

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
GENERAL FUND				
INCREASES				
Increase revenues and expenditures in the General Fund (1996) various budget managers in the amount of \$42,000 for estimated legal fees for the remainder of FY16. (This is a transfer between line items with no effect on fund balance.)	42,000	42,000		- (1)
Increase revenues and expenditures in the General Fund (1996) various budget managers in the amount of \$50,000 for estimated payroll for the remainder of FY16. (This is a transfer between line items with no effect on fund balance.)	50,000	50,000		- (2)
Increase expenditures in the General Fund (1996) for Retirement Leave Benefits in the amount of \$150,000 for the remainder of FY16.		150,000	(150,000)	(150,000) (3)
Increase revenues and expenditures in the General Fund (1996) TEA employee insurance in the amount of \$100,000 for estimates for the remainder of FY16.	100,000	100,000		- (4)
DECREASES				
Decrease revenues and expenditures in the General Fund (1996) Department Wide (BM098) in the amount of \$42,000 for estimated legal fees. (This is a transfer between line items with no effect on fund balance.)	(42,000)	(42,000)		- (1)
Decrease revenues and expenditures in the General Fund (1996) Department Wide (BM098) in the amount of \$50,000 for estimated payroll. (This is a transfer between line items with no effect on fund balance.)	(50,000)	(50,000)		(2)
Total GENERAL FUND:	100,000	250,000		<u>\$ (150,000)</u>
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues and expenditures in the Special Revenue Fund (2677) Case for 21st Century TEA Cycle 9 Year 1_by \$1,788,000 for grant award. (08/01/16-07/31/17)	1,788,000	1,788,000		- (5)
Total SPECIAL REVENUE FUND:	1,788,000	1,788,000		<u>\$ -</u>

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

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCE:</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$18,845,492		\$18,845,492		
Local Property Tax Rev-Curren	20,831,560	-	20,831,560		1,2
Local Property Tax Rev-Del, P&	400,500		400,500		
Local Investment Earnings	8,000		8,000		
Local Grants	5,000		5,000		
Local Miscellaneous Revenues	388,200		388,200		
Total Local Revenues:	40,478,752	-	40,478,752	0.0%	
State FSP Compensation	300,000		300,000		
State TEA Health Insurance	450,000	100,000	550,000		4
State Indirect Cost	27,320		27,320		
Total State Revenues:	777,320	100,000	877,320	12.9%	
Federal Grants Indirect Cost	1,479,108		1,479,108		
Total Estimated Revenues:	42,735,180	100,000	42,835,180	0.2%	
<u>Other Resources</u>					
State TRS Matching	2,150,000	-	2,150,000		
Transfers In - Choice Partners	1,164,940	-	1,164,940		
Total Other Resources:	3,314,940	-	3,314,940	0.0%	
Total Estimated Revenues & Other Resources:	\$46,050,120	\$100,000	\$46,150,120	0.2%	
<u>APPROPRIATIONS & OTHER USE:</u>					
<u>Appropriations</u>					
Adult Education Local	\$187,650		\$187,650		
Educator Certification and Professional Advancemen	442,794		442,794		
Assistant Superintendent-Academic Suppor	279,770	7,000	286,770		2
Assistant Superintendent-Education and Enrichmen	263,159		263,159		
Board of Trustees	270,275		270,275		
Business Support Services	2,127,575		2,127,575		
Center for Safe & Secure Schools (CSSS)	538,863		538,863		
Communications	949,293		949,293		
Client Engagement	468,005		468,005		
The Center for Afterschool, Summer and Expanded Learnin	154,595		154,595		
Department Wide (DW)	4,171,861	(92,000)	4,079,861		
Education Foundation	201,875		201,875		
Special Assistant to Superintenden	192,796	4,000	196,796		1
Facilities Support Services					
Construction Services	132,646		132,646		
Construction Project Program	1,423,090		1,423,090		
Building & Vehicle Replacemen	225,983		225,983		
Records Management Services	1,714,932		1,714,932		
Head Start - Local	5,000		5,000		
Human Resources	989,735		989,735		

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

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT	AMENDMENT NO.
APPROPRIATIONS & OTHER USE:					
Appropriations, Continued					
Teaching and Learning Center					
Bilingual Education	125,407		125,407		
Digital Learning & Instructional Learning	41,723		41,723		
Digital Education and Innovation	200,395	11,000	211,395		2
TLC-Division Wide	218,053	18,000	236,053		2
Early Childhood Winter Conference	197,033		197,033		
English Language Arts	250,087		250,087		
Math	237,895	4,000	241,895		2
Professional Development	48,146		48,146		
Science	118,793		118,793		
Social Studies	47,779		47,779		
Speaker Series	155,830		155,830		
Special Education	42,073		42,073		
Purchasing Support Services	542,279		542,279		
Research & Evaluation Institute	579,443		579,443		
Texas Center for Grants Development	565,638		565,638		
Retirement Leave Benefits	300,000	150,000	450,000		3
Scholastic Arts	117,035		117,035		
Special Schools					
Academic and Behavior School East	3,596,704		3,596,704		
Academic and Behavior School West	3,141,183	1,300	3,142,483		1
Highpoint East School	2,788,658		2,788,658		
Highpoint North School	1,491,161	10,000	1,501,161		1
Special Schools Administration	517,111	700	517,811		1
Superintendent's Office	397,498	36,000	433,498		1,2
State TEA Employee Portion Health Insurance	450,000	100,000	550,000		4
State TRS On Behalf Matching	2,150,000		2,150,000		
Technology Support Services:					
Chief Information Officer	190,256		190,256		
Technology Support Services	4,038,561		4,038,561		
School Based Therapy Services:	9,489,691		9,489,691		
Total Appropriations:	46,778,329	250,000	47,028,329	0.5%	
Other Uses					
Transfer-DW to Retirement Leave Fund	-		-		
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	371,886	-	371,886		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	692,829		692,829		
Transfer-DW to Lease Debt Svc Fund 599	1,715,372		1,715,372		
Transfer Out - Capital Project	3,330,233		3,330,233		
Transfers Out-Other	-		-		
Total Other Uses:	6,661,107	-	6,661,107	0.0%	
Total Appropriations & Other Uses:	53,439,436	250,000	53,689,436	0.5%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:					
	(\$7,389,316)	(\$150,000)	(\$7,539,316)		

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

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

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Assets Replacement Schedule	-	-	\$0
Building and Vehicle Replacement Schedule	-	-	\$0
Capital Projects	(3,330,233)	-	(3,330,233)
Center for Safe & Secure Schools	-	-	0
Department Wide	-	(491,725)	(491,725)
Early Childhood Intervention Funding	-	-	0
ECI Local	-	-	0
Employee Courtesy Committee	-	-	0
External Relations-Local	-	-	0
Facility Support Services	-	(710,423)	(710,423)
Head Start	-	(5,000)	(5,000)
Insurance Deductibles	-	-	0
Local Construction	-	(720,000)	(720,000)
New Payroll System	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Records Management	-	-	0
Retirement Leave Fund 199	(150,000)	-	(150,000)
Technology	-	-	0
Unemployment Liability	-	-	0
Total Fund Balance Appropriations:	(\$3,480,233)	(1,927,148)	(\$5,407,381)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$138,341	-	\$138,341
Prepaid Items	25,121	-	25,121
Total Nonspendable Fund Balance	163,462	0	163,462
<u>Restricted Fund Balance</u>			
QZAB Project	6,281	-	6,281
Total Restricted Fund Balance	6,281	0	6,281
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,000,000	(150,000)	850,000
Unemployment Liability	200,000	-	200,000
Capital Projects	5,521,446	(3,330,233)	2,191,213
Total Committed Fund Balance	6,721,446	(3,480,233)	3,241,213
<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	-	1,776,368
PFC Lease Payment	807,915	-	807,915
QZAB Bond Payment	697,833	-	697,833
Total Assigned Fund Balance	\$5,185,416	-	\$5,185,416
Total Unassigned Fund Balance	15,826,627	(1,927,148)	13,899,479
Estimated Total Fund Balance, General Fund:	\$27,903,232	(\$5,407,381)	\$22,495,851

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499
August 16, 2016

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$6,201,145		\$6,201,145		
State Program Revenues		2,040,989		2,040,989		
Federal Program Revenues		31,459,146	1,788,000	33,247,146		5
Total Estimated Revenues:		39,701,280	1,788,000	41,489,280	4.5%	
Other Resources						
Transfer In-CASE After School Program		550,787	-	550,787		
Transfer In-Head Start		743,772	-	743,772		
Total Other Resources:		1,294,559	-	1,294,559		
Total Revenues & Other Resources		\$40,995,839	1,788,000	\$42,783,839	4.4%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed TANF	10/01/14:09/30/15	16,634		\$16,634		
Fed TANF	10/01/15-06/30/16	\$247,000		\$247,000		
Fed ABE Regular	10/01/14:09/30/15	441,104		441,104		
Fed ABE Regular	10/01/15-06/30/16	2,232,595		2,232,595		
Fed-Adult Ed Dist Learnin	01/01/16-06/30/16	30,000		30,000		
Fed-Adult Ed Career Pathw	01/01/16-06/30/16	48,000		48,000		
Fed-Youth Demonstration P	01/01/16-06/30/16	100,000		100,000		
Fed ABE EL/Civics	10/01/14:09/30/15	43,507		43,507		
Fed ABE EL/Civics	10/01/15-06/30/16	535,800		535,800		
Fed Adult Ed SBWLP	04/15/16-06/30/17	281,202		281,202		
State ABE Regular	10/01/14:09/30/15	57,329		57,329		
State ABE Regular	10/01/15-06/30/16	592,800		592,800		
Total Adult Education:		4,625,971	-	4,625,971	0.0%	
Educator Certification and Professional Advancement						
Fed DOE National Educator Grant	10/01/14-09/30/15	55,152		55,152		
Fed DOE National Educator Grant	10/01/15-09/30/16	221,806		221,806		
Total Alternative Certification Program:		276,958	-	276,958	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle VII	08/01/15-07/31/16	2,085,665		2,085,665		
Fed 21 st Century CLC-Cycle VIII	08/01/15-07/31/16	2,070,597		2,070,597		
Fed 21 st Century CLC-Cycle VIII	08/01/16-07/31/17	2,164,003		2,164,003		
Fed 21 st Century CLC-Cycle IX	08/01/16-07/31/17	-	1,788,000	1,788,000		5
Fed/Local After School Partnership	10/01/13-09/30/14	73,861		73,861		
Fed/Local After School Partnership	10/01/14-09/30/15	147,099		147,099		
Fed/Local After School Partnership	10/01/15-09/30/16	2,364,173		2,364,173		
Loc Houston Endowment	01/01/15-12/31/15	-		-		
Loc Houston Endowment	12/18/15-12/31/17	594,000		594,000		
Loc Houston Endowment ENRICH	09/01/13-08/31/14	82,259		82,259		
Loc City of Houston	08/01/15-07/31/16	900,000		900,000		
Loc EFHC Energy City	09/01/14-08/31/15	-		-		
Loc EFHC Energy City	09/01/15-08/31/16	0		-		
Total CASE:		10,481,657	1,788,000	12,269,657	17.1%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499
 August 16, 2016**

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Head Start Program						
Fed Head Start	01/01/15-12/31/15	4,084,610		4,084,610		
Fed Head Start	01/01/16-12/31/16	11,600,859		11,600,859		
Fed Head Start Training Funds	01/01/15-12/31/15	19,323		19,323		
Fed Head Start Training Funds	01/01/16-12/31/16	98,076		98,076		
Fed Early Head Start Start Up	03/01/15-08/31/16	889,050		889,050		
Fed Early Head Start Operating	03/01/15-08/31/16	2,687,611		2,687,611		
Fed Early Head Start Training & TA	03/01/15-08/31/16	295,278		295,278		
Loc Head Start In-Kind Matching	01/01/15-12/31/15	1,352,615		1,352,615		
Loc Head Start In-Kind Matching	01/01/16-12/31/16	2,985,789		2,985,789		
Loc Hogg Foundation	07/01/14-06/30/15	11,312		11,312		
Loc Revenue Fund		22,128		22,128		
Total Head Start:		24,046,651	-	24,046,651	0.0%	
ABS-West						
Local Revenue Fund		2,000		2,000		
Total ABS-West:		2,000	-	2,000		
The Teaching and Learning Center						
Fed-LPI-Science (BM927)	01/01/14-12/31/15	11,573		11,573		
Total Teaching and Learning Center:		11,573	-	11,573	0.0%	
Research & Evaluation						
Fed-LPI-Research Institute of Texas (BM303)	01/01/14-12/31/15	12,539		12,539		
Total Research & Evaluation:		12,539	-	12,539	0.0%	
Technology Support Services						
State Texas Virtual Schools Network	09/01/15-08/31/16	1,390,860		1,390,860		
Loc Digital Trust Foundation	02/01/15-02/29/16	147,630		147,630		
Total Technology:		1,538,490	-	1,538,490	0.0%	
Total Appropriations & Other Uses:		\$ 40,995,839	\$ 1,788,000	\$ 42,783,839	4.4%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$0	\$0	\$0		

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUND 599
August 16, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	1,715,372	-	1,715,372		
Transfers In - Debt Svc-QZAB	692,829	-	692,829		
Total Funding Sources:	2,408,201	-	2,408,201	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	1,445,000	-	1,445,000		
Principal Maint Tax Note	210,000	-	210,000		
Principal QZAB	451,429	-	451,429		
Int Pymt Expense-Lease	270,372	-	270,372		
Interest Exp-MTN & QZAB	31,400	-	31,400		
Total Appropriations:	2,408,201	-	2,408,201	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		

**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 600-699
 August 16, 2016**

		APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Funding Sources						
	Issuance of Bonds	7,236,826	-	7,236,826		
	Transfers In	3,330,233	-	3,330,233		
	Total Funding Sources:	10,567,059	-	10,567,059	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>						
6976	Capital Project Fund	10,567,059	-	10,567,059		
	Total Appropriations:	10,567,059	-	10,567,059	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)						
	Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 700-799
August 16, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	1,916,440	-	1,916,440		
Contract Services	80,000	-	80,000		
Other Local Revenues	1,361,000	-	1,361,000		
Interdepartmental Revenues	5,924,556	-	5,924,556		
Total Estimated Revenues:	9,281,996	-	9,281,996	0.0%	
Other Funding Sources					
Workers Comp Contributions	464,082	-	464,082		
Total Funding Sources:	464,082	-	464,082	0.0%	
Total Revenues & Funding Sources:	9,746,078	-	9,746,078	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7116 Choice Partners	3,357,440	-	3,357,440		
7536 ISF-Workers Compensation	464,082	-	464,082		
7996 ISF-Facilities	5,924,556	-	5,924,556		
Total Appropriations:	9,746,078	-	9,746,078	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

Posted Agenda Item:

BA #1516-08-01 Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures in the amount of \$42,000 for various departments in the General Fund.

Subject:

Budget; General Fund; The revenues and expenditures will increase by \$42,000

Rationale:

Justification:

Estimated revenues are \$42,000

HCDE's General Fund estimated revenues and expenditures need to be increased by a total of \$42,000 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by \$42,000. The funds will be transferred from department wide budget (BM098) to the following budget managers, which result in an overall net effect of 0 in the General Fund.

Superintendent's Office (BM001) - \$26,000
Special Assistant to Superintendent (BM094) - \$4,000
Academic and Behavior School West (BM132) - \$1,300
Special Schools Division (BM501) - \$700
Highpoint North (BM971) - \$10,000

Total appropriations are \$42,000

The expenditures will increase by \$42,000 in total but department wide will decrease by 42,000 resulting in a net effect of 0 overall. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using legal services.

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1516-08-01** with an increase in both the revenues and appropriations in the amount of \$42,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-08-01**

Posted Agenda Item:

BA #1516-08-02 Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures in the amount of \$50,000 for various departments in the General Fund.

Subject:

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

Rationale:

Justification:

Estimated revenues are \$50,000

HCDE's General Fund estimated revenues and expenditures need to be increased by a total of \$50,000 to reflect payroll estimates for the remainder of FY16. Tax allocation will increase by \$50,000. The funds will be transferred from department wide budget (BM098) to the following budget managers, which result in an overall net effect of 0 in the General Fund.

Superintendent's Office (BM001) - \$10,000
Assistant Superintendent Educ & Enrich (BM011) - \$7,000
Digital Education and Innovation (BM190) - \$11,000
The Teaching and Learning Center (BM's 301,302) - \$22,000

Total appropriations are \$50,000

The expenditures will increase by \$50,000 in total but department wide will decrease by 50,000 resulting in a net effect of 0 overall.

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1516-08-02** with an increase in both the revenues and appropriations in the amount of \$50,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-08-02**

Posted Agenda Item:

BA #1516-08-03 Discussion and possible action to approve the General Fund (1996) budget amendment to increase expenditures in the amount of \$150,000 for Retirement Leave Benefits. Retirement Leave Benefits are funded from the committed fund balance.

Subject:

Budget; General Fund; The expenditures will increase by \$150,000

Rationale:

Justification:

Total appropriations are \$150,000

The expenditures will increase by \$150,000. There were more retirements than anticipated. This will be funded from the committed 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 #1516-08-03** with an increase in appropriations in the amount of \$150,000. 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 #1516-08-03**

Posted Agenda Item:

BA #1516-08-04 Discussion and possible action to approve the General Fund (1996) 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 FY16. 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 FY16.

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1516-08-04** 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 #1516-08-04**

Posted Agenda Item:

BA #1516-08-05 Discussion and possible action to approve the **Special Revenue Fund** (2677) CASE for 21st Century TEA Cycle 9 Year 1 budget amendment in the amount of \$1,788,000. The grant period is August 1, 2016 thru July 31, 2017.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$1,788,000

Rationale:

Justification:

Estimated revenues are \$1,788,000

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 9, Year 1. The total amount awarded to HCDE is \$1,800,000 which includes \$1,788,000 in direct program costs and \$12,000 in indirect cost.

Total appropriations are \$1,788,000

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$1,788,000.

The signed agreement was received on August 4, 2016.

Law Requirement:

Pursuant to the Texas Education Agency Financial Accountability System Resource Guide, Financial Accounting and Reporting Update 15, formal budget amendments are required in order to be in compliance with sections 1.1.1 GAAP & Legal Compliance and 1.1.2 Legal Requirements

Evaluation Method and Timeline:

The department board minutes should be used to record any amendments to the budget. Monthly division financial statements are prepared and presented to ensure expenditures are within the budgeted categories.

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1516-08-05** with an increase in both the revenues and appropriations in the amount of \$1,788,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-08-05**