

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

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
GENERAL FUND				
INCREASES				
Increase revenues and expenditures in the General Fund (1996) <u>Business Services</u> (BM 050) by \$50,000, for additional revenue awarded from a contract amendment for consulting services with La Marque ISD.	50,000	50,000		- (1)
Increase revenues and expenditures in the General Fund (1996) <u>Business Services</u> (BM 050) by \$137,000 for additional revenue awarded from a new contract for consulting services with Texas City ISD.	137,000	137,000		- (2)
Increase revenues in the General Fund (1996) <u>Center SSS</u> (BM005) by \$77,000 for additional tax allocation to cover reduction in fee revenue and legal fees.	79,255	2,255		77,000 (8)
Increase revenues and expenditures in the General Fund (1996) <u>Retirement Leave</u> (BM099) by \$100,000 to reflect estimates for the remainder of FY16.	100,000	100,000		- (12)
Increase revenues and expenditures in the General Fund (1996) <u>Superintendent's Office</u> (BM001) by \$12,064 to reflect legal fees estimates for the remainder of FY16.	12,064	12,064		- (13)
Increase revenues and expenditures in the General Fund (1996) <u>Board of Trustees</u> (BM010) by \$40,135 to reflect legal fees estimates for the remainder of FY16.	40,135	40,135		- (14)
Increase revenues and expenditures in the General Fund (1996) <u>Human Services</u> (BM030) by \$2,353 and \$4,836 to reflect estimates and legal fees for the remainder of FY16.	2,353	4,836		(2,483) (15)
Increase revenues and expenditures in the General Fund (1996) <u>Business Services</u> (BM050) by \$30,437 to reflect legal fees estimates for the remainder of FY16.	30,437	30,437		- (16)
Increase revenues and expenditures in the General Fund (1996) <u>Special Assistant to Superintendent</u> (BM094) by \$3,220 to reflect legal fees estimates for the remainder of FY16.	3,220	3,220		- (17)
Increase revenues and expenditures in the General Fund (1996) <u>AB East</u> (BM131) by \$1,308 to reflect legal fees estimates for the remainder of FY16.	1,308	1,308		- (18)
Increase revenues and expenditures in the General Fund (1996) <u>AB West</u> (BM132) by \$4,067 to reflect legal fees estimates for the remainder of FY16.	4,067	4,067		- (19)
Increase revenues and expenditures in the General Fund (1996) <u>Special Schools</u> (BM501) by \$1,133 to reflect legal fees estimates for the remainder of FY16.	1,133	1,133		- (20)
Increase revenues and expenditures in the General Fund (1996) <u>CASE</u> (BM922) by \$9,971 to reflect legal fees estimates for the remainder of FY16.	9,971	9,971		- (22)
Increase revenues and expenditures in the General Fund (1996) <u>Communications</u> (BM925) by \$33,679 to reflect legal fees estimates for the remainder of FY16.	33,679	33,679		- (23)

Increase revenues and expenditures in the General Fund (1996) <u>Purchasing</u> (BM950) by \$7,486 to reflect legal fees estimates for the remainder of FY16.	7,486	7,486	-	(25)
Increase revenues and expenditures in the General Fund (1996) <u>Highpoint East</u> (BM970) by \$320 to reflect legal fees estimates for the remainder of FY16.	320	320	-	(26)
Increase revenues and expenditures in the General Fund (1996) <u>Assistant Superintendent-Academic Support</u> (BM012) by \$3,000 to reflect estimates for the remainder of FY16.	3,000	3,000	-	(27)
Increase revenues in the General Fund (1996) <u>Special Schools</u> (BM313) by \$12,000 for additional tax allocation to cover reduction in fee revenue.	12,000	-	12,000	(32)
Increase revenues in the General Fund (1996) <u>TLC Division Wide</u> (BM301) by \$71,300 for additional tax allocation to cover reduction in fee revenue.	71,300	-	71,300	(33)
DECREASES				
Decrease revenues and expenditures in the General Fund (1996) <u>Digital Learning</u> (BM109) by \$58,554 to reflect estimates for the remainder of FY16.	(58,554)	(58,554)	-	(3)
Decrease revenues and expenditures in the General Fund (1996) <u>Digital Education</u> (BM190) by \$70,185 and \$35,000 to reflect estimates for the remainder of FY16.	(70,185)	(35,000)	(35,185)	(4)
Decrease revenues and expenditures in the General Fund (1996) <u>Social Studies</u> (BM308) by \$48,633 to reflect estimates for the remainder of FY16.	(48,633)	(48,633)	-	(5)
Decrease revenues in the General Fund (1996) <u>CSSS</u> (BM005) by \$77,000 for estimated reduction in fee revenue.	(77,000)	-	(77,000)	(8)
Decrease revenues and expenditures in the General Fund (1996) <u>Therapy Services</u> (BM111) by \$545,111 to reflect estimates and legal fees for the remainder of FY 16.	(545,111)	(545,111)	-	(9)
Decrease revenues in the General Fund (1996) <u>TLC Dept Wide</u> (BM301) by \$71,300 to reflect estimates for the remainder of FY16.	(71,300)	-	(71,300)	(33)
Decrease revenues and expenditures in the General Fund (1996) <u>Speaker Series</u> (BM314) by \$24,000 to reflect legal fees estimates for the remainder of FY16.	(24,000)	(24,000)	-	(21)
Decrease revenues and expenditures in the General Fund (1996) <u>Math</u> (BM302) by \$158,448 to reflect estimates for the remainder of FY16.	(158,448)	(158,448)	-	(28)
Decrease revenues and expenditures in the General Fund (1996) <u>Science</u> (BM303) by \$17,531 to reflect estimates for the remainder of FY16.	(17,531)	(17,531)	-	(29)
Decrease revenues and expenditures in the General Fund (1996) <u>Bilingual</u> (BM304) by \$81,526 to reflect estimates for the remainder of FY16.	(81,526)	(81,526)	-	(30)
Decrease revenues and expenditures in the General Fund (1996) <u>English Language Arts</u> (BM307) by \$53,000 to reflect estimates for the remainder of FY16.	(53,000)	(53,000)	-	(31)
Decrease revenues in the General Fund (1996) <u>Special Education</u> (BM313) by \$12,000 to reflect estimates for the remainder of FY16.	(12,000)	-	(12,000)	(32)
Decrease revenues and expenditures in the General Fund (1996) <u>Early Winter Conference</u> (BM309) by \$50,400 to reflect estimates for the remainder of FY16.	(50,400)	(50,400)	-	(34)
Decrease revenues and expenditures in the General Fund (1996) <u>Dept Wide</u> (BM098) by \$793,523 and 157,584 to reflect tax allocations and legal fees distribution to other departments for the remainder of FY16.	(793,523)	(157,584)	(635,939)	(35)
Total GENERAL FUND:	(1,462,483)	(788,876)	(673,607)	

Budget Rationale	Changes to Revenues	Changes to Appropriations	Changes Impacting F/Bal	Total Net Change
SPECIAL REVENUE FUND				
INCREASES				
Increase revenues and expenditures in the Special Revenue Fund (2065) <u>Head Start Training</u> by \$6,202 to cover additional expenditures in Head Start's Training and Technical Assistance Fund.	6,202	6,202	-	(6)
Increase revenues and expenditures in the Special Revenue Fund (2656) <u>CASE for 21st Century TEA Cycle 7</u> by \$23,000 for additional award granted through modification.	23,000	23,000	-	(10)
Increase revenues and expenditures in the Special Revenue Fund (2666) <u>CASE for 21st Century TEA Cycle 8</u> by \$30,075 for additional award granted through modification.	30,075	30,075	-	(11)
Increase revenues and expenditures in the Special Revenue Fund (2056) <u>Head Start Program Operations</u> by \$3,412 for procedds from insurance settlement.	3,412	3,412	-	(24)
DECREASES				
Decrease revenues and expenditures in the Special Revenue Fund (2055) <u>Head Start Program Operations</u> by \$6,202 to cover additional expenditures in Head Start's Training and Technical Assistance Fund 2065.	(6,202)	(6,202)	-	(7)
Total SPECIAL REVENUE FUND:	56,487	56,487	\$	-

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
May 17, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES:</u>					
<u>Revenues</u>					
Local Customer Fees/Charges	\$20,326,095	(1,462,483)	\$18,863,612		1,2,3,4,5,8,9,21,28,30,31,32, 33
Local Property Tax Rev-Current	20,831,560	-	20,831,560		3,4,5,8,9,12,13,14,15,16, 17,18,19,20,21,22,23,25,26,2 7,28,29,30,31,32,33,34,35
Local Property Tax Rev-Del, P&	400,500		400,500		
Local Investment Earnings	8,000		8,000		
Local Grants	5,000		5,000		
Local Miscellaneous Revenues	388,200		388,200		
Total Local Revenues:	41,959,355	(1,462,483)	40,496,872	-3.5%	
State FSP Compensation	300,000		300,000		
State TEA Health Insurance	450,000	-	450,000		
State Indirect Cost	27,320		27,320		
Total State Revenues:	777,320	-	777,320	0.0%	
Federal Grants Indirect Cost	1,479,108		1,479,108		
Total Estimated Revenues:	44,215,783	(1,462,483)	42,753,300	-3.3%	
<u>Other Resources</u>					
State TRS Matching	2,150,000	-	2,150,000		
Transfers In - Choice Partners	1,164,940	-	1,164,940		
Total Other Resources:	3,314,940	-	3,314,940	0.0%	
Total Estimated Revenues & Other Resources:	\$47,530,723	(\$1,462,483)	\$46,068,240	-3.1%	
<u>APPROPRIATIONS & OTHER USE:</u>					
<u>Appropriations</u>					
Adult Education Local	\$187,650	\$ -	\$187,650		
Educator Certification and Professional Advancemen	442,794	-	442,794		
Assistant Superintendent-Education and Enrichmen	279,770	-	279,770		
Assistant Superintendent-Academic Support	260,159	3,000	263,159		27
Board of Trustees	230,140	40,135	270,275		14
Business Support Services	1,910,138	217,437	2,127,575		1,2,16
Center for Safe & Secure Schools (CSSS)	491,608	2,255	493,863		8
Communications	915,614	33,679	949,293		23
Client Engagement	468,005		468,005		
The Center for Afterschool, Summer and Expanded Learnin	160,484	9,971	170,455		22
Department Wide (DW)	4,374,445	(157,584)	4,216,861		35
Education Foundation	201,875	-	201,875		
Special Assistant to Superintendent	189,576	3,220	192,796		17
Facilities Support Services					
Construction Services	132,646	-	132,646		
Construction Project Program	701,090	-	701,090		
Building & Vehicle Replacemen	225,983	-	225,983		
Records Management Services	1,714,932	-	1,714,932		
Head Start - Local	5,000		5,000		
Human Resources	984,899	4,836	989,735		15

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HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - GENERAL FUNDS 100-199
May 17, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT	AMENDMENT NO.
APPROPRIATIONS & OTHER USE:					
Appropriations, Continued					
Teaching and Learning Center					
Bilingual Education	206,933	(81,526)	125,407		30
Digital Learning & Instructional Learning	100,277	(58,554)	41,723		3
Digital Education and Innovator	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 Administrator	515,978	1,133	517,111		20
Superintendent's Office	385,434	12,064	397,498		13
State TEA Employee Portion Health Insurance	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 Services	4,038,561	-	4,038,561		
School Based Therapy Services	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		
Transfer 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

	APPROPRIATED FROM VARIOUS CATEGORIES	APPROPRIATED FROM UNASSIGNED	TOTAL APPROPRIATED
<u>Division Distribution</u>			
Assets Replacement Schedule	-	-	\$0
Building and Vehicle Replacement Schedule	-	-	\$0
Capital Projects	(3,330,233)	-	(3,330,233)
Center for Safe & Secure Schools	-	-	0
Department Wide	-	(491,725)	(491,725)
Early Childhood Intervention Funding	-	-	0
ECI Local	-	-	0
Employee Courtesy Committee	-	-	0
External Relations-Local	-	-	0
Facility Support Services	-	(710,423)	(710,423)
Head Start	-	(5,000)	(5,000)
Insurance Deductibles	-	-	0
ISS - Special Education	-	-	0
New Payroll System	-	-	0
Preschool Preparedness Initiative Program	-	-	0
Records Management	-	-	0
Retirement Leave Fund 190	-	-	0
Technology	-	-	0
Unemployment Liability	-	-	0
Total Fund Balance Appropriations:	(\$3,330,233)	(1,207,148)	(\$4,537,381)

FUND BALANCE RECAP

	SEPTEMBER 1	APPROPRIATED YEAR-TO-DATE	ESTIMATED BALANCE
<u>Nonspendable Fund Balance</u>			
Investment in Inventory, September 1	\$138,341	-	\$138,341
Prepaid Items	25,121	-	25,121
Total Nonspendable Fund Balance	163,462	0	163,462
<u>Restricted Fund Balance</u>			
QZAB Project	6,281	-	6,281
Total Restricted Fund Balance	6,281	0	6,281
<u>Committed Fund Balance</u>			
Employee Retirement Leave Fund	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
<u>Assigned Fund Balance</u>			
Assets Replacement Schedule	900,000	-	900,000
Building and Vehicle Replacement Schedule	900,000	-	900,000
Deferred Revenues-Highpoint Schools	103,300	-	103,300
Local Construction	1,776,368	-	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

	GRANT PERIOD *	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>						
Revenues						
Local Program Revenues		\$6,197,733		\$6,197,733		
State Program Revenues		2,040,989		2,040,989		
Federal Program Revenues		28,948,868	56,487	29,005,355		6,7,10,11,24
Total Estimated Revenues:		37,187,590	56,487	37,244,077	0.2%	
Other Resources						
Transfer In-CASE After School Program		550,000	-	550,000		
Transfer In-Head Start		743,772	-	743,772		
Total Other Resources:		1,293,772	-	1,293,772		
Total Revenues & Other Resources		\$38,481,362	56,487	\$38,537,849	0.1%	
<u>APPROPRIATIONS & OTHER USES</u>						
Adult Education Program						
Fed TANF	10/01/14:09/30/15	16,634		\$16,634		
Fed TANF	10/01/15-06/30/16	\$247,000		\$247,000		
Fed ABE Regular	10/01/14:09/30/15	441,104		441,104		
Fed ABE Regular	10/01/15-06/30/16	2,232,595		2,232,595		
Fed-Adult Ed Dist Learnin	01/01/16-06/30/16	30,000		30,000		
Fed-Adult Ed Career Pathw	01/01/16-06/30/16	48,000		48,000		
Fed-Youth Demonstration P	01/01/16-06/30/16	100,000		100,000		
Fed ABE EL/Civics	10/01/14:09/30/15	43,507		43,507		
Fed ABE EL/Civics	10/01/15-06/30/16	535,800		535,800		
Fed Adult Ed SBWLP	04/15/16-06/30/17	281,202		281,202		
State ABE Regular	10/01/14:09/30/15	57,329		57,329		
State ABE Regular	10/01/15-06/30/16	592,800		592,800		
Total Adult Education:		4,625,971	-	4,625,971	0.0%	
Educator Certification and Professional Advancement						
Fed DOE National Educator Grant	10/01/14-09/30/15	55,634		55,634		
Fed DOE National Educator Grant	10/01/15-09/30/16	221,324		221,324		
Total Alternative Certification Program:		276,958	-	276,958	0.0%	
The Center for Afterschool, Summer and Expanded Learning (CASE)						
Fed 21 st Century CLC-Cycle VII	08/01/15-07/31/16	2,062,665	23,000	2,085,665		10
Fed 21 st Century CLC-Cycle VIII	08/01/15-07/31/16	2,040,522	30,075	2,070,597		11
Fed/Local After School Partnership	10/01/13-09/30/14	73,861		73,861		
Fed/Local After School Partnership	10/01/14-09/30/15	147,099		147,099		
Fed/Local After School Partnership	10/01/15-09/30/16	2,364,173		2,364,173		
Loc Houston Endowment	01/01/15-12/31/15	-		-		
Loc Houston Endowment	12/18/15-12/31/17	594,000		594,000		
Loc Houston Endowment ENRICH	09/01/13-08/31/14	82,259		82,259		
Loc City of Houston	08/01/15-07/31/16	900,000		900,000		
Loc EFHC Energy City	09/01/14-08/31/15	-		-		
Loc EFHC Energy City	09/01/15-08/31/16	0		-		
Total CASE:		8,264,579	53,075	8,317,654	0.6%	

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**HARRIS COUNTY DEPARTMENT OF EDUCATION
 FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 200-499
 May 17, 2016**

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

* Grant periods often differ from the HCDE fiscal year (September 1-August 31).

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUND 599
May 17, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Transfers In - PFC Lease	1,715,372	-	1,715,372		
Transfers In - Debt Svc-QZAB	692,829	-	692,829		
Total Funding Sources:	2,408,201	-	2,408,201	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
Bond Principal-Lease	1,445,000	-	1,445,000		
Principal Maint Tax Note	210,000	-	210,000		
Principal QZAB	451,429	-	451,429		
Int Pymt Expense-Lease	270,372	-	270,372		
Interest Exp-MTN & QZAB	31,400	-	31,400		
Total Appropriations:	2,408,201	-	2,408,201	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 600-699
May 17, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Funding Sources					
Issuance of Bonds	7,236,826	-	7,236,826		
Transfers In	3,330,233	-	3,330,233		
Total Funding Sources:	10,567,059	-	10,567,059	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
6976 Capital Project Fund	10,567,059	-	10,567,059		
Total Appropriations:	10,567,059	-	10,567,059	0.0%	
Excess/(Def) Estimated Revenues & Other Resources Over/(Under)					
Appropriations & Other Uses:	\$0	\$0	\$0		

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2015-16 BUDGET AMENDMENT REPORT - FUNDS 700-799
May 17, 2016

	APPROVED BUDGET	INCREASE/ (DECREASE)	AMENDED BUDGET	PERCENT CHANGE	AMENDMENT NO.
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Revenues:					
Customer Fees	1,916,440	-	1,916,440		
Contract Services	80,000	-	80,000		
Other Local Revenues	1,361,000	-	1,361,000		
Interdepartmental Revenues	5,924,556	-	5,924,556		
Total Estimated Revenues:	9,281,996	-	9,281,996	0.0%	
Other Funding Sources					
Workers Comp Contributions	464,082	-	464,082		
Total Funding Sources:	464,082	-	464,082	0.0%	
Total Revenues & Funding Sources:	9,746,078	-	9,746,078	0.0%	
<u>APPROPRIATIONS & OTHER USES</u>					
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**