

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>				
<u>INCREASES</u>				
Increase revenues & expenditures in the General Fund (1997)-distribute legal fees budget to various budget managers from department wide (BM098).	-	-		- (1)
Increase expenditures in the General Fund (1997) - Increase Retirement Leave Benefits budget for increase in retirement benefits. The funds will be deducted from the Committed Fund Balance for Retirement Leave.		125,000		(125,000) (3)
Increase revenues & expenditures in the General Fund (1997) - Additional employee insurance cost and reimbursement from TEA.	100,000	100,000		- (4)
<u>DECREASES</u>				
Decrease revenues & expenditures in the General Fund (1997)- distribute legal fees budget to various budget managers from department wide budget.				- (1)
<b>Total GENERAL FUND:</b>	<b>100,000</b>	<b>225,000</b>		<b><u>\$ (125,000)</u></b>

**SPECIAL REVENUE FUND**

<u>INCREASES</u>				
Increase revenues & expenditures in the Special Revenue Fund (2668)-Set Up New 21st Century Cycle 8 Year 5 Grant	2,164,003	2,164,003		- (5)
Increase revenues & expenditures in the Special Revenue Fund (4637)-Set Up New Houston Endowment Grant	125,000	125,000		- (6)
Increase revenues & expenditures in the Special Revenue Fund (2678)-Set Up New 21st Century Cycle 9 Year 2 Grant	1,739,921	1,739,921		- (2)
Increase revenues & expenditures in the Special Revenue Fund (4797)-Increase matching funds for Head Start Grant requirement	83,251	83,251		- (7)
Increase revenues & expenditures in the Special Revenue Fund (2057)-Increase Head Start budget for COLA allocation and additional correction for estimate	318,698	318,698		- (8)
<b>Total SPECIAL REVENUE FUND:</b>	<b>4,430,873</b>	<b>4,430,873</b>		<b><u>\$ -</u></b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**August 16, 2017**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b><u>Revenues</u></b>					
Local Customer Fees/Charges	\$21,652,744		\$21,652,744		
Local Property Tax Rev-Current	21,318,803		21,318,803		
Local Property Tax Rev-Del, P&I	380,000		380,000		
Local Investment Earnings	12,000		12,000		
Local Grants	15,000		15,000		
Local Miscellaneous Revenues	98,900		98,900		
<b>Total Local Revenues:</b>	<b>43,477,447</b>	<b>-</b>	<b>43,477,447</b>	<b>0.0%</b>	
State TEA Supplemental Compensation	300,000		300,000		
State TEA Employee Portion Health Insurance	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		
<b>Total Estimated Revenues:</b>	<b>47,635,042</b>	<b>-</b>	<b>47,635,042</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>49,130,569</b>	<b>\$0</b>	<b>\$49,130,569</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
<b><u>Appropriations</u></b>					
Adult Education Local	\$244,623		\$244,623		
Educator Certification and Professional Advancement	655,643		655,643		
Assistant Superintendent-Academic Support	272,650		272,650		
Assistant Superintendent-Education and Enrichment	278,331		278,331		
Board of Trustees	204,943	(25,000)	179,943	-12.2%	<1>
Business Support Services	1,911,939	(14,000)	1,897,939	-0.7%	<1>
Center for Safe & Secure Schools (CSSS)	671,294		671,294		
Center for Afterschool, Summer and Expanded Learning	296,494	(2,000)	294,494	-0.7%	<1>
Communications	975,900	(45,000)	930,900	-4.6%	<1>
Client Engagement	449,119		449,119		
Department Wide (DW)	4,382,793	2,000	4,384,793	0.0%	<1>
Education Foundation	12,360		12,360		
Facilities Support Services					
Facilities Support Services	0	570		100.0%	<1>
Building & Vehicle Replacement	345,000		345,000		
Construction Services	185,368		185,368		
Local Construction	1,156,208		1,156,208		
Records Management Services	1,758,919	154	1,759,073	0.0%	<1>
Head Start - Local	5,000		5,000		
Human Resources	1,012,021	22,573	1,034,594	2.2%	<1>

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**August 16, 2017**

	<b>APPROVED BUDGET</b>	<b>PROPOSED INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
<b><u>Appropriations, Continued</u></b>					
Purchasing Support Services	551,298	(8,516)	542,782	-1.5%	<1>
Research & Evaluation Institute	645,528		645,528		
Resource Development - Internal Grant Services	581,163		581,163		
Retirement Leave Benefits	250,000	125,000	375,000	50.0%	<3>
Scholastic Arts	107,979		107,979		
School Based Therapy Services	10,998,780	(8,000)	10,990,780	-0.1%	<1>
Special Assistant to Superintendent	266,556	28,941	295,497	10.9%	<1>
Special Schools					
Academic and Behavior School East	3,909,278	37,805	3,947,083	1.0%	<1>
Academic and Behavior School West	3,535,178	(8,000)	3,527,178	-0.2%	<1>
Highpoint East School	3,128,048		3,128,048		
Highpoint North School	866,201	(17,570)	848,631	-2.0%	<1>
Special Schools Administration	547,679	(5,000)	542,679	-0.9%	<1>
Recovery High School	950,000	-	950,000		
State TEA Employee Portion Health Ins	500,000	100,000	600,000	20.0%	<4>
State TRS On Behalf Matching	2,113,000		2,113,000		
Superintendent's Office	444,625	40,046	484,671	9.0%	<1>
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	997	3,024,854	0.0%	<1>
<b>Total Appropriations:</b>	<b>49,264,320</b>	<b>225,000</b>	<b>49,488,750</b>	<b>0.5%</b>	
<b><u>Other Uses</u></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	2,439,503		2,439,503		
Transfer Out - Capital Project	5,000,000		5,000,000		
<b>Total Other Uses:</b>	<b>9,411,405</b>	<b>-</b>	<b>9,411,405</b>	<b>0.0%</b>	
<b>Total Appropriations &amp; Other Uses:</b>	<b>58,675,725</b>	<b>225,000</b>	<b>58,900,155</b>	<b>0.4%</b>	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>(\$9,545,156)</b>	<b>(\$225,000)</b>	<b>(\$9,769,586)</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**  
**August 16, 2017**  
**(Unaudited)**

**TOTAL APPROPRIATIONS FROM FUND BALANCE**

	<b>APPROPRIATED FROM VARIOUS CATEGORIES</b>	<b>Previous APPROPRIATED Approved FROM UNASSIGNED</b>	<b>TOTAL APPROPRIATED</b>
<u>Division Distribution</u>			
Assets Replacement Schedule	-	-	\$0
Bond Payments	-	(742,447)	(\$742,447)
Building and Vehicle Replacement Schedule	-	-	\$0
Capital Projects	-	-	0
Center for Safe & Secure Schools	-	-	0
Communications	-	(13,068)	(13,068)
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 Program Initiative	(531,770)	-	(531,770)
Preschool Preparedness Initiative Program	-	-	0
Purchasing	-	(10,000)	(10,000)
Records Management	-	-	0
Retirement Leave Fund 199	(150,000)	-	(150,000)
Special Schools - Recovery High School	(950,000)	-	(950,000)
Technology	-	-	0
Unemployment Liability	-	-	0
<b>Total Fund Balance Appropriations:</b>	<b>(\$1,882,641)</b>	<b>(765,515)</b>	<b>(\$2,648,156)</b>

Proposed
Budget Amendment
-

**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	\$128,702	-	\$128,702
Prepaid Items	30,911	-	30,911
<b>Total Nonspendable Fund Balance</b>	<b>159,613</b>	<b>0</b>	<b>159,613</b>
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,000,000	(150,000.00)	850,000
Unemployment Liability	200,000	-	200,000
Capital Projects	5,000,000	-	5,000,000
<b>Total Committed Fund Balance</b>	<b>6,200,000</b>	<b>(150,000)</b>	<b>6,050,000</b>
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	597,000	-	597,000
Building and Vehicle Replacement Schedule	900,000	-	900,000
Local Construction	1,250,000	(250,871)	999,129
PFC Lease Payment	1,697,056	-	1,697,056
QZAB Bond Payment	694,229	-	694,229
New Program Initiative	950,000	(531,770)	418,230
Recovery High School	950,000	(950,000)	0
Workforce Development	500,000	-	500,000
<b>Total Assigned Fund Balance</b>	<b>\$7,538,285</b>	<b>(1,732,641)</b>	<b>\$5,805,644</b>
<b>Total Unassigned Fund Balance</b>	<b>17,022,343</b>	<b>(765,515)</b>	<b>16,256,828</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$30,920,241</b>	<b>(\$2,648,156)</b>	<b>\$28,272,085</b>

Proposed
Budget Amendment
125,000
125,000

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**August 16, 2017**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>						
<b>Revenues</b>						
Local Program Revenues		\$6,016,660	208,251	\$6,224,911	3.5%	<6,7>
State Program Revenues		1,869,851		1,869,851		
Federal Program Revenues		28,806,630	4,222,622	33,029,252		<2,5,8>
<b>Total Estimated Revenues:</b>		<b>36,693,141</b>	<b>4,430,873</b>	<b>41,124,014</b>	12.1%	
<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>\$37,970,814</b>	<b>4,430,873</b>	<b>\$42,401,687</b>	11.7%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>						
<b>Adult Education Program</b>						
Fed TANF	10/01/15-06/30/16	\$24,509		\$24,509		
Fed TANF	10/01/16-06/30/17	266,668		266,668		
Fed ABE Regular	10/01/15-06/30/16	200,886		200,886		
Fed ABE Regular	10/01/16-06/30/17	2,708,475		2,708,475		
Fed-Youth Demonstration P	01/01/16-06/30/16	-		-		
Fed-Youth Demonstration P	10/01/16-09/30/17	85,715		85,715		
Fed ABE EL/Civics	10/01/15-06/30/16	26,289		26,289		
Fed ABE EL/Civics	10/01/16-06/30/17	412,381		412,381		
Fed Adult Ed SBWLP	04/15/16-06/30/17	254,733		254,733		
Fed Adult Ed In Service	07/01/16-09/30/16	2,353		2,353		
Fed Adult Ed In Service	12/01/16-05/01/17	18,354		18,354		
State ABE Regular	10/01/16-06/30/17	559,664		559,664		
<b>Total Adult Education:</b>		<b>4,560,027</b>	<b>-</b>	<b>4,560,027</b>	0.0%	
<b>Educator Certification and Professional Advancement</b>						
Fed DOE National Educator Grant	10/01/15-09/30/17	57,498		57,498		
<b>Total Alternative Certification Program:</b>		<b>57,498</b>	<b>-</b>	<b>57,498</b>	0.0%	
<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	2,153,550		2,153,550		
Fed 21 <sup>st</sup> Century CLC-Cycle VIII	08/01/17-07/31/17	-	2,164,003	2,164,003	100.0%	<5>
Fed 21 <sup>st</sup> Century CLC-Cycle IX	08/01/16-07/31/17	1,778,703		1,778,703		
Fed 21 <sup>st</sup> Century CLC-Cycle IX	08/01/17-07/31/18	-	1,739,921	1,739,921	100.0%	<2>
Fed/Local After School Partnership	10/01/15-09/30/16	645,664		645,664		
Fed/Local After School Partnership	10/01/16-09/30/17	2,464,173		2,464,173		
Loc Houston Endowment	12/18/15-12/31/17	191,997		191,997		
Loc Houston Endowment	12/18/15-12/31/17	297,000		297,000		
Loc Houston Endowment	07/01/17-12/31/19	-	125,000	125,000	100.0%	<6>
City of Houston City Connections Program	09/07/16-06/30/17	660,000		660,000		
<b>Total CASE:</b>		<b>8,191,087</b>	<b>4,028,924</b>	<b>12,220,011</b>	49.2%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**August 16, 2017**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED 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	4,409,251		4,409,251		
Fed Head Start	01/01/17-12/31/17	11,468,460	318,698	11,787,158	2.8%	<8>
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		
Fed Early Head Start Operations	03/01/15-08/31/16	4,646		4,646		
Fed Early Head Start Operating	09/01/16-08/31/17	3,014,696	-	3,014,696		
Fed Early Head Start Training & TA	09/01/16-08/31/17	250,000	-	250,000		
Loc Early Head Start In-Kind	09/01/16-08/31/17	126,450	-	126,450		
Loc Head Start In-Kind Matching	01/01/16-12/31/16	1,417,503		1,417,503		
Loc Head Start In-Kind Matching	01/01/17-12/31/17	2,988,789	83,251	3,072,040	2.8%	<7>
Loc Hogg Foundation	07/01/14-06/30/15	14,682		14,682		
Local Grant	09/01/16-08/31/17	5,600		5,600		
<b>Total Head Start:</b>		<b>23,831,468</b>	<b>401,949</b>	<b>24,233,417</b>	1.7%	
<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 - WATER project	09/01/16-08/31/17	5,000		5,000		
<b>Total Teaching and Learning Center:</b>		<b>12,408</b>	<b>-</b>	<b>12,408</b>	0.0%	
<b>Academic &amp; Behavior Schools</b>						
Local Grant-Dollar General Literacy	09/01/16-08/31/17	4,000		4,000		
Garden Program	09/01/16-08/31/17	4,139		4,139		
<b>Total Academic and Behavior Schools:</b>		<b>8,139</b>	<b>-</b>	<b>8,139</b>	0.0%	
<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>\$ 37,970,814</b>	<b>\$ 4,430,873</b>	<b>\$ 42,401,687</b>	11.7%	
<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**  
**August 16, 2017**

	<b>APPROVED BUDGET</b>	<b>PROPOSED 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>					
Transfers In - PFC Lease	2,439,503		2,439,503		
Transfers In - Debt Svc-QZAB	694,229	-	694,229		
<b>Total Funding Sources:</b>	<b>3,133,732</b>	<b>-</b>	<b>3,133,732</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
Bond Principal-Lease	2,110,000		2,110,000		
Principal Maint Tax Note	220,000		220,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	329,503		329,503		
Interest Exp-MTN & QZAB	22,800		22,800		
<b>Total Appropriations:</b>	<b>3,133,732</b>	<b>-</b>	<b>3,133,732</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**  
**August 16, 2017**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<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**  
**August 16, 2017**

	<b>APPROVED BUDGET</b>	<b>PROPOSED 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) Appropriations &amp; Other Uses:</b>					
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**Posted Agenda Item:**

**BA #1617-8-1** Discussion and possible action to approve the **General Fund** (1997) budget amendment to allocated divisions legal fees appropriations and reduce the department wide allocation by the same amount. Net effect will be \$0.

**Subject:**

**Budget; General Fund; The legal fee expenditures will be reallocated between divisions based on actual cost from the department wide budget. There is no effect on the HCDE fund balance.**

**Rationale:**

Justification:

Estimated revenues are \$0

Taxes will be reallocated from Department wide to the various division's tax revenue to cover the legal fees appropriation.

Total appropriations are \$0

HCDE shall allocate appropriate legal fees to divisions based on actual cost from the department wide legal allocation budget. There is no impact on the HCDE fund balance.

Division/Budget: Various Divisions-Legal Fees								Fiscal Year: FY 2016-17	Business Posting Date:	Business Tracking Number:		
BUDGET CODE						ACCOUNT		CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description				
199	7	41	001	99	001	6211	0000	Supts Office Adjust budget for Legal Fees Fy 2017		\$ 41,157	\$ 40,046	\$ 81,203
199	7	41	010	99	010	6211	0000	BOT Adjust budget for Legal Fees Fy 2017		\$ 56,654	\$ (25,000)	\$ 31,654
199	7	41	030	99	030	6211	0000	HR Adjust budget for Legal Fees Fy 2017		\$ 74,971	\$ 22,573	\$ 97,544
199	7	41	050	99	050	6211	0000	Busn Off Adjust budget for Legal Fees Fy 2017		\$ 29,058	\$ (14,000)	\$ 15,058
199	7	41	071	99	083	6211	0000	Fac Supp Adjust budget for Legal Fees Fy 2017		\$ -	\$ 570	\$ 570
199	7	41	090	99	090	6211	0000	Technology Adjust budget for Legal Fees Fy 2017		\$ -	\$ 997	\$ 997
199	7	41	094	99	094	6211	0000	Asst to Suptl Adjust budget for Legal Fees Fy 2017		\$ 14,958	\$ 28,941	\$ 43,899
199	7	41	098	99	098	6211	0000	Dept Wide Adjust budget for Legal Fees Fy 2017		\$ 15,295	\$ 2,000	\$ 17,295
199	7	41	111	99	111	6211	0000	Therpy Svcs Adjust budget for Legal Fees Fy 2017		\$ 10,803	\$ (8,000)	\$ 2,803
199	7	41	601	99	131	6211	0000	ABC East Adjust budget for Legal Fees Fy 2017		\$ 1,480	\$ 37,805	\$ 39,285
199	7	41	602	99	132	6211	0000	ABC West Adjust budget for Legal Fees Fy 2017		\$ 10,362	\$ (8,000)	\$ 2,362
199	7	41	501	99	501	6211	0000	Spec Schls Adjust budget for Legal Fees Fy 2017		\$ 15,002	\$ (5,000)	\$ 10,002
199	7	41	922	99	922	6211	0000	CASE Adjust budget for Legal Fees Fy 2017		\$ 12,842	\$ (2,000)	\$ 10,842
199	7	41	925	99	925	6211	0000	Communications Adjust budget for Legal Fees Fy 2017		\$ 50,801	\$ (45,000)	\$ 5,801
199	7	41	950	99	950	6211	0000	Purchasing Adjust budget for Legal Fees Fy 2017		\$ 11,624	\$ (8,516)	\$ 3,108
199	7	41	671	99	954	6211	0000	Records Mgmt Adjust budget for Legal Fees Fy 2017		\$ -	\$ 154	\$ 154
199	7	41	608	99	971	6211	0000	HP North Adjust budget for Legal Fees Fy 2017		\$ 17,570	\$ (17,570)	\$ -

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 #1617-8-1** for the reallocation of legal fees to the divisions based on actual cost from the department wide allocation. Net effect will be \$0. There is no impact on the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-8-1**

**Posted Agenda Item:**

**BA #1617-08-02** Discussion and possible action to approve the **Special Revenue Fund (2678)** CASE for 21<sup>st</sup> Century TEA Cycle 9 Year 2 budget amendment in the amount of \$1,739,921. The grant period is August 1, 2017 thru July 31, 2018.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$1,739,921**

**Rationale:**

Justification:

Estimated revenues are \$1,739,921

HCDE is a recipient of a Texas Education Agency for the 21<sup>st</sup> Century Community Learning Centers grant for Cycle 9, Year 2. The total amount awarded to HCDE is \$1,746,000 which includes \$1,739,921 in direct program costs and \$6,079 in indirect cost.

Total appropriations are \$1,739,921

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$1,739,921.

The signed agreement was received on August 4, 2017.

CASE Portion-21st Century TEA Cycle 9 Year 2										iscal Year 2017-2018	Business Posting Date:		Business Tracking Number:		
BUDGET CODE										ACCOUNT CODE	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Func- tion	Loca- tion	Prog- ram	Budget Mgr	Class Object	Sub- Object	Account Description							
267	8	21	922	99	922	5929	0000	Fed Rev- TEA Distributed				\$ 1,746,000	\$ (1,746,000)	\$ -	
267	8	21	922	99	922	6119	0000	Salary-Prof Staff				\$ -	\$ 116,759	\$ 116,759	
267	8	21	922	99	922	6141	0000	FICA/MEDICARE				\$ -	\$ 8,651	\$ 8,651	
267	8	21	922	99	922	6142	0000	Group Health & Life Ins				\$ -	\$ 4,840	\$ 4,840	
267	8	21	922	99	922	6143	0000	Workers Compensation				\$ -	\$ 689	\$ 689	
267	8	21	922	99	922	6145	0000	Unemployment Comp				\$ -	\$ 525	\$ 525	
267	8	21	922	99	922	6146	0000	TRS - Regular-New Hire				\$ -	\$ 8,501	\$ 8,501	
267	8	21	922	99	922	6147	0000	TRS - Care Admin Fee				\$ -	\$ 730	\$ 730	
267	8	21	922	99	922	6149	0000	EAP				\$ -	\$ 55	\$ 55	
267	8	21	922	99	922	6219	0000	Professional Services				\$ -	\$ -	\$ -	
267	8	21	922	99	922	6219	0117	Professional Services Campus Use				\$ -	\$ 3,000	\$ 3,000	
267	8	21	922	99	922	6219	0101	Professional Services Family Engagement				\$ -	\$ 1,371	\$ 1,371	
267	8	21	922	99	922	6219	0116	Professional Services Sustainability				\$ -	\$ 1,000	\$ 1,000	
267	8	21	922	99	922	6256	0000	Telephone, Cell and Pagers				\$ -	\$ 500	\$ 500	
267	8	21	922	99	922	6267	0000	Rental Buses				\$ -	\$ 2,500	\$ 2,500	
267	8	21	922	99	922	6267	0115	Rental Buses-Campus Use				\$ -	\$ 2,000	\$ 2,000	
267	8	21	922	99	922	6269	0000	Leases & Rentals - Copier				\$ -	\$ 500	\$ 500	
267	8	21	922	99	922	6397	0115	Software Purchases-Campus Use				\$ -	\$ 1,550	\$ 1,550	
267	8	21	922	99	922	6399	0000	General Supplies				\$ -	\$ 2,000	\$ 2,000	
267	8	21	922	99	922	6399	0101	General Supplies - Family Engagement				\$ -	\$ 600	\$ 600	
267	8	21	922	99	922	6411	0000	Empl Travel- Lodging				\$ -	\$ 1,100	\$ 1,100	
267	8	21	922	99	922	6412	0000	Empl Travel- Meals				\$ -	\$ 400	\$ 400	
267	8	21	922	99	922	6413	0000	Empl Travel- Transportation				\$ -	\$ 1,500	\$ 1,500	
267	8	21	922	99	922	6414	0000	Empl Travel- Conf Reg Fees				\$ -	\$ 2,000	\$ 2,000	
267	8	21	922	99	922	6417	0000	Local Daily Mileage				\$ -	\$ 2,750	\$ 2,750	
267	8	21	922	99	922	6493	0000	Expenditures SSA				\$ -	\$ 1,576,000	\$ 1,576,000	
267	8	21	922	99	922	6499	0000	Misc. Operating Cost				\$ -	\$ 400	\$ 400	

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 #1617-08-02** with an increase in both the revenues and appropriations in the amount of \$1,739,921. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-08-02**

**Posted Agenda Item:**

**BA #1617-08-03** Discussion and possible action to approve the General Fund (1997) budget amendment to increase expenditures in the amount of \$125,000 for Retirement Leave Benefits. Retirement Leave Benefits are funded from the committed fund balance.

**Subject:**

**Budget; General Fund; The expenditures will increase by \$125,000**

**Rationale:**

Justification:

Total appropriations are \$125,000

The expenditures will increase by \$125,000. There were more retirements than anticipated. This will be funded from the committed fund balance.

Division/Budget: Retirement Leave Benefits								Fiscal Year: FY 2016-17	Business Posting Date:	Business Tracking Number:			
BUDGET CODE					ACCOUNT			Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object						
199	7	41	099	99	099	6199	0000	Increase Budget for August 2017 Retirement			\$ 250,000	\$ 125,000	\$ 375,000

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 #1617-08-03** with an increase in appropriations in the amount of \$125,000. This increase will be funded by the committed fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-08-03**

**Posted Agenda Item:**

**BA #1617-08-04** Discussion and possible action to approve the General Fund (1997) budget amendment to increase revenues and expenditures in the amount of \$100,000 for TEA employee insurance. Revenues are reimbursed by TEA for qualifying employees. There is no impact to the fund balance.

**Subject:**

**Budget; General Fund; The revenues and expenditures will increase by \$100,000**

**Rationale:**

Justification:

Estimated revenues are \$100,000

General Fund estimated revenues and expenditures need to be increased by \$100,000 to reflect insurance estimates for the remainder of FY17. Revenues are reimbursed by TEA for qualifying employees. There is no impact to the fund balance.

Total appropriations are \$100,000

General Fund estimated revenues and expenditures need to be increased by \$100,000 to reflect insurance estimates for the remainder of FY17.

Division/Budget: Retirement Fund						Fiscal Year: FY 2016-17		Business Posting Date:		Business Tracking Number:			
BUDGET CODE						ACCOUNT		Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object						
199	7	00	102	00	102	5832	0000	TRS Active Care Supp'			\$ 500,000	\$ 100,000	\$ 600,000
199	7	04	102	99	102	6142	0001	Insurance State Matching			\$ 500,000	\$ 100,000	\$ 600,000

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 #1617-08-04** with an increase in revenues and appropriations in the amount of \$100,000. There is no impact to the fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-08-04**

**Posted Agenda Item:**

**BA #1617-08-05** Discussion and possible action to approve the **Special Revenue Fund** (2668) CASE for 21<sup>st</sup> Century TEA Cycle 8 Year 5 budget amendment in the amount of \$2,164,003. The grant period is August 1, 2017 thru July 31, 2018.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$2,164,003**

**Rationale:**

Justification:

Estimated revenues are \$2,164,003

HCDE is a recipient of a Texas Education Agency for the 21<sup>st</sup> Century Community Learning Centers grant for Cycle 8, Year 5. 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.

Total appropriations are \$2,164,003

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$2,164,003.

The signed agreement was received on July 11, 2017.

Division/Budget: <b>CASE Portion-21st Century TEA Cycle 8 Year 5</b>							Fiscal Year: <b>2017-2018</b>	Business Posting Date:	Business Tracking Number:				
BUDGET CODE							ACCOUNT CODE	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description					
266	8	00	922	00	922	5929	0000	Fed Rev- TEA Distributed		\$ <del>2,164,000</del>	\$ <del>2,164,000</del>	\$ <del>2,164,000</del>	\$ -
266	8	21	922	99	922	6119	0000	Salary-Prof Staff		\$ -	\$ 106,163	\$ 106,163	\$ 106,163
266	8	21	922	99	922	6129	0000	Wages - Support Staff		\$ -	\$ 28,288	\$ 28,288	\$ 28,288
266	8	21	922	99	922	6121	0000	Overtime		\$ -	\$ 250	\$ 250	\$ 250
266	8	21	922	99	922	6141	0000	FICA/MEDICARE		\$ -	\$ 15,000	\$ 15,000	\$ 15,000
266	8	21	922	99	922	6142	0000	Group Health & Life Ins		\$ -	\$ 11,000	\$ 11,000	\$ 11,000
266	8	21	922	99	922	6143	0000	Workers Compensation		\$ -	\$ 900	\$ 900	\$ 900
266	8	21	922	99	922	6145	0000	Unemployment Comp		\$ -	\$ 2,000	\$ 2,000	\$ 2,000
266	8	21	922	99	922	6146	0000	TRS - Fed		\$ -	\$ 10,000	\$ 10,000	\$ 10,000
266	8	21	922	99	922	6147	0000	TRS - Care Admin Fee		\$ -	\$ 5,000	\$ 5,000	\$ 5,000
266	8	21	922	99	922	6149	0000	EAP		\$ -	\$ 219	\$ 219	\$ 219
266	8	21	922	99	922	6219	0000	Professional Services		\$ -	\$ 1,080	\$ 1,080	\$ 1,080
266	8	21	922	99	922	6219	0101	Professional Services Family Engagement		\$ -	\$ 3,000	\$ 3,000	\$ 3,000
266	8	21	922	99	922	6219	0117	Professional Services - Behavior Intervention		\$ -	\$ 23,000	\$ 23,000	\$ 23,000
266	8	21	922	99	922	6260	0000	Leases & Rentals - Copier		\$ -	\$ 500	\$ 500	\$ 500
266	8	21	922	99	922	6266	0000	Telephone, Cell and Pagers		\$ -	\$ 500	\$ 500	\$ 500
266	8	21	922	99	922	6399	0000	General Supplies		\$ -	\$ 1,000	\$ 1,000	\$ 1,000
266	8	21	922	99	922	6399	0101	General Supplies Family Engagement		\$ -	\$ 1,000	\$ 1,000	\$ 1,000
266	8	21	922	99	922	6411	0000	Empl Travel- Lodging		\$ -	\$ 1,000	\$ 1,000	\$ 1,000
266	8	21	922	99	922	6412	0000	Empl Travel- Meals		\$ -	\$ 500	\$ 500	\$ 500
266	8	21	922	99	922	6413	0000	Empl Travel- Transportation		\$ -	\$ 1,000	\$ 1,000	\$ 1,000
266	8	21	922	99	922	6414	0000	Empl Travel- Conf Reg Fees		\$ -	\$ 1,000	\$ 1,000	\$ 1,000
266	8	21	922	99	922	6417	0000	Local Daily Mileage		\$ -	\$ 3,600	\$ 3,600	\$ 3,600
266	8	21	922	99	922	6267	0000	Bus Transportation (Field Trips)		\$ -	\$ 4,000	\$ 4,000	\$ 4,000
266	8	21	922	99	922	6493	0000	Expenditures SSA		\$ -	\$ 1,944,003	\$ 1,944,003	\$ 1,944,003

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 #1617-08-05** with an increase in both the revenues and appropriations in the amount of \$2,164,003. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-08-05**

**Posted Agenda Item:**

**BA #1617-08-06** Discussion and possible action to approve the **Local Revenue Fund** (4637) CASE for Houston Endowment budget amendment in the amount of \$125,000.

**Subject:**

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$125,000**

**Rationale:**

Justification:

Estimated revenues are \$125,000

HCDE CASE is the recipient of a three year grant for the Houston Endowment awarded by the Education Foundation. The first year allocation is \$125,000, the second is \$75,000 and \$100,000 for the third year.

Total appropriations are \$125,000

HCDE shall appropriate the following:

Direct program cost will increase by \$125,000 for the implementation of the afterschool strategic investment program.

Division/Budget: CASE ASI - Houston Endowment - 4637								Fiscal Year: FY 2017-18	Business Posting Date:	Business Tracking Number:		
BUDGET CODE						ACCOUNT		CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
Fund Code	Fiscal Year	Func- tion	Loca- tion	Pro- gram	Budget Mgr	Class Object	Sub- Object					
463	17	00	922	00	922	5798	0000	Revenue Houston Endowment	x	\$ -	\$ 125,000	\$ 125,000
463	17	21	922	99	922	6119	0000	Salary Professional Staff	x	\$ -	\$ 80,000	\$ 80,000
463	17	21	922	99	922	6299	0050	Other Contract Services -ASI	x	\$ -	\$ 30,000	\$ 30,000
463	17	21	922	99	922	6413	0000	Employee Travel - Transportation	x	\$ -	\$ 2,000	\$ 2,000
463	17	21	922	99	922	6411	0000	Employee Travel - Lodging	x	\$ -	\$ 2,000	\$ 2,000
463	17	21	922	99	922	6414	0000	Employee Travel - Conference Fees	x	\$ -	\$ 1,500	\$ 1,500
463	17	21	922	99	922	6412	0000	Employee Travel - Meals	x	\$ -	\$ 500	\$ 500
463	17	21	922	99	922	6399	0000	Gen Supplies	x	\$ -	\$ 2,000	\$ 2,000
463	17	21	922	99	922	6415	0113	Business Meeting Meals (Comm Proj)	x	\$ -	\$ 5,000	\$ 5,000
463	17	21	922	99	922	6417	0000	Local Daily Mileage	x	\$ -	\$ 2,000	\$ 2,000

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 #1617-08-06** with an increase in both the revenues and appropriations in the amount of \$125,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-08-06**

**Posted Agenda Item:**

**BA #1617-08-07** Discussion and possible action to approve the **Local Revenue Fund** (4797) Head Start In-Kind budget amendment in the amount of \$83,251. The grant period is January 1, 2017 thru December 31, 2017.

**Subject:**

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$83,251**

**Rationale:**

Justification:

Estimated revenues are \$83,251

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$12,248,162. The grant requires local matching Non-Federal Share funds of \$3,062,040. An increase of \$83,251 is needed to correct the previous placeholder estimate to the actual NOA (Notice of Award).

Total appropriations are \$83,251

HCDE shall appropriate \$83,251, and it will have no affect on HCDE fund balance.

Division/Budget:		Head Start							Fiscal Year:	Business Posting Date:	Business Tracking Number:	
									FY 2016-17			
BUDGET CODE				ACCOUNT				CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
479	7	00	610	00	901	5748	0000	In-Kind Revenue		\$2,978,789	83,251	\$ 3,062,040
479	7	61	610	99	901	6489	0000	In-Kind Irvington		\$ 30,000	83,251	\$ 113,251

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 #1617-08-07** with an increase in both the revenues and appropriations in the amount of \$83,251. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-08-07**

**Posted Agenda Item:**

**BA #1617-08-08** Discussion and possible action to approve the **Special Revenue Fund** (2057) Head Start Program Operations grant budget amendment in the amount of \$318,698. The grant period is January 1, 2017 thru December 31, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$318,698**

**Rationale:**

Justification:

Estimated revenues are \$318,698

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$12,248,162 which includes \$11,170,234 in direct program costs and \$1,077,928 in indirect costs. Of the \$11,170,234 in direct program costs \$11,072,158 was awarded specifically for program operations. The \$11,072,158 in direct costs includes an additional amount of \$109,710 received for a Cost of Living Adjustment (COLA) that needs to be added to the Head Start budget. \$208,988 also needs to be added to correct the previous placeholder estimate to the actual NOA (Notice of Award).

Total appropriations are \$318,698

HCDE shall appropriate \$318,698, and it will have no affect on HCDE fund balance.

Division/Budget: <b>Head Start</b>								Fiscal Year:	Business Posting Date:	Business Tracking Number:		
BUDGET CODE								FY 2016-17				
ACCOUNT CODE								CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
205	7	00	610	00	901	5949	0000			\$11,468,460	<b>318,698</b>	\$ 11,787,158
205	7	99	610	99	901	6119	0000			\$ -	<b>97,057</b>	\$ 97,057
205	7	51	651	99	901	6268	0000			\$ 127,613	<b>63,806</b>	\$ 191,419
205	7	11	610	99	901	6299	0000			\$ 120,558	<b>157,835</b>	\$ 278,393

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 #1617-08-08** with an increase in both the revenues and appropriations in the amount of \$318,698. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

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