

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				
<u>INCREASES</u>				
Increase expenditures in the General Fund (1997) - Increase Purchasing (BM950) payroll budget due to new Purchasing Clerk position being requested. The position is needed to address the additional workload to meet EDGAR & Form 1295 compliance.		19,608	(19,608)	(19,608) (2)
Total GENERAL FUND:	-	19,608		<u>\$ (19,608)</u>
SPECIAL REVENUE FUND				
<u>INCREASES</u>				
Increase revenues & expenditures in the Local Revenue Fund (4757) - increase budget for local matching non-federal share funds for the US Department of Health and Human Services Early Head Start grant.	521,500	521,500		- (1)
Total SPECIAL REVENUE FUND:	521,500	521,500		<u>\$ -</u>

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
January 19, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCE:</u>					
<u>Revenues</u>					
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		
Total Local Revenues:	43,161,469	-	43,161,469	0.0%	
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		
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%	
<u>Other Resources</u>					
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%	
<u>APPROPRIATIONS & OTHER USE:</u>					
<u>Appropriations</u>					
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	204,943		204,943		
Business Support Services	1,911,939		1,911,939		
Center for Safe & Secure Schools (CSSS)	447,391		447,391		
Center for Afterschool, Summer and Expanded Learning	296,494		296,494		
Communications	975,900		975,900		
Client Engagement	449,119		449,119		
Department Wide (DW)	4,642,648		4,642,648		
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	1,012,021		1,012,021		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
January 19, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES:					
Appropriations, Continued					
Purchasing Support Services	551,298	19,608	570,906		2
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:	10,998,780		10,998,780		
Special Assistant to Superintendent	266,556		266,556		
Special Schools					
Academic and Behavior School East	3,817,703		3,817,703		
Academic and Behavior School West	3,535,178		3,535,178		
Highpoint East School	3,128,048		3,128,048		
Highpoint North School	866,201		866,201		
Special Schools Administration	547,679		547,679		
Recovery High School	950,000		950,000		
State TEA Employee Portion Health Insurance	500,000		500,000		
State TRS On Behalf Matching	2,113,000		2,113,000		
Superintendent's Office	444,625		444,625		
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:	49,009,019	19,608	49,028,627	0.0%	
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		
Transfer Out - Capital Project	5,000,000		5,000,000		
Total Other Uses:	8,668,958	-	8,668,958	0.0%	
Total Appropriations & Other Uses:	57,677,977	19,608	57,697,585	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:					
	(\$8,863,386)	(\$19,608)	(\$8,882,994)		

* 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
January 19, 2016 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<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 Payroll System	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Purchasing		(29,608)	(29,608)
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)	(1,735,123)	(\$1,985,994)

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	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
<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
Total Assigned Fund Balance	\$5,185,416	(250,871)	\$4,934,545
Total Unassigned Fund Balance	13,899,479	(1,735,123)	12,164,356
Estimated Total Fund Balance, General Fund:	\$22,495,851	(\$1,985,994)	\$20,509,857

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499
January 19, 2016

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$5,470,137	521,500	\$5,991,637		1
State Program Revenues		1,869,851		1,869,851		
Federal Program Revenues		27,392,288		27,392,288		
Total Estimated Revenues:		34,732,276	521,500	35,253,776	1.5%	
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		\$36,009,949	521,500	\$36,531,449	1.4%	
<u>APPROPRIATIONS & OTHER USES</u>						
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	-		-		
Fed Adult Ed In Service	07/01/16-09/30/16	2,353		2,353		
State ABE Regular	10/01/16-06/30/17	559,664		559,664		
Total Adult Education:		4,173,336	-	4,173,336	0.0%	
Educator Certification and Professional Advancement						
Fed DOE National Educator Grant	10/01/15-09/30/17	57,498		57,498		
Total Alternative Certification Program:		57,498	-	57,498	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle VIII	08/01/16-07/31/17	2,153,550		2,153,550		
Fed 21 st 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%	

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2016-17 BUDGET AMENDMENT REPORT - FUNDS 200-499
January 19, 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 Early Head Start In-Kind		-	521,500	521,500		1
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	521,500	22,526,561	2.4%	
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:		\$ 35,755,216	\$ 521,500	\$ 36,276,716	1.5%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:		\$254,733	\$0	\$254,733		

* 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
January 19, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
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%	
<u>APPROPRIATIONS & OTHER USES</u>					
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
 January 19, 2016**

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
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%	
<u>APPROPRIATIONS & OTHER USES</u>					
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
January 19, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
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%	
<u>APPROPRIATIONS & OTHER USES</u>					
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 #1617-01-01 Discussion and possible action to approve the **Local Revenue Fund** (4757) Early Head Start In-Kind budget amendment in the amount of \$521,500. The grant period is September 1, 2016 thru August 31, 2017.

Subject:

Budget; Local Revenue Fund; The revenues and the expenditures will both increase by \$521,500

Rationale:

Justification:

Estimated revenues are \$521,500

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was \$2,086,000. The grant requires local matching Non-Federal Share funds of \$521,500.

Total appropriations are \$521,500

HCDE shall appropriate \$521,500, 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 #1617-01-01** with an increase in both the revenues and appropriations in the amount of \$521,500. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

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

Posted Agenda Item:

BA #1617-01-02 Discussion and possible action to approve the **General Fund** (1997)-Purchasing BM (950) budget amendment in the amount of \$19,608.

Subject:

Budget; General Fund; The expenditures will increase by \$19,608.

Rationale:

Justification:

Estimated revenues are \$0

Total appropriations are \$19,608

HCDE shall appropriate \$19,608 for the Purchasing Department Salary budget due to a new Purchasing clerk position being requested. The position is needed to address the additional workload to meet EDGAR & Form 1295 compliance. The additional budget 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 #1617-01-02** with an increase in the appropriations in the amount of \$19,608. 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 #1617-01-02**