Amendments that increase/decrease a program budget must be approved by the board.

<table>
<thead>
<tr>
<th>Budget Rationale</th>
<th>Changes to Revenues</th>
<th>Changes to Appropriations</th>
<th>Changes Impacting F/Bal</th>
<th>Total Net Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GENERAL FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>INCREASES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Business Services (BM 050) by $50,000, for additional revenue awarded from a contract amendment for consulting services with La Marque ISD.</td>
<td>50,000</td>
<td>50,000</td>
<td>- (1)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Business Services (BM 050) by $137,000 for additional revenue awarded from a new contract for consulting services with Texas City ISD.</td>
<td>137,000</td>
<td>137,000</td>
<td>- (2)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues in the General Fund (1996) Center SSS (BM005) by $77,000 for additional tax allocation to cover reduction in fee revenue and legal fees.</td>
<td>79,255</td>
<td>2,255</td>
<td>77,000 (8)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Retirement Leave (BM099) by $100,000 to reflect estimates for the remainder of FY16.</td>
<td>100,000</td>
<td>100,000</td>
<td>- (12)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Superintendent's Office (BM001) by $12,064 to reflect legal fees estimates for the remainder of FY16.</td>
<td>12,064</td>
<td>12,064</td>
<td>- (13)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Board of Trustees (BM010) by $40,135 to reflect legal fees estimates for the remainder of FY16.</td>
<td>40,135</td>
<td>40,135</td>
<td>- (14)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Special Assistant to Superintendent (BM094) by $3,220 to reflect legal fees estimates for the remainder of FY16.</td>
<td>3,220</td>
<td>3,220</td>
<td>- (17)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) AB East (BM131) by $1,308 to reflect legal fees estimates for the remainder of FY16.</td>
<td>1,308</td>
<td>1,308</td>
<td>- (18)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) AB West (BM132) by $4,067 to reflect legal fees estimates for the remainder of FY16.</td>
<td>4,067</td>
<td>4,067</td>
<td>- (19)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Special Schools (BM501) by $1,133 to reflect legal fees estimates for the remainder of FY16.</td>
<td>1,133</td>
<td>1,133</td>
<td>- (20)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) CASE (BM922) by $9,971 to reflect legal fees estimates for the remainder of FY16.</td>
<td>9,971</td>
<td>9,971</td>
<td>- (22)</td>
<td></td>
</tr>
<tr>
<td>Increase revenues and expenditures in the General Fund (1996) Communications (BM925) by $33,679 to reflect legal fees estimates for the remainder of FY16.</td>
<td>33,679</td>
<td>33,679</td>
<td>- (23)</td>
<td></td>
</tr>
</tbody>
</table>
Increase revenues and expenditures in the General Fund (1996) Purchasing (BM950) by $7,486 to reflect legal fees estimates for the remainder of FY16.  
Increase revenues and expenditures in the General Fund (1996) Highpoint East (BM970) by $320 to reflect legal fees estimates for the remainder of FY16.  
Increase revenues and expenditures in the General Fund (1996) Assistant Superintendent-Academic Support (BM012) by $3,000 to reflect estimates for the remainder of FY16.  
Increase revenues in the General Fund (1996) Special Schools (BM313) by $12,000 for additional tax allocation to cover reduction in fee revenue.  
Increase revenues in the General Fund (1996) TLC Division Wide (BM301) by $71,300 for additional tax allocation to cover reduction in fee revenue.  

**DECREASES**  
Decrease revenues and expenditures in the General Fund (1996) Digital Education (BM190) by $70,185 and $35,000 to reflect estimates for the remainder of FY16.  
Decrease revenues in the General Fund (1996) CSSS (BM005) by $77,000 for estimated reduction in fee revenue.  
Decrease revenues and expenditures in the General Fund (1996) Therapy Services (BM111) by $545,111 to reflect estimates and legal fees for the remainder of FY16.  
Decrease revenues in the General Fund (1996) TLC Dept Wide (BM301) by $71,300 to reflect estimates for the remainder of FY16.  
Decrease revenues and expenditures in the General Fund (1996) Speaker Series (BM314) by $24,000 to reflect legal fees estimates for the remainder of FY16.  
Decrease revenues and expenditures in the General Fund (1996) Science (BM303) by $17,531 to reflect estimates for the remainder of FY16.  
Decrease revenues and expenditures in the General Fund (1996) Bilingual (BM304) by $81,526 to reflect estimates for the remainder of FY16.  
Decrease revenues and expenditures in the General Fund (1996) English Language Arts (BM307) by $53,000 to reflect estimates for the remainder of FY16.  
Decrease revenues in the General Fund (1996) Special Education (BM313) by $12,000 to reflect estimates for the remainder of FY16.  
Decrease revenues and expenditures in the General Fund (1996) Early Winter Conference (BM309) by $50,400 to reflect estimates for the remainder of FY16.  
Decrease revenues and expenditures in the General Fund (1996) Dept Wide (BM098) by $793,523 and 157,584 to reflect tax allocations and legal fees distribution to other departments for the remainder of FY16.  

Total GENERAL FUND: (1,462,483) (788,876) (673,607)
### SPECIAL REVENUE FUND

#### INCREASES

<table>
<thead>
<tr>
<th>Budget Rationale</th>
<th>Changes to Revenues</th>
<th>Changes to Appropriations</th>
<th>Changes Impacting F/Bal</th>
<th>Total Net Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase revenues and expenditures in the Special Revenue Fund (2065) Head Start Training by $6,202 to cover additional expenditures in Head Start's Training and Technical Assistance Fund.</td>
<td>6,202</td>
<td>6,202</td>
<td>-</td>
<td>(6)</td>
</tr>
<tr>
<td>Increase revenues and expenditures in the Special Revenue Fund (2656) CASE for 21st Century TEA Cycle 7 by $23,000 for additional award granted through modification.</td>
<td>23,000</td>
<td>23,000</td>
<td>-</td>
<td>(10)</td>
</tr>
<tr>
<td>Increase revenues and expenditures in the Special Revenue Fund (2666) CASE for 21st Century TEA Cycle 8 by $30,075 for additional award granted through modification.</td>
<td>30,075</td>
<td>30,075</td>
<td>-</td>
<td>(11)</td>
</tr>
<tr>
<td>Increase revenues and expenditures in the Special Revenue Fund (2056) Head Start Program Operations by $3,412 for proceeds from insurance settlement.</td>
<td>3,412</td>
<td>3,412</td>
<td>-</td>
<td>(24)</td>
</tr>
</tbody>
</table>

#### DECREASES

<table>
<thead>
<tr>
<th>Budget Rationale</th>
<th>Changes to Revenues</th>
<th>Changes to Appropriations</th>
<th>Changes Impacting F/Bal</th>
<th>Total Net Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Decrease revenues and expenditures in the Special Revenue Fund (2055) Head Start Program Operations by $6,202 to cover additional expenditures in Head Start's Training and Technical Assistance Fund 2065.</td>
<td>(6,202)</td>
<td>(6,202)</td>
<td>-</td>
<td>(7)</td>
</tr>
</tbody>
</table>

**Total SPECIAL REVENUE FUND:** 56,487 56,487 $ -
**ESTIMATED REVENUES & OTHER RESOURCE: Revenues**

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>Approved Budget</th>
<th>Increase/Decrease (in parentheses)</th>
<th>Amended Budget</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Customer Fees/Charges</td>
<td>$20,326,095</td>
<td>-(1,462,483)</td>
<td>$18,863,612</td>
<td></td>
</tr>
<tr>
<td>Local Property Tax Rev-Current</td>
<td>20,831,560</td>
<td>-</td>
<td>20,831,560</td>
<td></td>
</tr>
<tr>
<td>Local Property Tax Rev-Del, P&amp;I</td>
<td>400,500</td>
<td></td>
<td>400,500</td>
<td></td>
</tr>
<tr>
<td>Local Investment Earnings</td>
<td>8,000</td>
<td></td>
<td>8,000</td>
<td></td>
</tr>
<tr>
<td>Local Grants</td>
<td>5,000</td>
<td></td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>Local Miscellaneous Revenues</td>
<td>388,200</td>
<td></td>
<td>388,200</td>
<td></td>
</tr>
<tr>
<td><strong>Total Local Revenues:</strong></td>
<td><strong>41,959,355</strong></td>
<td><strong>(1,462,483)</strong></td>
<td><strong>40,496,872</strong></td>
<td>-3.5%</td>
</tr>
<tr>
<td>State FSP Compensation</td>
<td>300,000</td>
<td></td>
<td>300,000</td>
<td></td>
</tr>
<tr>
<td>State TEA Health Insurance</td>
<td>450,000</td>
<td></td>
<td>450,000</td>
<td></td>
</tr>
<tr>
<td>State Indirect Cost</td>
<td>27,320</td>
<td></td>
<td>27,320</td>
<td></td>
</tr>
<tr>
<td><strong>Total State Revenues:</strong></td>
<td><strong>777,320</strong></td>
<td></td>
<td><strong>777,320</strong></td>
<td>0.0%</td>
</tr>
<tr>
<td>Federal Grants Indirect Cost</td>
<td>1,479,108</td>
<td></td>
<td>1,479,108</td>
<td></td>
</tr>
<tr>
<td><strong>Total Estimated Revenues:</strong></td>
<td><strong>44,215,783</strong></td>
<td><strong>(1,462,483)</strong></td>
<td><strong>42,753,300</strong></td>
<td>-3.3%</td>
</tr>
</tbody>
</table>

**Other Resources**

<table>
<thead>
<tr>
<th>Resource</th>
<th>Approved Budget</th>
<th>Increase/Decrease (in parentheses)</th>
<th>Amended Budget</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>State TRS Matching</td>
<td>2,150,000</td>
<td>-</td>
<td>2,150,000</td>
<td></td>
</tr>
<tr>
<td>Transfers In - Choice Partners</td>
<td>1,164,940</td>
<td>-</td>
<td>1,164,940</td>
<td></td>
</tr>
<tr>
<td><strong>Total Other Resources:</strong></td>
<td><strong>3,314,940</strong></td>
<td></td>
<td><strong>3,314,940</strong></td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Total Estimated Revenues & Other Resources:**

| Amount                              | $47,530,723     | ($1,462,483)                       | $46,068,240    | -3.1%          |

**APPROPRIATIONS & OTHER USE: Appropriations**

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Approved Budget</th>
<th>Increase/Decrease (in parentheses)</th>
<th>Amended Budget</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult Education Local</td>
<td>$187,650</td>
<td>$</td>
<td>$187,650</td>
<td></td>
</tr>
<tr>
<td>Educator Certification and Professional Advancement</td>
<td>442,794</td>
<td>-</td>
<td>442,794</td>
<td></td>
</tr>
<tr>
<td>Assistant Superintendent-Education and Enrichment</td>
<td>279,770</td>
<td>-</td>
<td>279,770</td>
<td></td>
</tr>
<tr>
<td>Assistant Superintendent-Academic Support</td>
<td>260,159</td>
<td>3,000</td>
<td>263,159</td>
<td>27</td>
</tr>
<tr>
<td>Board of Trustees</td>
<td>230,140</td>
<td>40,135</td>
<td>270,275</td>
<td>14</td>
</tr>
<tr>
<td>Business Support Services</td>
<td>1,910,138</td>
<td>217,437</td>
<td>2,127,575</td>
<td>1,2,16</td>
</tr>
<tr>
<td>Center for Safe &amp; Secure Schools (CSSS)</td>
<td>491,608</td>
<td>9,971</td>
<td>501,584</td>
<td>22</td>
</tr>
<tr>
<td>Communications</td>
<td>915,614</td>
<td>33,679</td>
<td>949,293</td>
<td>23</td>
</tr>
<tr>
<td>Client Engagement</td>
<td>468,005</td>
<td></td>
<td>468,005</td>
<td></td>
</tr>
<tr>
<td>The Center for Afterschool, Summer and Expanded Learning</td>
<td>160,484</td>
<td>9,971</td>
<td>170,455</td>
<td>22</td>
</tr>
<tr>
<td>Department Wide (DW)</td>
<td>4,374,445</td>
<td>(157,584)</td>
<td>4,216,861</td>
<td>35</td>
</tr>
<tr>
<td>Education Foundation</td>
<td>201,875</td>
<td></td>
<td>201,875</td>
<td></td>
</tr>
<tr>
<td>Special Assistant to Superintendent</td>
<td>189,576</td>
<td>3,220</td>
<td>192,796</td>
<td>17</td>
</tr>
<tr>
<td>Facilities Support Services</td>
<td>132,646</td>
<td></td>
<td>132,646</td>
<td></td>
</tr>
<tr>
<td>Construction Project Program</td>
<td>701,090</td>
<td></td>
<td>701,090</td>
<td></td>
</tr>
<tr>
<td>Building &amp; Vehicle Replacements</td>
<td>225,983</td>
<td></td>
<td>225,983</td>
<td></td>
</tr>
<tr>
<td>Records Management Services</td>
<td>1,714,932</td>
<td></td>
<td>1,714,932</td>
<td></td>
</tr>
<tr>
<td>Head Start - Local</td>
<td>5,000</td>
<td></td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>Human Resources</td>
<td>984,899</td>
<td>4,836</td>
<td>989,735</td>
<td>15</td>
</tr>
</tbody>
</table>

- Continued on next page -
| Appropriations & Other Use: | | | | |
| --- | --- | --- | --- | |
| **Appropriations, Continued** | | | | |
| Teaching and Learning Center |  | | | |
| Bilingual Education | 206,033 | (81,526) | 125,407 | 30 |
| Digital Learning & Instructional Learning | 100,277 | (58,554) | 41,723 | 3 |
| Digital Education and Innovation | 235,395 | (35,000) | 200,395 | 4 |
| TLC-Division Wide | 218,053 | 218,053 |  | |
| Early Childhood Winter Conference | 247,433 | (50,400) | 197,033 | 34 |
| English Language Arts | 303,087 | (53,000) | 250,087 | 31 |
| Math | 396,343 | (158,448) | 237,895 | 28 |
| Professional Development | 48,146 | 48,146 |  | |
| Science | 136,324 | (17,531) | 118,793 | 29 |
| Social Studies | 96,412 | (48,633) | 47,779 | 5 |
| Speaker Series | 179,830 | (24,000) | 155,830 | 21 |
| Special Education | 42,073 | 42,073 |  | |
| Purchasing Support Services | 534,793 | 7,486 | 542,279 | 25 |
| Research & Evaluation Institute | 579,443 | - | 579,443 |  | |
| Texas Center for Grants Development | 565,638 | - | 565,638 |  | |
| Retirement Leave Benefits | 200,000 | 100,000 | 300,000 | 12 |
| Scholastic Arts | 117,035 | - | 117,035 |  | |
| Special Schools |  | | | |
| Academic and Behavior School East | 3,595,396 | 1,308 | 3,596,704 | 18 |
| Academic and Behavior School West | 3,137,116 | 4,067 | 3,141,183 | 19 |
| Highpoint East School | 2,788,338 | 320 | 2,788,658 | 26 |
| Highpoint North School | 1,491,161 | - | 1,491,161 |  | |
| Special Schools Administratior | 515,978 | 1,133 | 517,111 | 20 |
| Superintendent's Office | 385,434 | 12,064 | 397,498 | 13 |
| State TEA Employee Portion Health Ins | 450,000 | - | 450,000 |  | |
| State TRS On Behalf Matching | 2,150,000 | - | 2,150,000 |  | |
| Technology Support Services |  | | | |
| Chief Information Officer | 190,256 | - | 190,256 |  | |
| Technology Support Service | 4,038,561 | - | 4,038,561 |  | |
| School Based Therapy Service | 10,034,802 | (545,111) | 9,489,691 | 9 |
| Total Appropriations: | 46,861,065 | (788,876) | 46,072,189 | -1.7% |
| Other Uses |  | | | |
| Transfer-DW to Retirement Leave Fund | - | - | - | |
| Transfer-DW to CASE After School Fund 288 | 550,787 | - | 550,787 |  | |
| Transfer-DW to Headstart Fund 205 | 371,886 | - | 371,886 |  | |
| Transfer-DW to QZAB Payment-Debt Svc Fund 599 | 692,829 | - | 692,829 |  | |
| Transfer-DW to Lease Debt Svc Fund 599 | 1,715,372 | - | 1,715,372 |  | |
| Transferr Out - Capital Project | 3,330,233 | - | 3,330,233 |  | |
| Transfers Out-Other | - | - | - |  | |
| Total Other Uses: | 6,661,107 | - | 6,661,107 | 0.0% |
| Total Appropriations & Other Uses: | 53,522,172 | (788,876) | 52,733,296 | -1.5% |

**Excess/(Deficiency) Estimated Revenues & Other Resources Over/(Under)**

| Appropriations & Other Uses: | ($5,991,449) | ($673,607) | ($6,665,056) |  | |

* Refer to the detail fund balance information on the following page.
HARRIS COUNTY DEPARTMENT OF EDUCATION  
FY 2015-16 BUDGET AMENDMENT REPORT-GENERAL FUND FUND BALANCE  
May 17, 2016 (Unaudited)

TOTAL APPROPRIATIONS FROM FUND BALANCE

<table>
<thead>
<tr>
<th>Division Distribution</th>
<th>Appropriated From Various Categories</th>
<th>Appropriated From Unassigned</th>
<th>Total Appropriated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets Replacement Schedule</td>
<td></td>
<td></td>
<td>$0</td>
</tr>
<tr>
<td>Building and Vehicle Replacement Schedule</td>
<td></td>
<td></td>
<td>$0</td>
</tr>
<tr>
<td>Capital Projects</td>
<td>(3,330,233)</td>
<td></td>
<td>(3,330,233)</td>
</tr>
<tr>
<td>Center for Safe &amp; Secure Schools</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Department Wide</td>
<td>-</td>
<td>(491,725)</td>
<td>(491,725)</td>
</tr>
<tr>
<td>Early Childhood Intervention Funding</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>ECI Local</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Employee Courtesy Committee</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>External Relations-Local</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Facility Support Services</td>
<td>(710,423)</td>
<td></td>
<td>(710,423)</td>
</tr>
<tr>
<td>Head Start</td>
<td>-</td>
<td>(5,000)</td>
<td>(5,000)</td>
</tr>
<tr>
<td>Insurance Deductibles</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>ISS - Special Education</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>New Payroll System</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Preschool Preparedness Initiative Program</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Records Management</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Retirement Leave Fund 190</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Technology</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Unemployment Liability</td>
<td>-</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Fund Balance Appropriations:</strong></td>
<td>($3,330,233)</td>
<td>(1,207,148)</td>
<td>($4,537,381)</td>
</tr>
</tbody>
</table>

FUND BALANCE RECAP

<table>
<thead>
<tr>
<th>Nonspendable Fund Balance</th>
<th>SEPTEMBER 1</th>
<th>APPROPRIATED YEAR-TO-DATE</th>
<th>ESTIMATED BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment in Inventory, September 1</td>
<td>$138,341</td>
<td>-</td>
<td>$138,341</td>
</tr>
<tr>
<td>Prepaid Items</td>
<td>25,121</td>
<td>-</td>
<td>25,121</td>
</tr>
<tr>
<td><strong>Total Nonspendable Fund Balance</strong></td>
<td>163,462</td>
<td>0</td>
<td>163,462</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Restricted Fund Balance</th>
<th>QZAB Project</th>
<th>-</th>
<th>6,281</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Restricted Fund Balance</strong></td>
<td>6,281</td>
<td>0</td>
<td>6,281</td>
</tr>
</tbody>
</table>

| Committed Fund Balance | Employee Retirement Leave Fund | 1,000,000 | 1,000,000 |
|                         | Unemployment Liability         | 200,000   | 200,000   |
|                         | Capital Projects                | 5,521,446 (3,330,233) | 2,191,213 |
| **Total Committed Fund Balance** | 6,721,446 (3,330,233) | 3,391,213 |

| 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 | 1,776,368 |
|                       | PFC Lease Payment                 | 807,915 | 807,915 |
|                       | QZAB Bond Payment                 | 697,833 | 697,833 |
| **Total Assigned Fund Balance** | $5,185,416 | - | $5,185,416 |

| Total Unassigned Fund Balance | 15,826,630 | (1,207,148) | 14,619,482 |
| Estimated Total Fund Balance, General Fund: | $27,903,235 | ($4,537,381) | $23,365,854 |
**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499**  
**May 17, 2016**

<table>
<thead>
<tr>
<th>GRANT PERIOD *</th>
<th>APPROVED BUDGET</th>
<th>INCREASE/(DECREASE)</th>
<th>AMENDED BUDGET</th>
<th>PERCENT CHANGE</th>
<th>AMENDMENT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**ESTIMATED REVENUES & OTHER RESOURCES**

**Revenues**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Program Revenues</td>
<td>$6,197,733</td>
<td>$6,197,733</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Program Revenues</td>
<td>2,040,989</td>
<td>2,040,989</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Program Revenues</td>
<td>28,948,868</td>
<td>56,487</td>
<td>29,005,355</td>
<td>6,7,10,11,24</td>
<td></td>
</tr>
<tr>
<td>Total Estimated Revenues:</td>
<td><strong>37,187,590</strong></td>
<td><strong>56,487</strong></td>
<td><strong>37,244,077</strong></td>
<td><strong>0.2%</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Other Resources**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer In-CASE After School Program</td>
<td>550,000</td>
<td>-</td>
<td>550,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer In-Head Start</td>
<td>743,772</td>
<td>-</td>
<td>743,772</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Other Resources:</td>
<td><strong>1,293,772</strong></td>
<td>-</td>
<td><strong>1,293,772</strong></td>
<td><strong>0.1%</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Total Revenues & Other Resources**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$38,481,362</td>
<td>56,487</td>
<td></td>
<td><strong>38,537,849</strong></td>
<td><strong>0.1%</strong></td>
<td></td>
</tr>
</tbody>
</table>

**APPROPRIATIONS & OTHER USES**

**Adult Education Program**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed TANF 10/01/14-09/30/15</td>
<td>16,634</td>
<td>$16,634</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed TANF 10/01/15-06/30/16</td>
<td>247,000</td>
<td>$247,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed ABE Regular 10/01/14-09/30/15</td>
<td>441,104</td>
<td>441,104</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed ABE Regular 10/01/15-06/30/16</td>
<td>2,232,595</td>
<td>2,232,595</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed-Adult Ed Dist Learnin 01/01/16-06/30/16</td>
<td>30,000</td>
<td>30,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed-Adult Ed Career Pathw 01/01/16-06/30/16</td>
<td>48,000</td>
<td>48,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed-Youth Demonstration P 01/01/16-06/30/16</td>
<td>100,000</td>
<td>100,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed ABE EL/Civics 10/01/14/09/30/15</td>
<td>43,507</td>
<td>43,507</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed ABE EL/Civics 10/01/15-06/30/16</td>
<td>535,800</td>
<td>535,800</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed Adult Ed SBWLP 04/15/16-06/30/17</td>
<td>261,202</td>
<td>261,202</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State ABE Regular 10/01/14-09/30/15</td>
<td>57,329</td>
<td>57,329</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State ABE Regular 10/01/15-06/30/16</td>
<td>592,800</td>
<td>592,800</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Adult Education:</td>
<td><strong>4,625,971</strong></td>
<td>-</td>
<td><strong>4,625,971</strong></td>
<td><strong>0.0%</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Educator Certification and Professional Advancement**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed DOE National Educator Grant 10/01/14-09/30/15</td>
<td>55,634</td>
<td>55,634</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed DOE National Educator Grant 10/01/15-09/30/16</td>
<td>221,324</td>
<td>221,324</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Alternative Certification Program:</td>
<td><strong>276,958</strong></td>
<td>-</td>
<td><strong>276,958</strong></td>
<td><strong>0.0%</strong></td>
<td></td>
</tr>
</tbody>
</table>

**The Center for Afterschool, Summer and Expanded Learning (CASE)**

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fed 21st Century CLC-Cycle VII 08/01/15-07/31/16</td>
<td>2,062,665</td>
<td>23,000</td>
<td>2,085,665</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Fed 21st Century CLC-Cycle VIII 08/01/15-07/31/16</td>
<td>2,040,522</td>
<td>30,075</td>
<td>2,070,597</td>
<td>11</td>
<td></td>
</tr>
<tr>
<td>Fed/Local After School Partnership 10/01/13-09/30/14</td>
<td>73,861</td>
<td>73,861</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed/Local After School Partnership 10/01/14-09/30/15</td>
<td>147,099</td>
<td>147,099</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed/Local After School Partnership 10/01/15-09/30/16</td>
<td>2,364,173</td>
<td>2,364,173</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Houston Endowment 01/01/15-12/31/15</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Houston Endowment 12/18/15-12/31/17</td>
<td>594,000</td>
<td>594,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Houston Endowment ENRICH 08/01/13-08/31/14</td>
<td>82,259</td>
<td>82,259</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc City of Houston 08/01/15-07/31/16</td>
<td>900,000</td>
<td>900,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc EFHC Energy City 09/01/14-08/31/15</td>
<td>-</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc EFHC Energy City 09/01/15-08/31/16</td>
<td>0</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total CASE:</td>
<td><strong>8,264,579</strong></td>
<td><strong>53,075</strong></td>
<td><strong>8,317,654</strong></td>
<td><strong>0.6%</strong></td>
<td></td>
</tr>
</tbody>
</table>

- Continued on next page -
### APPROPRIATIONS & OTHER USES (CONTINUED)

<table>
<thead>
<tr>
<th>GRANT PERIOD *</th>
<th>APPROVED BUDGET</th>
<th>INCREASE/DECREASE</th>
<th>AMENDED BUDGET</th>
<th>PERCENT CHANGE</th>
<th>AMENDMENT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head Start Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed Head Start 01/01/15-12/31/15</td>
<td>3,990,812</td>
<td>(6,202)</td>
<td>3,984,610</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Fed Head Start 01/01/16-12/31/16</td>
<td>11,403,460</td>
<td>3,412</td>
<td>11,406,872</td>
<td>24</td>
<td></td>
</tr>
<tr>
<td>Fed Head Start Training Funds 01/01/15-12/31/15</td>
<td>13,121</td>
<td>6,202</td>
<td>19,323</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Fed Head Start Training Funds 01/01/16-12/31/16</td>
<td>98,076</td>
<td>98,076</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed Early Head Start Start Up 03/01/15-08/31/16</td>
<td>889,050</td>
<td>889,050</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed Early Head Start Operating 03/01/15-08/31/16</td>
<td>2,687,611</td>
<td>2,687,611</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed Early Head Start Training &amp; TA 03/01/15-08/31/16</td>
<td>295,278</td>
<td>295,278</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Head Start In-Kind Matching 01/01/15-12/31/15</td>
<td>1,352,615</td>
<td>1,352,615</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Head Start In-Kind Matching 01/01/16-12/31/16</td>
<td>2,985,789</td>
<td>2,985,789</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Hogg Foundation 07/01/14-06/30/15</td>
<td>11,312</td>
<td>11,312</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Revenue Fund 06/30/15-06/30/16</td>
<td>22,128</td>
<td>22,128</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Head Start: 20000</td>
<td>23,749,252</td>
<td>3,412</td>
<td>23,752,664</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>ABS-West</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Revenue Fund</td>
<td>2,000</td>
<td>2,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total ABS-West:</td>
<td>2,000</td>
<td>-</td>
<td>2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Teaching and Learning Center</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed-LPI-Science (BM927) 01/01/14-12/31/15</td>
<td>11,573</td>
<td>11,573</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Teaching and Learning Center:</td>
<td>11,573</td>
<td>-</td>
<td>11,573</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Research &amp; Evaluation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fed-LPI-Research Institute of Texas (BM303) 01/01/14-12/31/15</td>
<td>12,539</td>
<td>12,539</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Research &amp; Evaluation:</td>
<td>12,539</td>
<td>-</td>
<td>12,539</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Technology Support Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Texas Virtual Schools Network 09/01/15-08/31/16</td>
<td>1,390,860</td>
<td>1,390,860</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loc Digital Trust Foundation 02/01/15-02/29/16</td>
<td>147,630</td>
<td>147,630</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Technology:</td>
<td>1,538,490</td>
<td>-</td>
<td>1,538,490</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Total Appropriations &amp; Other Uses:</td>
<td>$38,481,362</td>
<td>$56,487</td>
<td>$38,537,849</td>
<td>0.1%</td>
<td></td>
</tr>
<tr>
<td>Excess/(Def) Estimated Revenues &amp; Other Resources Over/(Under) Appropriations &amp; Other Uses:</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Grant periods often differ from the HCDE fiscal year (September 1-August 31).
### ESTIMATED REVENUES & OTHER RESOURCES

#### Funding Sources

<table>
<thead>
<tr>
<th></th>
<th>APPROVED BUDGET</th>
<th>INCREASE/DECREASE</th>
<th>AMENDED BUDGET</th>
<th>PERCENT CHANGE</th>
<th>AMENDMENT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In - PFC Lease</td>
<td>1,715,372</td>
<td>-</td>
<td>1,715,372</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers In - Debt Svc-QZAB</td>
<td>692,829</td>
<td>-</td>
<td>692,829</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Funding Sources:</strong></td>
<td><strong>2,408,201</strong></td>
<td><strong>-</strong></td>
<td><strong>2,408,201</strong></td>
<td><strong>0.0%</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Appropriations & Other Uses

<table>
<thead>
<tr>
<th></th>
<th>APPROVED BUDGET</th>
<th>INCREASE/DECREASE</th>
<th>AMENDED BUDGET</th>
<th>PERCENT CHANGE</th>
<th>AMENDMENT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Principal-Lease</td>
<td>1,445,000</td>
<td>-</td>
<td>1,445,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal Maint Tax Note</td>
<td>210,000</td>
<td>-</td>
<td>210,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal QZAB</td>
<td>451,429</td>
<td>-</td>
<td>451,429</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Int Pymt Expense-Lease</td>
<td>270,372</td>
<td>-</td>
<td>270,372</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Exp-MTN &amp; QZAB</td>
<td>31,400</td>
<td>-</td>
<td>31,400</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Appropriations:</strong></td>
<td><strong>2,408,201</strong></td>
<td><strong>-</strong></td>
<td><strong>2,408,201</strong></td>
<td><strong>0.0%</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Excess/(Def) Estimated Revenues

<table>
<thead>
<tr>
<th>Appropriations &amp; Other Uses:</th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
</table>

May 17, 2016
<table>
<thead>
<tr>
<th>Funding Sources</th>
<th>APPROVED BUDGET</th>
<th>INCREASE/ (DECREASE)</th>
<th>AMENDED BUDGET</th>
<th>PERCENT CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuance of Bonds</td>
<td>7,236,826</td>
<td>-</td>
<td>7,236,826</td>
<td></td>
</tr>
<tr>
<td>Transfers In</td>
<td>3,330,233</td>
<td>-</td>
<td>3,330,233</td>
<td></td>
</tr>
<tr>
<td><strong>Total Funding Sources:</strong></td>
<td><strong>10,567,059</strong></td>
<td>-</td>
<td><strong>10,567,059</strong></td>
<td><strong>0.0%</strong></td>
</tr>
</tbody>
</table>

**APPROPRIATIONS & OTHER USES**

<table>
<thead>
<tr>
<th>Appropriations &amp; Other Uses</th>
<th>APPROVED BUDGET</th>
<th>INCREASE/ (DECREASE)</th>
<th>AMENDED BUDGET</th>
<th>PERCENT CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Project Fund</td>
<td>10,567,059</td>
<td>-</td>
<td>10,567,059</td>
<td></td>
</tr>
<tr>
<td><strong>Total Appropriations:</strong></td>
<td><strong>10,567,059</strong></td>
<td>-</td>
<td><strong>10,567,059</strong></td>
<td><strong>0.0%</strong></td>
</tr>
</tbody>
</table>

**Excess/(Def) Estimated Revenues & Other Resources Over/(Under Appropriations & Other Uses):**

<table>
<thead>
<tr>
<th></th>
<th>$0</th>
<th>$0</th>
<th>$0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues:</td>
<td>APPROVED BUDGET</td>
<td>INCREASE/ (DECREASE)</td>
<td>AMENDED BUDGET</td>
</tr>
<tr>
<td>-----------------------------------------</td>
<td>-----------------</td>
<td>----------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Customer Fees</td>
<td>1,916,440</td>
<td>-</td>
<td>1,916,440</td>
</tr>
<tr>
<td>Contract Services</td>
<td>80,000</td>
<td>-</td>
<td>80,000</td>
</tr>
<tr>
<td>Other Local Revenues</td>
<td>1,361,000</td>
<td>-</td>
<td>1,361,000</td>
</tr>
<tr>
<td>Interdepartmental Revenues</td>
<td>5,924,556</td>
<td>-</td>
<td>5,924,556</td>
</tr>
<tr>
<td><strong>Total Estimated Revenues:</strong></td>
<td><strong>9,281,996</strong></td>
<td>-</td>
<td><strong>9,281,996</strong></td>
</tr>
</tbody>
</table>

| Other Funding Sources                   |                 |                      |                |                |               |
| Workers Comp Contributions              | 464,082         | -                    | 464,082        |                |               |
| **Total Funding Sources:**              | **464,082**     | -                    | **464,082**    | 0.0%           |               |
| **Total Revenues & Funding Sources:**   | **9,746,078**   | -                    | **9,746,078**  | 0.0%           |               |

| APPROPRIATIONS & OTHER USES             |                 |                      |                |                |               |
| 7116 Choice Partners                    | 3,357,440       | -                    | 3,357,440      |                |               |
| 7536 ISF-Workers Compensation           | 464,082         | -                    | 464,082        |                |               |
| 7996 ISF-Facilities                    | 5,924,556       | -                    | 5,924,556      |                |               |
| **Total Appropriations:**               | **9,746,078**   | -                    | **9,746,078**  | 0.0%           |               |

Excess/(Def) Estimated Revenues & Other Resources Over/(Under)
Appropriations & Other Uses: $0 $0 $0
Posted Agenda Item:

BA #1516-05-1  Discussion and possible action to approve the General Fund (1996) budget amendment in the amount of $50,000.

Subject:

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

Rationale:

Justification: Estimated revenues are $50,000

The contract with La Marque ISD was amended and resulted in an increase in revenues and expenditures in the amount of $50,000 with additional 120 work days. There is no impact on the HCDE fund balance.

Total appropriations are $50,000

HCDE plus professional services appropriation will increase by $50,000.

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 #1516-05-1 with an increase in both the revenues and expenditures in the amount of $50,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-1
Posted Agenda Item:

BA #1516-05-2  Discussion and possible action to approve the General Fund (1996) budget amendment in the amount of $137,000.

Subject:

Budget; General Fund; The revenues and the expenditures will both increase by $137,000

Rationale:

Justification:  
Estimated revenues are $137,000

HCDE entered into a contract with Texas City ISD to provide accounting and transition services in connection with the closure of LMISD in the amount of $137,000. There is no impact on the HCDE fund balance.

Total appropriations are $137,000

HCDE plus professional services appropriation will increase by $137,000.

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 #1516-05-2 with an increase in both the revenues and expenditures in the amount of $137,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-2
**Posted Agenda Item:**

BA #1516-05-3  Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $58,554 for the TLC Digital Learning Division.

**Subject:**

Budget; General Fund; The revenues and the expenditures will both decrease by $58,554

**Rationale:**

Justification:

Estimated revenues are $58,554

HCDE’s Teaching and Learning Center-Digital Learning (BM109) estimated customer fees need to be reduced by $59,991 and expenditures need to be reduced by $58,554 to reflect estimates for the remainder of FY16. Tax allocation will increase by $1,437.

Total appropriations are $58,554

TLC Digital Learning expenditure appropriations will decrease by $58,554.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment BA #1516-05-3 with a decrease in both the revenues and appropriations in the amount of $58,554. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of BA #1516-05-3
Posted Agenda Item:

BA #1516-05-4 Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction in the amount of $70,185 and expenditure reduction in the amount of $35,000 for the TLC Digital Education Division.

Subject:

Budget; General Fund; The revenues will decrease by $70,185 and the expenditures will decrease by $35,000

Rationale:

Justification: Estimated revenues are $70,185

HCDE’s Teaching and Learning Center-Digital Education & Innovation (BM 190) estimated customer fees need to be reduced by $70,580 and expenditures need to be reduced by $35,000 to reflect estimates for the remainder of FY16. Tax allocation will increase by $395.

Total appropriations are $35,000

TLC Digital Education & Innovation expenditure appropriations will decrease by $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 #1516-05-4 with a decrease in both the revenues and appropriations in the amount of $70,185 and $35,000 respectively. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-4
**Posted Agenda Item:**

**BA #1516-05-5** Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $48,633 for the TLC Social Studies Division.

**Subject:**

Budget; General Fund; The revenues and the expenditures will both decrease by $48,633

**Rationale:**

Justification:  

Estimated revenues are $48,633

HCDE’s Teaching and Learning Center-Social Studies (BM 308) estimated customer fees need to be reduced by $61,000 and expenditures need to be reduced by $48,633 to reflect estimates for the remainder of FY16. Tax allocation will increase by $12,367.

Total appropriations are $48,633

TLC Social Studies expenditure appropriations will decrease by $48,633.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-5** with a decrease in both the revenues and appropriations in the amount of $48,633. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-5**
Posted Agenda Item:

BA #1516-05-6  Discussion and possible action to approve the Special Revenue Fund (2065) Head Start Training and Technical Assistance grant budget amendment in the amount of $6,202. The grant period was January 1, 2015 thru December 31, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by $6,202

Rationale:

Justification: Estimated revenues are $6,202

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was $11,915,157 which includes $10,866,536 in direct program costs and $1,048,621 in indirect costs. Of the $10,866,536 in direct program costs $98,076 was awarded specifically for Training and Technical Assistance. A total of $104,277.73 was expended for Training and Technical Assistance. Therefore an increase of $6,202 is needed from Head Start Program Operations to cover the actual additional expenditures of $6,201.73 in Head Start’s Training and Technical Assistance Fund.

Total appropriations are $6,202

HCDE shall appropriate $6,202, 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 #1516-05-6 with an increase in both the revenues and appropriations in the amount of $6,202. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-6
Posted Agenda Item:

BA #1516-05-7 Discussion and possible action to approve the Special Revenue Fund (2055) Head Start Program Operations grant budget amendment in the amount of $6,202. The grant period was January 1, 2015 thru December 31, 2015.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both decrease by $6,202

Rationale:

Justification: Estimated revenues are $6,202

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was $11,915,157 which includes $10,866,536 in direct program costs and $1,048,621 in indirect costs. Of the $10,866,536 in direct program costs $98,076 was awarded specifically for Training and Technical Assistance. A total of $104,277.73 was expended for Training and Technical Assistance. Therefore a decrease of $6,202 is needed to Head Start Program Operations to cover the actual additional expenditures of $6,201.73 in Head Start’s Training and Technical Assistance Fund.

Total appropriations are $6,202

HCDE shall appropriate $6,202, 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 #1516-05-7** with an decrease in both the revenues and appropriations in the amount of $6,202. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-05-7**
**Posted Agenda Item:**

**BA #1516-05-8**  Discussion and possible action to approve the General Fund (1996) budget amendment customer fee revenue reduction in the amount of $77,000 for Center for Safe & Secure Schools (CSSS) and increase the tax allocation by $79,255.

**Subject:**

Budget; General Fund; The customer fee revenues for the CSSS will decrease by $77,000 and the tax allocation will increase by $77,000.

**Rationale:**

Justification:  

Estimated revenues are $79,255  

HCDE’s CSSS (BM 005) estimated customer fees need to be reduced by $77,000 to reflect estimates for the remainder of FY16. Tax allocation will increase by $79,255.

Total appropriations are $2255

CSSS legal fees budget needs to be increased by $2,255 to cover estimated legal fees for the remainder of FY16.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-8** with a decrease in the customer fees revenues and increase in the tax allocation in the amount of $79,255. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-8**
**Posted Agenda Item:**

**BA #1516-05-9**  Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction in the amount of $545,111 and expenditure reduction in the amount of $545,111 for School Based Therapy Services.

**Subject:**

**Budget; General Fund; The revenues will decrease by $545,111 and the expenditures will decrease by $545,111**

**Rationale:**

**Justification:**

Estimated revenues are $545,111

HCDE’s School Based Therapy Services (BM 111) estimated customer fees need to be reduced by $671,054 and expenditures need to be reduced by $545,111 to reflect estimates for the remainder of FY16. Tax allocation will increase by $125,943.

**Total appropriations are $545,111**

Therapy Services expenditure appropriations will decrease by $545,111.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-9** with a decrease in both the revenues and appropriations in the amount of $545,111. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-9**
Posted Agenda Item:

BA #1516-05-10 Discussion and possible action to approve the Special Revenue Fund (2656) CASE for 21st Century TEA Cycle 7 Year 5 budget amendment in the amount of $23,000. The grant period is August 1, 2015 thru July 31, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by $23,000

Rationale:

Justification: Estimated revenues are $23,000

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 7, Year 5. The total amount originally awarded to HCDE was $2,096,196. The modification awards an additional $23,000 for direct program costs bringing the total grant amount to $2,119,196.

Total appropriations are $23,000

HCDE shall appropriate the following:

Direct program cost and revenue will increase by $23,000.

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 #1516-05-10 with an increase in both the revenues and appropriations in the amount of $23,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-10
Posted Agenda Item:

**BA #1516-05-11** Discussion and possible action to approve the Special Revenue Fund (2666) CASE for 21st Century TEA Cycle 8 Year 3 budget amendment in the amount of $30,075. The grant period is August 1, 2015 thru July 31, 2016.

Subject:

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by $30,075

Rationale:

Justification: Estimated revenues are $30,075

HCDE is a recipient of a Texas Education Agency for the 21st Century Community Learning Centers grant for Cycle 8, Year 3. The total amount originally awarded to HCDE was $2,073,929. The modification awards an additional $30,075 for direct program costs bringing the total grant amount to $2,104,004.

Total appropriations are $30,075

HCDE shall appropriate the following:

Direct program cost and revenue will increase by $30,075.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1516-05-11** with an increase in both the revenues and appropriations in the amount of $30,075. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-05-11**
Posted Agenda Item:

BA #1516-05-12  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures in the amount of $100,000 for Retirement Leave Benefits.

Subject:

Budget; General Fund; The revenues will increase by $100,000 and the expenditures will increase by $100,000

Rationale:

Justification: Estimated revenues are $100,000

HCDE’s Retirement Leave Benefits (BM 099) estimated revenues and expenditures need to be increased by $100,000 to reflect estimates for the remainder of FY16. Tax allocation will increase by $100,000.

Total appropriations are $100,000

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 #1516-05-12 with an increase in both the revenues and appropriations in the amount of $100,000. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-12
Posted Agenda Item:

BA #1516-05-13  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures in the amount of $12,064 for the Superintendent’s Office.

Subject:

Budget; General Fund; The revenues will increase by $12,064 and the expenditures will increase by $12,064

Rationale:

Justification: Estimated revenues are $12,064

HCDE’s Superintendent’s Office (BM 001) estimated revenues and expenditures need to be increased by $12,064 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $12,064.

Total appropriations are $12,064

The Superintendent’s Office expenditures will increase by $12,064. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-13 with an increase in both the revenues and appropriations in the amount of $12,064. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-13
Posted Agenda Item:

BA #1516-05-14  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures in the amount of $40,135 for the Board of Trustees.

Subject:

Budget; General Fund; The revenues will increase by $40,135 and the expenditures will increase by $40,135

Rationale:

Justification: 

Estimated revenues are $40,135

HCDE’s Board of Trustees’ Office (BM 010) estimated revenues and expenditures need to be increased by $40,135 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $40,135.

Total appropriations are $40,135

The Board of Trustee’s Office expenditures will increase by $40,135. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-14 with an increase in both the revenues and appropriations in the amount of $40,135. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-14
Posted Agenda Item:

BA #1516-05-15  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues by $2,353 and expenditures in the amount of $4,836 for Human Resources.

Subject:

Budget; General Fund; The revenues will increase by $2,353 and the expenditures will increase by $4,836

Rationale:

Justification:

Estimated revenues are $2,353

HCDE’s Human Resources Office (BM 030) estimated revenues and expenditures need to be increased by $2,353 and $4,836 respectively to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $2,353.

Total appropriations are $4,836

The Human Resources Office expenditures will increase by $4,836. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-15 with an increase in both the revenues and appropriations in the amounts of $2,353 and $4,836 respectively. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-15
**Posted Agenda Item:**

**BA #1516-05-16** Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $30,437 for Business Services.

**Subject:**

**Budget; General Fund; The revenues and expenditures will increase by $30,437.**

**Rationale:**

Justification:  

Estimated revenues are $30,437

HCDE’s Business Services Office (BM 050) estimated revenues and expenditures need to be increased by $30,437 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $30,437.

Total appropriations are $30,437

Business Services expenditure appropriations will increase by $30,437. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-16** with an increase in both the revenues and appropriations in the amount of $30,437. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-16**
**Posted Agenda Item:**

**BA #1516-05-17** Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $3,220 for the Special Assistant to the Superintendent.

**Subject:**

**Budget; General Fund; The revenues and expenditures will increase by $3,220**

**Rationale:**

Justification:

*Estimated revenues are $3,220*

HCDE’s Special Assistant to the Superintendent’s Office (BM 094) estimated revenues and expenditures need to be increased by $3,220 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $3,220.

*Total appropriations are $3,220*

Special Assistant to the Superintendent’s Office expenditure appropriations will increase by $3,220. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-17** with an increase in both the revenues and appropriations in the amount of $3,220. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-17**
Posted Agenda Item:

BA #1516-05-18  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $1,308 for the Academic & Behavior School East.

Subject:

Budget; General Fund; The revenues and expenditures will increase by $1,308

Rationale:

Justification: Estimated revenues are $1,308

HCDE’s Academic & Behavior School East (BM 131) estimated revenues and expenditures need to be increased by $1,308 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $1,308.

Total appropriations are $1,308

Academic & Behavior School East expenditure appropriations will increase by $1,308. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-18 with an increase in both the revenues and appropriations in the amount of $1,308. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-18
Posted Agenda Item:

BA #1516-05-19  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $4,067 for the Academic & Behavior School West.

Subject:

Budget; General Fund; The revenues and expenditures will increase by $4,067

Rationale:

Justification: Estimated revenues are $4,067

HCDE’s Academic & Behavior School West (BM 132) estimated revenues and expenditures need to be increased by $4,067 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $4,067.

Total appropriations are $4,067

Academic & Behavior School West expenditure appropriations will increase by $4,067. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-19 with an increase in both the revenues and appropriations in the amount of $4,067. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-19
Posted Agenda Item:

**BA #1516-05-20** Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $1,133 for Special Schools.

Subject:

Budget; General Fund; The revenues and expenditures will increase by $1,133

Rationale:

Justification:

Estimated revenues are $1,133

HCDE’s Special Schools (BM 501) estimated revenues and expenditures need to be increased by $1,133 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $1,133.

Total appropriations are $1,133

Special Schools’ expenditure appropriations will increase by $1,133. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1516-05-20** with an increase in both the revenues and appropriations in the amount of $1,133. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-05-20**
**Posted Agenda Item:**

**BA #1516-05-21** Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $24,000 for the TLC Speaker Series.

**Subject:**

**Budget; General Fund; The revenues and the expenditures will both decrease by $24,000**

**Rationale:**

Justification:

Estimated revenues are $24,000

HCDE’s Teaching and Learning Center-Speaker Series (BM 314) estimated customer fees need to be reduced by $43,000 and expenditures need to be reduced by $24,000 to reflect estimates for the remainder of FY16. Tax allocation will increase by $19,000.

Total appropriations are $24,000

TLC Speaker Series expenditure appropriations will decrease by $24,000.

**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 #1516-05-21** with a decrease in both the revenues and appropriations in the amount of $24,000. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-21**
Posted Agenda Item:

BA #1516-05-22  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $9,971 for CASE.

Subject:

Budget; General Fund; The revenues and expenditures will increase by $9,971

Rationale:

Justification:  
Estimated revenues are $9,971

HCDE’s CASE (BM 922) estimated revenues and expenditures need to be increased by $9,971 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $9,971.

Total appropriations are $9,971

CASE’s expenditure appropriations will increase by $9,971. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-22 with an increase in both the revenues and appropriations in the amount of $9,971. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-22
Posted Agenda Item:

BA #1516-05-23  Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $33,679 for Communications.

Subject:

Budget; General Fund; The revenues and expenditures will increase by $33,679

Rationale:

Justification:

Estimated revenues are $33,679

HCDE’s Communications (BM 925) estimated revenues and expenditures need to be increased by $33,679 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $33,679.

Total appropriations are $33,679

Communication’s expenditure appropriations will increase by $33,679. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-23 with an increase in both the revenues and appropriations in the amount of $33,679. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-23
**Posted Agenda Item:**

**BA #1516-05-24** Discussion and possible action to approve the **Special Revenue Fund** (2056) Head Start Program Operations grant budget amendment in the amount of $3,412. The grant period is January 1, 2016 thru December 31, 2016.

**Subject:**

Budget; Special Revenue Fund; The revenues and the expenditures will both increase by $3,412

**Rationale:**

Justification:

Estimated revenues are $3,412

HCDE is a recipient of a US Department of Health and Human Services Head Start grant. The total amount awarded to HCDE was $11,915,157 which includes $10,866,536 in direct program costs and $1,048,621 in indirect costs. In 2016, Head Start received $3,411.66 from insurance settlement proceeds incurred from a total loss of a van during a collision. The van was originally purchased with Federal Funds and Head Start has received Federal approval to purchase a replacement vehicle using the insurance settlement and current grant funds.

Total appropriations are $3,412

HCDE shall appropriate $3,412, 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 #1516-05-24** with an increase in both the revenues and appropriations in the amount of $3,412. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-24**
Posted Agenda Item:

BA #1516-05-25 Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $7,486 for Purchasing.

Subject:

Budget; General Fund; The revenues and expenditures will increase by $7,486

Rationale:

Justification:

Estimated revenues are $7,486

HCDE’s Purchasing (BM 950) estimated revenues and expenditures need to be increased by $7,486 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $7,486.

Total appropriations are $7,486

Purchasing’s expenditure appropriations will increase by $7,486. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment BA #1516-05-25 with an increase in both the revenues and appropriations in the amount of $7,486. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of BA #1516-05-25
**Posted Agenda Item:**

**BA #1516-05-26** Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $320 for the Highpoint East School.

**Subject:**

Budget; General Fund; The revenues and expenditures will increase by $320

**Rationale:**

Justification: Estimated revenues are $320

HCDE’s Highpoint East School’s (BM 970) estimated revenues and expenditures need to be increased by $320 to reflect legal fee estimates for the remainder of FY16. Tax allocation will increase by $320.

Total appropriations are $320

Highpoint East School’s expenditure appropriations will increase by $320. The legal fees are budgeted in department wide (BM098) and need to be distributed to the divisions using the legal services.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-26** with an increase in both the revenues and appropriations in the amount of $320. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-26**
**Posted Agenda Item:**

**BA #1516-05-27** Discussion and possible action to approve the General Fund (1996) budget amendment to increase revenues and expenditures by $3,000 for the Assistant Superintendent for Academic Support.

**Subject:**

**Budget; General Fund; The revenues and expenditures will increase by $3,000**

**Rationale:**

Justification:

Estimated revenues are $3,000

HCDE’s Assistant Superintendent for Academic Support’s (BM 012) estimated revenues and expenditures need to be increased by $3,000 to reflect travel and supplies estimates for the remainder of FY16. Tax allocation will increase by $3,000.

Total appropriations are $3,000

Assistant Superintendent for Academic Support’s expenditure appropriations will increase by $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 #1516-05-27** 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 #1516-05-27**
**Posted Agenda Item:**

**BA #1516-05-28** Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $158,448 for the TLC Math Division.

**Subject:**

Budget; General Fund; The revenues and the expenditures will both decrease by $158,448

**Rationale:**

Justification:

Estimated revenues are $158,448

HCDE’s Teaching and Learning Center-Math (BM 302) estimated customer fees need to be reduced by $160,058 and expenditures need to be reduced by $158,448 to reflect estimates for the remainder of FY16. Tax allocation will increase by $1,610.

Total appropriations are $158,448

TLC Math Division expenditure appropriations will decrease by $158,448.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-28** with a decrease in both the revenues and appropriations in the amount of $158,448. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-28**
**Posted Agenda Item:**

**BA #1516-05-29** Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $17,531 for the TLC Science Division.

**Subject:**

Budget; General Fund; The revenues and the expenditures will both decrease by $17,531

**Rationale:**

Justification:

Estimated revenues are $17,531

HCDE’s Teaching and Learning Center- Science (BM 303) estimated customer fees need to be reduced by $41,000 and expenditures need to be reduced by $17,531 to reflect estimates for the remainder of FY16. Tax allocation will increase by $23,469.

Total appropriations are $17,531

TLC Science Division expenditure appropriations will decrease by $17,531.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-29** with a decrease in both the revenues and appropriations in the amount of $17,531. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-29**
Posted Agenda Item:

**BA #1516-05-30** Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $81,526 for the TLC Bilingual Division.

Subject:

Budget; General Fund; The revenues and the expenditures will both decrease by $81,526

Rationale:

Justification:

Estimated revenues are $81,526

HCDE’s Teaching and Learning Center- Bilingual (BM 304) estimated customer fees need to be reduced by $129,500 and expenditures need to be reduced by $81,526 to reflect estimates for the remainder of FY16. Tax allocation will increase by $47,974.

Total appropriations are $81,526

TLC Bilingual Division expenditure appropriations will decrease by $81,526.

Law Requirement:

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

Evaluation Method and Timeline:

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

Fiscal Impact and Cost/ Funding source

The enclosed detail is being presented as budget amendment **BA #1516-05-30** with a decrease in both the revenues and appropriations in the amount of $81,526. There is no impact to HCDE fund balance.

Compliance with Board Policy

CE (Local/Legal) - Annual Operating Budget.

Recommendation:

Staff recommends approval of **BA #1516-05-30**
**Posted Agenda Item:**

**BA #1516-05-31**  Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $53,000 for the TLC English Language Arts Division.

**Subject:**

**Budget; General Fund; The revenues and the expenditures will both decrease by $53,000**

**Rationale:**

**Justification:**

Estimated revenues are $53,000

HCDE’s Teaching and Learning Center- English Language Arts (BM 307) estimated customer fees need to be reduced by $138,000 and expenditures need to be reduced by $53,000 to reflect estimates for the remainder of FY16. Tax allocation will increase by $85,000.

Total appropriations are $53,000

TLC English Language Arts expenditure appropriations will decrease by $53,000.

**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 #1516-05-31** with a decrease in both the revenues and appropriations in the amount of $53,000. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-31**
Posted Agenda Item:

**BA #1516-05-32** Discussion and possible action to approve the General Fund (1996) budget amendment customer fee revenue reduction in the amount of $12,000 for the TLC Special Education Division and increasing tax allocation by $12,000.

**Subject:**

Budget; General Fund; The customer fee revenues will decrease by $12,000 and the tax allocation will increase by $12,000

**Rationale:**

Justification: Estimated revenues are $12,000

HCDE’s Teaching and Learning Center-Special Education (BM 313) estimated customer fees need to be reduced by $12,000 to reflect estimates for the remainder of FY16. Tax allocation will increase by $12,000.

Total appropriations are $0

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-32** with a decrease in the customer fee revenues in the amount of $12,000 and an increase in the tax allocation by $12,000. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-32**
**Posted Agenda Item:**

**BA #1516-05-33**  Discussion and possible action to approve the General Fund (1996) budget amendment revenue reduction in the amount of $71,300 for the TLC Department Wide.

**Subject:**

Budget; General Fund; The revenues will decrease by $71,300

**Rationale:**

Justification: 

Estimated revenues are $71,300

HCDE’s Teaching and Learning Center-Department Wide (BM 301) estimated customer fees need to be reduced by $71,300 to reflect estimates for the remainder of FY16. Tax allocation will increase by $71,300.

Total appropriations are $0

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-33** with a decrease in the revenues in the amount of $71,300. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-33**
**Posted Agenda Item:**

**BA #1516-05-34** Discussion and possible action to approve the General Fund (1996) budget amendment net revenue reduction and expenditure reduction in the amount of $50,400 for the TLC Early Childhood Winter Conference.

**Subject:**

**Budget; General Fund; The revenues and the expenditures will both decrease by $50,400**

**Rationale:**

**Justification:**

Estimated revenues are $50,400

HCDE’s Teaching and Learning Center-Early Childhood Winter Conference (BM 309) estimated customer fees need to be reduced by $115,000 and expenditures need to be reduced by $50,400 to reflect estimates for the remainder of FY16. Tax allocation will increase by $64,600.

Total appropriations are $50,400

TLC Early Childhood Winter Conference expenditure appropriations will decrease by $50,400.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-34** with a decrease in both the revenues and appropriations in the amount of $50,400. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-34**
**Posted Agenda Item:**

**BA #1516-05-35** Discussion and possible action to approve the General Fund (1996) budget amendment to reduce department wide tax revenues in the amount of $793,523 and legal fees in the amount of $157,584.

**Subject:**

**Budget; General Fund; The revenues will decrease by $793,523 and the expenditures will decrease by $157,584**

**Rationale:**

Justification:

Estimated revenues are $793,523

HCDE’s Department Wide budget (BM 098) for taxes are being reduced by $793,523 to reflect the allocations to other departments for the remainder of FY16.

Total appropriations are $157,584

HCDE’s Department Wide budget (BM 098) for legal fees are being reduced by $157,584 to reflect the allocations to other departments for the remainder of FY16.

**Law Requirement:**

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

**Evaluation Method and Timeline:**

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

**Fiscal Impact and Cost/ Funding source**

The enclosed detail is being presented as budget amendment **BA #1516-05-35** with a decrease in both the revenues and appropriations in the amount of $793,523 and $157,584 respectively. There is no impact to HCDE fund balance.

**Compliance with Board Policy**

CE (Local/Legal) - Annual Operating Budget.

**Recommendation:**

Staff recommends approval of **BA #1516-05-35**