

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
<b>GENERAL FUND</b>				
<b>INCREASES</b>				
Increase revenues & expenditures in the General Fund (1997) (BM922)-transfer Ecobot Challenge budget from Education Foundation to Case in the General Fund.	91,000	91,000		- (7)
Increase revenues & expenditures in the General Fund (1997) (BM098)-transfer Ecobot Challend budget from Education Foundation to Department Wide in the General Fund.	99,000	99,000		- (8)
Increase Expenditures - Adjust Current Year Appropriations in General Fund (1997) to cover Purchase Order Rollovers from 2016.	-	250,871	(250,871)	(250,871) (17)
Increase Revenues in the General Fund (1997) (BM050) - Increase Current Tax Distribution to cover reduction in Indirect Cost Revenue.	50,000			50,000 (25)
Increase revenues & expenditures in the General Fund (1997) (BM201) - transfer Indirect Cost Revenue from Business Services (BM050) to Adult Education (BM201) to utilize indirect cost for payroll expenditures.	50,000	50,000		- (25)
<b>DECREASES</b>				
Decrease revenues & expenditures in the General Fund (1997) (BM920) - transfer Ecobot Challenbe budget from Education Foundation to Case/Department Wide in the General Fund.	(190,000)	(190,000)		- (8)
Decrease revenues in the General Fund (1997) (BM098) - Decrease Current Tax Distribution and allocate budget to Business Services.	(50,000)			(50,000) (25)
Decrease revenues in the General Fund (1997) (BM050) - Decrease Indirect Cost Distribution to transfer budget to Adult Educaiton in the General Fund.	(50,000)			(50,000) (25)
<b>Total GENERAL FUND:</b>	<b>-</b>	<b>300,871</b>		<b><u>\$ (300,871)</u></b>
<b>SPECIAL REVENUE FUND</b>				
<b>INCREASES</b>				
Increase revenues & expenditures in the Special Revenue Fund (2677) - Rollforward the CASE for 21st Century TEA Cycle 9 grant remaining budget to FY'17.	1,778,703	1,778,703		- (3)
Increase revenues & expenditures in the Special Revenue Fund (2667) - Adjust FY17 CASE for 21st Century TEA Cycle 8 grant allocation to actual.	97,390	97,390		- (4)
Increase revenues & expenditures in the Special Revenue Fund (2145) - Rollforward the Early Head Start Startup grant remaining budget to FY'17.	623	623		- (5)
Increase revenues & expenditures in the Special Revenue Fund (2155) - Rollforward the Early Head Start Operations grant remainga budget to FY'17.	4,646	4,646		- (6)
Increase revenues & expenditures in the Special Revenue Fund (4987) - Establish budget for local grant received from Dollar General for the Literacy Foundation Youth Grant.	4,000	4,000		- (9)

Increase revenues & expenditures in the Special Revenue Fund (4677) - Establish budget for the City of Houston "City Connections" program.	660,000	660,000	- (10)
Increase revenues & expenditures in the Special Revenue Fund (4636) - Adjust FY17 CASE for Houston Endowment grant allocation to actual.	130,061	130,061	- (11)
Increase revenues & expenditures in the Special Revenue Fund (2887) - Adjust FY17 CASE for Partnership grant allocation to actual.	1,464,173	1,464,173	- (13)
Increase revenues & expenditures in the Special Revenue Fund (2236) - Adjust FY17 Adult Ed-TANF grant allocation to actual.	16,457	16,457	- (18)
Increase revenues & expenditures in the Special Revenue Fund (2306) - Adjust FY 17 Adult Ed Federal grant to reflect HGAC amendment.	180,439	180,439	- (19)
Increase revenues & expenditures in the Special Revenue Fund (2337) - Establish budget for Houston-Galveston Area Council (HGAC) Youth Demonstration Project budget.	85,715	85,715	- (20)
Increase revenues & expenditures in the Special Revenue Fund (2237) - Adjust FY17 Adult Ed-TANF grant allocation to actual.	19,668	19,668	- (21)
Increase revenues & expenditures in the Special Revenue Fund (2346) - Adjust FY17 Adult Ed-EI Civics grant allocation to actual.	149,204	149,204	- (22)
Increase revenues & expenditures in the Special Revenue Fund (2307) - Adjust FY17 Adult Ed-AELFLA grant allocation to actual.	362,276	362,276	- (26)
<b>DECREASES</b>			
Decrease revenues & expenditures in the Special Revenue Fund (2047) to decrease the Alternative Certification FY17 Allocation.	(100,000)	(100,000)	- (1)
Decrease revenues & expenditures in the Special Revenue Fund (2046) to reflect actual remaining balances from Alternative Certification FY16.	(22,134)	(22,134)	- (2)
Decrease revenues & expenditures in the Special Revenue Fund (2886) - Adjust FY17 CASE for Partnership grant allocation to actual.	(86,871)	(86,871)	- (12)
Decrease revenues & expenditures in the Special Revenue Fund (2347) - Adjust FY17 Adult Ed-EI Civics grant allocation to actual.	(123,419)	(123,419)	- (14)
Decrease revenues & expenditures in the Special Revenue Fund (2346) - Adjust FY17 Adult Ed-EI Civics grant allocation to actual.	(167,565)	(167,565)	- (15)
Decrease revenues & expenditures in the Special Revenue Fund (2336) - Adjust FY17 Adult Ed-Youth Demonstration Project grant allocation to actual.	(97,009)	(97,009)	- (16)
Decrease revenues & expenditures in the Special Revenue Fund (2236) - Adjust FY17 Adult Ed-TANF grant allocation to actual.	(7,290)	(7,290)	- (23)
Decrease revenues & expenditures in the Special Revenue Fund (2356) - Adjust FY17 Adult Ed-Site Based Workplace grant allocation to actual.	(680)	(680)	- (24)
Decrease revenues & expenditures in the Special Revenue Fund (3817) - Adjust FY17 Adult Ed-STATE grant allocation to actual.	(33,136)	(33,136)	- (27)
<b>Total SPECIAL REVENUE FUND:</b>	<b>4,853,355</b>	<b>4,853,355</b>	<b>\$ -</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**October 18, 2016**

	<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCE:</u></b>					
<b><u>Revenues</u></b>					
Local Customer Fees/Charges	\$21,405,291		\$21,405,291		
Local Property Tax Rev-Curren	21,308,803	-	21,308,803		7,8,25
Local Property Tax Rev-Del, P&	390,000		390,000		
Local Investment Earnings	12,000		12,000		
Local Grants	0		0		
Local Miscellaneous Revenue	45,375		45,375		
<b>Total Local Revenues:</b>	<b>43,161,469</b>	<b>-</b>	<b>43,161,469</b>	<b>0.0%</b>	
State TEA Supplemental Compensator	300,000		300,000		
State TEA Employee Portion Health Insuranc	500,000		500,000		
State TRS On Behalf Payments	2,113,000		2,113,000		
State Indirect Cost	31,200		31,200		
<b>Total State Revenues:</b>	<b>2,944,200</b>	<b>-</b>	<b>2,944,200</b>	<b>0.0%</b>	
Federal Grants Indirect Cost	1,213,395	-	1,213,395		25
<b>Total Estimated Revenues:</b>	<b>47,319,064</b>	<b>-</b>	<b>47,319,064</b>	<b>0.0%</b>	
<b><u>Other Resources</u></b>					
Transfers In - Choice Partners	1,495,527	-	1,495,527		
<b>Total Other Resources:</b>	<b>1,495,527</b>	<b>-</b>	<b>1,495,527</b>	<b>0.0%</b>	
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>\$48,814,591</b>	<b>\$0</b>	<b>\$48,814,591</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USE:</u></b>					
<b><u>Appropriations</u></b>					
Adult Education Local	\$194,123	\$ 50,000	\$244,123		25
Educator Certification and Professional Advancemen	655,643		655,643		
Assistant Superintendent-Academic Suppor	272,650		272,650		
Assistant Superintendent-Education and Enrichmen	278,331		278,331		
Board of Trustees	148,289		148,289		
Business Support Services	1,882,881		1,882,881		
Center for Safe & Secure Schools (CSSS)	444,036		444,036		
Center for Afterschool, Summer and Expanded Learning	192,652	91,000	283,652		7
Communications	932,377		932,377		
Client Engagement	496,254		496,254		
Department Wide (DW)	3,867,243	315,663	4,182,906		8,17
Education Foundation	202,360	(190,000)	12,360		8
Facilities Support Services					
Building & Vehicle Replacemen	345,000		345,000		
Construction Services	136,190		136,190		
Local Construction	1,122,000	34,208	1,156,208		17
Records Management Services	1,758,919		1,758,919		
Head Start - Local	5,000		5,000		
Human Resources	1,004,050		1,004,050		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**October 18, 2016**

	<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b>APPROPRIATIONS &amp; OTHER USE:</b>					
<b>Appropriations, Continued</b>					
Purchasing Support Services	529,674		529,674		
Research & Evaluation Institute	645,528		645,528		
Resource Development - Internal Grant Services	581,163		581,163		
Retirement Leave Benefits	100,000		100,000		
Scholastic Arts	107,979		107,979		
School Based Therapy Services	10,987,977		10,987,977		
Special Assistant to Superintendent	184,117		184,117		
Special Schools					
Academic and Behavior School East	3,816,223		3,816,223		
Academic and Behavior School West	3,524,816		3,524,816		
Highpoint East School	3,127,780		3,127,780		
Highpoint North School	848,631		848,631		
Special Schools Administration	533,877		533,877		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Matching	2,113,000		2,113,000		
Superintendent's Office	403,468		403,468		
Teaching and Learning Center					
Bilingual Education	175,617		175,617		
Digital Education and Innovation	218,678		218,678		
Digital Learning & Instructional Learning	38,172		38,172		
Division Wide	137,589		137,589		
Early Childhood Winter Conference	248,268		248,268		
English Language Arts	172,217		172,217		
Math	249,608		249,608		
Professional Development	39,000		39,000		
Science	185,009		185,009		
Social Studies	98,094		98,094		
Speaker Series	186,428		186,428		
Special Education	82,639		82,639		
Technology Support Services					
Chief Information Officer	195,226		195,226		
Technology Support Services	3,023,857		3,023,857		
<b>Total Appropriations:</b>	<b>46,992,633</b>	<b>300,871</b>	<b>47,293,504</b>	0.6%	
<b>Other Uses</b>					
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	726,886	-	726,886		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	694,229		694,229		
Transfer-DW to Lease Debt Svc Fund 599	1,697,056		1,697,056		
Transfer Out - Capital Project	5,000,000		5,000,000		
<b>Total Other Uses:</b>	<b>8,668,958</b>	<b>-</b>	<b>8,668,958</b>	0.0%	
<b>Total Appropriations &amp; Other Uses:</b>	<b>55,661,591</b>	<b>300,871</b>	<b>55,962,462</b>	0.5%	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>(\$6,847,000)</b>	<b>(\$300,871)</b>	<b>(\$7,147,871)</b>		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE**  
**October 18, 2016** (Unaudited)

**TOTAL APPROPRIATIONS FROM FUND BALANCE**

	<b>APPROPRIATED FROM VARIOUS CATEGORIES</b>	<b>APPROPRIATED FROM UNASSIGNED</b>	<b>TOTAL APPROPRIATED</b>
<u>Division Distribution</u>			
Assets Replacement Schedule	-	-	\$0
Building and Vehicle Replacement Schedule	-	-	\$0
Capital Projects	-	-	0
Center for Safe & Secure Schools	-	-	0
Department Wide	(216,663)	-	(216,663)
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	(34,208)	-	(34,208)
New Payroll System	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Records Management	-	-	0
Retirement Leave Fund 199	-	-	0
Technology	-	-	0
Unemployment Liability	-	-	0
<b>Total Fund Balance Appropriations:</b>	<b>(\$250,871)</b>	<b>-</b>	<b>(\$250,871)</b>

**FUND BALANCE RECAP**

	<b>SEPTEMBER 1</b>	<b>APPROPRIATED YEAR-TO-DATE</b>	<b>ESTIMATED BALANCE</b>
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$138,341	-	\$138,341
Prepaid Items	25,121	-	25,121
<b>Total Nonspendable Fund Balance</b>	<b>163,462</b>	<b>0</b>	<b>163,462</b>
<u>Restricted Fund Balance</u>			
QZAB Project	6,281	-	6,281
<b>Total Restricted Fund Balance</b>	<b>6,281</b>	<b>0</b>	<b>6,281</b>
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	850,000	-	850,000
Unemployment Liability	200,000	-	200,000
Capital Projects	2,191,213	-	2,191,213
<b>Total Committed Fund Balance</b>	<b>3,241,213</b>	<b>0</b>	<b>3,241,213</b>
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	900,000	-	900,000
Building and Vehicle Replacement Schedule	900,000	-	900,000
Deferred Revenues-Highpoint Schools	103,300	-	103,300
Local Construction	1,776,368	(250,871)	1,525,497
PFC Lease Payment	807,915	-	807,915
QZAB Bond Payment	697,833	-	697,833
<b>Total Assigned Fund Balance</b>	<b>\$5,185,416</b>	<b>(250,871)</b>	<b>\$4,934,545</b>
<b>Total Unassigned Fund Balance</b>	<b>13,899,479</b>		<b>13,899,479</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$22,495,851</b>	<b>(\$250,871)</b>	<b>\$22,244,980</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**October 18, 2016**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>						
<b>Revenues</b>						
Local Program Revenues		\$4,344,428	994,061	\$5,338,489		9,10,11,13
State Program Revenues		1,902,987	(33,136)	1,869,851		27
Federal Program Revenues		23,898,655	3,354,326	27,252,981		1,2,3,4,5,6,12,13,14,15,16,18,19,20,21,22,23,24,26
<b>Total Estimated Revenues:</b>		<b>30,146,070</b>	<b>4,315,251</b>	<b>34,461,321</b>	14.3%	
<b>Other Resources</b>						
Transfer In-CASE After School Program		550,787	-	550,787		
Transfer In-Head Start		726,886	-	726,886		
<b>Total Other Resources:</b>		<b>1,277,673</b>	<b>-</b>	<b>1,277,673</b>		
<b>Total Revenues &amp; Other Resources</b>		<b>\$31,423,743</b>	<b>4,315,251</b>	<b>\$35,738,994</b>	13.7%	
<b>APPROPRIATIONS &amp; OTHER USES</b>						
<b>Adult Education Program</b>						
Fed TANF	10/01/15-06/30/16	\$15,342	\$9,167	\$24,509		18,23
Fed TANF	10/01/16-06/30/17	247,000	\$19,668	266,668		21
Fed ABE Regular	10/01/15-06/30/16	20,447	180,439	200,886		19
Fed ABE Regular	10/01/16-06/30/17	2,232,595	362,276	2,594,871		26
Fed-Youth Demonstration P	01/01/16-06/30/16	97,009	(97,009)	-		16
Fed-Youth Demonstration P	10/01/16-09/30/17	-	85,715	85,715		20
Fed ABE EL/Civics	10/01/15-06/30/16	44,650	(18,361)	26,289		15,22
Fed ABE EL/Civics	10/01/16-06/30/17	535,800	(123,419)	412,381		14
Fed Adult Ed SBWLP	04/15/16-06/30/17	255,413	(680)	254,733		24
State ABE Regular	10/01/16-06/30/17	592,800	(33,136)	559,664		27
<b>Total Adult Education:</b>		<b>4,041,056</b>	<b>384,660</b>	<b>4,425,716</b>	9.5%	
<b>Educator Certification and Professional Advancement</b>						
Fed DOE National Educator Grant	10/01/15-09/30/16	96,311	(22,134)	74,177		2
Fed DOE National Educator Grant	10/01/16-09/30/16	100,000	(100,000)	-		1
<b>Total Alternative Certification Program:</b>		<b>196,311</b>	<b>(122,134)</b>	<b>74,177</b>	-62.2%	
<b>The Center for Afterschool, Summer and Expanded Learning (CASE)</b>						
Fed 21 <sup>st</sup> Century CLC-Cycle VIII	08/01/16-07/31/17	2,056,160	97,390	2,153,550		4
Fed 21 <sup>st</sup> Century CLC-Cycle IX	08/01/16-07/31/17	-	1,778,703	1,778,703		3
Fed/Local After School Partnership	10/01/15-09/30/16	732,000	(86,871)	645,129		12
Fed/Local After School Partnership	10/01/16-09/30/17	1,000,000	1,464,173	2,464,173		13
Loc Houston Endowment	12/18/15-12/31/17	61,936	130,061	191,997		11
Loc Houston Endowment	12/18/15-12/31/17	297,000	-	297,000		
City of Houston City Connections Program	09/07/16-06/30/17	-	660,000	660,000		10
<b>Total CASE:</b>		<b>4,147,096</b>	<b>4,043,456</b>	<b>8,190,552</b>	97.5%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**October 18, 2016**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>APPROPRIATIONS &amp; OTHER USES (CONTINUED)</b>						
<b>Head Start Program</b>						
Fed Head Start	01/01/16-12/31/16	4,156,153		4,156,153		
Fed Head Start	01/01/17-12/31/17	11,468,460		11,468,460		
Fed Head Start Training Funds	01/01/16-12/31/16	32,692		32,692		
Fed Head Start Training Funds	01/01/17-12/31/17	98,076		98,076		
Fed Early Head Start Startup	03/1/15-08/31/16	-	623	623		5
Fed Early Head Start Operations	03/01/15-08/31/16	-	4,646	4,646		6
Fed Early Head Start Operating	09/01/16-08/31/17	1,932,312		1,932,312		
Fed Early Head Start Training & TA	09/01/16-08/31/17	50,000		50,000		
Loc Head Start In-Kind Matching	01/01/16-12/31/16	992,930		992,930		
Loc Head Start In-Kind Matching	01/01/17-12/31/17	2,978,789		2,978,789		
Loc Hogg Foundation	07/01/14-06/30/15	7,273		7,273		
<b>Total Head Start:</b>		<b>21,716,685</b>	<b>5,269</b>	<b>21,721,954</b>	0.0%	
<b>The Teaching and Learning Center</b>						
Fed-LPI-Science (BM927)	01/01/14-12/31/16	5,908		5,908		
Local Grant- Humanities Texas	09/01/16-08/31/17	1,500		1,500		
Local Grant-Dollar General Literacy	09/01/16-08/31/17	-	4,000	4,000		9
Local Grant - WATER project	09/01/16-08/31/17	5,000		5,000		
<b>Total Teaching and Learning Center:</b>		<b>12,408</b>	<b>4,000</b>	<b>16,408</b>	32.2%	
<b>Technology Support Services</b>						
State Texas Virtual Schools Network	09/01/16-08/31/17	1,310,187		1,310,187		
Loc Digital Trust Foundation	02/01/15-02/29/16	-		-		
<b>Total Technology:</b>		<b>1,310,187</b>	<b>-</b>	<b>1,310,187</b>	0.0%	
<b>Total Appropriations &amp; Other Uses:</b>		<b>\$ 31,423,743</b>	<b>\$ 4,315,251</b>	<b>\$ 35,738,994</b>	13.7%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUND 599**  
**October 18, 2016**

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Funding Sources</b>					
Transfers In - PFC Lease	1,697,056	-	1,697,056		
Transfers In - Debt Svc-QZAB	694,229	-	694,229		
<b>Total Funding Sources:</b>	<b>2,391,285</b>	<b>-</b>	<b>2,391,285</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
Bond Principal-Lease	1,460,000	-	1,460,000		
Principal Maint Tax Note	220,000	-	220,000		
Principal QZAB	451,429	-	451,429		
Int Pymt Expense-Lease	237,056	-	237,056		
Interest Exp-MTN & QZAB	22,800	-	22,800		
<b>Total Appropriations:</b>	<b>2,391,285</b>	<b>-</b>	<b>2,391,285</b>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 600-699**  
**October 18, 2016**

		<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>						
<b>Funding Sources</b>						
	Issuance of Bonds	7,000,000	-	7,000,000		
	Transfers In	5,000,000	-	5,000,000		
	<b>Total Funding Sources:</b>	<b>12,000,000</b>	<b>-</b>	<b>12,000,000</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>						
6976	Capital Project Fund	12,000,000	-	12,000,000		
	<b>Total Appropriations:</b>	<b>12,000,000</b>	<b>-</b>	<b>12,000,000</b>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>						
	<b>Appropriations &amp; Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 700-799**  
**October 18, 2016**

	<b>APPROVED BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Revenues:</b>					
Customer Fees	3,766,995	-	3,766,995		
Contract Services	-	-	-		
Other Local Revenues	-	-	-		
Interdepartmental Revenues	6,000,035	-	6,000,035		
<b>Total Estimated Revenues:</b>	<b>9,767,030</b>	<b>-</b>	<b>9,767,030</b>	<b>0.0%</b>	
<b>Other Funding Sources</b>					
Workers Comp Contributions	464,082	-	464,082		
<b>Total Funding Sources:</b>	<b>464,082</b>	<b>-</b>	<b>464,082</b>	<b>0.0%</b>	
<b>Total Revenues &amp; Funding Sources:</b>	<b>10,231,112</b>	<b>-</b>	<b>10,231,112</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
7116 Choice Partners	3,766,995	-	3,766,995		
7536 ISF-Workers Compensation	464,082	-	464,082		
7996 ISF-Facilities	6,000,035	-	6,000,035		
<b>Total Appropriations:</b>	<b>10,231,112</b>	<b>-</b>	<b>10,231,112</b>	<b>0.0%</b>	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**Posted Agenda Item:**

**BA #1617-10-01** Discussion and possible action to approve the decrease of **Special Revenue Fund (2047)** The Ohio State grant budget amendment in the amount of \$100,000.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$100,000**

**Rationale:**

Justification:

Estimated revenues are \$100,000

HCDE is a sub-recipient of a US Department of Education Transition to Teaching grant with The Ohio State University. The contract extension did not award additional funds therefore the FY17 Allocation of \$100,000 needs to be reduced to 0.

Total appropriations are \$100,000

HCDE shall reduce appropriations in the amount of \$100,000, and it will have no affect on HCDE fund balance.

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 #1617-10-01** with a decrease in both the revenues and appropriations in the amount of \$100,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-01**

**Posted Agenda Item:**

**BA #1617-10-02** Discussion and possible action to approve the decrease of **Special Revenue Fund** (2046) The Ohio State grant budget amendment in the amount of \$22,134.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$22,134**

**Rationale:**

Justification:

Estimated revenues are \$22,134

HCDE is a sub-recipient of a US Department of Education Transition to Teaching grant with The Ohio State University. HCDE shall reduce the revenues by \$22,134 to reflect actual remaining balances from FY 16.

Total appropriations are \$22,134

HCDE shall reduce appropriations in the amount of \$22,134, and it will have no affect on HCDE fund balance.

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 #1617-10-02** with a decrease in both the revenues and appropriations in the amount of \$22,134. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-02**

## Posted Agenda Item:

**BA #1617-10-03** Discussion and possible action to approve the **Special Revenue Fund** (2677) CASE for 21<sup>st</sup> Century TEA Cycle 9 Year 1 budget amendment in the amount of \$1,778,703. The grant period is August 1, 2016 thru July 31, 2017.

## Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$1,778,703**

## Rationale:

### Justification:

Estimated revenues are \$1,778,703

HCDE is a recipient of a Texas Education Agency for the 21<sup>st</sup> Century Community Learning Centers grant for Cycle 9, Year 1. The total amount awarded to HCDE is \$1,800,000 which includes \$1,788,000 in direct program costs and \$12,000 in indirect cost. Of the \$1,788,000 in direct program cost, \$1,778,703 has not been spent and needs to be rolled forward to FY' 17.

Total appropriations are \$1,778,703

### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$1,778,703.

The signed agreement was received on August 4, 2016.

### 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 #1617-10-03** with an increase in both the revenues and appropriations in the amount of \$1,778,703. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1617-10-03**

## Posted Agenda Item:

**BA #1617-10-04** Discussion and possible action to approve the **Special Revenue Fund** (2667) CASE for 21<sup>st</sup> Century TEA Cycle 8 Year 4 budget amendment in the amount of \$97,390. The grant period is August 1, 2016 thru July 31, 2017.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$97,390**

### Rationale:

#### Justification:

Estimated revenues are \$97,390

HCDE is a recipient of a Texas Education Agency for the 21<sup>st</sup> Century Community Learning Centers grant for Cycle 8, Year 4. The total amount awarded to HCDE is \$2,183,083 which includes \$2,164,003 in direct program costs and \$19,080 in indirect cost. Of the \$2,164,003 in direct program cost \$2,153,550 has not been spent and it was rolled forward to FY'17. However, the FY'17 budget included an estimate of \$2,056,160; therefore an adjustment of \$97,390 is needed to reflect the actual budget.

Total appropriations are \$97,390

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$97,390.

The signed agreement was received on June 27, 2016.

#### 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 #1617-10-04** with an increase in both the revenues and appropriations in the amount of \$97,390. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-10-04**

## Posted Agenda Item:

**BA #1617-10-05** Discussion and possible action to approve the **Special Revenue Fund** (2145) Early Head Start for Startup budget amendment in the amount of \$623. The grant period is March 1, 2015 thru August 31, 2016.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$623**

### Rationale:

#### Justification:

Estimated revenues are \$623

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount originally awarded to HCDE was \$2,768,705. The modification awards an additional \$1,460,800 which includes \$1,350,791 for direct program costs and \$110,009 for indirect costs. Of the \$1,350,791 for direct program costs, \$623 needs to be rolled forward for FY'17 to reflect actual budget. The grant allows payment for expenses that were incurred in prior year 60 days after grant period end date.

Total appropriations are \$623

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$623.

#### 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 #1617-10-05** with an increase in both the revenues and appropriations in the amount of \$623. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-10-05**

## Posted Agenda Item:

**BA #1617-10-06** Discussion and possible action to approve the **Special Revenue Fund** (2155) Early Head Start for Operations budget amendment in the amount of \$4,646. The grant period is March 1, 2015 thru August 31, 2016.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$4,646**

### Rationale:

#### Justification:

Estimated revenues are \$4,646

HCDE is a recipient of a Department of Health and Human Services Head Start grant. The total amount originally awarded to HCDE was \$2,768,705. The modification awards an additional \$1,460,800 which includes \$1,350,791 for direct program costs and \$110,009 for indirect costs. Of the \$1,350,791 for direct program costs, \$4,646 needs to be rolled forward for FY'17 to reflect actual budget. The grant allows payment for expenses that were incurred in prior year 60 days after grant period end date.

Total appropriations are \$4,646

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$4,646.

#### 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 #1617-10-06** with an increase in both the revenues and appropriations in the amount of \$4,646. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-10-06**



**Posted Agenda Item:**

**BA #1617-10-07** Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures in the amount of \$91,000 for the Ecobot Challenge in the General Fund (CASE Department).

**Subject:**

**Budget; General Fund; The revenues and expenditures will increase by \$91,000**

**Rationale:**

Justification:

Estimated revenues are \$91,000

HCDE's General Fund (BM 922) Tax Allocation will increase by a total of \$91,000 to move part of the Ecobot Challenge budget from Education Foundation to CASE for FY17. The remainder will be transferred to department wide (098) and transferred to CASE as needed.

Total appropriations are \$91,000

The expenditures will increase by \$91,000 resulting in a net effect of 0 overall.

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 #1617-10-07** with an increase in both the revenues and appropriations in the amount of \$91,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-07**

**Posted Agenda Item:**

**BA #1617-10-08** Discussion and possible action to approve the General Fund (1996) budget amendment to decrease revenues and expenditures in BM920 by \$190,000 and increase revenues and expenditures in BM098 in the amount of \$99,000. The remaining budget will be added to BM 922 in the General Fund in BA-1617-10-07.

**Subject:**

**Budget; General Fund; The revenues and expenditures will decrease by \$91,000**

**Rationale:**

Justification:

Estimated revenues are \$91,000

HCDE's General Fund (BM 920) Tax Allocation will decrease by \$190,000 and (BM 098) Tax Distribution account will increase by \$99,000 to move part of the Ecobot Challenge budget from Education Foundation to Department Wide for FY17. The remainder will be transferred to CASE (BM 922) in the General Fund to administer the Ecobot Challenge Program.

Total appropriations are \$91,000

The expenditures in General Fund (BM 920) will decrease by \$190,000 and (BM 098) will increase by \$99,000. The remainder of the budget will be transferred to CASE (BM 922) in the General Fund to administer the Ecobot Challenge Program.

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 #1617-10-08** with an overall decrease in both the revenues and appropriations in the amount of \$91,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-08**

## Posted Agenda Item:

**BA #1617-10-09** Discussion and possible action to approve the **Special Revenue Local Grant Fund** (4987) budget amendment in the amount of \$4,000.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$4,000**

### Rationale:

#### Justification:

Estimated revenues are \$4,000

The Academic & Behavior School West received a local grant in the amount of \$4,000 from Dollar General for the Literacy Foundation Youth Grant.

Total appropriations are \$4,000

The Academic & Behavior School West received a local grant in the amount of \$4,000 from Dollar General for the Literacy Foundation Youth Grant. Expenditures will increase by \$4,000. This has no impact on HCDE fund balance.

#### 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 #1617-10-09** with an increase in both the revenues and expenditures in the amount of \$4,000. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-10-09**

**Posted Agenda Item:**

**BA #1617-10-10** Discussion and possible action to approve the **Local Revenue Fund** (4677) CASE for Kids/City Connections budget amendment in the amount of \$660,000. The grant period is September 7, 2016 thru June 30, 2017.

**Subject:**

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$660,000**

**Rationale:**

Justification:

Estimated revenues are \$660,000

The City of Houston and HCDE CASE for Kids Division entered into an inter local agreement which designates HCDE as the program administrator for the City of Houston "City Connections" program. The City of Houston will pay HCDE an amount not to exceed \$660,000.

Total appropriations are \$660,000

HCDE shall appropriate the following:

- (1) \$55,000 to HCDE for program administration,
- (2) \$495,000 to be awarded in program grant funding equally to the eleven Houston City Council districts to fund after school programs and/or out – of – school activities and projects in those districts, and
- (3) up to \$110,000 in additional community awards from certain City Council District's budgeted funds.

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 #1617-10-10** with an increase in both the revenues and appropriations in the amount of \$660,000.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-10**

## Posted Agenda Item:

**BA #1617-10-11** Discussion and possible action to approve the **Local Revenue Fund** (4636) CASE for Houston Endowment budget amendment in the amount of \$130,061. 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 \$130,061**

## Rationale:

### Justification:

Estimated revenues are \$130,061

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. The amount awarded for FY' 16 was \$594,000 and FY' 17 is \$297,000. Of the \$594,000 in direct program costs, \$191,997 has not been spent and it was rolled forward to FY' 17. However, the FY' 17 budget included an estimate of \$61,936; therefore an adjustment of \$130,061 is needed to reflect the actual budget.

Total appropriations are \$130,061

### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$130,061.

### 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 #1617-10-11** with an increase in both the revenues and appropriations in the amount of \$130,061. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1617-10-11**

## Posted Agenda Item:

**BA #1617-10-12** Discussion and possible action to approve the **Special Revenue Fund** (2886) CASE for Partnership budget amendment in the amount of \$86,871. The grant period is October 1, 2015 thru September 30, 2016.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$86,871**

### Rationale:

#### Justification:

Estimated revenues are \$86,871

HCDE is a recipient of a Houston-Galveston Area Council (HGAC) Partnership grant. The total amount awarded to HCDE was \$1,713,386 for direct program costs and a transfer in of funds from Houston Endowment and HCDE General Fund in the amount of \$100,000 and \$550,787, respectively; which is a grand total of \$2,364,173 for direct program costs. However, the FY' 17 budget included an estimate of \$732,000 and an adjustment of \$86,871 is needed to reflect the actual budget.

Total appropriations are \$86,871

#### HCDE shall appropriate the following:

Direct program cost and revenue will decrease by \$86,871.

#### 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 #1617-10-12** with a decrease in both the revenues and appropriations in the amount of \$86,871. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-10-12**

## Posted Agenda Item:

**BA #1617-10-13** Discussion and possible action to approve the **Special Revenue Fund** (2887) CASE for Partnership budget amendment in the amount of \$1,464,173. The grant period is October 1, 2016 thru September 30, 2017.

### Subject:

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$1,464,173**

### Rationale:

#### Justification:

Estimated revenues are \$1,464,173

HCDE is a recipient of a Houston-Galveston Area Council (HGAC) Partnership grant. The total amount awarded to HCDE was \$1,713,386 for direct program costs and a transfer in of funds from Houston Endowment and HCDE General Fund in the amount of \$200,000 and \$550,787, respectively; which is a grand total of \$2,464,173 for direct program costs. However, the FY'17 budget included an estimate of \$1,000,000 and an adjustment of \$1,464,173 is needed to reflect the actual budget.

Total appropriations are \$1,464,173

#### HCDE shall appropriate the following:

Direct program cost and revenue will increased by \$1,464,173.

#### 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 #1617-10-13** with an increase in both the revenues and appropriations in the amount of \$1,464,173. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-10-13**

**Posted Agenda Item:**

**BA #1617-10-14** Discussion and possible action to approve the **Special Revenue Fund** (2347) Adult Ed – EL Civics grant budget amendment in the amount of \$123,419. The grant period is October 1, 2016 thru September 30, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$123,419**

**Rationale:**

Justification:

Estimated revenues are \$123,419

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,115,264 which includes \$3,919,299 in direct program costs and \$195,965 in indirect costs. Of the \$3,919,299 in direct program costs \$412,381 was awarded specifically for EL Civics. FY17 included a placeholder estimate of \$535,800 (Direct Cost) therefore an adjustment of \$123,419 is needed to reflect the actual budget.

Total appropriations are \$123,419

HCDE shall reduce appropriations by \$123,419, and it will have no affect on HCDE fund balance.

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 #1617-10-14** with a decrease in both the revenues and appropriations in the amount of \$123,419. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-14**



**Posted Agenda Item:**

**BA #1617-10-15** Discussion and possible action to approve the **Special Revenue Fund** (2346) Adult Ed – EL Civics grant budget amendment in the amount of \$167,565. The grant period is October 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$167,565**

**Rationale:**

Justification:

Estimated revenues are \$167,565

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$535,800 was awarded specifically for EL Civics. HGAC has approved a contract amendment to decrease EL Civics award in order to increase TANF & AELFLA Federal awards. Therefore an adjustment of \$167,565 is needed to reflect the actual budget.

Total appropriations are \$167,565

HCDE shall reduce appropriations by \$167,565, and it will have no affect on HCDE fund balance.

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 #1617-10-15** with a decrease in both the revenues and appropriations in the amount of \$167,565. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-15**

**Posted Agenda Item:**

**BA #1617-10-16** Discussion and possible action to approve the **Special Revenue Fund** (2336) Adult Ed – Youth Demonstration Project grant budget amendment in the amount of \$97,009. The grant period is January 1, 2016 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$97,009**

**Rationale:**

Justification:

Estimated revenues are \$97,009

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$100,000 was awarded specifically for Youth Demonstration. HGAC has approved a contract amendment to decrease Youth Demonstration in order to increase TANF & AELFLA Federal awards. Therefore an adjustment of \$97,009 is needed to reflect the actual budget.

Total appropriations are \$97,009

HCDE shall reduce appropriations by \$97,009, and it will have no affect on HCDE fund balance.

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 #1617-10-16** with a decrease in both the revenues and appropriations in the amount of \$97,009. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-16**

**Posted Agenda Item:**

**BA #1617-10-17** Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of \$250,871.

**Subject:**

**Budget; General Fund; The expenditures will increase by \$250,871. The General Fund-Fund Balance will decrease by \$250,871.**

**Rationale:**

Justification:

Estimated revenues are \$0

There are open purchase orders from FY 2016 that need to be rolled over into FY 2017. Therefore an adjustment of \$250,871 is needed to cover those purchase orders. \$250,871 will be deducted from the General Fund-Fund Balance.

Total appropriations are \$250,871

<b>Division</b>	<b>PO #</b>	<b>Vendor Name</b>	<b>Balance</b>
Department Wide	20161016	Thyssenkrupp Elevator Corp	216,663
Facilities - Local Construction	20162108	Trio Electric LTD	3,588
Facilities - Local Construction	20162109	Dominion Air and Heat LLC	23,725
Facilities - Local Construction	20162122	Digital Air Control, Inc.	6,895
		TOTAL	250,871

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 #1617-10-17** with an increase in appropriations in the amount of \$250,871. This will result in a decrease of \$250,871 to HCDE General Fund-fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-17**

**Posted Agenda Item:**

**BA #1617-10-18** Discussion and possible action to approve the **Special Revenue Fund** (2236) Adult Ed – TANF grant budget amendment in the amount of \$16,457. The grant period is October 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$16,457**

**Rationale:**

Justification:

Estimated revenues are \$16,457

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$247,000 was awarded specifically for TANF. HGAC has approved a contract amendment to increase TANF & AELFLA Federal awards. Therefore an adjustment of \$16,457 is needed to reflect the actual budget.

Total appropriations are \$16,457

HCDE shall appropriate by \$16,457, and it will have no affect on HCDE fund balance.

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 #1617-10-18** with a increase in both the revenues and appropriations in the amount of \$16,457. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-18**

**Posted Agenda Item:**

**BA #1617-10-19** Discussion and possible action to approve the **Special Revenue Fund** (2306) Adult Ed – AELFLA grant budget amendment in the amount of \$180,439. The grant period is October 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$180,439**

**Rationale:**

Justification:

Estimated revenues are \$180,439

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$2,232,595 was awarded specifically for AELFLA. HGAC has approved a contract amendment to increase TANF & AELFLA Federal awards. AELFLA adjustment was for an additional \$289,091 and FY17 included a placeholder of \$20,447 and FY16 reflected an over budget of \$88,205. The adjustment of \$180,439 is needed to reflect the actual budget.

Total appropriations are \$180,439

HCDE shall appropriate by \$180,439, and it will have no affect on HCDE fund balance.

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 #1617-10-19** with an increase in both the revenues and appropriations in the amount of \$180,439. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-19**

**Posted Agenda Item:**

**BA #1617-10-20** Discussion and possible action to approve the **Special Revenue Fund** (2337) Adult Ed – Youth Demonstration Project grant budget amendment in the amount of \$85,715. The grant period is October 1, 2016 thru September 30, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$85,715**

**Rationale:**

Justification:

Estimated revenues are \$85,715

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,115,264 which includes \$3,919,299 in direct program costs and \$195,965 in indirect costs. Of the \$3,919,299 in direct program costs \$85,715 was awarded specifically for Youth Demonstration Project.

Total appropriations are \$85,715

HCDE shall increase appropriations by \$85,715 and it will have no effect on HCDE fund balance.

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 #1617-10-20** with an increase in both the revenues and appropriations in the amount of \$85,715. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-20**

**Posted Agenda Item:**

**BA #1617-10-21** Discussion and possible action to approve the **Special Revenue Fund** (2237) Adult Ed – TANF grant budget amendment in the amount of \$19,668. The grant period is October 1, 2016 thru September 30, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$19,668**

**Rationale:**

Justification:

Estimated revenues are \$19,668

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,115,264 which includes \$3,919,299 in direct program costs and \$195,965 in indirect costs. Of the \$3,919,299 in direct program costs \$266,668 was awarded specifically for TANF. FY17 included a placeholder estimate of \$247,000 in direct cost, therefore an adjustment of \$19,668 is needed to reflect the actual budget

Total appropriations are \$19,668

HCDE shall increase appropriations by \$19,668 and it will have no affect on HCDE fund balance.

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 #1617-10-21** with an increase in both the revenues and appropriations in the amount of \$19,668. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-21**

**Posted Agenda Item:**

**BA #1617-10-22** Discussion and possible action to approve the **Special Revenue Fund** (2346) Adult Ed – EL Civics grant budget amendment in the amount of \$149,204. The grant period is October 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$149,204**

**Rationale:**

Justification:

Estimated revenues are \$149,204

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$535,800 was awarded specifically for EL Civics. Of the \$535,800 in direct program costs, \$193,854 has not been spent and needs to be rolled forward to FY17. FY17 included a rollover estimate of \$44,650 (Direct Cost) therefore an adjustment of \$149,204 is needed to reflect the actual budget.

Total appropriations are \$149,204

HCDE shall appropriate \$149,204, and it will have no affect on HCDE fund balance.

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 #1617-10-22** with an increase in both the revenues and appropriations in the amount of \$149,204. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-22**



**Posted Agenda Item:**

**BA #1617-10-23** Discussion and possible action to approve the **Special Revenue Fund** (2236) Adult Ed – TANF grant budget amendment in the amount of \$7,290. The grant period is October 1, 2015 thru September 30, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$7,290**

**Rationale:**

Justification:

Estimated revenues are \$7,290

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$3,976,100 which includes \$3,786,762 in direct program costs and \$189,338 in indirect costs. Of the \$3,786,762 in direct program costs \$247,000 was awarded specifically for TANF. An adjustment of \$7,290 is needed in the current year to correct the actual budget

Total appropriations are \$7,290

HCDE shall reduce appropriations by \$7,290 and it will have no affect on HCDE fund balance.

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 #1617-10-23** with a decrease in both the revenues and appropriations in the amount of \$7,290. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-23**

**Posted Agenda Item:**

**BA #1617-10-24** Discussion and possible action to approve the **Special Revenue Fund** (2356) Adult Ed – Site Based Workplace grant budget amendment in the amount of \$680.00. The grant period is April 15, 2016 thru June 30, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$680.00**

**Rationale:**

Justification:

Estimated revenues are \$680.00

HCDE is a sub-recipient of a Texas Workforce Commission grant. The total amount awarded to HCDE was \$298,202 which includes \$281,202 in direct program costs and \$17,000 in indirect costs. FY17 included a placeholder of \$255, 413 (Direct Cost) therefore an adjustment of \$680.00 is needed in the current year to reflect the actual budget

Total appropriations are \$680.00

HCDE shall reduce appropriations by \$680.00 and it will have no affect on HCDE fund balance.

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 #1617-10-24** with a decrease in both the revenues and appropriations in the amount of \$680.00. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-24**

**Posted Agenda Item:**

**BA #1617-10-25** Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures in the amount of \$50,000 for Adult Ed in the General Fund.

**Subject:**

**Budget; General Fund; The revenues and expenditures will increase by \$50,000**

**Rationale:**

Justification:

Estimated revenues are \$50,000

HCDE's General Fund (BM 201) Indirect Cost Revenue will increase by \$50,000. That budget will be transferred from Business Services (BM050) Indirect Cost budget. Business Services Tax Distribution will increase by \$50,000 to cover the decrease in Indirect Costs Revenue.

Total appropriations are \$50,000

The expenditures in Adult Ed-General Fund will increase by \$50,000.

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 #1617-10-25** with an increase in both the revenues and appropriations in the amount of \$50,000.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-25**

**Posted Agenda Item:**

**BA #1617-10-26** Discussion and possible action to approve the **Special Revenue Fund (2307) Adult Ed – AELFLA** grant budget amendment in the amount of \$362,276. The grant period is October 1, 2016 thru September 30, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$362,276**

**Rationale:**

Justification:

Estimated revenues are \$362,276

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,115,264 which includes \$3,919,299 in direct program costs and \$195,965 in indirect costs. Of the \$3,919,299 in direct program costs \$2,594,871 was awarded specifically for AELFLA. FY17 included a placeholder estimate of \$2,232,595 in direct cost, therefore an adjustment of \$362,276 is needed to reflect the actual budget

Total appropriations are \$362,276

HCDE shall increase appropriations by \$362,276 and it will have no affect on HCDE fund balance.

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 #1617-10-26** with an increase in both the revenues and appropriations in the amount of \$362,276. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-26**

**Posted Agenda Item:**

**BA #1617-10-27** Discussion and possible action to approve the **Special Revenue Fund (3817)** Adult Ed – State General Revenue grant budget amendment in the amount of \$33,136. The grant period is October 1, 2016 thru September 30, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$33,136**

**Rationale:**

Justification:

Estimated revenues are \$33,136

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,115,264 which includes \$3,919,299 in direct program costs and \$195,965 in indirect costs. Of the \$3,919,299 in direct program costs \$559,664 was awarded specifically for State General Revenue. FY17 included a placeholder estimate of \$592,800 in direct cost, therefore an adjustment of \$33,136 is needed to reflect the actual budget

Total appropriations are \$33,136

HCDE shall reduce appropriations by \$33,136 and it will have no affect on HCDE fund balance.

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 #1617-10-27** with a decrease in both the revenues and appropriations in the amount of \$33,136. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-10-27**