

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

Budget Rationale	<i>Changes to Revenues</i>	<i>Changes to Appropriations</i>	<i>Changes Impacting F/Bal</i>	Total Net Change
GENERAL FUND				
<u>INCREASES</u>				
Increase revenue and expenditures budget within General Fund (1990) Budget Manager (050) Business Services by \$125,000 to reflect additional revenue anticipated from HCDE Plus.	\$ 125,000	\$ 125,000	-	- <1>
Increase expenditures budget within General Fund (1990) Budget Manager (098) Department Wide Transfer Out by \$250,000 for the Baytown Headstart Parking lot.	\$ -	\$ 250,000	(250,000)	- <4>
<u>DECREASES</u>				
Total GENERAL FUND:	\$ 125,000	\$ 375,000	\$ (250,000)	\$ -
SPECIAL REVENUE FUND				
<u>INCREASES</u>				
Increase revenue and expenditure budget within Special Revenue Fund (2890) Head Start Program Operations, Budget Manager (901) Head Start by \$250,000 to adjust the placeholder of \$0 by \$250,000. This will be used to fund the Baytown Parking Lot.	\$ 250,000.00	\$ 250,000.00	-	- <2>
Increase revenue and expenditure budget within Special Revenue Fund (2890) Head Start Program Operations, Budget Manager (901) Head Start by \$5,343,305. The purpose of this budget amendment is to adjust the placeholder of \$0 by \$5,343,305 to reflect the amount awarded on he NOGA for grant period of July 1, 2020 - December 31, 2020.	\$ 5,343,305.00	\$ 5,343,305.00	-	- <3>
Increase revenue and expenditure budget within Special Revenue Fund (4270) Disaster Recovery, Budget Manager (901) Head Start by \$1,045,933. The purpose of this budget amendment is to adjust the placeholder of \$0 by \$1,045,933 to reflect the amount awarded.	\$ 1,045,933.00	\$ 1,045,933.00	-	- <5>
<u>DECREASES</u>				
Total SPECIAL REVENUE FUND:	\$ 6,639,238	\$ 6,639,238	-	\$ -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
June 2020

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES					
Revenues					
Local Customer Fees/Charges	\$23,548,627	125,000	\$23,673,627	0.5%	<1>
Local Property Tax Rev-Current	24,285,312		24,285,312		
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:	48,551,256	125,000	48,676,256	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:	53,382,636	125,000	53,507,636	0.2%	
Other Resources					
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:	55,757,860	\$125,000	\$55,882,860	0.2%	
APPROPRIATIONS & OTHER USES					
Appropriations					
Adult Education Local	\$ 173,390.00		\$173,390		
Educator Certification and Professional Advancement	\$ 686,795.00		686,795		
Assistant Superintendent-Academic Support	\$ 318,103.00		318,103		
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	125,000	2,106,081	6.3%	<1>
Center for Safe & Secure Schools (CSSS)	\$ 786,277.00		786,277		
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)	\$ 3,166,118.00		3,166,118		
Education Foundation	\$ 509,060.00		509,060		
Facilities Support Services					
Building & Vehicle Replacement			0		
Construction Services	\$ 191,197.00		191,197		
Local Construction			0		
Fac-BLDG & Asst Replacement	\$ 693,867.00		693,867		
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
June 2020

	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	\$ 3,940,633.00		3,940,633		
Highpoint East School	\$ 3,370,344.00		3,370,344		
Fortis Academy	\$ 1,238,859.00		1,238,859		
Special Schools Administration	\$ 846,577.00		846,577		
State TEA Employee Portion Health Ins			0		
State TRS On Behalf Matching	\$ 2,750,000.00		2,750,000		
Superintendent's Office	\$ 577,344.00		577,344		
Teaching and Learning Center					
Bilingual Education	\$ 153,320.00		153,320		
Digital Education and Innovation	\$ 406,642.00		406,642		
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	\$ -		0		
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	\$ 3,843,191.00		3,843,191		
Total Appropriations:	52,093,526	125,000	52,218,526	0.2%	
<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-DW to Headstart Fund 289		250,000	250,000	100%	<4>
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 - COVID-19 Disaster Recovery	1,500,000		1,500,000		
Transfer-DW to PFC Highpoint Const Fund 699			-		
Total Other Uses:	9,615,267	250,000	9,865,267		
Total Appropriations & Other Uses:	61,708,793	375,000	62,083,793	0.6%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(\$5,950,933)	(\$250,000)	(\$6,200,933)		

* 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
June 2020 (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	
ABS East	-	55,000	55,000	
ABS West	-	55,000	55,000	
Board	-	-	0	
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	100,000	100,000	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	
Department Wide	2,000,000	262,290	2,262,290	
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	250,000
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	
Superintendent	-	50,000	50,000	
Unemployment Liability	-	-	0	
Various-Assets Replacement Schedule	-	-	0	
Workers Compensation	-	-	0	
Total Fund Balance Appropriations:	\$2,000,000	522,290	\$2,522,290	250,000

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$131,949	-	\$131,949	
Prepaid Items	37,856	-	37,856	
Total Nonspendable Fund Balance	169,805	0	169,805	
<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	20,930,182	2,522,290	18,407,892	250,000
Estimated Total Fund Balance, General Fund:	\$32,614,360	\$2,522,290	\$30,092,070	250,000

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - FUNDS 200-499
June 2020

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		\$4,820,637		\$4,820,637	0.0%	
State Program Revenues		1,021,128		1,021,128		
Federal Program Revenues		27,464,126	6,389,238	33,853,364	23.3%	<3,5>
Total Estimated Revenues:		33,305,891	6,389,238	39,695,129	19.2%	
Other Resources						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start (2890)		-	250,000	250,000	100.0%	<2>
Transfer In-Head Start		414,886		414,886		
Transfer In-Disaster Recovery		1,500,000		1,500,000		
Total Other Resources:		2,465,673	250,000	2,715,673		
Total Revenues & Other Resources		35,771,564	6,639,238	42,410,802	18.6%	
APPROPRIATIONS & OTHER USES						
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	1,777,586		1,777,586	0.0%	
Fed 21 st Century CLC-Cycle X	08/01/19-07/31/20	1,476,629		1,476,629	0.0%	
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:		7,323,934	-	7,323,934	0.0%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 BUDGET AMENDMENT REPORT - FUNDS 200-499
June 2020

	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	294,869		294,869		
STOP School Violence - In Kind	09/01/18-08/31/19			-		
Total Center for Safe and Secure Schools		294,869	-	294,869	0.0%	
Head Start Program						
Fed Head Start	01/01/20-12/31/20	5,614,352		5,614,352		
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	53,024		53,024		
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	613,110		613,110		
Fed Early Head Start Operating	07/01/20-12/31/20	-	5,593,305	5,593,305	100.0%	<2,3>
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		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/20	-	1,045,933	1,045,933	100.0%	<5>
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	1,473,882		1,473,882		
Loc Head Start In-Kind Matching	01/01/19-12/31/19	1,896,790		1,896,790		
Loc Hogg Foundation	07/01/19-06/30/20	7,413		7,413		
Head Start Other Local Grant	09/01/19-08/31/20	37,660		37,660		
Total Head Start:		17,173,292	6,639,238	23,812,530	38.7%	
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%	
Disaster Recovery						
Disaster Recovery - COVID-19 Response	03/16/20-03/16/21	1,500,000		1,500,000		
Total Disaster Recovery:		1,500,000	-	1,500,000	0.0%	
Academic & Behavior Schools						
Kinder Morgan Foundation	09/01/19-08/31/20			-		
Local Grant - ABS West	09/01/17-08/31/20	4,019		4,019		
Local Grant - ABS East	09/01/19-08/31/20			-		
Total Academic and Behavior Schools:		4,019	-	4,019	0.0%	
Total Appropriations & Other Uses:		\$ 35,485,564	\$ 6,639,238	\$ 42,124,802	18.7%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:						
		\$286,000	\$0	\$286,000		

* 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
June 2020

	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
June 2020

	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	8,074,275		8,074,275		
Total Appropriations:	11,921,161	-	11,921,161	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses: *					
	<u>(\$8,124,292)</u>	<u>\$0</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
June 2020

	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	96,518		96,518		
Other Local Revenues	32,000		32,000		
Interdepartmental Revenues	5,135,951		5,135,951		
Total Estimated Revenues:	10,140,417	-	10,140,417	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:	10,590,417	-	10,590,417	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7110 Choice Partners	5,004,466		5,004,466		
7530 ISF-Workers Compensation	450,000		450,000		
7990 ISF-Facilities	5,135,951		5,135,951		
Total Appropriations:	10,590,417	-	10,590,417	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.