

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
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**GENERAL FUND**

INCREASES

No Amendments for General Fund in September 2017

DECREASES

<b>Total GENERAL FUND:</b>	-	-	\$ -
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**SPECIAL REVENUE FUND**

INCREASES

Decrease revenues & expenditures in the Special Revenue Fund (3838)-TXVSN Reduction of State Contract	(1,102,923)	(1,102,923)	- <1>
Decrease revenues & expenditures in the Special Revenue Fund (266-8)-21st Century Cycle 8 YR 5 to match grant award	(19,080)	(19,080)	- <2>
Increase revenues & expenditures in the Special Revenue Fund (267-8)-21st Century Cycle 9 Yr 2 to match grant award	5,561	5,561	- <3>
Increase revenues & expenditures in the Special Revenue Fund (288-6) CASE Partnership to roll forward unspend monies	35,000	35,000	- <4>
Increase revenues & expenditures in the Special Revenue Fund (467-8) City of Houston to match grant award	495,000	495,000	- <5>
Increase revenues & expenditures in the Special Revenue Fund (479-8)-Head Start In Kind for donations received	30,000	30,000	- <6>
Increase revenues & expenditures in the Special Revenue Fund (498-8)-Head Start for local grant monies received	12,620	12,620	- <7>
Increase revenues & expenditures in the Special Revenue Fund Fund (286-8)-TCDD Non Poverty for new grant award	3,000	3,000	- <8>

<b>Total SPECIAL REVENUE FUND:</b>	<b>(540,822)</b>	<b>(540,822)</b>	<b>\$ -</b>
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Note: These are proposed budget amendments and will not be entered into the General Ledger until after Board Approval. /J.Amezcuca

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199**  
**September 20, 2017**

	<b>APPROVED BUDGET</b>	<b>PROPOSED INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b><u>Revenues</u></b>					
Local Customer Fees/Charges	\$21,568,886		\$21,568,886		
Local Property Tax Rev-Current	22,273,000		22,273,000		
Local Property Tax Rev-Del, P&I	350,000		350,000		
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>44,374,086</b>	<b>-</b>	<b>44,374,086</b>	<b>0.0%</b>	
State TEA Supplemental Compensation	300,000		300,000		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Payments	2,300,000		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>	<b>0.0%</b>	
Federal Grants Indirect Cost	1,354,736		1,354,736		
<b>Total Estimated Revenues:</b>	<b>48,856,857</b>	<b>-</b>	<b>48,856,857</b>	<b>0.0%</b>	
<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>	<b>0.0%</b>	
<b>Total Estimated Revenues &amp; Other Resources:</b>	<b>50,772,631</b>	<b>\$0</b>	<b>\$50,772,631</b>	<b>0.0%</b>	
<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	141,230	-	141,230		
Business Support Services	1,905,003	-	1,905,003		
Center for Safe & Secure Schools (CSSS)	478,178		478,178		
Center for Afterschool, Summer and Expanded Learning	638,848	-	638,848		
Communications	870,370	-	870,370		
Client Engagement	548,621		548,621		
Department Wide (DW)	3,508,766	-	3,508,766		
Facilities Support Services					
Building & Vehicle Replacement	1,285,000		1,285,000		
Construction Services	190,038		190,038		
Local Construction	2,000,000		2,000,000		
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**  
**September 20, 2017**

	<b>APPROVED BUDGET</b>	<b>PROPOSED INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>					
<b><u>Appropriations, Continued</u></b>					
Purchasing Support Services	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	3,935,516	-	3,935,516		
Academic and Behavior School West	3,503,903	-	3,503,903		
Highpoint East School	3,116,095		3,116,095		
Highpoint North School	0	-	0		
Special Schools Administration	540,815	-	540,815		
Recovery High School	1,115,337	-	1,115,337		
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>50,061,366</b>	<b>-</b>	<b>50,061,366</b>	<b>0.0%</b>	
<b><u>Other Uses</u></b>					
Transfer-DW to CASE After School Fund 288	550,787	-	550,787		
Transfer-DW to Headstart Fund 205	300,886	-	300,886		
Transfer-Facilities-Local Construction	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	-		-		
<b>Total Other Uses:</b>	<b>4,565,265</b>	<b>-</b>	<b>3,996,265</b>	<b>0.0%</b>	
<b>Total Appropriations &amp; Other Uses:</b>	<b>54,626,631</b>	<b>-</b>	<b>54,057,631</b>	<b>0.0%</b>	
<b>Excess/(Deficiency) Estimated Revenues &amp; Other Resources Over/(Under)</b>					
<b>Appropriations &amp; Other Uses:</b>	<b>(\$3,854,000)</b>	<b>\$0</b>	<b>(\$3,285,000)</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**  
**September 20, 2017 (Unaudited)**

**TOTAL APPROPRIATIONS FROM FUND BALANCE**

	<b>APPROPRIATED FROM VARIOUS CATEGORIES</b>	<b>Previous APPROPRIATED Approved FROM UNASSIGNED</b>	<b>TOTAL APPROPRIATED</b>
<u>Division Distribution</u>			
Assets Replacement Schedule	-	-	\$0
Bond Payments	-	(742,447)	(\$742,447)
Building and Vehicle Replacement Schedule	-	-	\$0
Capital Projects	-	-	0
Center for Safe & Secure Schools	-	-	0
Communications	-	(13,068)	(13,068)
Department Wide	(216,663)	-	(216,663)
Early Childhood Intervention Funding	-	-	0
ECI Local	-	-	0
Employee Courtesy Committee	-	-	0
External Relations-Local	-	-	0
Facility Support Services	-	-	0
Head Start	-	-	0
Insurance Deductibles	-	-	0
Local Construction	(34,208)	-	(34,208)
New Program Initiative	(531,770)	-	(531,770)
Preschool Preparedness Initiative Program	-	-	0
Purchasing	-	(10,000)	(10,000)
Records Management	-	-	0
Retirement Leave Fund 199	(150,000)	-	(150,000)
Special Schools - Recovery High School	(950,000)	-	(950,000)
Technology	-	-	0
Unemployment Liability	-	-	0
<b>Total Fund Balance Appropriations:</b>	<b>(\$1,882,641)</b>	<b>(765,515)</b>	<b>(\$2,648,156)</b>

Proposed
Budget Amendment
-

**FUND BALANCE RECAP**

	<b>SEPTEMBER 1</b>	<b>APPROPRIATED YEAR-TO-DATE</b>	<b>ESTIMATED BALANCE</b>
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$128,702	-	\$128,702
Prepaid Items	30,911	-	30,911
<b>Total Nonspendable Fund Balance</b>	<b>159,613</b>	<b>0</b>	<b>159,613</b>
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	1,000,000	(275,000.00)	725,000
Unemployment Liability	200,000	-	200,000
Capital Projects	5,000,000	-	5,000,000
<b>Total Committed Fund Balance</b>	<b>6,200,000</b>	<b>(275,000)</b>	<b>5,925,000</b>
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	597,000	-	597,000
Building and Vehicle Replacement Schedule	900,000	-	900,000
Local Construction	1,250,000	(250,871)	999,129
PFC Lease Payment	1,697,056	-	1,697,056
QZAB Bond Payment	694,229	-	694,229
New Program Initiative	950,000	(531,770)	418,230
Recovery High School	950,000	(950,000)	0
Workforce Development	500,000	-	500,000
<b>Total Assigned Fund Balance</b>	<b>\$7,538,285</b>	<b>(1,732,641)</b>	<b>\$5,805,644</b>
<b>Total Unassigned Fund Balance</b>	<b>17,022,343</b>	<b>(765,515)</b>	<b>16,256,828</b>
<b>Estimated Total Fund Balance, General Fund:</b>	<b>\$30,920,241</b>	<b>(\$2,773,156)</b>	<b>\$28,147,085</b>

Proposed
Budget Amendment
-

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**September 20, 2017**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>						
<b>Revenues</b>						
Local Program Revenues		\$5,371,845	537,620	\$5,909,465		<5,6,7>
State Program Revenues		1,980,271	(1,102,923)	877,348	-55.7%	<1>
Federal Program Revenues		26,820,860	24,481	26,845,341		<2,3,4,8>
<b>Total Estimated Revenues:</b>		<b>34,172,976</b>	<b>(540,822)</b>	<b>33,632,154</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>\$35,593,649</b>	<b>(540,822)</b>	<b>\$35,052,827</b>		
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>						
<b>Adult Education Program</b>						
Fed TANF	10/01/16-09/30/17	\$28,862		\$28,862		
Fed TANF	10/01/17-06/30/18	266,668		266,668		
Fed ABE Regular	10/01/16-09/30/17	205,031		205,031		
Fed ABE Regular	10/01/17-06/30/18	2,594,871		2,594,871		
Fed-Youth Demonstration P	10/01/16-09/30/17	-		-		
Fed ABE EL/Civics	10/01/16-09/30/17	45,924		45,924		
Fed ABE EL/Civics	10/01/17-06/30/18	412,381		412,381		
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		65,047		
State ABE Regular	10/01/17-06/30/18	559,664		559,664		
<b>Total Adult Education:</b>		<b>4,459,650</b>	<b>-</b>	<b>4,459,650</b>		
<b>Educator Certification and Professional Advancement</b>						
Fed DOE National Educator Grant	10/01/15-09/30/17	1,000		1,000		
<b>Total Alternative Certification Program:</b>		<b>1,000</b>	<b>-</b>	<b>1,000</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	2,183,083	(19,080)	2,164,003	-0.9%	<2>
Fed 21 <sup>st</sup> Century CLC-Cycle IX	08/01/17-07/31/18	1,734,360	5,561	1,739,921	0.3%	<3>
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	-	35,000	35,000	100.0%	<4>
Fed/Local After School Partnership	10/01/16-09/30/17	642,000	-	642,000		
Fed/Local After School Partnership	10/01/17-09/30/18	2,550,787		2,550,787		
Loc Houston Endowment	12/18/15-12/31/17	30,000		30,000		
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	550,000	495,000	1,045,000	90.0%	<5>
<b>Total CASE:</b>		<b>7,917,179</b>	<b>516,481</b>	<b>8,433,660</b>		

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**HARRIS COUNTY DEPARTMENT OF EDUCATION  
 FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 200-499  
 September 20, 2017**

	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	4,152,149	-	4,152,149		
Fed Head Start	01/01/18-12/31-18	10,962,447				
Fed Head Start Training Funds	01/01/17-12/31/17	32,692		32,692		
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	-	-	-		
Fed Early Head Start Operating	09/01/17-08/31/18	2,000,000				
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	3,031,967	30,000	3,061,967	1.0%	<6>
Loc Hogg Foundation	07/01/17-06/30/18	7,273		7,273		
Local Grant	09/01/17-08/31/18	15,000	12,620	27,620		
<b>Total Head Start:</b>		<b>21,860,260</b>	<b>42,620</b>	<b>8,940,433</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	100.0%	<8>
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>-</b>	<b>3,000</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	1,355,560	(1,102,923)	252,637	-81.4%	<1>
Loc Digital Trust Foundation	02/01/15-02/29/16	-		-		
<b>Total Technology:</b>		<b>1,355,560</b>	<b>(1,102,923)</b>	<b>252,637</b>		
<b>Total Appropriations &amp; Other Uses:</b>		<b>\$ 35,593,649</b>	<b>\$ (540,822)</b>	<b>\$ 22,090,380</b>		
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$12,962,447</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**  
**September 20, 2017**

	<b>APPROVED BUDGET</b>	<b>PROPOSED INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Funding Sources</b>					
Transfers In - PFC Lease	2,454,263		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>	0.0%	
<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>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 600-699**  
**September 20, 2017**

		APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>						
<b>Funding Sources</b>						
	Issuance of Bonds	-	-	-		
	Transfers In	-	-	-		
	<b>Total Funding Sources:</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b><u>APPROPRIATIONS &amp; OTHER USES</u></b>						
6976	Capital Project Fund	10,816,072	-	10,816,072		
	<b>Total Appropriations:</b>	<b>10,816,072</b>	<b>-</b>	<b>10,816,072</b>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under)</b>						
	<b>Appropriations &amp; Other Uses:</b>	<b>(\$10,816,072)</b>	<b>\$0</b>	<b>(\$10,816,072)</b>		



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2017-18 BUDGET AMENDMENT REPORT - FUNDS 700-799**  
**September 20, 2017**

	<b>APPROVED BUDGET</b>	<b>PROPOSED INCREASE/ (DECREASE)</b>	<b>AMENDED BUDGET</b>	<b>PERCENT CHANGE</b>	<b>AMENDMENT NO.</b>
<b><u>ESTIMATED REVENUES &amp; OTHER RESOURCES</u></b>					
<b>Revenues:</b>					
Customer Fees	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>	0.0%	
<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>	0.0%	
<b>Total Revenues &amp; Funding Sources:</b>	<b>10,340,115</b>	<b>-</b>	<b>10,340,115</b>	0.0%	
<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>	0.0%	
<b>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</b>					
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

**Posted Agenda Item:**

**BA #1718-09-01** Discussion and possible action to approve the **Special Revenue Fund** (3838) budget amendment to reduce budget to match the grant contract. The decreased amount is \$1,102,923.

**Subject:**

**Budget; Special Funds Reduction of budget based on revised contract from Region 10. There is no effect on the HCDE fund balance.**

**Rationale:**

Justification:

Estimated revenues are (\$1,102,923)

HCDE entered into a contact with Region 10 to continue with TXVSN services in the amount of \$252,637. The FY 18 budget included an estimated allocation of \$1,355,560. A reduction of \$1,102,923 is needed in order to match the contact amount.

Total appropriations are (\$1,102,923)

The Special Revenue Fund 383-8 expenditure budget will be reduced by the above amount. There is no impact on the HCDE fund balance.

Division/Budget: <b>Texas Virtual Schools</b>							Fiscal Year: <b>FY 2017-18</b>	<b>Business Posting Date:</b>	<b>Business Tracking Number:</b>				
<b>BUDGET CODE</b>							<b>ACCOUNT</b>		<b>CHECK HERE:</b>	<b>CHECK HERE:</b>	<b>ORIGINAL</b>	<b>INCR (DECR)</b>	<b>REVISED</b>
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	<b>BUDGET</b>	(Round to whole dollar)	<b>BUDGET</b>	
383	8	21	091	99	091	6119	0000	Decrease budget for FY 2017-18		\$ 1,176,325	\$ (1,102,923)	\$ 73,402	
383	8	00	091	0	091	5829	0000			\$ 1,355,560	\$ (1,102,923)	\$ 252,637	
										\$ -	\$ -	\$ -	

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 #1718-09-01** for the reduction of the Fund 383-8 budget based on a revised contract. 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 #1718-09-01**

**Posted Agenda Item:**

**BA #1718-09-02** Discussion and possible action to approve the **Special Revenue Fund** (2668) CASE for 21<sup>st</sup> Century TEA Cycle 8 Year 5 budget amendment in the amount of (19,080).

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by \$19,080. This is an adjustment to the budget amount to match grant.**

**Rationale:**

Justification:

Estimated revenues are (\$19,080)

This amendment is to decrease the budgeted amount in the General Ledger to match the grant amount of \$2,164,003

Total appropriations are (\$19,080)

HCDE shall appropriate the following:

Direct program cost and revenue will decrease by (\$19,080).

Division/Budget: 21st Century Grant Cycle 8							Fiscal Year: FY 2017-18		Business Posting Date:		Business Tracking Number:							
BUDGET CODE							ACCOUNT		CHECK HERE: Fund Balance Appropriation?		CHECK HERE: New Code?		ORIGINAL BUDGET		INCR (DECR) (Round to whole dollar)		REVISED BUDGET	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description										
266	8	21	922	99	922	6499	0000	Decrease budget to match grant amount				\$ 2,183,083	\$ (19,080)	\$ 2,164,003				
266	8	00	922	00	922	5929	0000					\$ 2,183,083	\$ (19,080)	\$ 2,164,003				
												\$ -	\$ -	\$ -				

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1718-09-02** with a decrease in both the revenues and appropriations in the amount of \$19,080. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-09-02**

**Posted Agenda Item:**

**BA #1718-09-03** Discussion and possible action to approve the **Special Revenue Fund** (2678) CASE for 21<sup>st</sup> Century TEA Cycle 9 Year 2 budget amendment in the amount of \$5,561.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$5,561. This is an adjustment to the General Ledger budget for this grant to match grant amount**

**Rationale:**

Justification:

Estimated revenues increase is \$5,561

This amendment is an increase to revenues in the General Ledger budget to match the grant amount of \$1,739,921.

Total appropriations are \$5,561

HCDE shall appropriate the following:

This amendment is an increase to revenues in the General Ledger budget to match the grant amount.

Division/Budget: 21st Century Grant Cycle 9								Fiscal Year:	Business Posting Date:	Business Tracking Number:			
BUDGET CODE								ACCOUNT	CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET	
267	8	21	922	99	922	6119	0000	Increase budget to match grant amount		\$ 111,198	\$ 5,561	\$ 116,759	
267	8	00	922	00	922	5929	0000			\$ 1,734,360	\$ 5,561	\$ 1,739,921	
										\$ -	\$ -	\$ -	

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 #1718-09-03** with an increase in both the revenues and appropriations in the amount of \$5,561. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-09-03**

**Posted Agenda Item:**

**BA #1718-09-04** Discussion and possible action to approve the **Special Revenue Fund** (2886) CASE Partnership to increase General Ledger budget for rollover amount.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$35,000. This is an adjustment to rollover the remaining budget amount in FY 2018**

**Rationale:**

Justification:

Estimated revenues are \$35,000

This amendment is to increase the budgeted amount in the General Ledger to match the grant contract amount of \$35,000.

Total appropriations are \$35,000

HCDE shall appropriate the following:

This amendment is to increase the budgeted amount in the General Ledger to match the grant contract amount of \$35,000.

Division/Budget: <b>CASE Partnership</b>								Fiscal Year: <b>FY 2017-18</b>	Business Posting Date:	Business Tracking Number:		
BUDGET CODE						ACCOUNT		CHECK HERE:	CHECK HERE:	INCR (DECR)		
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	(Round to whole dollar)	REVISED BUDGET
288	6	00	922	00	922	5939	0000	Set Up Rollover budget for FY 2017-18		\$ -	\$ 35,000	\$ 35,000
288	6	21	922	99	922	6399	0000			\$ -	\$ 35,000	\$ 35,000
										\$ -	\$ -	\$ -

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1718-09-04** with a decrease in both the revenues and appropriations in the amount of \$35,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-09-04**

**Posted Agenda Item:**

**BA #1718-09-05** Discussion and possible action to approve the **Special Revenue Fund** (4678) City of Houston increase in the General Ledger budget to match the grant amount.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$495,000. This is an adjustment to the budget amount to match grant.**

**Rationale:**

Justification:

Estimated revenues are \$495,000

The City of Houston awarded \$1,045,000 to HCDE CASE to provide after-school programs. The FY18 budget includes \$550,000 so we need to increase the budget by \$495,000 in order match the actual grant amount.

Total appropriations are \$495,000

HCDE shall appropriate the following:

This amendment is to increase the General Ledger budget to match the grant amount of \$1,045,000

Division/Budget: <b>City of Houston</b>						Fiscal Year: <b>FY 2017-18</b>		Business Posting Date:		Business Tracking Number:			
<b>BUDGET CODE</b>						<b>ACCOUNT</b>		<b>CHECK HERE:</b>		<b>CHECK HERE:</b>			
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
467	8	21	922	99	922	6499	0000	Increase budget to match grant amount			\$ 550,000	\$ 495,000	\$ 1,045,000
467	8	00	922	00	922	5798	0000				\$ 550,000	\$ 495,000	\$ 1,045,000
											\$ -	\$ -	\$ -

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1718-09-05** with a increase in both the revenues and appropriations in the amount of \$495,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-09-05**

**Posted Agenda Item:**

**BA #1718-09-06** Discussion and possible action to approve the **Local Fund** (4798) Head Start In-Kind budget amendment in the amount of \$30,000.

**Subject:**

**Budget; Local Fund; The revenues and the expenditures will both increase by \$30,000**

**Rationale:**

Justification:

Estimated revenues are \$30,000

Head Start receives contributions and miscellaneous revenues and we need to increase the revenue and the expenditures budget in the amount of \$30,000.

Total appropriations are \$30,000

HCDE shall appropriate \$30,000, and it will have no affect on HCDE fund balance.

Division/Budget: <b>Head Start</b>							Fiscal Year:	Business Posting Date:	Business Tracking Number:			
BUDGET CODE							ACCOUNT	CHECK HERE:	CHECK HERE:	ORIGINAL	INCR (DECR)	REVISED
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Fund Balance Appropriation?	New Code?	BUDGET	(Round to whole dollar)	BUDGET
479	8	00	610	00	901	5748	0001	Revenue		\$ -	30,000	\$ 30,000
479	8	99	610	99	901	6399	0000	Supplies		\$ -	30,000	\$ 30,000

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1718-09-06** with an increase in both the revenues and appropriations in the amount of \$30,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-09-06**

**Posted Agenda Item:**

**BA #1718-09-07** Discussion and possible action to approve the **Local Revenue Fund** (4988) Head Start local grants budget amendment in the amount of \$12,620.

**Subject:**

**Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$12,620**

**Rationale:**

Justification:

Estimated revenues are \$12,620

Increase the revenues and appropriations for the Head Start local grants in the amount of \$12,620. \$12,020 of these revenues were awarded in FY17 from Bank of Texas and \$600 from miscellaneous awards. The funds were unspent in FY17 and need to be rolled forward to FY18.

Total appropriations are \$12,620

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$12,620.

Division/Budget: <b>Head Start</b>										Fiscal Year:	Business Posting Date:		Business Tracking Number:	
										FY 2017-18				
BUDGET CODE					ACCOUNT					CHECK HERE:	CHECK HERE:	INCR (DECR)	REVIS	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description		Fund Balance Appropriation?	New Code?	ORIGINAL BUDGET	(Round to whole dollar)	BUDGET
498	8	00	610	00	901	5798	0000	Revenue				\$ -	12,620	\$ 12,620
498	8	11	610	99	901	6391	0000	Instructional Materials				\$ -	600	\$ 600
498	8	61	610	99	901	6499	0601	Misc. Operating Costs				\$ -	12,020	\$ 12,020

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 #1718-09-07** with an increase in both the revenues and appropriations in the amount of \$12,620. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-09-07**



**Posted Agenda Item:**

**BA #1718-09-08** Discussion and possible action to approve the **Special Revenue Fund** (2868) TCDD Non Poverty budget amendment in the amount of \$3,000. The grant period is October 1, 2017 thru October 31, 2017.

**Subject:**

**Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$3,000.**

**Rationale:**

Justification:


Estimated revenues are \$3,000

HCDE is a recipient of a Texas Education Agency for the TCDD Non Poverty. The total amount awarded to HCDE is \$3,000 the grant will be managed by the Teaching and Learning Center.

Total appropriations are \$3,000

HCDE shall appropriate the following:

Direct program cost and revenue will increase by \$3,000.

 <b>HARRIS COUNTY DEPARTMENT OF EDUCATION</b> Budget Amendment Request Form													
<i>Submit a of BA form * - along with a copy of your Detail Expenditure Status Report for backup-to Business Services.</i>													
Division/Budget:					Fiscal Year:		<b>Business Posting Date:</b>		<b>Business Tracking Number:</b>				
<b>BUDGET CODE</b>					<b>ACCOUNT</b>			<b>CHECK</b>		<b>CHECK</b>	<b>INCR</b>	<b>REVIS</b>	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	Fund Balance Appropriation?	New Code?	<b>ORIGINAL BUDGET</b>	<b>(Round to whole dollar)</b>	<b>REVIS BUDGET</b>
286	8	00	303	00	303	5939	0000	Federal Revenue State Agency Dist.			\$ -	\$ 3,000	\$ 3,000
											\$ -	\$ -	\$ -
286	8	13	303	99	303	6299	000	Professional Services			\$ -	\$ 3,000	\$ 3,000

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1718-09-08** with an increase in both the revenues and appropriations in the amount of \$3,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1718-09-08**