

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				
INCREASES				
Increase expenditures & revenues in the General Fund (1998) of \$15,566 for Special Schools (BM 501). This increase is to reflect the corrected budgeted amount for facilities charges due to a change in location.	15,566	15,566	-	<3>
Increase expenditures in the General Fund (1998) due to the addition of a position for the Board. This position will be funded by General Fund Unassigned Balance.	-	84,000	(84,000)	<5>
DECREASES				
Decrease expenditures & revenues in the General Fund (1998) of (\$15,566) for Communication (BM 925). This decrease is to reflect the corrected budgeted amount for facilities charges due to a change in location.	(15,566)	(15,566)	-	<3>
Total GENERAL FUND:	-	84,000	(84,000)	
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues & expenditures in the Special Revenue Fund (2067) Head Start Training & Technical Assistance by \$15,610 to reflect the roll-forward of unspent funds from FY17.	15,610	15,610	-	<1>
Increase revenues & expenditures in the Special Revenue Fund (2057) Head Start Program Operations grant budget by \$512,483 to reflect the roll-forward of unspent funds from FY17.	512,483	512,483	-	<2>
Increase revenues & expenditures in the Special Revenue Fund (2088) - Educators and Families for English Learners. The increase of \$3,000 is to reflect the addition of a new federal grant.	2,778	2,778	-	<4>
Increase revenues & expenditures in the Special Revenue Fund (4988) - Kinder Morgan Foundation grant budget by \$5,000 to reflect addition of a new grant for TLC-Science.	5,000	5,000	-	<6>
DECREASES				
Total SPECIAL REVENUE FUND:	535,871	535,871	\$ -	

Capital Projects Fund

INCREASES

- - -

DECREASES

-

Total CAPITAL PROJECTS FUND:

- - \$ -

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 13, 2017

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$21,643,886		\$21,643,886		
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	90,000		90,000		
Local Grants	4,200		4,200		
Local Miscellaneous Revenues	88,000		88,000		
Total Local Revenues:	44,449,086	-	44,449,086	0.0%	
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:	48,931,857	-	48,931,857	0.0%	
<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:	50,847,631	\$0	\$50,847,631	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$148,862		\$148,862		
Educator Certification and Professional Advancement	659,270		659,270		
Assistant Superintendent-Academic Support	279,630		279,630		
Assistant Superintendent-Education and Enrichment	280,765		280,765		
Board of Trustees	141,230	84,000	225,230	59.5%	<5>
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	713,848		713,848		
Communications	870,370	(15,566)	854,804	-1.8%	<3>
Client Engagement	548,621		548,621		
Department Wide (DW)	4,508,766		4,508,766		
Facilities Support Services					
Building & Vehicle Replacement	861,576		861,576		
Construction Services	190,038		190,038		
Local Construction	2,700,000		2,700,000		
Records Management Services	1,912,492		1,912,492		
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
December 13, 2017

	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	11,304,956		11,304,956		
Special Assistant to Superintendent	269,027		269,027		
Special Schools					
Academic and Behavior School East	3,941,492		3,941,492		
Academic and Behavior School West	3,434,610		3,434,610		
Highpoint East School	3,116,095		3,116,095		
Highpoint North School	0		0		
Special Schools Administration	540,815	15,566	556,381	2.9%	<3>
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		252,536		
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:	51,468,117	84,000	51,552,117	0.2%	
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				
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	-		-		
Total Other Uses:	4,565,265	-	3,996,265	0.0%	
Total Appropriations & Other Uses:	56,033,382	84,000	55,548,382	0.1%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$5,185,751)	(\$84,000)	(\$4,700,751)		

* 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
December 13, 2017 (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	84,000
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	-	0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	(15,566)
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 - Recovery High School	-	-	0	15,566
Technology	-	-	0	
Unemployment Liability	-	-	0	
Total Fund Balance Appropriations:	\$0	-	\$0	84,000

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$128,702	-	\$128,702	
Prepaid Items	30,911	-	30,911	
Total Nonspendable Fund Balance	159,613	0	159,613	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	1,000,000		1,000,000	
Unemployment Liability	200,000		200,000	
Capital Projects	5,000,000		5,000,000	
Total Committed Fund Balance	6,200,000	0	6,200,000	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	597,000		597,000	
Building and Vehicle Replacement Schedule	900,000		900,000	
Local Construction	1,250,000	(500,000)	750,000	
PFC Lease Payment	1,697,056		1,697,056	
QZAB Bond Payment	694,229		694,229	
New Program Initiative	950,000		950,000	
Recovery High School	950,000	(785,250)	164,750	
Workforce Development	500,000		500,000	
Total Assigned Fund Balance	\$7,538,285	(1,285,250)	\$6,253,035	
Total Unassigned Fund Balance	17,022,343	-	17,022,343	84,000
Estimated Total Fund Balance, General Fund:	\$30,920,241	(\$1,285,250)	\$29,634,991	84,000

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
December 13, 2017

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		\$5,954,668	5,000	\$5,959,668	0.1%	<6>
State Program Revenues		830,259		830,259		
Federal Program Revenues		28,594,310	530,871	29,125,181	1.9%	<1,2,4>
Total Estimated Revenues:		35,379,237	535,871	35,915,108		
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		\$36,799,910	535,871	\$37,335,781		
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed TANF	10/01/16-09/30/17	\$28,862		\$28,862		
Fed TANF	10/01/17-06/30/18	250,242		250,242		
Fed ABE Regular	10/01/16-09/30/17	205,031		205,031		
Fed ABE Regular	10/01/17-06/30/18	2,842,278		2,842,278		
Fed-Youth Demonstration P	10/01/16-09/30/17	-		-		
Fed ABE EL/Civics	10/01/16-09/30/17	45,924		45,924		
Fed ABE EL/Civics	10/01/17-06/30/18	357,169		357,169		
Fed Adult Ed SBWLP	04/15/17-09/30/17	281,202		281,202		
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	65,047		65,047		
State ABE Regular	10/01/17-06/30/18	512,575		512,575		
Total Adult Education:		4,588,330	-	4,588,330		
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/17-08/31/18	-	2,778	2,778	100.0%	<4>
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	-		-		
Fed/Local After School Partnership	10/01/15-09/30/17	35,000		35,000		
Fed/Local After School Partnership	10/01/16-09/30/17	799,597		799,597		
Fed/Local After School Partnership	10/01/17-09/30/18	2,550,787		2,550,787		
Loc Houston Endowment	12/18/15-12/31/17	50,703		50,703		
Loc Houston Endowment	07/01/17-12/31/19	226,949		226,949		
City of Houston City Connections Program	09/07/17-06/30/18	1,045,000		1,045,000		
Total CASE:		8,586,171	-	8,586,171		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499
 December 13, 2017**

	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	4,146,777	512,483	4,659,260	12.4%	<2>
Fed Head Start	01/01/18-12/31-18	10,962,447		10,962,447		
Fed Head Start Training Funds	01/01/17-12/31/17	-	15,610	15,610	100.0%	<1>
Fed Head Start Training Funds	01/01/18-12/31/18	98,076		98,076		
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	2,000,000		2,000,000		
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	50,000		50,000		
Loc Early Head Start In-Kind	09/01/17-08/31/18	500,000		500,000		
Loc Head Start In-Kind Matching	01/01/17-12/31/17	1,010,656		1,010,656		
Loc Head Start In-Kind Matching	01/01/18-12/31/18	3,061,967		3,061,967		
Loc Hogg Foundation	07/01/17-06/30/18	7,273		7,273		
Kinder Morgan Foundation	09/01/17-08/31/18	-	5,000	5,000	100.0%	<6>
Local Grant	09/01/17-08/31/18	52,120		52,120		
Total Head Start:		23,331,708	533,093	23,864,801		
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	-		-		
Total Teaching and Learning Center:		3,000	-	3,000		
Academic & Behavior Schools						
Local Grant-Dollar General Literacy	09/01/16-08/31/17	-		-		
Garden Program	09/01/16-08/31/17	-		-		
Total Academic and Behavior Schools:		-	-	-		
Technology Support Services						
State Texas Virtual Schools Network	09/01/167-12/31/17	252,637		252,637		
Loc Digital Trust Foundation	02/01/15-02/29/16	-		-		
Total Technology:		252,637	-	252,637		
Total Appropriations & Other Uses:		\$ 36,761,846	\$ 535,871	\$ 37,297,717		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$38,064	\$0	\$38,064		

* 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
December 13, 2017

	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
 December 13, 2017

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Funding Sources						
	Issuance of Bonds	-		-		
	Transfers In	-		-		
	Total Funding Sources:	-	-	-		
<u>APPROPRIATIONS & OTHER USES</u>						
6958	Building Purchase, Construction, Improvements	1,000,000	-	1,000,000	100.0%	
6976	Capital Project Fund	-	-	-		
	Total Appropriations:	-	-	-	100.0%	
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 700-799
December 13, 2017

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	4,299,354		4,299,354		
Contract Services	-		-		
Other Local Revenues	-		-		
Interdepartmental Revenues	5,600,761		5,600,761		
Total Estimated Revenues:	9,900,115	-	9,900,115	0.0%	
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	-	10,340,115	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7116 Choice Partners	4,299,354		4,299,354		
7536 ISF-Workers Compensation	440,000		440,000		
7996 ISF-Facilities	5,600,761		5,600,761		
Total Appropriations:	10,340,115	-	10,340,115	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		