

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

Increase expenditures in the General Fund (1991) Budget Manager (920) Education Foundation budget to fund operational expenditure needs. The expenditure budget will increase by \$7,829 and will be funded through a transfer from Department Wide Budget Manager (098). This is a transfer with no effect on fund balance.	\$	-	\$	-	<3>
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Increase expenditures in the General Fund (1991) Budget Manager (050) Business Services and Budget Manager (950) Purchasing Division budget to fund additional temporary services expenditure needs. The expenditure budget will increase by \$40,000 for each division and will be funded through a transfer from Department Wide Budget Manager (098) of (\$80,000). This is a transfer with no effect on fund balance.	\$	-	\$	-	<4>
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DECREASES

Total GENERAL FUND:	\$	-	\$	-	\$	-	\$	-
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SPECIAL REVENUE FUND

INCREASES

Increase revenue and expenditure budget within Special Revenue Fund (4981) Local Revenues, Budget Manager (922) CASE by \$1,000. The purpose of this budget amendment is to reflect a new donation received by the Hendersen Foundation for the Ecobot program.	\$	1,000	\$	1,000	<1>
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Increase revenue and expenditure budget within Special Revenue Fund (2131) TECQ/Audobon, Budget Manager (303) Teaching and Learning Center - Science by \$42,216. The purpose of this budget amendment is to reflect the award of a new grant reflected on the NOGA.	\$	42,216	\$	42,216	<2>
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DECREASES

Total SPECIAL REVENUE FUND:	\$	43,216	\$	43,216	\$	-	\$	-
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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
January 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$23,511,005		\$23,511,005		
Local Property Tax Rev-Current	25,023,000		25,023,000		
Local Property Tax Rev-Del, P&I	303,432		303,432		
Local Investment Earnings	170,000		170,000		
Local Grants	0		0		
Local Grants-Indirect Cost	727		727		
Local Miscellaneous Revenues	90,000		90,000		
Total Local Revenues:	49,098,164	-	49,098,164	0.0%	
State TEA Supplemental Compensation	-		-		
State TEA Employee Portion Health Insurance	-		-		
State TRS On Behalf Payments	3,000,000		3,000,000		
State Indirect Cost	-		-		
State Indirect Cost-TEA	-		-		
State ECI Lease Revenues	-		-		
State Revenue Indirect Cost	-		-		
Total State Revenues:	3,000,000	-	3,000,000	0.0%	
Federal Grants Indirect Cost	2,597,787		2,597,787		
Total Estimated Revenues:	54,695,951	-	54,695,951	0.0%	
<u>Other Resources</u>					
Local HCTO Tax Collection Fees	-		0		
Transfers In - Choice Partners	2,927,240		2,927,240		
Transfers In-Retirement Leave Fund 190	-		0		
Insurance Recovery	-		-		
Total Other Resources:	2,927,240	-	2,927,240	0.0%	
Total Estimated Revenues & Other Resources:	57,623,191	\$0	\$57,623,191	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations</u>					
Adult Education Local	\$ 176,707.00		\$176,707		
Educator Certification and Advancement	\$ 707,271.00		707,271		
Assistant Superintendent-Academic Support	\$ 327,872.00		327,872		
Assistant Superintendent-Education and Enrichment	\$ 300,324.00		300,324		
Board of Trustees	\$ 198,143.00		198,143		
Business Support Services	\$ 2,088,629.00	40,000	2,128,629	1.9%	<4>
Center for Safe & Secure Schools (CSSS)	\$ 654,303.00		654,303		
Center for Afterschool, Summer and Expanded Learning	\$ 793,660.00		793,660		
Communications	\$ 1,186,144.00		1,186,144		
Client Engagement	\$ 541,869.00		541,869		
Department Wide (DW)	\$ 5,094,344.00	(87,829)	5,006,515	-1.7%	<3,4>
Education Foundation	\$ -	7,829	7,829	100%	<3>
Facilities Support Services					
Building & Vehicle Replacement	\$ -		0		
Construction Services	\$ 221,859.00		221,859		
Local Construction	\$ -		0		
Fac-BLDG & Asst Replacement	\$ -		0		
Records Management Services	\$ 2,059,390.00		2,059,390		
Head Start - Local	\$ 8,000.00		8,000		
Human Resources	\$ 1,091,452.00		1,091,452		

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
January 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>APPROPRIATIONS & OTHER USES</u>					
<u>Appropriations, Continued</u>					
Purchasing Support Services	\$ 647,574.00	40,000	687,574	6.2%	<4>
Research & Evaluation Institute	\$ 650,927.00		650,927		
Resource Development - Internal Grant Services	\$ 613,455.00		613,455		
Retirement Leave Benefits	\$ 150,000.00		150,000		
Scholastic Arts	\$ 166,554.00		166,554		
School Based Therapy Services	\$ 12,733,654.00		12,733,654		
Chief of Staff	\$ 281,956.00		281,956		
Special Schools					
Academic and Behavior School East	\$ 4,864,948.00		4,864,948		
Academic and Behavior School West	\$ 4,659,415.00		4,659,415		
Highpoint East School	\$ 3,402,446.00		3,402,446		
Fortis Academy	\$ 1,415,911.00		1,415,911		
Special Schools Administration	\$ 912,272.00		912,272		
State TEA Employee Portion Health Ins	\$ -		0		
State TRS On Behalf Matching	\$ 3,000,000.00		3,000,000		
Superintendent's Office	\$ 631,457.00		631,457		
Teaching and Learning Center					
Bilingual Education	\$ 156,270.00		156,270		
Digital Education and Innovation	\$ 311,442.00		311,442		
Digital Learning & Instructional Learning	\$ -				
Division Wide	\$ 315,754.00		315,754		
Early Childhood Winter Conference	\$ 143,507.00		143,507		
English Language Arts	\$ 195,038.00		195,038		
Math	\$ 221,867.00		221,867		
Professional Development	\$ -		0		
Science	\$ 101,526.00		101,526		
Social Studies	\$ 53,522.00		53,522		
Speaker Series	\$ 155,996.00		155,996		
Special Education	\$ 80,508.00		80,508		
Technology Support Services					
Chief Communication Officer	\$ 204,755.00		204,755		
Technology Support Services	\$ 3,957,844.00		3,957,844		
Total Appropriations:	55,478,565	-	55,478,565	0.0%	
<u>Other Uses</u>					
Transfer-DW to Retirement Leave Fund			-		
Transfer-DW to CASE After School Fund 288	550,787		550,787		
Transfer-DW to Head Start Fund 205	472,000		472,000		
Transfer-DW to Head Start Fund 205	400,000		400,000		
Transfer-DW to QZAB Payment-Debt Svc Fund 599	6,169,042		6,169,042		
Transfer-DW to Lease Debt Svc Fund 599	300,000		300,000		
Transfer Out - Capital Project	5,440,000		5,440,000		
Transfers Out - Star Reimagined	526,764		526,764		
Transfer-DW to PFC Highpoint Const Fund 699			-		
Total Other Uses:	13,858,593	-	13,858,593		
Total Appropriations & Other Uses:	69,337,158	-	69,337,158	0.0%	
Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(11,713,967)	\$0	(\$11,713,967)		

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

TOTAL APPROPRIATIONS FROM FUND BALANCE

	APPROPRIATED FROM VARIOUS CATEGORIES	Previous APPROPRIATED Approved FROM UNASSIGNED	TOTAL APPROPRIATED	Proposed Budget Amendment
<u>Division Distribution</u>				
Assets Replacement Schedule	-	-	0	
ABS East	-	-	0	
ABS West	-	-	0	
Board	-	-	0	
Bond Payments	-	-	0	
Building and Vehicle Replacement Schedule	-	-	0	
Capital Projects	-	-	0	
Center for Safe & Secure Schools	-	-	0	
Communications	-	-	0	
Department Wide	125,204	-	125,204	
Early Childhood Intervention Funding	-	-	0	
ECI Local	-	-	0	
Employee Courtesy Committee	-	-	0	
External Relations-Local	-	-	0	
Facility Building and Asset Replacement	-	-	0	
Fortis Academy	-	-	0	
Head Start	-	-	0	
Highpoint East	-	-	0	
Local Construction Fund 170	-	-	0	
Insurance Deductibles	-	-	0	
Local Construction	-	-	0	
New Program Initiative	-	-	0	
Preschool Preparedness Initiative Program	-	-	0	
QZAB Project	-	-	0	
Records Management	-	-	0	
Purchasing	-	-	0	
Records Management	-	-	0	
Retirement Leave Fund 199	-	-	0	
Special Schools	-	-	0	
Superintendent	-	-	0	
Unemployment Liability	-	-	0	
Various-Assets Replacement Schedule	-	-	0	
Workers Compensation	-	-	0	
Total Fund Balance Appropriations:	\$125,204	-	\$125,204	-

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE	Proposed Budget Amendment
<u>Nonspendable Fund Balance</u>				
Investment in Inventory, September 1	\$131,949	-	\$131,949	
Prepaid Items	37,856	-	37,856	
Total Nonspendable Fund Balance	169,805	0	169,805	
<u>Committed Fund Balance</u>				
Employee Retirement Leave Fund	500,000	-	500,000	
Unemployment Liability	200,000	-	200,000	
Capital Projects	1,314,976	-	1,314,976	
Total Committed Fund Balance	2,014,976	0	2,014,976	
<u>Assigned Fund Balance</u>				
Assets Replacement Schedule	1,000,000	-	1,000,000	
Building and Vehicle Replacement Schedule	1,000,000	-	1,000,000	
Local Construction	2,500,000	-	2,500,000	
PFC Lease Payment	691,129	-	691,129	
QZAB Bond Payment	2,458,268	-	2,458,268	
New Program Initiative	0	-	0	
Recovery High School	1,000,000	-	1,000,000	
Workforce Development	850,000	-	850,000	
Total Assigned Fund Balance	\$9,499,397	-	\$9,499,397	
Total Unassigned Fund Balance	20,930,182	125,204	20,804,978	
Estimated Total Fund Balance, General Fund:	\$32,614,360	\$125,204	\$32,489,156	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 200-499
January 2021

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
ESTIMATED REVENUES & OTHER RESOURCES						
Revenues						
Local Program Revenues		8,510,345	1,000	\$8,511,345	0.0%	<1>
State Program Revenues		\$ -		-		
Federal Program Revenues		29,318,523	42,216	29,360,739	0.1%	<2>
Total Estimated Revenues:		37,828,868	43,216	37,872,084	0.1%	
Other Resources						
Transfer In-CASE After School Program		600,787		600,787		
Transfer In-Head Start		872,000		872,000		
Transfer In-Star Reimagined		476,764		476,764		
Total Other Resources:		1,949,551	-	1,949,551		
Total Revenues & Other Resources		39,778,419	43,216	39,821,635	0.1%	
APPROPRIATIONS & OTHER USES						
Adult Education Program						
Fed Distance Learning Capacity	01/01/20-12/31/20	\$ -		-		
Fed ABE Regular	07/01/20-06/30/21	\$ 3,594,764.00		3,594,764		
Fed AEL CBDG Grant		\$ 29,500.00		29,500		
Fed ABE EL/Civics	07/01/20-06/30/21	\$ 466,425.00		466,425		
Total Adult Education:		4,090,689	-	3,972,850	0.0%	
Educator Certification and Professional Advancement						
Fed Educators and Families for English Learners	09/01/18-08/31/19	20,000		20,000		
Total Alternative Certification Program:		20,000	-	20,000	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle IX	08/01/20-07/31/21	2,037,645		2,037,645		
Fed 21 st Century CLC-Cycle X	08/01/20-07/31/21	1,644,853		1,644,853		
Fed/Local After School Partnership	10/01/19-09/30/20	916,000		916,000		
Fed/Local After School Partnership	10/01/19-09/30/20	2,304,173		2,304,173		
Loc Houston Endowment	07/01/19-12/31/21	173,250		173,250		
City of Houston City Connections Program	09/07/18-06/30/19	943,073		943,073		
Loc CASE Ecobot	09/01/19-08/31/20	53,321	1,000	54,321	1.9%	<1>
Total CASE:		8,072,315	1,000	8,073,315	0.0%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 200-499
January 2021**

	GRANT PERIOD *	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
APPROPRIATIONS & OTHER USES (CONTINUED)						
Center For Safe and Secure Schools						
STOP School Violence	09/01/18-08/31/19	120,299		120,299		
STOP School Violence	09/01/18-08/31/19	261,271		261,271		
STOP School Violence - In Kind	09/01/18-08/31/19	45,562		45,562		
STOP School Violence - In Kind	09/01/18-08/31/19	98,712		98,712		
JAMS Grant - Year 1	09/01/20-08/31/21	40,000		40,000		
JAMS Grant - In-Kind	09/01/20-08/31/21	12,794		12,794		
Total Center for Safe and Secure Schools		578,638	-	578,638	0.0%	
Teaching and Learning Center						
TCEQ/Audubon Grant	01/01/21-12/31/21	-	42,216	42,216		
Total Teaching and Learning Center:		-	42,216	42,216	100.0%	
Disaster Recovery						
Disaster Recovery - COVID-19 Response	09/01/20-08/31/20	1,207,697		1,207,697		
Total Disaster Recovery:		1,207,697	-	1,207,697	0.0%	
Head Start Program						
Fed Head Start	01/01/20-12/31/20	11,650,000		11,650,000		
Fed Head Start Training Funds	01/01/20-12/31/20	113,842		113,842		
Head Start Disaster Assistance	09/30/19-09/29/21	504,283		504,283		
Fed Early Head Start Operating	09/01/19-08/31/20	102,505		102,505		
Fed Early Head Start Operating	09/01/19-08/31/20	2,028,815		2,028,815		
Fed Early Head Start Training & TA	09/01/19-08/31/20	13,183		13,183		
Fed Early Head Start Training & TA	09/01/20-08/31/21	44,519		44,519		
Fed Early Head Start Operating	07/01/20-12/31/20	4,767,233		4,767,233		
Disaster Recovery - COVID19 Head Start	07/01/20-08/31/21	749,807		749,807		
Loc Early Head Start In-Kind	09/01/19-08/31/20	550,289		550,289		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	2,653,461		2,653,461		
Loc Head Start In-Kind Matching	01/01/20-12/31/20	2,035,934		2,035,934		
Loc Hogg Foundation	07/01/20-06/30/21	7,273		7,273		
Total Head Start:		25,221,144	-	24,396,264	0.0%	
Star Reimagined						
Local Adult Education	09/01/20-08/31/21	51,108		51,108		
Asst. Superintendent - Academic	09/01/20-08/31/21	35,000		35,000		
CSSS Other Local Grant	09/01/20-08/31/21	50,000		50,000		
Head Start Other Local Grant	09/01/20-08/31/21	143,189		143,189		
Human Resources Other Local Grant	09/01/20-08/31/21	25,000		25,000		
TLC Other Local Grant	09/01/20-08/31/21	10,000		10,000		
Technology Other Local Grant	09/01/20-08/31/21	60,000		60,000		
Therapy Services Other Local Grant	09/01/20-08/31/21	21,153		21,153		
Marketing Other Local Grant	09/01/20-08/31/21	20,000		20,000		
ABS West Other Local Grant	09/01/20-08/31/21	10,000		10,000		
ABS East Other Local Grant	09/01/20-08/31/21	10,000		10,000		
Research and Evaluation Other Local Grant	09/01/20-08/31/21	49,086		49,086		
Communication and Public Info Other Local Grant	09/01/20-08/31/21	59,000		59,000		
Records Management Other Local Grant	09/01/20-08/31/21	14,400		14,400		
Highpoint East Other Local Grant	09/01/20-08/31/21	30,000		30,000		
Total Star Reimagined:		587,936	-	172,486	0.0%	
Total Appropriations & Other Uses:		\$ 39,778,419	\$ 43,216	\$ 36,444,267	0.1%	
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 2020-21 BUDGET AMENDMENT REPORT - FUND 599
January 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	5,717,614		5,717,614		
Transfers In - Debt Svc-QZAB	451,429		451,429		
Total Funding Sources:	6,169,043	-	6,169,043	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	5,555,000		5,555,000		
Principal Maint Tax Note	-		-		
Principal QZAB	451,429		451,429		
Int Pymt Expense-Lease	162,614		162,614		
Interest Exp-MTN & QZAB			-		
Total Appropriations:	6,169,043	-	6,169,043	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 600-699
January 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	30,581,882		30,581,882		
Transfers In	5,740,000		5,740,000		
Maint Tax Notes Proceeds	15,873,000		15,873,000		
Int Rev Bank Deposits	251,888		251,888		
Total Funding Sources:	52,446,770	-	52,446,770	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
6950 Building Purchase, Construction, Improvements	52,464,453		52,464,453	0.0%	
Total Appropriations:	52,464,453	-	52,464,453	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$17,683)	\$0	(\$17,683)		

* The difference between revenues and appropriations is being funded through the Capital Projects Fund Balance.

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2020-21 BUDGET AMENDMENT REPORT - FUNDS 700-799
January 2021

	APPROVED BUDGET	PROPOSED INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	5,202,380		5,202,380		
Other Local Revenues	26,000		26,000		
Interdepartmental Revenues	5,792,422		5,792,422		
Total Estimated Revenues:	11,020,802	-	11,020,802	0.0%	
Other Funding Sources					
Workers Comp Contributions	475,000		475,000		
Total Funding Sources:	475,000	-	475,000	0.0%	
Total Revenues & Funding Sources:	11,495,802	-	11,495,802	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
7111 Choice Partners	5,728,380		5,728,380		
7531 ISF-Workers Compensation	475,000		475,000		
7991 ISF-Facilities	5,806,832		5,806,832		
Total Appropriations:	12,010,212	-	12,010,212	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses: *	(\$514,410)	\$0	(\$514,410)		

* The difference between revenues and appropriations is being funded through the Workers Compensation Fund Balance.

Posted Agenda Item:

BA #2021-01-01 Discussion and possible action to approve the **Local Revenue Fund (4981)** Case Ecobot Grant budget amendment in the amount of \$1,000.

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

Rationale:

Justification:

Estimated revenues are \$1,000

HCDE is a recipient of a Hendersen Foundation donation for the Ecobot program. The total amount awarded to HCDE is \$1,000. The All-Earth Ecobot Challenge is an innovative engineering competition that engages fourth through eighth grade students in complex problem-solving, while developing critical thinking skills and elevating their confidence in formulating solutions to real-world missions. The donation was received in FY21 and will be used for the FY21 Ecobot Program.

Total appropriations are \$1,000

HCDE shall appropriate \$1,000, and it will have no effect on HCDE fund balance.

Division/Budget: Education Foundation of Harris County-Hendersen Foundation Ecobot								Fiscal Year:	Business Posting Date:	Business Tracking Number:			
BUDGET CODE								ACCOUNT CODE	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)	REVISED BUDGET
498	1	11	922	99	922	6399	0130	General Supplies - Ecobot			\$ 2,500	\$ 1,000	\$ 3,500
498	1	00	922	00	922	5798	0067	Local Grant-Ecobot			\$ 3,321	\$ 1,000	\$ 4,321

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 #2021-01-01** with an increase in both the revenues and appropriations in the amount of \$1,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-01-01**

Posted Agenda Item:

BA #2021-01-02 Discussion and possible action to approve the **Special Revenue Fund** (2131) TCEQ grant budget amendment in the amount of \$41,216.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by \$41,216

Rationale:

Justification:

Estimated revenues are \$41,216

HCDE is a recipient of a Texas Commission on Environmental Quality grant. The total amount awarded to HCDE was \$49,323 which includes \$41,216 in direct program costs and \$8,107 in indirect costs. In order to reflect the amount awarded the budget will need to increase by \$41,216.

Total appropriations are \$41,216

HCDE shall appropriate \$41,216, and it will have no effect on HCDE fund balance.

Division/Budget: TCEQ Grant							Fiscal Year: FY 2020-2021		Business Posting Date:		Business Tracking Number:	
BUDGET CODE						ACCOUNT CODE		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
213	1	00	303	00	303	5949	0000	Revenues		\$ -	\$ 41,216	\$ 41,216
213	1	11	303	99	303	6119	0000	Salary - Prof Staff		\$ -	\$ 13,350	\$ 13,350
213	1	11	303	99	303	6417	0000	Mileage		\$ -	\$ 1,563	\$ 1,563
213	1	11	303	99	303	6399	0000	Supplies		\$ -	\$ 4,463	\$ 4,463
213	1	11	303	99	303	6299	0000	Other Contracted Services		\$ -	\$ 21,840	\$ 21,840

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 #2021-01-02** with an increase in both the revenues and appropriations in the amount of \$41,216. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-01-02**

Posted Agenda Item:

BA #2021-01-03 Discussion and possible action to approve the **General Fund** (1991) budget amendment for the Education Foundation as funded by Department Wide.

Subject:

Budget; General Fund; No net expenditure budget impact.

Rationale:

Justification:

Estimated revenues are \$0

Total appropriations are \$0

HCDE shall appropriate \$7,829 to the Education Foundation to fund additional operational expenditure needs for the remaining fiscal year. Department Wide expenditure budget will provide the Education Foundation’s budget with \$7,829 of expenditure budget to create no net impact to the General Fund Expenditure ledger or Fund Balance.

Division/Budget: General Fund - Department Wide & Education Foundation									Fiscal Year:	Business Posting Date:	Business Tracking Number:		
BUDGET CODE									FY 2020-2021			BA#2021-01-03	
Fund Code	Fiscal Year	Function	Location	Program	Budget Mgr	Class Object	Sub-Object	Account Description	CHECK HERE: Fund Balance Appropriation?	CHECK HERE: New Code?	ORIGINAL BUDGET	INCR (DECR) (Round to whole dollar)	REVISED BUDGET
199	1	41	920	99	920	6212	0000	Audit Services			\$ -	\$ 6,720	\$ 6,720
199	1	41	920	99	920	6499	0000	Misc Operating Costs			\$ -	\$ 1,109	\$ 1,109
199	1	41	098	99	098	6499	0000	Misc Operating Costs			\$ 102,449	\$ (7,829)	\$ 94,620

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 #2021-01-03** with no net impact to the General Fund Expenditure Ledger. The Education Foundation’s budget will increase by \$7,829 and Department Wide expenditure budget will decrease by \$7,829. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-01-03**

Posted Agenda Item:

BA #2021-01-04 Discussion and possible action to approve the **General Fund** (1991) budget amendment for the Purchasing and Business Services departments as funded by Department Wide.

Subject:

Budget; General Fund; No net expenditure budget impact.

Rationale:

Justification:

Estimated revenues are \$0

Total appropriations are \$0

HCDE shall appropriate \$40,000 to the Business Services Division and \$40,000 to the Purchasing Division to fund additional temporary services expenditure needs for the remaining fiscal year. The Department Wide expenditure budget will provide both division budgets with a total of \$80,000 to create no net impact to the General Fund Expenditure ledger or Fund Balance.

Division/Budget: General Fund - Department Wide, Business Services and Purchasing									Fiscal Year: FY 2020-2021	Business Posting Date:	Business Tracking Number: BA#2021-01-04			
BUDGET CODE						ACCOUNT			Account Description	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							
199	1	41	050	99	050	6215	0000	Temporary Services			\$ 58,000	\$ 40,000	\$ 98,000	
199	1	41	950	99	950	6215	0000	Temporary Services			\$ -	\$ 40,000	\$ 40,000	
199	1	41	098	99	098	6299	0000	Other Contracted Services			\$ 664,530	\$ (80,000)	\$ 584,530	

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 #2021-01-04** with no net impact to the General Fund Expenditure Ledger. The Business Services and Purchasing Divisions budget will increase by \$40,000 each and Department Wide expenditure budget will decrease by \$80,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #2021-01-04**