

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 expenditures in the General Fund (1998) ABS East by \$18,662 to cover additional funds necessary for security expenditures.	-	18,662	18,662	<5>
Decrease expenditures in the General Fund (1998) by \$300,000 for the purchase of furniture, equipment, gutters, paint, contingency, and other related items for Fortis Academy. This decrease in General Fund expenditures will be offset by an increase in the Transfer-Out to Capital Projects Account for no net effect to Fund Balance.	-	300,000		<7>
<b>DECREASES</b>				
Decrease expenditures in the General Fund (1998) by \$300,000 for the purchase of furniture, equipment, gutters, paint, contingency, and other related items for Fortis Academy. This decrease in General Fund expenditures will be offset by an increase in the Transfer-Out to Capital Projects Account for no net effect to Fund Balance.	-	(300,000)		<7>
<b>Total GENERAL FUND:</b>	<b>-</b>	<b>18,662</b>	<b>18,662</b>	<b>-</b>
<b>SPECIAL REVENUE FUND</b>				
<b>INCREASES</b>				
Increase revenues & expenditures in the Special Revenue Fund (2347) Adult Ed - El Civic grant budget by \$160,099 to reflect the roll-forward of unspent funds.	160,099	160,099		<1>
Increase revenues & expenditures in the Special Revenue Fund (3817) Adult Ed - State General grant budget by \$121,676 to reflect the roll-forward of unspent funds.	121,676	121,676		<2>
Increase revenues & expenditures in the Special Revenue Fund (2237) Adult Ed - TANF grant budget by \$74,790 to accurately reflect the remaining budget amount.	74,790	74,790		<3>
Increase revenues & expenditures in the Special Revenue Fund (2307) Adult Ed - Federal grant budget by \$90,769 to accurately reflect the remaining budget amount.	90,769	90,769		<4>
<b>DECREASES</b>				
Decrease revenues & expenditures in the Special Revenue Fund (4678) CASE grant budget by \$275,000 to accurately reflect the budgeted amount for FY18.	(275,000)	(275,000)		<6>
<b>Total SPECIAL REVENUE FUND:</b>	<b>172,334</b>	<b>172,334</b>	<b>\$</b>	<b>-</b>
<b>Capital Projects Fund</b>				
<b>INCREASES</b>				
Increase revenues and expenditures in the Capital Projects Fund (6958) by \$300,000 for the purchase of furniture, equipment, gutters, paint, contingency, and other related items for Fortis Academy. This increase will be funded through a transfer into Capital Projects from the General Fund (1998).	300,000	300,000		<7>
<b>DECREASES</b>				
<b>Total CAPITAL PROJECTS FUND:</b>	<b>300,000</b>	<b>300,000</b>	<b>\$</b>	<b>-</b>

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**February 28, 2018**

	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	\$21,643,886		\$21,643,886		
Local Property Tax Rev-Current	22,273,000		22,273,000		
Local Property Tax Rev-Del, P&I	352,416		352,416		
Local Investment Earnings	90,000		90,000		
Local Grants	4,200		4,200		
Local Miscellaneous Revenues	88,000		88,000		
<b>Total Local Revenues:</b>	<b>44,451,502</b>	<b>-</b>	<b>44,451,502</b>	0.0%	
State TEA Supplemental Compensation	300,000		300,000		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Payments	2,300,000		2,300,000		
State Indirect Cost	28,035		28,035		
<b>Total State Revenues:</b>	<b>3,128,035</b>	<b>-</b>	<b>3,128,035</b>	0.0%	
Federal Grants Indirect Cost	1,354,736		1,354,736		
<b>Total Estimated Revenues:</b>	<b>48,934,273</b>	<b>-</b>	<b>48,934,273</b>	0.0%	
<b><u>Other Resources</u></b>					
Transfers In - Choice Partners	1,915,774		1,915,774		
<b>Total Other Resources:</b>	<b>1,915,774</b>	<b>-</b>	<b>1,915,774</b>	0.0%	
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>50,850,047</b>	<b>\$0</b>	<b>\$50,850,047</b>	0.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
<b><u>Appropriations</u></b>					
Adult Education Local	\$148,862		\$148,862		
Educator Certification and Professional Advancement	659,270		659,270		
Assistant Superintendent-Academic Support	279,630		279,630		
Assistant Superintendent-Education and Enrichment	280,765		280,765		
Board of Trustees	225,230		225,230	0.0%	
Business Support Services	1,905,003		1,905,003		
Center for Safe & Secure Schools (CSSS)	549,887		549,887		
Center for Afterschool, Summer and Expanded Learning	713,848		713,848		
Communications	854,804		854,804	0.0%	
Client Engagement	548,621		548,621		
Department Wide (DW)	3,508,766		3,508,766		
Facilities Support Services					
Building & Vehicle Replacement	861,576		861,576		
Construction Services	190,038		190,038		
Local Construction	2,700,000	(300,000)	2,400,000	-11.1%	<7>
Records Management Services	1,912,492		1,912,492		
Head Start - Local	5,000		5,000		
Human Resources	1,064,587		1,064,587		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**February 28, 2018**

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>APPROPRIATIONS &amp; OTHER USES</b>					
<b>Appropriations, Continued</b>					
Purchasing Support Services	535,944		535,944		
Research & Evaluation Institute	637,218		637,218		
Resource Development - Internal Grant Services	586,276		586,276		
Retirement Leave Benefits	47,910		47,910		
Scholastic Arts	117,857		117,857		
School Based Therapy Services	11,304,956		11,304,956		
Special Assistant to Superintendent	269,027		269,027		
Special Schools					
Academic and Behavior School East	3,941,492	18,662	3,960,154	0.5%	<5>
Academic and Behavior School West	3,434,610		3,434,610		
Highpoint East School	3,116,095		3,116,095		
Highpoint North School	0		0		
Special Schools Administration	556,381		556,381		
Recovery High School	1,162,120		1,162,120		
State TEA Employee Portion Health Ins	500,000		500,000		
State TRS On Behalf Matching	2,300,000		2,300,000		
Superintendent's Office	450,138		450,138		
Teaching and Learning Center					
Bilingual Education	144,514		144,514		
Digital Education and Innovation	220,682		220,682		
Digital Learning & Instructional Learning	38,391		38,391		
Division Wide	152,523		152,523		
Early Childhood Winter Conference	252,536		252,536		
English Language Arts	175,190		175,190		
Math	252,880		252,880		
Professional Development	39,000		39,000		
Science	173,409		173,409		
Social Studies	99,711		99,711		
Speaker Series	186,548		186,548		
Special Education	79,546		79,546		
Technology Support Services					
Chief Information Officer	190,442		190,442		
Technology Support Services	3,178,342		3,178,342		
<b>Total Appropriations:</b>	<b>50,552,117</b>	<b>(281,338)</b>	<b>50,270,779</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	300,886		300,886		
Transfer-Facilities-Local Construction	569,000		569,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	690,329		690,329		
Transfer-DW to Lease Debt Svc Fund 599	2,454,263		2,454,263		
Transfer Out - Capital Project	1,000,000	300,000	1,300,000	30.0%	<7>
<b>Total Other Uses:</b>	<b>5,565,265</b>	<b>300,000</b>	<b>5,865,265</b>		
<b>Total Appropriations &amp; Other Uses:</b>	<b>56,117,382</b>	<b>18,662</b>	<b>56,136,044</b>	0.0%	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>(\$5,267,335)</b>	<b>(\$18,662)</b>	<b>(\$5,285,997)</b>		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE**  
**February 28, 2018**  
**(Unaudited)**

**TOTAL APPROPRIATIONS FROM FUND BALANCE**

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed
				Budget Amendment
<u>Division Distribution</u>				
Assets Replacement Schedule	-	-	0	
Board	-	-	0	
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	-	0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	
Department Wide	-	-	0	300,000
Early Childhood Intervention Funding	-	-	0	
ECI Local	-	-	0	
Employee Courtesy Committee	-	-	0	
External Relations-Local	-	-	0	
Facility Support Services	-	-	0	
Head Start	-	-	0	
Insurance Deductibles	-	-	0	
Local Construction	-	-	0	(300,000)
New Program Initiative	-	-	0	
Preschool Preparedness Initiative Program	-	-	0	
Purchasing	-	-	0	
Records Management	-	-	0	
Retirement Leave Fund 199	-	-	0	
Special Schools	-	-	0	18,662
Technology	-	-	0	
Unemployment Liability	-	-	0	
<b>Total Fund Balance Appropriations:</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>18,662</b>

**FUND BALANCE RECAP**

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed
				Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$123,353	-	\$123,353	
Prepaid Items	40,202	-	40,202	
<b>Total Nonspendable Fund Balance</b>	<b>163,555</b>	<b>0</b>	<b>163,555</b>	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	375,000		375,000	
Unemployment Liability	200,000		200,000	
Capital Projects	1,000,000		1,000,000	
<b>Total Committed Fund Balance</b>	<b>1,575,000</b>	<b>0</b>	<b>1,575,000</b>	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	861,576		861,576	
Building and Vehicle Replacement Schedule	597,000		597,000	
Local Construction	2,700,000	(500,000)	2,200,000	
PFC Lease Payment	2,454,263		2,454,263	
QZAB Bond Payment	690,329		690,329	
New Program Initiative	610,461		610,461	
Recovery High School	950,000	(785,250)	164,750	
Workforce Development	500,000		500,000	
<b>Total Assigned Fund Balance</b>	<b>\$9,363,629</b>	<b>(1,285,250)</b>	<b>\$8,078,379</b>	
<b>Total Unassigned Fund Balance</b>	<b>17,020,303</b>	<b>-</b>	<b>17,020,303</b>	18,662
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$28,122,487</b>	<b>(\$1,285,250)</b>	<b>\$26,837,237</b>	<b>18,662</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**February 28, 2018**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b>ESTIMATED REVENUES &amp; OTHER RESOURCES</b>						
<b>Revenues</b>						
Local Program Revenues		\$5,959,668	(275,000)	\$5,684,668	-4.6%	<6>
State Program Revenues		830,259		830,259		
Federal Program Revenues		28,883,428	447,334	29,330,762	1.5%	<1,2,3,4>
<b>Total Estimated Revenues:</b>		<b>35,673,355</b>	<b>172,334</b>	<b>35,845,689</b>		
<b>Other Resources</b>						
Transfer In-CASE After School Program		550,787		550,787		
Transfer In-Head Start		869,886		869,886		
<b>Total Other Resources:</b>		<b>1,420,673</b>	<b>-</b>	<b>1,420,673</b>		
<b>Total Revenues &amp; Other Resources</b>		<b>\$37,094,028</b>	<b>172,334</b>	<b>\$37,266,362</b>		
<b>APPROPRIATIONS &amp; OTHER USES</b>						
<b>Adult Education Program</b>						
Fed TANF	10/01/16-09/30/17	\$28,862	\$74,790	\$103,652	259.1%	<3>
Fed TANF	10/01/17-06/30/18	250,241		250,241		
Fed ABE Regular	10/01/16-09/30/17	205,031	90,769	295,800	44.3%	<4>
Fed ABE Regular	10/01/17-06/30/18	2,842,278		2,842,278		
Fed-Youth Demonstration P	10/01/16-09/30/17	-		-		
Fed ABE EL/Civics	10/01/16-09/30/17	45,924	160,099	206,023	348.6%	<1>
Fed ABE EL/Civics	10/01/17-06/30/18	357,169		357,169		
Fed Adult Ed SBWLP	04/15/17-09/30/17	281,202		281,202		
Fed Adult Ed In Service	07/01/16-09/30/16	-		-		
Fed Adult Ed In Service	12/01/16-05/01/17	-		-		
State ABE Regular	10/01/16-09/30/17	65,047	121,676	186,723	187.1%	<2>
State ABE Regular	10/01/17-06/30/18	512,575		512,575		
<b>Total Adult Education:</b>		<b>4,588,329</b>	<b>447,334</b>	<b>5,035,663</b>		
<b>Educator Certification and Professional Advancement</b>						
Fed Educators and Families for English Learners	09/01/17-08/31/18	2,778		2,778		
Fed DOE National Educator Grant	10/01/15-09/30/17	-		-		
<b>Total Alternative Certification Program:</b>		<b>2,778</b>	<b>-</b>	<b>2,778</b>		
<b>The Center for Afterschool, Summer and Expanded Learning (CASE)</b>						
Fed 21 <sup>st</sup> Century CLC-Cycle VIII	08/01/17-07/31/17	2,150,946		2,150,946		
Fed 21 <sup>st</sup> Century CLC-Cycle IX	08/01/17-07/31/18	1,727,187		1,727,187		
Fed 21 <sup>st</sup> Century CLC-Cycle IX	08/01/18-07/31/19	-		-		
Fed/Local After School Partnership	10/01/15-09/30/17	41,276		41,276		
Fed/Local After School Partnership	10/01/16-09/30/17	798,182		798,182		
Fed/Local After School Partnership	10/01/17-09/30/18	2,304,173		2,304,173		
Loc Houston Endowment	12/18/15-12/31/17	50,703		50,703		
Loc Houston Endowment	07/01/17-12/31/19	226,949		226,949		
City of Houston City Connections Program	09/07/17-06/30/18	1,045,000	(275,000)	770,000	-26.3%	<6>
<b>Total CASE:</b>		<b>8,344,416</b>	<b>(275,000)</b>	<b>8,069,416</b>		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**February 28, 2018**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>APPROPRIATIONS &amp; OTHER USES (CONTINUED)</u></b>						
<b>Head Start Program</b>						
Fed Head Start	01/01/16-12/31/16	-		-		
Fed Head Start	01/01/17-12/31/17	4,664,632		4,664,632		
Fed Head Start	01/01/18-12/31-18	10,962,447		10,962,447		
Fed Head Start Training Funds	01/01/17-12/31/17	48,302		48,302		
Fed Head Start Training Funds	01/01/18-12/31/18	98,076		98,076		
Fed Early Head Start Operating	09/01/16-08/31/17	1,246,982		1,246,982		
Fed Early Head Start Operating	09/01/17-08/31/18	2,000,000		2,000,000		
Fed Early Head Start Training & TA	09/01/17-08/31/17	195,407		195,407		
Fed Early Head Start Training & TA	09/01/17-08/31/18	50,000		50,000		
Loc Early Head Start In-Kind	09/01/17-08/31/18	500,000		500,000		
Loc Head Start In-Kind Matching	01/01/17-12/31/17	1,010,656		1,010,656		
Loc Head Start In-Kind Matching	01/01/18-12/31/18	3,061,967		3,061,967		
Loc Hogg Foundation	07/01/17-06/30/18	7,273		7,273		
Kinder Morgan Foundation	09/01/17-08/31/18	5,000		5,000		
Local Grant	09/01/17-08/31/18	52,120		52,120		
<b>Total Head Start:</b>		<b>23,902,862</b>	<b>-</b>	<b>23,902,862</b>		
<b>The Teaching and Learning Center</b>						
Fed-LPI-Science (BM927)	01/01/14-12/31/16	-		-		
Fed-TCDD Non Poverty	10/01/17-10/31/17	3,000		3,000		
Local Grant- Humanities Texas	09/01/16-08/31/17	-		-		
Local Grant - WATER project	09/01/16-08/31/17	-		-		
<b>Total Teaching and Learning Center:</b>		<b>3,000</b>	<b>-</b>	<b>3,000</b>		
<b>Academic &amp; Behavior Schools</b>						
Local Grant-Dollar General Literacy	09/01/16-08/31/17	-		-		
Garden Program	09/01/16-08/31/17	-		-		
<b>Total Academic and Behavior Schools:</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>Technology Support Services</b>						
State Texas Virtual Schools Network	09/01/167-12/31/17	252,637		252,637		
Loc Digital Trust Foundation	02/01/15-02/29/16	-		-		
<b>Total Technology:</b>		<b>252,637</b>	<b>-</b>	<b>252,637</b>		
<b>Total Appropriations &amp; Other Uses:</b>		<b>\$ 37,094,022</b>		<b>\$ 37,266,356</b>		
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>		<b>\$6</b>	<b>\$172,334</b>	<b>\$6</b>		

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

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUND 599**  
**February 28, 2018**

	<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	2,454,263		2,454,263		
Transfers In - Debt Svc-QZAB	690,329		690,329		
<b>Total Funding Sources:</b>	<b>3,144,592</b>	<b>-</b>	<b>3,144,592</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
Bond Principal-Lease	2,150,000		2,150,000		
Principal Maint Tax Note	225,000		225,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	304,263		304,263		
Interest Exp-MTN & QZAB	13,900		13,900		
<b>Total Appropriations:</b>	<b>3,144,592</b>	<b>-</b>	<b>3,144,592</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>		

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 600-699**  
**February 28, 2018**

	<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>					
Issuance of Bonds	-		-		
Transfers In	1,000,000	300,000	1,300,000	30.0%	<7>
<b>Total Funding Sources:</b>	<b>1,000,000</b>	<b>300,000</b>	<b>1,300,000</b>		
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
6958 Building Purchase, Construction, Improvements	1,000,000	300,000	1,300,000	30.0%	<7>
6978 Capital Project Fund	10,816,072	-	10,816,072		
<b>Total Appropriations:</b>	<b>10,816,072</b>	<b>300,000</b>	<b>10,816,072</b>		
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>(\$9,816,072)</b>	<b>\$0</b>	<b>(\$9,516,072)</b>		



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 700-799**  
**February 28, 2018**

	<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	4,299,354		4,299,354		
Contract Services	-		-		
Other Local Revenues	-		-		
Interdepartmental Revenues	5,600,761		5,600,761		
<b>Total Estimated Revenues:</b>	<b>9,900,115</b>	<b>-</b>	<b>9,900,115</b>	<b>0.0%</b>	
<b>Other Funding Sources</b>					
Workers Comp Contributions	440,000		440,000		
<b>Total Funding Sources:</b>	<b>440,000</b>	<b>-</b>	<b>440,000</b>	<b>0.0%</b>	
<b>Total Revenues &amp; Funding Sources:</b>	<b>10,340,115</b>	<b>-</b>	<b>10,340,115</b>	<b>0.0%</b>	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
7116 Choice Partners	4,299,354		4,299,354		
7536 ISF-Workers Compensation	440,000		440,000		
7996 ISF-Facilities	5,600,761		5,600,761		
<b>Total Appropriations:</b>	<b>10,340,115</b>	<b>-</b>	<b>10,340,115</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 #1718-02-01** Discussion and possible action to approve the **Special Revenue Fund (2347)** Adult Ed –El Civic grant budget amendment in the amount of **\$160,099**.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$160,099**

**Rationale:**

Justification:

Estimated revenues are \$160,099

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,532,750 which includes \$4,314,105 in direct program costs and \$218,645 in indirect costs. Of the \$4,314,105 in direct program costs \$412,381 was awarded specifically for El Civic. Of the \$412,381 in direct program costs, \$206,023 has not been spent and needs to be rolled forward to FY18. FY18 included a rollover estimate of \$45,924 (Direct Cost) therefore an adjustment of \$160,099 is needed to reflect the remaining budget.

Total appropriations are \$160,099

HCDE shall increase appropriations by **\$160,099**, 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 #1718-02-01** with a increase in both the revenues and appropriations in the amount of **\$160,099** There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-02-01**

**Posted Agenda Item:**

**BA #1718-02-02** Discussion and possible action to approve the **Special Revenue Fund (3817)** Adult Ed – State General grant budget amendment in the amount of \$121,676.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$121,676**

**Rationale:**

Justification:

Estimated revenues are \$121,676

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,532,750 which includes \$4,314,105 in direct program costs and \$218,645 in indirect costs. Of the \$4,314,105 in direct program costs \$559,664 was awarded specifically for State-General. Of the \$559,664 in direct program costs, \$186,723 has not been spent and needs to be rolled forward to FY18. FY18 included a rollover estimate of \$65,047 (Direct Cost) therefore an adjustment of \$121,676 is needed to reflect the remaining budget.

Total appropriations are \$121,676

HCDE shall increase appropriations by \$121,676, 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 #1718-02-02** with a increase in both the revenues and appropriations in the amount of \$121,676 There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-02-02**

**Posted Agenda Item:**

**BA #1718-02-03** Discussion and possible action to approve the **Special Revenue Fund (2237)** Adult Ed – TANF grant budget amendment in the amount of \$74,790.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$74,790**

**Rationale:**

Justification:

Estimated revenues are \$74,790

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,532,750 which includes \$4,314,105 in direct program costs and \$218,645 in indirect costs. Of the \$4,314,105 in direct program costs \$266,668 was awarded specifically for Federal TANF. Of the \$266,668 in direct program costs, \$103,652 has not been spent and needs to be rolled forward to FY18. FY18 included a rollover estimate of \$28,862 (Direct Cost) therefore an adjustment of \$74,790 is needed to reflect the remaining budget.

Total appropriations are \$74,790

HCDE shall increase appropriations by \$74,790, 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 #1718-02-03** with an increase in both the revenues and appropriations in the amount of \$74,790. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-02-03**

**Posted Agenda Item:**

**BA #1718-02-04** Discussion and possible action to approve the **Special Revenue Fund (2307)** Adult Ed – Federal grant budget amendment in the amount of \$90,769.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$90,769**

**Rationale:**

Justification:

Estimated revenues are \$90,769

HCDE is a sub-recipient of a Houston-Galveston Area Council (HGAC) grant. The total amount awarded to HCDE was \$4,532,750 which includes \$4,314,105 in direct program costs and \$218,645 in indirect costs. Of the \$4,314,105 in direct program costs \$2,842,278 was awarded specifically for State-GR. Of the \$2,842,278 in direct program costs, \$295,800 has not been spent and needs to be rolled forward to FY18. FY18 included a rollover estimate of \$205,031 (Direct Cost) therefore an adjustment of \$90,769 is needed to reflect the remaining budget.

Total appropriations are \$90,769

HCDE shall increase appropriations by \$90,769 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 #1718-02-04** with an increase in both the revenues and appropriations in the amount of \$90,769 There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-02-04**

**Posted Agenda Item:**

**BA #1718-02-05** Discussion and possible action to approve the **General Fund** (1998) budget amendment in the amount of \$18,662.

**Subject:**

**Budget; General Fund; The expenditures will increase by \$18,662. General Fund unassigned balance will decrease by \$18,662.**

**Rationale:**

Justification:

Total appropriations are \$18,662

HCDE shall appropriate \$18,662 for ABS East to cover security expenditures. The increase in appropriations will be funded by the General Fund Unassigned Balance.

Division/Budget: <b>ABS - East</b>								Fiscal Year:	<b>Business Posting Date:</b>	<b>Business Tracking Number:</b>		
<b>BUDGET CODE</b>								<b>FY 2017-18</b>				
<b>ACCOUNT</b>								<b>CHECK</b>	<b>CHECK</b>		<b>INCR</b>	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	<b>ORIGINAL BUDGET</b>	(Round to whole dollar)	<b>REVISED BUDGET</b>
199	8	52	601	99	131	6214	0000	Security Services		\$ 120,000	\$ 18,662	\$ 138,662

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 #1718-02-05** with an increase in expenditures in the amount of \$18,662.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-02-05**

**Posted Agenda Item:**

**BA #1718-02-06** Discussion and possible action to approve the **Special Revenue Fund** (4678) CASE for City Connection budget amendment in the amount of \$275,000. The grant period is September 16, 2017 thru September 30, 2018.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$275,000**

**Rationale:**

Justification:

Estimated revenues are \$275,000

The total amount awarded to HCDE was \$770, 000 for direct program costs. However, the FY'18 budget includes a budget of \$1,045,000 and an adjustment of \$275,000 is needed to reflect the actual budget.

Total appropriations are \$275,000

Division/Budget: City of Houston 4678							Fiscal Year: FY 2017-18		Business Posting Date:		Business Tracking Number:		
BUDGET CODE							ACCOUNT		CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Func-tion	Loca-tion	Pro-gram	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET	
467	8	21	922	99	922	6299	0000	Other Contracted Services		\$ 495,000	\$(275,000)	\$ 220,000	
467	8	00	922	00	922	5798	0000	Federal Grant		\$ 1,045,000	\$(275,000)	\$ 770,000	

HCDE shall appropriate the following:

Direct program cost and revenue will decrease by \$275,0000.

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 #1718-02-06** with an decrease in both the revenues and appropriations in the amount of \$275,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-02-06**.

**Posted Agenda Item:**

**BA #1718-02-07** Discussion and possible action to approve the **General Fund** (1998) and the **Capital Project Fund** (6958) budget amendment in the amount of \$300,000. This is a transfer with no effect on General Fund balance.

**Subject:**

**Budget; General Fund; The expenditures will decrease by \$300,000 and the Transfer Out will increase by \$300,000. Capital Projects; The revenues and expenditures will both increase by \$300,000.**

**Rationale:**

Justification:

Total appropriations are \$300,000

Funds are to be reallocated from General Fund’s Local Construction (BM 087) to Transfer out to Capital Project – Fortis Academy (BM 800). The Capital Projects (Fund 6958) revenues and expenditures will both increase by \$300,000. This transfer is needed for the purchase of furniture, equipment, gutters, paint, contingency, and other related items for Fortis Academy. This is a transfer with no effect in the General Fund balance.

Division/Budget: Local Constrion and Department Wide									Fiscal Year:	Business Posting Date:	Business Tracking Number:		
BUDGET CODE									FY 2017-18				
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
199	8	81	089	99	087	6629	0000	Building Improvements			\$ 2,294,900	\$ (300,000)	\$ 1,994,900
199	8	81	098	99	098	8911	0014	Transfer out-Capital Project			\$ 1,000,000	\$ 300,000	\$ 1,300,000

Division/Budget: Capital Project-Fortis Academy									Fiscal Year:	Business Posting Date:	Business Tracking Number:		
BUDGET CODE									FY 2017-18				
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
695	8	00	605	00	800	5615	0004	Transfer In-General Fund			\$ 1,000,000	\$ 300,000	\$ 1,300,000
695	8	81	605	99	800	6629	0000	Building Improvements			\$ 995,804	\$ 300,000	\$ 1,295,804

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 #1718-02-07** with no net change in General Fund and an increase in both revenues and expenditures in the Capital Project Fund in the amount of \$300,000.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-02-07**