		
Division Wide	152,523		152,523		
Early Childhood Winter Conference	252,536	(250,000)	2,536	-99.0%	<5>
English Language Arts	175,190		175,190		
Math	252,880		252,880		
Professional Development	39,000		39,000		
Science	173,409		173,409		
Social Studies	99,711		99,711		
Speaker Series	186,548		186,548		
Special Education	79,546		79,546		
Technology Support Services					
Chief Information Officer	190,442		190,442		
Technology Support Services	3,178,342		3,178,342		
Total Appropriations:	50,251,077	(835,400)	49,415,677	-1.7%	
Other Uses					
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Headstart Fund 205	300,886		300,886		
Transfer-Facilities-Local Construction	569,000		569,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	690,329		690,329		
Transfer-DW to Lease Debt Svc Fund 599	2,454,263		2,454,263		
Transfer Out - Capital Project	1,506,000		1,506,000	0.0%	
Total Other Uses:	6,071,265	-	6,071,265		
Total Appropriations & Other Uses:	56,322,342	(835,400)	55,486,942	-1.5%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$5,288,413)	\$0	(\$5,288,413)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
July 2018 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED
<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
ECI Local	-	-	0
Employee Courtesy Committee	-	-	0
External Relations-Local	-	-	0
Facility Support Services	-	-	0
Head Start	-	-	0
Insurance Deductibles	-	-	0
Local Construction	-	-	0
New Program Initiative	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Purchasing	-	-	0
Records Management	-	-	0
Retirement Leave Fund 199	-	-	0
Special Schools	-	-	0
Technology	-	-	0
Unemployment Liability	-	-	0
Total Fund Balance Appropriations:	\$0	-	\$0

Proposed
Budget Amendment
-

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$123,353	-	\$123,353
Prepaid Items	40,202	-	40,202
Total Nonspendable Fund Balance	163,555	0	163,555
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	375,000		375,000
Unemployment Liability	200,000		200,000
Capital Projects	1,000,000		1,000,000
Total Committed Fund Balance	1,575,000	0	1,575,000
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	861,576		861,576
Building and Vehicle Replacement Schedule	597,000		597,000
Local Construction	2,700,000	(500,000)	2,200,000
PFC Lease Payment	2,454,263		2,454,263
QZAB Bond Payment	690,329		690,329
New Program Initiative	610,461		610,461
Recovery High School	950,000	(785,250)	164,750
Workforce Development	500,000		500,000
Total Assigned Fund Balance	\$9,363,629	(1,285,250)	\$8,078,379
Total Unassigned Fund Balance	17,020,303	(149,163)	16,871,140
Estimated Total Fund Balance, General Fund:	\$28,122,487	(\$1,434,413)	\$26,688,074

Proposed
Budget Amendment
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**HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
July 2018**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		\$5,971,887	(415,695)	\$5,556,192	-7.0%	<6>
State Program Revenues		1,510,541		1,510,541		
Federal Program Revenues		38,331,487	(247,702)	38,083,785	-0.6%	<2,5>
Total Estimated Revenues:		45,813,915	(663,397)	45,150,518		
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start		869,886		869,886		
Total Other Resources:		1,420,673	-	1,420,673		
Total Revenues & Other Resources		\$47,234,588	(663,397)	\$46,571,191		
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed TANF	10/01/16-09/30/17	\$103,652		\$103,652		
Fed TANF	10/01/17-06/30/18	493,869		493,869		
Fed ABE Regular	10/01/16-09/30/17	295,800		295,800		
Fed ABE Regular	10/01/17-06/30/18	2,842,278		2,842,278		
Fed ABE Regular	07/01/18-06/30/19	3,115,774		3,115,774		
Fed-Youth Demonstration P	10/01/16-09/30/17	-		-		
Fed ABE EL/Civics	10/01/16-09/30/17	206,023		206,023		
Fed ABE EL/Civics	10/01/17-06/30/18	701,475		701,475		
Fed Adult Ed SBWLP	04/15/17-09/30/17	281,202	(281,202)	-	-100.0%	<2>
Fed Adult Ed In Service	07/01/16-09/30/16	-		-		
Fed Adult Ed In Service	12/01/16-05/01/17	-		-		
State ABE Regular	10/01/16-09/30/17	186,723		186,723		
State ABE Regular	10/01/17-06/30/18	512,575		512,575		
State ABE Regular	07/01/18-06/30/19	558,606		558,606		
Total Adult Education:		9,297,977	(281,202)	9,016,775		
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/17-08/31/18	2,778		2,778		
Fed DOE National Educator Grant	10/01/15-09/30/17	-		-		
Total Alternative Certification Program:		2,778	-	2,778		
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle VIII	08/01/17-07/31/17	2,150,948		2,150,948		
Fed 21 st Century CLC-Cycle IX	08/01/17-07/31/18	1,727,187		1,727,187		
Fed 21 st Century CLC-Cycle IX	08/01/18-07/31/19	1,652,621		1,652,621		
Fed 21 st Century CLC-Cycle X	08/01/18-07/31/19	1,492,500		1,492,500		
Fed/Local After School Partnership	10/01/15-09/30/174	41,276		41,276		
Fed/Local After School Partnership	10/01/16-09/30/17	798,182		798,182		
Fed/Local After School Partnership	10/01/17-09/30/18	2,304,173		2,304,173		
Loc Houston Endowment	12/18/15-12/31/17	50,703		50,703		
Loc Houston Endowment	07/01/17-12/31/19	123,750		123,750		
City of Houston City Connections Program	09/07/17-06/30/18	770,000		770,000		
Local Grant - CASE Ecobot	06/01/18-06/30/18	5,000		5,000		
Total CASE:		11,116,340	-	11,116,340		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
July 2018**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Head Start Program						
Fed Head Start	01/01/16-12/31/16	-		-		
Fed Head Start	01/01/17-12/31/17	4,664,632		4,664,632		
Fed Head Start	01/01/18-12/31-18	11,830,789		11,830,789		
Fed Head Start Training Funds	01/01/17-12/31/17	48,302		48,302		
Fed Head Start Training Funds	01/01/18-12/31/18	89,445		89,445		
Fed Early Head Start Operating	09/01/16-08/31/17	1,246,985		1,246,985		
Fed Early Head Start Operating	09/01/17-08/31/18	3,222,308	33,500	3,255,808	1.0%	<5>
Fed Early Head Start Training & TA	09/01/17-08/31/17	195,407		195,407		
Fed Early Head Start Training & TA	09/01/17-08/31/18	241,554		241,554		
Loc Early Head Start In-Kind	09/01/17-08/31/18	526,590	(415,695)	110,895	-78.9%	<6>
Loc Head Start In-Kind Matching	01/01/17-12/31/17	1,364,233		1,364,233		
Loc Head Start In-Kind Matching	01/01/18-12/31/18	3,064,974		3,064,974		
Loc Hogg Foundation	07/01/17-06/30/18	9,517		9,517		
Local Grant	09/01/17-08/31/18	12,620		12,620		
Total Head Start:		26,517,356	(382,195)	26,135,161		
The Teaching and Learning Center						
Fed-LPI-Science (BM927)	01/01/14-12/31/16	-		-		
Fed-TCDD Non Poverty	10/01/17-10/31/17	3,000		3,000		
Local Grant- Humanities Texas	09/01/16-08/31/17	-		-		
Local Grant - WATER project	09/01/16-08/31/17	-		-		
Kinder Morgan Foundation	09/01/17-08/31/18	24,000		24,000		
Total Teaching and Learning Center:		27,000	-	27,000		
Academic & Behavior Schools						
Kinder Morgan Foundation	09/01/17-08/31/18	20,500		20,500		
Local Grant-Dollar General Literacy	09/01/16-08/31/17	-		-		
Garden Program	09/01/16-08/31/17	-		-		
Total Academic and Behavior Schools:		20,500	-	-		
Technology Support Services						
State Texas Virtual Schools Network	09/01/167-12/31/17	252,637		252,637		
Total Technology:		252,637	-	252,637		
Total Appropriations & Other Uses:		\$ 47,234,588	\$ (663,397)	\$ 46,550,691		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$0	\$0	\$20,500		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUND 599
July 2018**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	2,454,263		2,454,263		
Transfers In - Debt Svc-QZAB	690,329		690,329		
Total Funding Sources:	3,144,592	-	3,144,592	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	2,150,000		2,150,000		
Principal Maint Tax Note	225,000		225,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	304,263		304,263		
Interest Exp-MTN & QZAB	13,900		13,900		
Total Appropriations:	3,144,592	-	3,144,592	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 600-699
 July 2018**

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Funding Sources						
	Issuance of Bonds	-		-		
	Transfers In	1,506,000		1,506,000	0.0%	
	Total Funding Sources:	1,506,000	-	1,506,000		
<u>APPROPRIATIONS & OTHER USES</u>						
6958	Building Purchase, Construction, Improvements	1,506,000		1,506,000	0.0%	
6978	Capital Project Fund	10,816,072	-	10,816,072		
	Total Appropriations:	12,322,072	-	12,322,072		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
	Appropriations & Other Uses:	(\$10,816,072)	\$0	(\$10,816,072)		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 700-799
July 2018

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	4,299,354	700,000	4,999,354	16.3%	<7>
Contract Services	-		-		
Other Local Revenues	-		-		
Interdepartmental Revenues	5,600,761		5,600,761		
Total Estimated Revenues:	9,900,115	700,000	10,600,115	7.1%	
Other Funding Sources					
Workers Comp Contributions	440,000		440,000		
Total Funding Sources:	440,000	-	440,000	0.0%	
Total Revenues & Funding Sources:	10,340,115	700,000	11,040,115	6.8%	
<u>APPROPRIATIONS & OTHER USES</u>					
7118 Choice Partners	4,299,354	700,000	4,999,354	16.3%	<7>
7536 ISF-Workers Compensation	440,000		440,000		
7996 ISF-Facilities	5,600,761		5,600,761		
Total Appropriations:	10,340,115	700,000	11,040,115	6.8%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		