

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
GENERAL FUND				
INCREASES				
Increase revenues & expenditures for additional interdepartmental contract between Research Institute and Digital Innovation.(BA #1516-01-2)	22,642	22,642		22,642 (2)
Total GENERAL FUND:			\$ 22,642	
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues and expenditures -Increase CASE fund (4636) by \$594,000 to setup the budget amount for 2016 Houston Endowment Grant. (BA #1516-01-1)	594,000	594,000		594,000 (1)
Total SPECIAL REVENUE FUND:			\$ 594,000	

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
January 21, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$20,477,153	22,642	\$20,499,795		2
Local Property Tax Rev-Curren	20,821,560	-	20,821,560		
Local Property Tax Rev-Del, P&	410,500		410,500		
Local Investment Earnings	8,000		8,000		
Local Grants	5,000		5,000		
Local Miscellaneous Revenue	59,000		59,000		
Total Local Revenues:	41,781,213	22,642	41,803,855	0.1%	
State FSP Compensation	300,000		300,000		
State TEA Health Insurance	450,000	-	450,000		
Total State Revenues:	750,000	-	750,000	0.0%	
Federal Grants Indirect Cost	1,379,419	-	1,379,419		
Total Estimated Revenues:	43,910,632	22,642	43,933,274	0.1%	
<u>Other Resources</u>					
State TRS Matching	2,150,000	-	2,150,000		
Transfers In - Choice Partners	1,164,940	-	1,164,940		
Total Other Resources:	3,314,940	-	3,314,940	0.0%	
Total Estimated Revenues & Other Resources:	\$47,225,572	\$22,642	\$47,248,214	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$187,650	\$ -	\$187,650		
Educator Certification and Professional Advancem	442,794	-	442,794		
Assistant Superintendent-Education and Enrichm	279,770	-	279,770		
Assistant Superintendent-Academic Suppor	260,159	-	260,159		
Board of Trustees	230,140	-	230,140		
Business Support Services	1,846,138	-	1,846,138		
Center for Safe & Secure Schools (CSSS	491,608		491,608		
Client Engagemen	468,005		468,005		
Head Start	5,000		5,000		
Communications	915,614		915,614		
The Center for Afterschool, Summer and Expanded Learnin	160,484		160,484		
Department Wide (DW)	4,202,436		4,202,436		
Digital Learning & Instructional Learning	100,277		100,277		
Education Foundati	201,875	-	201,875		
Special Assistant to Superintenden	189,576	-	189,576		
Facilities Support Services					
Construction Services	132,646	-	132,646		
Construction Project Program	701,090	-	701,090		
Building & Vehicle Replacem	225,983	-	225,983		
Records Management Service	1,714,932	-	1,714,932		
Human Resources	984,899	-	984,899		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
January 21, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Instructional Support Services:					
Bilingual Education	206,933		206,933		
The Teaching and Learning Center	218,053		218,053		
Early Childhood Winter Conference	247,433		247,433		
English Language Arts	303,087		303,087		
Math	396,343		396,343		
Professional Development	48,146		48,146		
Science	136,324		136,324		
Social Studies	96,412		96,412		
Speaker Series	179,830		179,830		
Special Education	42,073		42,073		
Purchasing Support Services:	534,793	-	534,793		
Research & Evaluation Institute	551,801	22,642	574,443		2
Center for Grants Development	565,638	-	565,638		
Retirement Leave Benefits	250,000		250,000		
Scholastic Arts	117,035	-	117,035		
Special Schools					
Academic and Behavior School East	3,503,896	-	3,503,896		
Academic and Behavior School West	3,137,116		3,137,116		
Highpoint East School	2,788,338	-	2,788,338		
Highpoint North School	1,491,161	-	1,491,161		
Special Schools Administration	515,978	-	515,978		
School Based Therapy Service:	10,034,802	-	10,034,802		
Superintendent's Office	385,434	-	385,434		
State TEA Employee Portion Health Insurance	450,000	-	450,000		
State TRS On Behalf Matching	2,150,000	-	2,150,000		
Technology Support Services:					
Chief Information Officer	190,256	-	190,256		
Technology Support Service:	4,038,561	-	4,038,561		
Digital Education and Innovation	235,395	-	235,395		
Total Appropriations:	46,555,914	22,642	46,578,556	0.0%	
<u>Other Uses</u>					
Transfer-DW to Retirement Leave Fund 199	-		-		
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	371,886	-	371,886		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	692,829		692,829		
Transfer-DW to Lease Debt Svc Fund 599	1,715,372		1,715,372		
Transfer Out - Capital Project	3,330,233		3,330,233		
Transfers Out-Other	-		-		
Total Other Uses:	6,661,107	-	6,661,107	0.0%	
Total Appropriations & Other Uses:	53,217,021	22,642	53,239,663	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	(\$5,991,449)	\$0	(\$5,991,449)		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE
January 21, 2016
(Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Assets Replacement Schedule	(\$525,000)	-	(\$525,000)
Building and Vehicle Replacement Schedule	(\$550,000)	-	(\$550,000)
Capital Projects	5,521,446	-	5,521,446
Center for Safe & Secure Schools	(285,000)	-	(285,000)
Department Wide	-	(1,433,725)	(1,433,725)
Early Childhood Intervention Funding	(1,100,000)	-	(1,100,000)
ECl Local	0	(630,816)	(630,816)
Employee Courtesy Committee	(39,144)	-	(39,144)
External Relations-Local	0	(115,000)	(115,000)
Facility Support Services	(1,963,018)	(710,423)	(2,673,441)
Head Start	0	(5,000)	(5,000)
Insurance Deductibles	(500,000)	-	(500,000)
ISS - Special Education	0	(3,800)	(3,800)
New Payroll System	(209,885)	-	(209,885)
Preschool Preparedness Initiative Program	(1,500,000)	-	(1,500,000)
Records Management	-	(28,000)	(28,000)
Retirement Leave Fund 190	(400,000)	-	(400,000)
Technology	(591,173)	-	(591,173)
Unemployment Liability	(200,000)	-	(200,000)
Total Fund Balance Appropriations:	(\$2,341,774)	(2,926,764)	(\$5,268,538)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$118,266	-	\$118,266
Deferred Revenues	30,645	-	30,645
Total Nonspendable Fund Balance	148,911	0	148,911
<u>Restricted Fund Balance</u>			
QZAB Project	6,281	-	6,281
Total Restricted Fund Balance	6,281	0	6,281
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,250,000	(400,000)	850,000
Preschool Preparedness Initiative Program	1,500,000	(1,500,000)	0
Unemployment Liability	400,000	(200,000)	200,000
Capital Projects	0	2,191,213	2,191,213
Total Committed Fund Balance	3,150,000	91,213	3,241,213
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	1,425,000	(1,116,173)	308,827
Building and Vehicle Replacement Schedule	1,450,000	(736,650)	713,350
Safe Alert Software-CSSS	285,000	(285,000)	0
Deferred Revenues-Highpoint Schools	103,300	-	103,300
Early Childhood Intervention Funding	1,100,000	(1,100,000)	0
Insurance Deductibles	500,000	(500,000)	0
Fund 199 Local Construction	1,776,368	(1,776,368)	0
Employee Courtesy Committee	39,144	(39,144)	0
New Payroll System	209,885	(209,885)	0
PFC Lease Payment	807,915	-	807,915
QZAB Bond Payment	697,833	-	697,833
Total Assigned Fund Balance	\$8,394,445	(5,763,220)	\$2,631,225
Total Unassigned Fund Balance	14,901,562	(2,926,764)	11,974,798
Estimated Total Fund Balance, General Fund:	\$26,601,199	(\$8,598,771)	\$18,002,428

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499 & 600-799
January 21, 2016

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>							
Estimated Revenues							
Local Program Revenues		\$1,972,162	594,000	\$2,566,162			1
State Program Revenues		2,040,989		2,040,989			
Federal Program Revenues		27,599,567		27,599,567			
Total Estimated Revenues:		31,612,718	594,000	32,206,718	1.9%		
Other Resources							
Transfer In-CASE After School Program		550,787	-	550,787			
Transfer In-Head Start		371,886	-	371,886			
Transfer In-General Fund		3,330,233		3,330,233			
Interdepartmental Revenues		5,924,556		5,924,556			
Bond Proceeds		7,236,826		7,236,826			
Total Other Resources:		17,414,288	-	17,414,288			
Other Resources:		\$49,027,006	594,000	\$49,621,006	1.2%		
<u>APPROPRIATIONS & OTHER USES</u>							
Adult Education Program							
Fed TANF	10/01/15-06/30/16	\$247,000		\$247,000			
Fed TANF	10/01/14:09/30/15	16,634.00		\$16,634			
Fed ABE Regular	10/01/15-06/30/16	2,232,595		2,232,595			
Fed ABE Regular	10/01/14:09/30/15	441,104.00		441,104			
Fed ABE EL/Civics	10/01/15-06/30/16	535,800		535,800			
Fed ABE EL/Civics	10/01/14:09/30/15	43,507.00		43,507			
State ABE Regular	10/01/15-06/30/16	592,800		592,800			
State ABE Regular	10/01/14:09/30/15	57,329.00		57,329			
State TANF	10/01/15-06/30/16	-		0			
State TANF	10/01/14:09/30/15	-		0			
Local-EFHC IBM Grant	09/01/13:08/31/15	-		-			
Local-Dollar General	05/01/14:12/31/14	-		-			
Total Adult Education:		4,166,769	-	4,166,769	0.0%		
Educator Certification and Professional Advancement							
Fed DOE National Educator Grant	10/01/15-09/30/16	221,324		221,324			
Fed DOE National Educator Grant	10/01/14-09/30/15	55,634		55,634			
Total Alternative Certification Program:		276,958	-	276,958	0.0%		
The Center for Afterschool, Summer and Expanded Learning (CASE)							
Fed 21 st Century CLC-Cycle VII	08/01/15-07/31/16	2,062,665		2,062,665			
Fed 21 st Century CLC-Cycle VIII	08/01/15-07/31/16	2,040,522		2,040,522			
Fed/Local After School Partnership	10/01/13-09/30/14	73,861		73,861			
Fed/Local After School Partnership	10/01/14-09/30/15	147,099		147,099			
Fed/Local After School Partnership	10/01/15-09/30/16	2,363,386		2,363,386			
Loc Houston Endowment	01/01/15-12/31/15	990,000		990,000			
Loc Houston Endowment	12/18/15-12/31/17	-	594,000	594,000			1
Loc Houston Endowment ENRICH	09/01/13-08/31/14	82,259		82,259			
Loc City of Houston	08/01/15-07/31/16	700,000		700,000			
Loc EFHC Energy City	09/01/14-08/31/15	45,000		45,000			
Total CASE:		8,504,792	594,000	9,098,792	7.0%		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499 & 600-799
January 21, 2016

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	NOTE	NO.
APPROPRIATIONS & OTHER USES (CONTINUED)							
Digital Learning & Instructional Technology (DLIT)							
State Texas Virtual Schools Network	09/01/15-08/31/16	1,390,860		1,390,860			
Total DLIT:		<u>1,390,860</u>	<u>-</u>	<u>1,390,860</u>	0.0%		
Head Start Program							
Fed Head Start	01/01/16-12/31/16	11,403,460		11,403,460			
Fed Head Start	01/01/15-12/31/15	3,990,812		3,990,812			
Fed Head Start Training Funds	01/01/16-12/31/16	98,076		98,076			
Fed Head Start Training Funds	01/01/15-12/31/15	13,121		13,121			
Fed Early Head Start Start Up	03/01/15-08/31/16	678,250		678,250			
Fed Early Head Start Operating	03/01/15-08/31/16	1,797,620		1,797,620			
Fed Early Head Start Training & TA	03/01/15-08/31/16	45,278		45,278			
Loc Head Start In-Kind Matching	01/01/16-12/31/16	-		-			
Loc Head Start In-Kind Matching	01/01/15-12/31/15	-		-			
Loc Hogg Foundation	07/01/14-06/30/15	7,273		7,273			
Total Head Start:		<u>18,033,890</u>	<u>-</u>	<u>18,033,890</u>	0.0%		
Research & Evaluation							
Fed-LPI-Research Institute of Texas	01/01/14-12/31/15	2,919		2,919			
Fed-LPI-Science	01/01/14-12/31/15	11,573		11,573			
Total Research & Evaluation:		<u>14,492</u>	<u>-</u>	<u>14,492</u>	0.0%		
Technology							
Loc Digital Trust Foundation	02/01/15-02/29/16	147,630		147,630			
Total Technology:		<u>147,630</u>	<u>-</u>	<u>147,630</u>	0.0%		
Capital Funds							
AB School Building Construction		10,567,059	-	10,567,059	100.0%		
Total Capital Fund:		<u>10,567,059</u>	<u>-</u>	<u>10,567,059</u>			
Facility Support							
Facilities		5,924,556		5,924,556	0.0%		
		5,924,556	-	5,924,556			
Total Appropriations & Other Uses:		<u>\$ 49,027,006</u>	<u>\$ 594,000</u>	<u>\$ 49,621,006</u>	1.2%		
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			

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

Posted Agenda Item:

BA #1516-01-1 Discussion and possible action to approve the **Local Revenue Fund** (4636) CASE for Houston Endowment budget amendment in the amount of \$594,000. The grant period is December 18, 2015 thru December 31, 2017.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$594,000

Rationale:

Justification:

Estimated revenues are \$594,000

HCDE is a recipient of an Education Foundation of Harris County for the After-School Sustainability Initiative grant over a two year period. The total amount awarded to HCDE is \$900,000 for direct program cost. Of the \$900,000 in direct program cost, 1% or \$9,000 is allowed for administrative purposes for Education Foundation of Harris County.

Total appropriations are \$594,000

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$594,000.

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 #1516-01-1** with an increase in both the revenues and appropriations in the amount of \$594,000. However, the remaining balance of \$297,000 will be allocated for the 2016-2017 fiscal year. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-01-1**

Posted Agenda Item:

BA #1516-01-2 Discussion and possible action to approve the **General Fund** (1996) budget amendment in the amount of \$22,642.

Subject:

Budget; General Fund; The revenues & expenditures will increase by \$22,642.

Rationale:

Justification:

Estimated revenues are \$22,642

HCDE Research & Evaluation Institute (REI) has entered into an interdepartmental contract with Digital Education & Innovation for evaluation services for the Digital Trust grant. This contract will increase revenues and expenditures for (REI) budget manager 924 in the amount of \$22,642.

Total appropriations are \$22,642

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 #1516-01-2** with an increase in the revenues and expenditures in the amount of \$22,642.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-01-2**