

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 expenditures in the General Fund (1997) Department Wide Budget (BM098) - increase transfers out for Series 2016 Bond PFC debt payments.		742,447	(742,447)	(742,447) (3)
<b>Total GENERAL FUND:</b>	-	<b>742,447</b>		<b>\$ (742,447)</b>
<b>SPECIAL REVENUE FUND</b>				
<u>INCREASES</u>				
Increase revenues & expenditures in the Local Grant Fund (4987) (BM132)-establish local grant budget for funds received by <u>Whole Kids Foundation</u> for the ABS West Garden Program.	1,639	1,639		- (1)
Increase revenues & expenditures in the Special Revenue Fund (2886) CASE for Partnership budget - to adjust budget to actual.	535	535		- (4)
Increase revenues & expenditures in the Special Revenue Fund (2056) Head Start Program Operations grant budget-to adjust budget to actual.	253,098	253,098		- (5)
Increase revenues & expenditures in the Local Fund (4796) Head Start - to increase budget for contributions and miscellaneous revenues.	7,000	7,000		- (6)
Increase revenues & expenditures in the Local Fund (4797) Head Start - to increase budget for contributions and miscellaneous revenues.	10,000	10,000		- (7)
Increase revenues & expenditures in the Local Fund (4987) Head Start - to increase budget for local grant and miscellaneous awards.	5,600	5,600		- (8)
Increase revenues & expenditures in the Local Revenue Fund (4966) Head Start Program Operations grant budget-to adjust budget to actual.	7,409	7,409		- (9)
<u>DECREASES</u>				
Decrease revenues & expenditures in the Special Revenue Fund (2046) Alternative Certification budget- to adjust budget to actual (2,400) and adjust for budget reduction per <u>grantor amendment #7 (14,279)</u> .	(16,679)	(16,679)		- (2)
<b>Total SPECIAL REVENUE FUND:</b>	<b>268,602</b>	<b>268,602</b>		<b>\$ -</b>
<b>DEBT SERVICE FUND</b>				
<u>INCREASES</u>				
Increase revenues & expenditures in the Debt Service Admin Fund (5997) - to adjust budget for new Series 2016 Bond PFC Debt Service Payments.	742,447	742,447		- (3)
<b>Total DEBT SPECIAL REVENUE FUND:</b>	<b>742,447</b>	<b>742,447</b>		<b>\$ -</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**November 15, 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		
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		
<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	\$244,123		\$244,123		
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	283,652		283,652		
Communications	932,377		932,377		
Client Engagement	496,254		496,254		
Department Wide (DW)	4,182,906	742,447	4,925,353		3
Education Foundation	12,360		12,360		
Facilities Support Services					
Building & Vehicle Replacemen	345,000		345,000		
Construction Services	136,190		136,190		
Local Construction	1,156,208		1,156,208		
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**  
**November 15, 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>47,293,504</b>	<b>742,447</b>	<b>48,035,951</b>	<b>1.6%</b>	
<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>	<b>0.0%</b>	
<b>Total Appropriations &amp; Other Uses:</b>	<b>55,962,462</b>	<b>742,447</b>	<b>56,704,909</b>	<b>1.3%</b>	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>(\$7,147,871)</b>	<b>(\$742,447)</b>	<b>(\$7,890,318)</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**  
**November 15, 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
Bond Payments		(742,447)	(\$742,447)
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>(742,447)</b>	<b>(\$993,318)</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>(742,447)</b>	<b>13,157,032</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$22,495,851</b>	<b>(\$993,318)</b>	<b>\$21,502,533</b>

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**November 15, 2016**

	<b>GRANT PERIOD *</b>	<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>						
Local Program Revenues		\$5,338,489	31,648	\$5,370,137		1,6,7,8
State Program Revenues		1,869,851		1,869,851		
Federal Program Revenues		27,252,981	236,954	27,489,935		2,4,5
<b>Total Estimated Revenues:</b>		<b>34,461,321</b>	<b>268,602</b>	<b>34,729,923</b>	0.8%	
<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>\$35,738,994</b>	<b>268,602</b>	<b>\$36,007,596</b>	0.8%	
<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	2,594,871		2,594,871		
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		
State ABE Regular	10/01/16-06/30/17	559,664		559,664		
<b>Total Adult Education:</b>		<b>4,425,716</b>	<b>-</b>	<b>4,425,716</b>	0.0%	
<b>Educator Certification and Professional Advancement</b>						
Fed DOE National Educator Grant	10/01/15-09/30/16	74,177	(16,679)	57,498		2
Fed DOE National Educator Grant	10/01/15-09/30/16	-		-		
<b>Total Alternative Certification Program:</b>		<b>74,177</b>	<b>(16,679)</b>	<b>57,498</b>	-22.5%	
<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 IX	08/01/16-07/31/17	1,778,703		1,778,703		
Fed/Local After School Partnership	10/01/15-09/30/16	645,129	535	645,664		4
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		
City of Houston City Connections Program	09/07/16-06/30/17	660,000		660,000		
<b>Total CASE:</b>		<b>8,190,552</b>	<b>535</b>	<b>8,191,087</b>	0.0%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**November 15, 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	253,098	4,409,251		5
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		
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	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	7,000	999,930		6
Loc Head Start In-Kind Matching	01/01/17-12/31/17	2,978,789	10,000	2,988,789		7
Loc Hogg Foundation	07/01/14-06/30/15	7,273	7,409	14,682		9
Local Grant	09/01/16-08/31/17	-	5,600	5,600		8
<b>Total Head Start:</b>		<b>21,721,954</b>	<b>283,107</b>	<b>22,005,061</b>	1.3%	
<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		
Whole Kids Foundation	09/01/16-08/31/17	-	1,639	1,639		1
<b>Total Academic and Behavior Schools:</b>		<b>4,000</b>	<b>1,639</b>	<b>5,639</b>	41.0%	
<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>\$ 35,738,994</b>	<b>\$ 268,602</b>	<b>\$ 36,007,596</b>	0.8%	
<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  
 November 15, 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>					
Transfers In - PFC Lease	1,697,056	742,447	2,439,503		3
Transfers In - Debt Svc-QZAB	694,229	-	694,229		
<b>Total Funding Sources:</b>	<b>2,391,285</b>	<b>742,447</b>	<b>3,133,732</b>	31.0%	
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
Bond Principal-Lease	1,460,000	650,000	2,110,000		3
Principal Maint Tax Note	220,000	-	220,000		
Principal QZAB	451,429	-	451,429		
Int Pymt Expense-Lease	237,056	92,447	329,503		3
Interest Exp-MTN & QZAB	22,800	-	22,800		
<b>Total Appropriations:</b>	<b>2,391,285</b>	<b>742,447</b>	<b>3,133,732</b>	31.0%	
<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**  
**November 15, 2016**

		APPROVED BUDGET	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**  
**November 15, 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 #1617-11-01** Discussion and possible action to approve the **Local Grant Fund** (4987) budget amendment in the amount of \$1,639.

### Subject:

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$1,639**

### Rationale:

#### Justification:

Estimated revenues are \$1,639

The Academic and Behavior School West received a local grant in the amount of \$2,000 from the Whole Kids Foundation to support the ABS West garden program. Of the \$2,000 in direct program cost, \$1,639 has not been spent and needs to be rolled forward to FY17.

Total appropriations are \$1,639

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$1,639.

#### 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 #1617-11-01** with an increase in both the revenues and expenditures in the amount of \$1,639. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-11-01**

**Posted Agenda Item:**

**BA #1617-11-02** Discussion and possible action to approve the decrease of **Special Revenue Fund** (2046) The Ohio State grant budget amendment in the amount of \$16,679.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$16,679**

**Rationale:**

Justification:

Estimated revenues are \$16,679

HCDE is a sub-recipient of a US Department of Education Transition to Teaching grant with The Ohio State University. This budget amendment is to decrease the FY17 budget by \$2,400 to reflect the actual at the end of FY16, and also reduce the budget by \$14,279 per Amendment #7 from the grantor.

Total appropriations are \$16,679

HCDE shall reduce appropriations in the amount of \$16,679, 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 #1617-11-02** with a decrease in both the revenues and appropriations in the amount of \$16,679. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-11-02**

**Posted Agenda Item:**

**BA #1617-11-03** Discussion and possible action to approve the Debt Service Fund (5997) budget amendment to increase revenues and expenditures in the amount of \$742,447.

**Subject:**

**Budget; Debt Service Fund; The revenues and expenditures will increase by \$742,447**

**Rationale:**

Justification:

Estimated revenues are \$742,447

HCDE's Debt Service Admin Fund estimated revenues and expenditures need to be increased by a total of \$742,447 to reflect additional debt service payments for the Series 2016 Bond. Transfers out from General Fund will also increase and will be funded by the Fund Balance.

Total appropriations are \$742,447

The expenditures will increase by \$742,447 in the Debt Service Fund and in the Transfers Out in General Fund Department Wide (BM098).

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 #1617-11-03** with an increase in both the revenues and appropriations in the amount of \$742,447. General Fund Balance will decrease by \$742,447.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-11-03**

## Posted Agenda Item:

**BA #1617-11-04** Discussion and possible action to approve the **Special Revenue Fund** (2886) CASE for Partnership budget amendment in the amount of \$535. 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 \$535**

### Rationale:

#### Justification:

Estimated revenues are \$535

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 \$645,129 and an adjustment of \$535 is needed to reflect the actual budget.

Total appropriations are \$535

#### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$535.

#### 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 #1617-11-04** with an increase in both the revenues and appropriations in the amount of \$535. There is no impact to HCDE fund balance.

#### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

#### Recommendation:

Staff recommends approval of **BA #1617-11-04**

**Posted Agenda Item:**

**BA #1617-11-05** Discussion and possible action to approve the **Special Revenue Fund** (2056) Head Start Program Operations grant budget amendment in the amount of \$253,098. The grant period is January 1, 2016 thru December 31, 2016.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$253,098**

**Rationale:**

Justification:

Estimated revenues are \$253,098

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$12,127,864 which includes \$11,060,523 in direct program costs and \$1,067,341 in indirect costs. Of the \$11,060,523 in direct program costs \$10,962,447 was awarded specifically for program operations. General Fund contributes \$371,886 to this program. Of the \$10,962,447 in direct program costs, \$4,409,251 has not been spent and needs to be rolled forward to FY17 which includes the general fund contribution. FY17 included a rollover estimate of \$4,156,153 (Direct Cost) therefore an adjustment of \$253,098 is needed to reflect the actual budget.

Total appropriations are \$253,098

HCDE shall appropriate \$253,098, 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 #1617-11-05** with an increase in both the revenues and appropriations in the amount of \$253,098. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-11-05**

**Posted Agenda Item:**

**BA #1617-11-06** Discussion and possible action to approve the **Local Fund** (4796) Head Start budget amendment in the amount of \$7,000.

**Subject:**

**Budget; Local Fund; The revenues and the expenditures will both increase by \$7,000**

**Rationale:**

Justification:

Estimated revenues are \$7,000

Head Start receives contributions and miscellaneous revenues and we need to increase the revenue and the expenditures budget in the amount of \$7,000.

Total appropriations are \$7,000

HCDE shall appropriate \$7,000, 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 #1617-11-06** with an increase in both the revenues and appropriations in the amount of \$7,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-11-06**

**Posted Agenda Item:**

**BA #1617-11-07** Discussion and possible action to approve the **Local Fund** (4797) Head Start budget amendment in the amount of \$10,000.

**Subject:**

**Budget; Local Fund; The revenues and the expenditures will both increase by \$10,000**

**Rationale:**

Justification:

Estimated revenues are \$10,000

Head Start receives contributions and miscellaneous revenues and we need to increase the revenue and the expenditures budget in the amount of \$10,000.

Total appropriations are \$10,000

HCDE shall appropriate \$10,000, 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 #1617-11-07** with an increase in both the revenues and appropriations in the amount of \$10,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-11-07**



## Posted Agenda Item:

**BA #1617-11-08** Discussion and possible action to approve the **Local Revenue Fund** (4987) Head Start local grants budget amendment in the amount of \$5,600.

## Subject:

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$5,600**

## Rationale:

### Justification:

Estimated revenues are \$5,600

Increase the revenues and appropriations for the Head Start local grants in the amount of \$5,600. \$5,000 of these revenues were awarded in FY17 from Bank of Texas and \$600 from miscellaneous awards.

Total appropriations are \$5,600

### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$5,600.

### 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 #1617-11-08** with an increase in both the revenues and appropriations in the amount of \$5,600. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1617-11-08**

## Posted Agenda Item:

**BA #1617-11-09** Discussion and possible action to approve the **Local Revenue Fund** (4966) Head Start Hogg grant budget amendment in the amount of \$7,409.

## Subject:

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$7,409**

## Rationale:

### Justification:

Estimated revenues are \$7,409

Increase the revenues and appropriations for the Head Start Hogg grant in the amount of \$7,409. \$5,559 was the unspent portion of the grant and \$1,850 was unspent local revenues collected from FY16 that needs to be rolled forward to FY17.

Total appropriations are \$7,409

### HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$7,409.

### 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 #1617-11-09** with an increase in both the revenues and appropriations in the amount of \$7,409. There is no impact to HCDE fund balance.

### Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

### Recommendation:

Staff recommends approval of **BA #1617-11-09**