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 & expenditures in the General Fund (1997) - transfer funds between division for CIO restructuring. $13,080 will be funded from the fund balance, the remainder is a net transfer between divisions 925 (Communications), 094 (Special Asst to Superintendent), and 092 (Client Engagement).	67,481	80,549	(13,068)	(13,068)	(2)
Increase revenues & expenditures in the General Fund (1997)-distribute legal fees budget to various budget managers from department wide (BM098).	282,705	282,705		-	(3)
Increase expenditures in the General Fund (1997) - Establish Start up budget for the Recovery High School.		950,000	(950,000)	(950,000)	(4)
Increase expenditures in the General Fund (1997) - Increase Purchasing Department Professional Services budget due to increased workload, increase will be funded by the fund balance.		10,000	(10,000)	(10,000)	(5)
DECREASES					
Decrease revenues & expenditures in the General Fund (1997)- distribute legal fees budget to various budget managers from department wide budget.	(282,705)	(282,705)		-	(3)
Total GENERAL FUND:	**67,481**	**1,040,549**		**$ (973,068)**	
SPECIAL REVENUE FUND					
INCREASES					
Increase revenues & expenditures in the Special Revenue Fund (2366)-rollover budget balances into FY17.	2,353	2,353		-	(1)
Total SPECIAL REVENUE FUND:	**2,353**	**2,353**		**$ -**	

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 13, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES					
Revenues					
Local Customer Fees/Charges	$21,405,291		$21,405,291		
Local Property Tax Rev-Curren	21,308,803	-	21,308,803		2,3
Local Property Tax Rev-Del, P&	390,000		390,000		
Local Investment Earnings	12,000		12,000		
Local Grants	0		0		
Local Miscellaneous Revenues	45,375		45,375		
Total Local Revenues:	**43,161,469**	**-**	**43,161,469**	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	2,113,000		2,113,000		
State Indirect Cost	31,200		31,200		
Total State Revenues:	**2,944,200**	**-**	**2,944,200**	0.0%	
Federal Grants Indirect Cost	1,213,395	-	1,213,395		
Total Estimated Revenues:	**47,319,064**	**-**	**47,319,064**	0.0%	
Other Resources					
Transfers In - Choice Partners	1,495,527	-	1,495,527		
Total Other Resources:	**1,495,527**	**-**	**1,495,527**	0.0%	
Total Estimated Revenues & Other Resources:	**$48,814,591**	**$0**	**$48,814,591**	0.0%	
APPROPRIATIONS & OTHER USES					
Appropriations					
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	56,654	204,943		3
Business Support Services	1,882,881	29,058	1,911,939		3
Center for Safe & Secure Schools (CSSS)	444,036	3,355	447,391		3
Center for Afterschool, Summer and Expanded Learning	283,652	12,842	296,494		
Communications	932,377	43,523	975,900		2,3
Client Engagement	496,254	(47,135)	449,119		2
Department Wide (DW)	4,925,353	(282,705)	4,642,648		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	7,971	1,012,021		

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
December 13, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES					
Appropriations, Continued					
Purchasing Support Services	529,674	21,624	551,298		3,5
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	10,803	10,998,780		3
Special Assistant to Superintendent	184,117	82,439	266,556		2,3
Special Schools					
Academic and Behavior School East	3,816,223	1,480	3,817,703		3
Academic and Behavior School West	3,524,816	10,362	3,535,178		3
Highpoint East School	3,127,780	268	3,128,048		3
Highpoint North School	848,631	17,570	866,201		3
Special Schools Administration	533,877	13,802	547,679		3
Recovery High School	0	950,000	950,000		4
State TEA Employee Portion Health Ins	500,000		500,000		
State TRS On Behalf Matching	2,113,000		2,113,000		
Superintendent's Office	403,468	41,157	444,625		3
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		
Total Appropriations:	**48,035,951**	**973,068**	**49,009,019**	2.0%	
Other Uses					
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		
Trasnfer Out - Capital Project	5,000,000		5,000,000		
Total Other Uses:	**8,668,958**	**-**	**8,668,958**	0.0%	
Total Appropriations & Other Uses:	**56,704,909**	**973,068**	**57,677,977**	1.7%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	**($7,890,318)**	**($973,068)**	**($8,863,386)**		

* 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
December 13, 2016 **(Unaudited)**

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
Division Distribution			
Assets Replacement Schedule	-	-	$0
Bond Payments		(742,447)	($742,447)
Building and Vehicle Replacement Schedule	-	-	$0
Capital Projects	-	-	0
Center for Safe & Secure Schools	-	-	0
Communications		(13,068)	(13,068)
Department Wide	(216,663)	-	(216,663)
Early Childhood Intervention Funding	-	-	0
ECI Local	-		0
Employee Courtesy Committee	-	-	0
External Relations-Local	-		0
Facility Support Services	-	-	0
Head Start	-	-	0
Insurance Deductibles	-		0
Local Construction	(34,208)	-	(34,208)
New Payroll System	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Purchasing		(10,000)	(10,000)
Records Management	-		0
Retirement Leave Fund 199	-	-	0
Special Schools - Recovery High School	-	(950,000)	(950,000)
Technology	-	-	0
Unemployment Liability	-	-	0
Total Fund Balance Appropriations:	**($250,871)**	**(1,715,515)**	**($1,966,386)**

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
Nonspendable Fund Balance			
Investment in Inventory, September 1	$138,341	-	$138,341
Prepaid Items	25,121	-	25,121
Total Nonspendable Fund Balance	**163,462**	**0**	**163,462**
Restricted Fund Balance			
QZAB Project	6,281	-	6,281
Total Restricted Fund Balance	**6,281**	**0**	**6,281**
Committed Fund Balance			
Employee Retirement Leave Fund	850,000		850,000
Unemployment Liability	200,000		200,000
Capital Projects	2,191,213		2,191,213
Total Committed Fund Balance	**3,241,213**	**0**	**3,241,213**
Assigned Fund Balance			
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
Total Assigned Fund Balance	**$5,185,416**	**(250,871)**	**$4,934,545**
Total Unassigned Fund Balance	**13,899,479**	**(1,715,515)**	**12,183,964**
Estimated Total Fund Balance, General Fund:	**$22,495,851**	**($1,966,386)**	**$20,529,465**

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499
December 13, 2016

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		$5,470,137		$5,470,137		
State Program Revenues		1,869,851		1,869,851		
Federal Program Revenues		27,389,935	2,353	27,392,288		1
Total Estimated Revenues:		**34,729,923**	**2,353**	**34,732,276**	0.0%	
Other Resources						
Transfer In-CASE After School Program		550,787	-	550,787		
Transfer In-Head Start		726,886	-	726,886		
Total Other Resources:		**1,277,673**	**-**	**1,277,673**		
Total Revenues & Other Resources		**$36,007,596**	**2,353**	**$36,009,949**	0.0%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
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		
Fed Adult Ed In Service	07/01/16-09/30/16	-	2,353	2,353		1
State ABE Regular	10/01/16-06/30/17	559,664		559,664		
Total Adult Education:		**4,425,716**	**2,353**	**4,428,069**	0.1%	
Educator Certification and Professional Advancement						
Fed DOE National Educator Grant	10/01/15-09/30/16	57,498		57,498		
Fed DOE National Educator Grant	10/01/15-09/30/16	-		-		
Total Alternative Certification Program:		**57,498**	**-**	**57,498**	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE						
Fed 21st Century CLC-Cycle VIII	08/01/16-07/31/17	2,153,550		2,153,550		
Fed 21st 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	645,664		645,664		
Fed/Local After School Partnership	10/01/16-09/30/17	2,464,173		2,464,173		
Loc Houston Endowment	12/18/15-12/31/17	191,997		191,997		
Loc Houston Endowment	12/18/15-12/31/17	297,000		297,000		
City of Houston City Connections Program	09/07/16-06/30/17	660,000		660,000		
Total CASE:		**8,191,087**	**-**	**8,191,087**	0.0%	

- Continued on next page -

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499
December 13, 2016

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Head Start Program						
Fed Head Start	01/01/16-12/31/16	4,409,251		4,409,251		
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	999,930		999,930		
Loc Head Start In-Kind Matching	01/01/17-12/31/17	2,988,789		2,988,789		
Loc Hogg Foundation	07/01/14-06/30/15	14,682		14,682		
Local Grant	09/01/16-08/31/17	5,600		5,600		
Total Head Start:		**22,005,061**	**-**	**22,005,061**	0.0%	
The Teaching and Learning Center						
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		
Total Teaching and Learning Center:		**12,408**	**-**	**12,408**	0.0%	
Academic & Behavior Schools						
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		
Total Academic and Behavior Schools:		**5,639**	**-**	**5,639**	0.0%	
Technology Support Services						
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	-		-		
Total Technology:		**1,310,187**	**-**	**1,310,187**	0.0%	
Total Appropriations & Other Uses:		**$ 36,007,596**	**$ 2,353**	**$ 36,009,949**	0.0%	
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 2016-17 BUDGET AMENDMENT REPORT - FUND 599
December 13, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES					
Funding Sources					
Transfers In - PFC Lease	2,439,503		2,439,503		
Transfers In - Debt Svc-QZAB	694,229	-	694,229		
Total Funding Sources:	**3,133,732**	**-**	**3,133,732**	0.0%	
APPROPRIATIONS & OTHER USES					
Bond Principal-Lease	2,110,000		2,110,000		
Principal Maint Tax Note	220,000		220,000		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	329,503		329,503		
Interest Exp-MTN & QZAB	22,800		22,800		
Total Appropriations:	**3,133,732**	**-**	**3,133,732**	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	**$0**	**$0**	**$0**		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 600-699
December 13, 2016

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

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 700-799
December 13, 2016

		APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
	ESTIMATED REVENUES & OTHER RESOURCES					
	Revenues:					
	Customer Fees	3,766,995	-	3,766,995		
	Contract Services	-	-	-		
	Other Local Revenues	-	-	-		
	Interdepartmental Revenues	6,000,035	-	6,000,035		
	Total Estimated Revenues:	**9,767,030**	**-**	**9,767,030**	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:	**10,231,112**	**-**	**10,231,112**	0.0%	
	APPROPRIATIONS & OTHER USES					
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		
	Total Appropriations:	**10,231,112**	**-**	**10,231,112**	0.0%	
	Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	**$0**	**$0**	**$0**		

Posted Agenda Item:

BA #1617-12-1 Discussion and possible action to approve the rollover of **Special Revenue Fund** (2366). The Adult Education In-Service grant budget amendment in the amount of $2,353. The grant period is July 1, 2016 thru September 30, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by $2,353

Rationale:

Justification:

Estimated revenues are $2,353

HCDE is a sub-recipient of a Region VI grant. The total amount awarded to HCDE was $20,254 which includes $19,242 for salary costs and $1,012 for travel costs. Of the $20,254 in direct program costs $2,353, has not been spent and needs to be rolled forward to FY'17.

Total appropriations are $2,353

HCDE shall appropriate $2,353, 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 #1617-12-1** with an increase in both the revenues and appropriations in the amount of $2,353. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-12-1**

Posted Agenda Item:

BA #1617-12-2 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of $ 80,549.

Subject:

Budget; General Fund; The expenditures will increase by $80,549; 67,481 will be transferred between departments and 13,068 will be funded from the fund balance.

Rationale:

Justification:

Estimated revenues are $67,481

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

Total appropriations are $80,549

HCDE shall appropriate $80,549 for the CIO Division Restructuring. $67,481 will be transferred between budget managers 925,094, and 092 and 13,068 will be funded from the 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 #1617-12-2** with an increase in the revenues and appropriations in the amount of $80,549 and $67,481 respectively. $13,068 of the expenditures will be funded by the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-12-2**

Posted Agenda Item:

BA #1617-12-3 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of $282,705.

Subject:

Budget; General Fund; The expenditures will be allocated from the department wide budget based on prior year actuals. There is no effect on the HCDE fund balance.

Rationale:

Justification:

Estimated revenues are $282,705

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

Total appropriations are $282,705

HCDE shall allocate appropriations of $282,705 for legal fees from the department wide budget. There is no impact on the 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 #1617-12-3** with an allocation of legal fee budget in the amount of $282,705. There is no impact on the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-12-3**

Posted Agenda Item:

BA #1617-12-4 Discussion and possible action to approve the **General Fund** (1997) budget amendment in the amount of $950,000.

Subject:

Budget; General Fund; The expenditures will increase by $950,000.

Rationale:

Justification:

Estimated revenues are $0

Total appropriations are $950,000

HCDE shall appropriate $950,000 for the Recovery High School startup and it will be funded by the 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 #1617-12-4** with an increase in the appropriations in the amount of $950,000. The expenditures will be funded by the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-12-4**

Posted Agenda Item:

BA #1617-12-5 Discussion and possible action to approve the **General Fund** (1997)-Purchasing BM (950) budget amendment in the amount of $10,000.

Subject:

Budget; General Fund; The expenditures will increase by $10,000.

Rationale:

Justification:

Estimated revenues are $0

Total appropriations are $10,000

HCDE shall appropriate $10,000 for the Purchasing Department Professional Services budget due to increased workload and it will be funded by the 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 #1617-12-5** with an increase in the appropriations in the amount of $10,000. The expenditures will be funded by the HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1617-12-5**