

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 and expenditures in the General Fund (1990) Budget Manager (190) DEI within the Teaching and Learning Center to meet increasing demand for professional development. Revenue and expenditure budget increase will be funded through Professional Development Budget Manager (315) within the Teaching and Learning Center through an **INTERNAL TRANSFER** therefore no net change will occur to the General Fund.

\$ 39,000 -

DECREASES

Decrease revenues and expenditures in the General Fund (1990) Budget Manager (315) Professional Development within the Teaching and Learning Center to meet increasing demand for professional development within DEI. The decrease in revenue and expenditure budget will be funded through an **INTERNAL TRANSFER** to Budget Manager (190) and therefore no net change will occur to the General Fund.

\$ (39,000) -

Total GENERAL FUND:

\$ - \$ - \$ - \$ -

SPECIAL REVENUE FUND

INCREASES

Increase revenues & expenditures in the Special Revenue Fund (2109) Stop School Violence Budget Manager (005) Center for Safe and Secure Schools to **ADJUST (BUDGETED)** placeholder amount to reflect the actual grant award.

\$ 77,521 \$ 77,521 - -

DECREASES

Decrease revenues & expenditures in the Special Revenue Fund (2680) 21st Century Cycle 10 Budget Manager (922) CASE to **ADJUST (BUDGETED)** placeholder amount to reflect the actual grant award.

\$ (15,871) \$ (15,871) - -

Decrease revenues & expenditures in the Special Revenue Fund (2670) 21st Century Cycle 9 Budget Manager (922) CASE to **ADJUST (BUDGETED)** placeholder amount to reflect the actual grant award.

\$ (304) \$ (304) - -

Total SPECIAL REVENUE FUND:

\$ 61,346 \$ 61,346 - \$ -

CAPITAL PROJECTS FUND

INCREASES

DECREASES

Decrease expenditures in the Capital Projects Fund (6970) to ADJUST (BUDGETED) placeholder amount to reflect the remaining funds for the PFC project within Capital Projects Fund.

- (2,545,725) - -

Total GENERAL FUND:

\$ - \$ (2,545,725) - \$ -

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
December 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	\$23,145,627	-	\$23,145,627	0.0%	<5>
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:	48,142,461	-	48,142,461	0.0%	
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:	52,973,841	-	52,973,841	0.0%	
<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:	55,349,065	\$0	\$55,349,065	0.0%	
<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	\$ 1,981,081.00		1,981,081		
Center for Safe & Secure Schools (CSSS)	\$ 713,277.00		713,277		
Center for Afterschool, Summer and Expanded Learning	\$ 772,444.00		772,444		
Communications	\$ 1,058,109.00		1,058,109		
Client Engagement	\$ 500,524.00		500,524		
Department Wide (DW)	\$ 4,550,383.00		4,550,383		
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		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 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	\$ 167,887.00		167,887		
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	\$ 4,388,333.00		4,388,333		
Academic and Behavior School West	\$ 3,864,633.00		3,864,633		
Highpoint East School	\$ 3,370,344.00		3,370,344		
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	\$ 252,642.00	39,000	291,642	15.4%	<5>
Digital Learning & Instructional Learning					
Division Wide	\$ 308,041.00		308,041		
Early Childhood Winter Conference	\$ 145,929.00		145,929		
English Language Arts	\$ 190,889.00		190,889		
Math	\$ 217,220.00		217,220		
Professional Development	\$ 39,000.00	(39,000)	0	-100.0%	<5>
Science	\$ 109,707.00		109,707		
Social Studies	\$ 53,068.00		53,068		
Speaker Series	\$ 159,821.00		159,821		
Special Education	\$ 77,561.00		77,561		
Technology Support Services					
Chief Communication Officer	\$ 197,545.00		197,545		
Technology Support Services	\$ 3,866,191.00		3,866,191		
Total Appropriations:	52,554,731	-	52,554,731	0.0%	
<u>Other Uses</u>					
Transfer-DW to Retirement Leave Fund			-		
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to 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:	60,669,998	-	60,669,998	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$5,320,933)	\$0	(\$5,320,933)		

* 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	
ABS East	-	55,000	55,000	
ABS West	-	55,000	55,000	
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 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	110,000	\$110,000	-

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	322,290	17,447,465	
Estimated Total Fund Balance, General Fund:	\$29,412,165	\$322,290	\$29,089,875	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - FUNDS 200-499
December 2019

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$5,371,410		\$5,371,410		
State Program Revenues		1,021,128		1,021,128		
Federal Program Revenues		33,781,394	61,346	33,842,740	0.2%	<1,2,4>
Total Estimated Revenues:		40,173,932	61,346	40,235,278	0.2%	
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		41,425,605	61,346	\$41,486,951	0.1%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed Distance Learning Capacity	01/01/19-12/31/19	\$ 86,705.00		86,705		
Fed ABE Regular	07/01/19-06/30/20	\$ 3,610,955.00		3,610,955		
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	\$ 536,787.00		536,787		
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	1,108		1,108		
Total Adult Education:		9,161,736	-	9,161,736	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	08/01/19-07/31/20	1,777,890	(304)	1,777,586	0.0%	<2>
Fed 21 st Century CLC-Cycle X	08/01/19-07/31/20	1,492,500	(15,871)	1,476,629	-1.1%	<1>
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	916,070		916,070		
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	5,226		5,226		
Total CASE:		7,340,109	(16,175)	7,323,934	-0.2%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2019-20 BUDGET AMENDMENT REPORT - FUNDS 200-499
 December 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	77,521	224,695	52.7%	<4>
STOP School Violence - In Kind	09/01/18-08/31/19			-		
Total Center for Safe and Secure Schools		147,174	77,521	224,695	52.7%	
Head Start Program						
Fed Head Start	01/01/20-12/31/20	12,643,681		12,643,681		
Fed Head Start	01/01/19-12/31/19	4,672,518		4,672,518		
Fed Head Start Training Funds	01/01/20-12/31/20	133,983		133,983		
Fed Head Start Training Funds	01/01/19-12/31/19	22,665		22,665		
Head Start Disaster Assistance	09/30/19-09/29/21	523,610		523,610		
Fed Early Head Start Operating	09/01/19-08/31/20	1,965,341		1,965,341		
Fed Early Head Start Operating	09/01/18-08/31/19	192,924		192,924		
Fed Early Head Start Training & TA	09/01/19-08/31/20	44,904		44,904		
Fed Early Head Start Training & TA	09/01/18-08/31/19	28,420		28,420		
Loc Early Head Start In-Kind	09/01/19-08/31/20	550,289		550,289		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	3,208,956		3,208,956		
Loc Head Start In-Kind Matching	01/01/19-12/31/19	716,648		716,648		
Loc Hogg Foundation	07/01/19-06/30/20	7,273		7,273		
Head Start Other Local Grant	09/01/19-08/31/20	37,660		37,660		
Total Head Start:		24,748,872	-	24,748,872	0.0%	
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		
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:		\$ 41,425,605	\$ 61,346	\$ 41,486,951	0.1%	
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
 December 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
December 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	3,846,886		3,846,886		
6970	Capital Project Fund	10,620,000	(2,545,725)	8,074,275	-24.0%	<3>
	Total Appropriations:	14,466,886	(2,545,725)	11,921,161	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
Appropriations & Other Uses: *						
		<u>(\$10,670,017)</u>	<u>\$2,545,725</u>	<u>(\$8,124,292)</u>		

* 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
December 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.