



Budget Workbook

For Fiscal Year
September 1, 2015 through August 31, 2016

**Prepared by
the Business Services Division**

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July 21, 2015

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Harris County Department of Education
6300 Irvington Boulevard
Houston, Texas 77022

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Dear Trustees:

We are pleased to present the Harris County Department of Education's Annual Budget for fiscal year 2015-2016. This budget presents the Department's finance and operations plan.

Introduction

In accordance with State requirements, we are presenting our projected budget to the Board of Trustees and to the Harris County community. We encourage you and our citizens to engage in positive dialogue in fine tuning our budget proposal for 2015-2016. Given the limited resources, our staff has developed a financial plan for the 2015-2016 General Fund, Debt Service Fund, Enterprise Fund and Internal Service Fund Budgets. The development, review and consideration of the 2015-2016 budget were completed with a detailed review of every revenue and expenditure item within the context of the department's mission, goals and financial policies. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants for 2015-2016, which we account as Special Revenue Funds.

The primary purpose of this document is to provide timely and useful information concerning the past, current, and projected financial status of the Department, in order to facilitate financial decisions that support the educational goals of the Department. This budget's main focus is the improvement of HCDE divisions with the fiscal resources available to the Department. This budget addresses the essential needs of the Department by directing resources to those areas that will assist our staff in carrying out the mission of HCDE.

With this budget, we are continuing to use our performance based budgeting model. The HCDE Accountability System has been used as the basis for this performance based budgeting model. This the seventh year using goals, objectives and performance measures to plan the budget.

This budget document is the first step towards achieving these goals. It includes sound, prudent fiscal policies that will ensure the continuity of the Department.

About Harris County Department of Education

Harris County Department of Education (HCDE), a highly successful educational resource in the Houston metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools for 126 years.

HCDE is located in Harris County in the upper Gulf Coast region of Texas, approximately 50 miles from the Gulf of Mexico. Harris County, Texas with 4.3 million people, is the third most populous county in the United States and ranks as one of the top ten fastest growing counties in the nation. Harris County's population base includes a wide variety of racial, ethnic, and socio-economic groups that give the area a rich diversity and cosmopolitan feel.

Harris County and the Houston metropolitan area comprise a leading region of business development in the nation. Houston continues to be a leader in oil and gas, aerospace, industrial engineering, and medical research, but diversification is fueling the local economy. The County's major hospitals, many of these concentrated just south of downtown Houston in the area of the Texas Medical center, offer world-class facilities for general and specialized medical needs. Houston is the fourth largest city in the nation and has consistently led in rate of job growth.

There are 25 public school districts located either entirely or partially within Harris County, as well as charter, private, and parochial schools. HCDE impacts the educational community through visionary leadership, shared resources and innovative programs.

The HCDE mission statement is: *Harris County Department of Education supports Harris County by enriching educational opportunities and providing value through services.* Below are the goals and core beliefs:

Department Goals:

1. Impact education by responding to the evolving needs of Harris County.
2. Deliver value to Harris County by utilizing resources in an ethical, transparent, and fiscally responsible manner.
3. Advocate for all learners by using innovative methods to maximize students' potential.
4. Provide cost-savings to school districts by leveraging tax dollars.
5. Recruit and maintain high-quality staff.

Each HCDE Division has objectives that are measured annually by the HCDE Accountability System. The Performance Measures are in five constructs: 1. Service Delivery, 2. Client Satisfaction, 3. Compliance, 4. Outcomes and 5. Financial objectives.

Budget Process and Significant Changes

Legal Requirements in Preparing the Budget

The Texas Education Code requires that a local education agency prepare a budget of anticipated expenditures and revenues on or before August 20. The Board is required to adopt a budget before August 31. The budget must be itemized in detail according to classification (object) and purpose of expenditure (function) and be prepared according to General Accepted Accounting Principles.

The budget must be legally adopted before the adoption of the tax rate. The president of the Board of Trustees must call a public meeting of the Board of Trustees giving ten days public notice in a newspaper for the adoption of the budget. Any taxpayer in the Department may be present and participate in the meeting. The budget must be adopted by the Board of Trustees, inclusive of budget amendments no later than August 31.

Budget Development Process

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, divisions, and the Department. Once these plans and programs have been established, the preparation phase of budgeting begins by allocating resources to support them. Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole.

The budgeting process for the HCDE was initiated in January 2015. Individual, as well as group training workshops, were held with division directors and principals to guide them in developing their budgets.

The Human Resources Department played an important role assisting the Business Support Services in the budget process as they developed salary budgets utilizing established staffing guidelines.

Following this initial development process, we present this annual budget to the Board of Trustees and the citizens of Harris County. On June 16th, the Board of Trustees will be presented a final proposal to be implemented on September 1, 2015.

Amending the Budget

A budget is an estimate of planned expenditures and expected revenues. Many changes can take place between estimating for the proposed budget in March and April and the start of the new fiscal year in September. Program and operational changes will mean budget changes. These changes to the budget are made in the form of budget amendments. Any increase or decrease in the budget requires board approval. Changes to revenues also require budget adjustments before the end of the year. All other changes are submitted by divisions and campuses to the Business Support Services for review and processing.

Significant Changes

The budget development process for the 2015-2016 continue to see signs from an economic recovery. The Choice Partners budget was moved to an Enterprise Fund from the General Fund which will impact the General Fund comparisons this year. A Harris County School District Initiative is included in the budget. Client school districts and divisions expect an increase in revenues from customer fees. Even with the anticipation of increased revenues, appropriations were carefully reviewed and decreased by 8% from the amended budget. Estimates from the Harris County Appraisal Districts anticipate a 10% increase in property values. All construction projects and replacement assets were proposed to be funded

from the General Fund as Fund Balance allocations. This budget includes a 3% salary increase. Additionally, 18.5 new positions were recommended (7 Special Schools, 0.5 Alternative Certification, 0.5 Center for Safe and Secure Schools, 1 Client Development/Choice Partners, 0.5 ISS Scholastic Arts, 1 Records Management, 8 Therapy). A balanced budget was achieved with these necessary changes, and planned one time expenditures from our fund balance.

Summary of Proposed Budgets

The Department utilizes Governmental, Proprietary, and Fiduciary fund types. The Department's Governmental fund type is comprised of General Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The Proprietary Fund includes the Internal Service Fund and the Enterprise Fund. The Fiduciary fund type includes Agency Funds. It is important to note that the Department approves the annual budgets for the General Fund, Internal Service Fund and Debt Service Funds. Agency Funds and Special Revenue Funds adopt project-length budgets which do not correspond to the Department's fiscal year end and are not subject to Board approval; the information presented on these funds is for information purposes only.

The following table presents a comparison of the proposed expenditures for General Funds with a comparison of the estimated expenditures for fiscal year 2015-2016.

	Original Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016	Percent Change
Beg. Fund Balance	\$ 22,055,783	\$ 26,601,199	\$ 22,538,345	
Est. Revenues	49,947,138	50,470,158	47,847,572	-5%
Appropriations	46,714,305	49,286,316	45,970,766	-7%
Transfers Out	5,446,949	5,246,696	3,330,874	-37%
Total Appropriations	\$ 52,161,254	\$ 54,533,012	\$ 49,301,640	-10%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(2,214,116)	(4,062,854)	(1,454,068)	
Ending Fund Balance	19,841,667	22,538,345	21,084,277	
Non-Spendable Fund Balance	148,911	148,911	148,911	
Restricted Fund Balance	6,281	6,281	6,281	
Committed Fund Balance	3,150,000	3,150,000	3,150,000	
Assigned Fund Balance	8,394,445	5,555,254	4,235,086	
Unassigned Fund Balance	14,901,562	13,677,899	13,543,999	
Ending Fund Balance	\$ 26,601,199	\$ 22,538,345	\$ 21,084,277	

The following table presents a comparison of the projected revenues, expenditures, other financing sources and uses, and beginning and ending fund balance of all governmental funds for fiscal year 2015-2016.

	General Fund	Special Revenue Fund (Grants)	Debt Service Fund	Internal Service Fund	Enterprise Fund	Total
Transfers In	1,164,940					
Est. Revenues	\$47,847,572	\$26,225,758	\$2,408,201	\$6,388,638	3,357,440	\$86,227,609
Appropriations	45,970,766	26,225,758	2,408,201	6,388,638	2,192,500	83,185,863
Transfers Out	3,330,874	-	-	-	1,164,940	4,495,814
Total Appropriations and Other Uses	\$ 49,301,640	\$ 26,225,758	\$ 2,408,201	\$ 6,388,638	\$ 3,357,440	\$ 87,681,677
Appropriations from Fund Balance:	\$ (1,454,068)	-	-	-	-	\$ (1,454,068)
Projected Fund Balance Beg.	22,538,345	-	-	-	-	22,538,345
Projected Fund Balance End.	\$ 21,084,277	-	-	-	-	\$ 21,084,277

The Department's Proprietary Fund consists of the Internal Service Fund and the Enterprise Fund. The Internal Service Fund consists of two funds: the Worker's Compensation Fund and the Facilities Support Charges. For the Worker's Compensation Fund, the Department continues to participate in a partially self-funded pool, originally approved by the Board in fiscal year 2005. Claims administration, loss control, and consultant services are provided for by a third-party administrator for run-off claims from a self-insurance plan.

The following table presents a comparison of the proposed expenditures for Workers Compensation Fund with a comparison of the estimated expenditures for fiscal year 2015-2016.

Internal Service Fund-Workers Compensation

	Adopted Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016
Revenues	\$ 464,082	\$ 464,082	\$ 464,082
Appropriations	464,082	464,082	464,082
Transfers Out	-	-	-
Total Appropriations and Other Uses	\$ 464,082	\$ 464,082	\$ 464,082
Appropriations from Fund Balance:	\$ -	-	\$ -

The Internal Service Fund also includes the Facilities Support Charges. The charges consists of facilities support charges that are divided amount the divisions based on square footage. The following table presents a comparison of the proposed expenditures for the Facilities Support Charges with a comparison of the estimated expenditures for fiscal year 2015-2016.

Internal Service Fund-Facilities Support Charges

	Adopted Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016
Revenues	\$5,779,058	\$5,779,058	\$5,924,556
Appropriations	5,779,058	5,779,058	5,924,556
Transfers Out	-	-	-
Total Appropriations and Other Uses	\$ 5,779,058	\$ 5,779,058	\$ 5,924,556
Appropriations from Fund Balance:	\$ -	-	-

Balanced Budget

The operating budget of the Department shall be balanced, as prescribed in the Department’s policy. This means that for each fund, expenditures are not to exceed revenues plus available fund balances. If the fund balance is used, this cost must be a one time cost and not recurring, for example, capital expenditures. As the summary below indicates, we are submitting a balanced budget for fiscal year 2015-2016. Our expenditures plus other financing uses totals \$49,301,640. Our revenues equal \$47,847,572. One-time costs total \$1,454,068, construction project total \$330,000, construction replacement costs of \$216,650, facility support replacement costs total \$83,900, video upgrade total \$50,000, Head Start local support of \$200,000, and technology replacement costs totaling \$573,518 for a total of one time costs of \$1,454,068. We believe that our budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary of the general fund.

General Operating Fund Summary (Trend)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Amended Budget	2015-2016 Proposed Budget
Beg. Fund Balance	\$ 19,225,735	\$ 21,823,673	\$ 24,815,014	\$ 26,601,199	\$ 22,538,345
Est.Revenues	44,389,564	46,570,333	47,881,976	50,470,158	47,847,572
Appropriations	37,998,987	39,894,507	41,694,702	49,286,316	45,970,766
Total Other/Uses Net:	3,792,639	3,684,485	4,401,089	5,246,696	3,330,874
Total Appropriations and Other Uses:	41,791,626	43,578,992	46,095,791	54,533,012	49,301,640
Net Change in Fund Balance	2,597,938	2,991,341	1,786,185	(4,062,854)	(1,454,068)
Ending Fund Balance	\$ 21,823,673	\$ 24,815,014	\$ 26,601,199	\$ 22,538,345	\$ 21,084,277

Projected Fund Balance

We are projecting that the fiscal year 2015-2016 fund balance will be \$21,084,277. This represents a change of \$1,454,168 from the projected 2014-2015 ending fund balance. It is the policy of the Department to maintain an unassigned fund balance equivalent to a minimum of two months of operations costs. Currently, the Department projects the desired fund balance. According to our five year forecast, the Department will have sufficient funds to meet the CE local policy requirements but may need additional cash to fund the Special Revenue Fund since they work on a reimbursement basis.

About the 2015-2016 Department Budget

Below are highlights of the Department that will provide you with a general overview of the basis of our assumptions and projections for the coming 2015-2016 fiscal year. In order to prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

Expenditure Levels

General Operating Fund –The 2015-2016 appropriation levels for the General Operating Fund are projected at \$47,847,572 and estimated other uses (transfers to other funds) at \$3,330,874, for a total of \$49,301,640; this represents a 10% or \$5,231,372 decrease from 2014-2015 amended budget. Choice Partners was moved from General Fund to an Enterprise Fund and impacts this decrease.

The 2015-2016 budget includes a 3% salary increases for General Fund and Enterprise Fund employees. Special Revenue salary increases will depend on grant fund availability. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds decreased by \$1,915,822 for FY16 because the ECI transfer out was eliminated. Eighty-two (82) positions were deleted as a result of the program discontinuance. Additionally, 18.5 new positions were recommended (7 Special Schools, 0.5 Alternative Certification, 0.5 Center for Safe and Secure Schools, 1 Client Development/Choice Partners, 0.5 ISS Scholastic Arts, 1 Records Management, 8 Therapy).

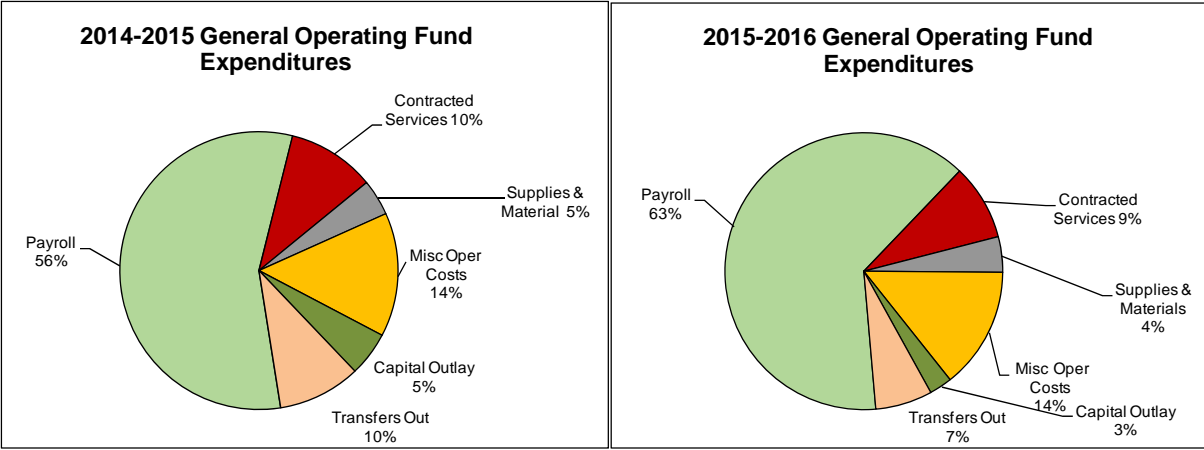
The capital outlay initiatives in the budgets include Facilities for \$330,000 (multiple parking lot renovations at various HCDE locations), Replacement Assets \$216,650, Video upgrade \$50,000, Facility Support Replacement Assets \$83,900 and Technology for a total of \$573,518 and Head Start local support for \$200,000.

Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Original Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016	Percent Change
Payroll	\$ 29,977,381	\$ 30,751,359	\$ 30,839,495	0%
Contracted Services	5,046,756	5,554,922	4,254,070	-23%
Supplies & Materials	2,420,364	2,295,090	2,422,246	6%
Misc Operating Cost	7,309,535	7,863,675	7,124,661	-9%
Capital Outlay	1,960,269	2,821,270	1,330,294	-53%
Transfers Out	5,446,949	5,246,696	3,330,874	-37%
Total Appropriations	\$ 52,161,254	\$ 54,533,012	\$ 49,301,640	-10%

Note: In FY15, HCDE budgeted one time expenditures for construction at the HP school. Also, the ECI transfer out is no longer needed given the program is not continued for FY16.



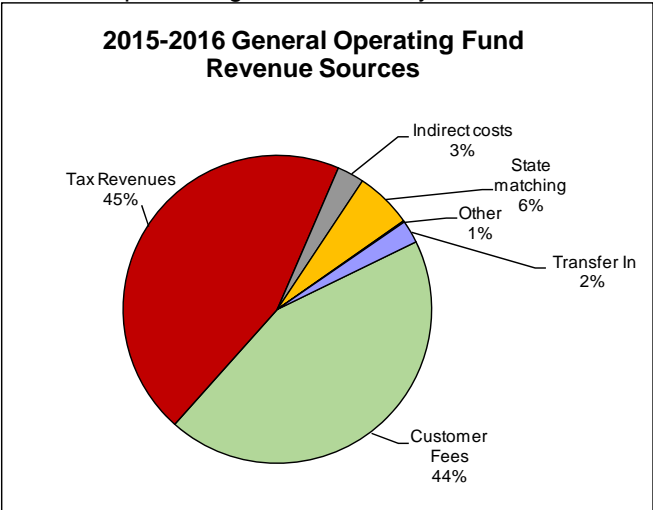
Debt Service Fund – The Department budgeted \$2,408,201 for 2015-2016. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated from the Maintenance and Operations Tax. A transfer is projected from the General Fund to the Debt Service Fund. Currently the Department has approximately \$22 million in debt and does not have plans to issue any additional debt.

Special Revenues Funds – Appropriations for these funds are restricted to, or designated for, specific purposes by a grantor. For 2015-2016, the Department’s appropriation is \$26,225,758. The Department provides information to the Board of Trustees on all Department grants, but they do not approve an annual budget for these funds. These grants adhere to grant restrictions and budgets.

Revenue Levels

Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget. The Department estimates total General Operating Fund revenues of \$47,847,572 for the 2015-2016 fiscal year. Customer fees are projected to be \$20,477,153 or 43% of the revenues, tax revenues are projected to be \$21,864,060 of 45% of the revenues. The remaining revenues are indirect costs at \$1,379,419; state matching \$2,900,000, transfer in from Choice Partners of \$1,164,940 and other at \$62,000.

The chart below shows the percentage breakdown by revenue source.



Customer fees that support the General Operating Fund budget represent 43% of all available sources of funding. Tax revenues constitute 45%, state matching total 6%, indirect costs total 3%, transfer in 2% and other costs total 1%. The recommended budget includes a decrease in revenues of 4% from the amended FY2014-2015 budget.

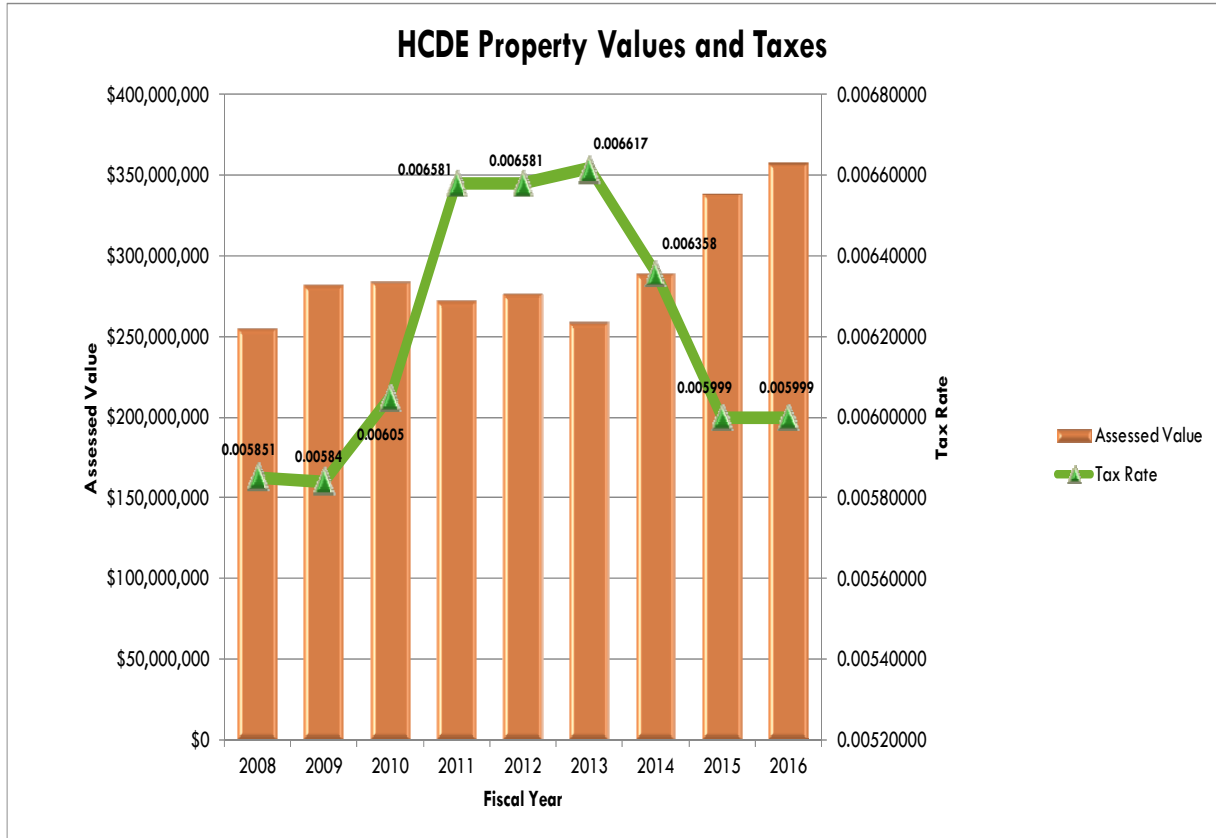
	Original Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016	Percent Change
Customer fees	\$ 23,685,463	\$ 23,950,677	\$ 20,477,153	-15%
Tax revenues	21,654,275	21,654,275	21,864,060	1%
Indirect costs	1,539,400	1,797,382	1,379,419	-23%
State matching	2,658,000	2,658,000	2,900,000	9%
Other	410,000	409,824	62,000	-85%
Transfer In-Choice Partners	-	-	1,164,940	100%
Total Revenues	\$ 49,947,138	\$ 50,470,158	\$ 47,847,572	-5%

Local Revenues

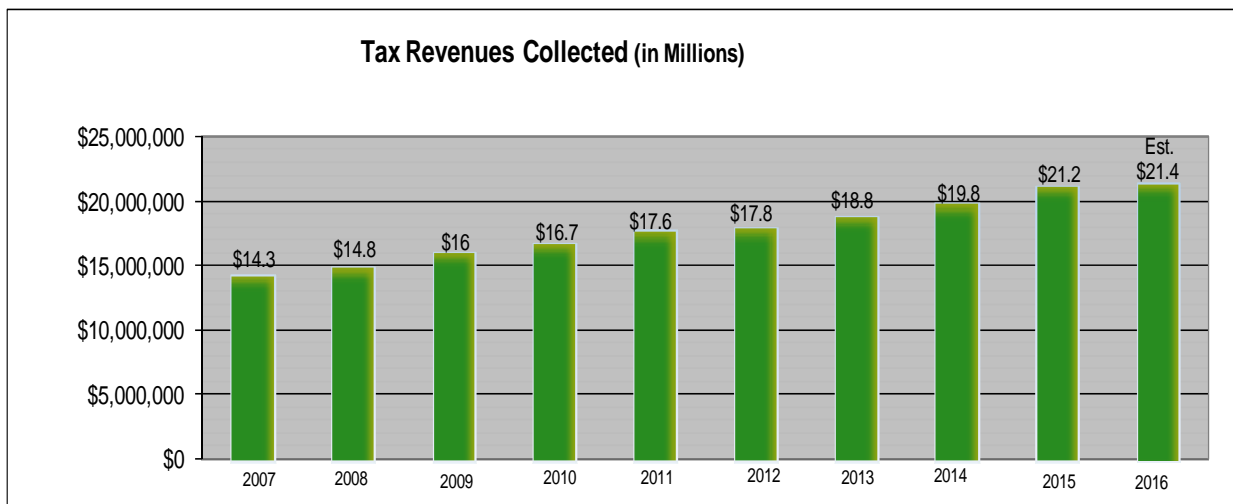
Local revenues are projected to decrease by 5%. Revenues from current year customer fees are expected to decrease by 15% from an estimated \$23,950,677 in 2014-2015 to a projected \$20,477,153 for 2015-2016. The transfer in from Choice Partners is an increase of \$1,164,940 or 100% due to the Enterprise Fund being new. In addition, the Department anticipates a 1% change in tax revenues from \$21,654,275 in 2014-2015 to \$21,864,060 in 2015-2016 even though HCAD taxable value estimates of a 9% growth. A 98% collection was used in FY2016 and 98% collection rate is estimated to be realized. For FY2016, the collection rate is budgeted at 98%.

Tax Rate – Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local tax payers to pay their taxes. The Harris County Tax Office has calculated the effective tax rate to be \$0.005999. Throughout the budget process we estimate the tax rate at the nominal rate. Upon receiving the certified values and the effective tax rate calculation from the Harris County Tax assessor- collector, the tax rate proposal will be developed and presented to the board in accordance with the truth in tax law.

Taxable Value – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2014 certified valuations of net taxable value for the 2014-2015 fiscal year is \$350,587,421,157 (based on HCAD report updated 4/24/15), the 2015 Certified Estimate is \$384,528,251,591 (based on HCAD letter dated 4/30/15), is an increase of \$33,940,830,434 or 10% increase. The adjacent chart illustrates the 9-year taxable value history of the Department. For fiscal year 2015-2016, the Department projects a 2% growth on appraised values due to the positive economic impact in the region and value growth.



Tax Collections – The collections percentage used to estimate the tax revenues is 98%; the Department’s tax collections goal is 99%. This is a realistic approach given the history of the Department’s collections effort and the projected tax increase.



Other 2015-2016 HCDE Budget Highlights

Salary Adjustment – The proposed budget includes 3% salary adjustment for General Fund and Enterprise Fund employees. Special Revenue salary increases will depend on grant fund availability.

Other Payroll Highlights – Additionally, 18.5 new positions were recommended (7 Special Schools, 0.5 Alternative Certification, 0.5 Center for Safe and Secure Schools, 1 Client Development/Choice Partners, 0.5 ISS Scholastic Arts, 1 Records Management, 8 Therapy).

Education Foundation – The total amount of support for the Foundation for the FY15-16 remained unchanged at \$190,000.

Workers Compensation Insurance – The amount of \$464,082 was budgeted for 2014-2015. There are sufficient funds in the reserve account for uncertainties.

Transfers Out – The amount of transfers out decreased by \$1,915,822 for a total of \$3,330,874. The ECI transfer was eliminated. The Head Start transfer totals \$371,886, the CASE transfer totals \$550,787, and the Debt Service payment is \$2,408,201.

Transfers In- Choice Partners was set up as an Enterprise Fund with excess funds transferred to the General Fund to support the mission of HCDE.

Below is the Five Year Forecast for Harris County Department of Education:

Harris County Department of Education General Fund Revenues and Expenditures Five Year Forecast

Description	Actual 2013-14	Budget 2014-15	Proposed 2015-16	Estimated 2016-17	Estimated 2017-18
Beginning Fund Balance	\$24,815,014	\$26,601,199	\$22,538,345	\$21,084,277	\$19,547,666
Estimated Revenues	47,881,976	50,470,158	47,847,572	49,282,999	52,284,334
Appropriations (Exp.)	46,095,791	54,533,012	49,301,640	50,287,673	52,319,295
Difference	1,786,185	(4,062,854)	(1,454,068)	(1,004,674)	(34,961)
Projected Ending Fund Balance	\$26,601,199	\$22,538,345	\$21,084,277	\$20,079,603	\$19,512,705
Nonspendable Fund Balance	146,919	148,911	148,911	148,911	148,911
Restricted Fund Balance	117,019	6,281	6,281	6,281	6,281
Committed Fund Balance	1,408,000	3,150,000	3,150,000	3,150,000	3,150,000
Assigned Fund Balance	9,394,231	8,394,445	5,555,254	5,555,254	5,555,254
Unassigned Fund Balance	13,748,845	14,901,562	13,677,899	11,219,157	10,652,259
Total Required Cash Flow	13,022,817	13,980,078	13,206,007	13,470,127	14,014,320
Cash Flow- Needed for Special Revs Funds	2,670,093	2,445,621	2,494,534	2,544,424	2,647,219
Cash Flow- Needed from General Fund	3,841,316	4,544,418	4,108,470	4,190,639	4,359,941
Cash Flow Calculations:					
Special Revenue Funds - Grants *	32,041,111	29,347,454	29,934,403	30,533,091	31,766,628
1/12 of Total Grant is	2,670,093	2,445,621	2,494,534	2,544,424	2,647,219
General Fund - Appropriations	46,095,791	54,533,012	49,301,640	50,287,673	52,319,295
1/12 of General Fund for Cash Flow	3,841,316	4,544,418	4,108,470	4,190,639	4,359,941

Acknowledgements

In Fiscal Year 2014-2015, the Business Office earned the Distinguished Budget Presentation Award for Budgeting for the GFOA and ASBO. This was the sixth submission for HCDE in its history. This was possible through a collaboration of the Business Office, Human Resources, Technology Department and Communications Office. All budget managers also were instrumental in providing timely information to the Business Office.

Final Comments

The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources and Business Support Services. We are excited about the performance based budgeting and look forward to FY 2015-2016. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial plan.

Respectfully,

/s/

James Colbert, Jr
Superintendent of Schools

/s/

Jesus Amezcua, PhD, CPA, RTSBA
Assistant Superintendent for Business Services

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE
Angela Chesnut	President	1993
James Colbert, Jr.	Secretary	2014
Erica Lee Carter	Member	2013
Marvin W. Morris	Member	2011
Kay Smith	Vice President	2013
Don Sumners	Member	2015
Diane Trautman	Member	2013
Michael Wolfe	Member	2015

ADMINISTRATIVE OFFICIALS

Name	Position
James Colbert, Jr.	Superintendent
Jonathan Parker	Assistant Superintendent
Jesus Amezcua, PhD, CPA, RTSBA	Assistant Superintendent
Dr. Kimberly McLeod	Assistant Superintendent
Jim Schul	Chief Information Officer
Natasha Truitt, MBA	Executive Director, Human Resources

CONSULTANTS & ADVISORS

Financial Advisor	Coastal Securities, Inc. Houston , Texas
Bond Counsel.....	Andrew Kurth LLP Houston, Texas
Certified Public Accountants	Whitley Penn, LLP Houston, Texas
General Counsel	Roger, Morris, Glover Houston, Texas

SUPERINTENDENT'S BIOGRAPHY



James Colbert, Jr

Mr. James Colbert., Jr. is the County School Superintendent of Harris County Department of Education in Houston. Harris County is the most populous county in Texas and encompasses 25 school districts. Superintendent Colbert is probably best known for being a fearless advocate for students and also for his ability to transform academic performance.

Prior to joining Harris County Department of Education, Mr. Colbert served as Superintendent of West Orange-Cove Consolidated Independent School District. Before that post, he was Assistant Superintendent at Hamilton County Department of Education in Tennessee where he had oversight of 72 campuses with more than 42,000 students.

A native of Washington, D.C., Colbert was the recipient of a track and field scholarship to the University of Texas at Austin, where he earned a Bachelor's degree in Special Education. He received his Master's degree in Administration from Texas State University and holds certification in the areas of the Superintendency, Administration, and Special Education in both Texas and Tennessee.

He and wife Angie are the parents of a 14 year-old son Isom. Mr. Colbert and his family have recently made Kingwood, Texas their home upon relocating to the Houston area.

ASSISTANT SUPERINTENDENT for BUSINESS SERVICES' BIOGRAPHY

Jesus J. Amezcua, PhD, CPA, RTSBA



Mr. Amezcua has been the Department's Assistant Superintendent for Business Services since 2008 and he oversees the financial management, investment management, debt management, procurement, compliance, tax collections, and safe and secure schools departments.

Under his leadership, the Department recently secured over \$8 million in Quality Zone (QZAB) credit contracts and over \$5.8 million in E-RATE technology funding. Mr. Amezcua also coordinated the creation of the School Finance Council to provide professional development opportunities, sharing of ideas and networking opportunities for business managers in Harris County.

After graduating from Martin High School, Mr. Amezcua attended Tarkio College in Missouri and earned three master's degrees, including an MBA from Texas A&M International University. Mr. Amezcua is a Certified Public Accountant and has taught since 1991 at Texas A&M International University. He earned his doctorate in educational administration from Texas A&M University in December 2014.

Previous to HCDE, Mr. Amezcua worked for Laredo Independent School District as the Chief Finance Officer for 11 years. Prior to Laredo ISD, Mr. Amezcua worked for the City of Laredo. During his tenure with the city, he served as the assistant director of finance, revenue manager, internal auditor, and staff accountant.

Mr. Amezcua is member of the Houston Rotary Club and is actively involved in numerous community events and organizations. Mr. Amezcua and his wife, Ramona, have three children.

BOARD OF TRUSTEES BIOGRAPHIES

Angie Chesnut
Position 2, Precinct 4,
Board President



Ms. Angie Chesnut has served on the Board of Trustees for Harris County Department of Education since 1994. An entrepreneur, Ms. Chesnut is CEO of Chesnut & Associates, Inc., a curriculum development and consulting firm. She previously worked for IBM in a managerial capacity.

On the HCDE Board, Ms. Chesnut chairs the Policy/Planning Committee. She is also active on the Advisory Council for the Center for Safe and Secure Schools.

Past community involvement on her behalf includes work with the Houston Mayor's Committee for Employment of People with Disabilities, United Way's Loaned Executive Program and the Career Resource Center of Kingwood. Ms. Chesnut has served as an advocate for children with disabilities, having worked on their behalf alongside school administrators and parents. Ms. Chesnut currently volunteers in the Humble Independent School District and with other local and national community-based programs.

Erica Lee Carter
Position 6, Precinct 1



Erica S. Lee Carter was elected in November 2012 to serve Precinct 1 on the Harris County Board of Education - Position 6. Trustee Lee Carter is a certified teacher and life-long advocate for educational access and equality. During her term, she will focus on ensuring a quality education for all children.

Trustee Lee Carter is the Regional Quality Coordinator for the Nurse-Family Partnership's National Service Office that has a mission of helping first-time parents succeed by providing evidence-based home visiting. Trustee Lee Carter spearheads quality initiatives and data interpretation for agencies in a 15-state region.

A product of Houston's public school system, Trustee Lee Carter graduated with Honors from the University of North Carolina at Chapel Hill. Immediately following graduation, she returned to Houston to teach first grade in the Houston Independent School District. After teaching for several years, Trustee Lee Carter earned a Master's of Public Policy degree from the Terry Sanford School of Public Policy at Duke University.

Marvin W. Morris
Position 1, Precinct 2



Mr. Marvin W. Morris was seated as a member of the Harris County Department of Education Board of Trustees in January 2011. Mr. Marvin Morris holds Position 1, representing Precinct 2. A successful businessman and a 40 year resident of Clear Lake area, he joined the HCDE Board of Trustees in 2011. Mr. Morris is the distinguished Vice-President of Automatic Protection Systems Corporation and is married to the former Dr. Priscilla Whorton, a longtime dentist in the Clear Lake area. Mr. and Dr. Morris are proud parents committed to advancing teaching and learning. Mr. Morris brings a wealth of entrepreneurial savvy and expertise to HCDE's governing body.

Kay Smith
Position 4, Precinct 3



Ms. Kay Smith was elected as trustee in November 2012. She has lived within the Cypress-Fairbanks community she serves for 16 years. She says her goal in serving Harris County is to work toward a more united community. As an entrepreneur, Ms. Smith is both a property developer and retail marketer. She is active in many organizations within the Cy-Fair community and beyond. Her experience includes leadership within the Texas Tea Party Republican Women. She also served as chair of the Harris County Republican Party Finance Committee and Precinct Chair for Harris County Precinct 0050. Ms. Smith says this about serving as HCDE Trustee: "I view my service to Harris County as a joint effort with you."

She is parent to one daughter, Lisa, and has three grandsons. Keegan and Konnor attend Cy-Fair Independent School District schools, and Kyle serves in the U.S. Navy.

Don Sumners
Position 7, At Large



Biography to come

Michael Wolfe
Position 5, At Large



Biography to come

Dr. Diane Trautman
Position 3, At-Large



Dr. Diane Trautman is a retired professor of education. In addition to her tenures in higher education at both Sam Houston State and Stephen F. Austin universities, she has also worked in the following educational capacities within the K-12 arena: Teacher in both Houston and Humble ISDs and Principal in Conroe and Tomball ISDs. Prior to her work in the field of education, she worked in the banking industry at both Texas Commerce Bank (Trust Asset Management) and First City National Bank (Energy Lending).

Dr. Trautman holds a Bachelor's degree in English and a Masters degree in Secondary Education, both from the University of Houston. She also earned a Doctorate degree in Educational Leadership from Sam Houston State University. Her field of expertise is educational leadership, and along with professors at SHSU, she helped to develop a new leadership theory as part of her doctoral dissertation and for which she received the NCPEA Dissertation of the Year award in 2001. Dr. Trautman currently serves on the HCDE Head Start Policy Council, HCDE Special Schools Committee, HCDE Policy Committee, and the Harris County Education Foundation Board. She is also on the advisory board of Will's Kids, a nonprofit organization that helps motivate students and keeps them in school instead of dropping out. She is a member of the Association of Texas Professional Educators, the League of Women Voters, the Humble Area Retired Teachers Association, the Girl Scouts Alumni Organization, and Atascocita Lutheran Church. She and her husband Tim have three grown children and two grandchildren.

HARRIS COUNTY DEPARTMENT OF EDUCATION PROFILE

DEPARTMENT'S MISSION & GOALS

Harris County Department of Education (HCDE), a highly successful educational resource in the Houston metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools for 125 years. The organization impacts the educational community through visionary leadership, shared resources and innovative programs.



Mission

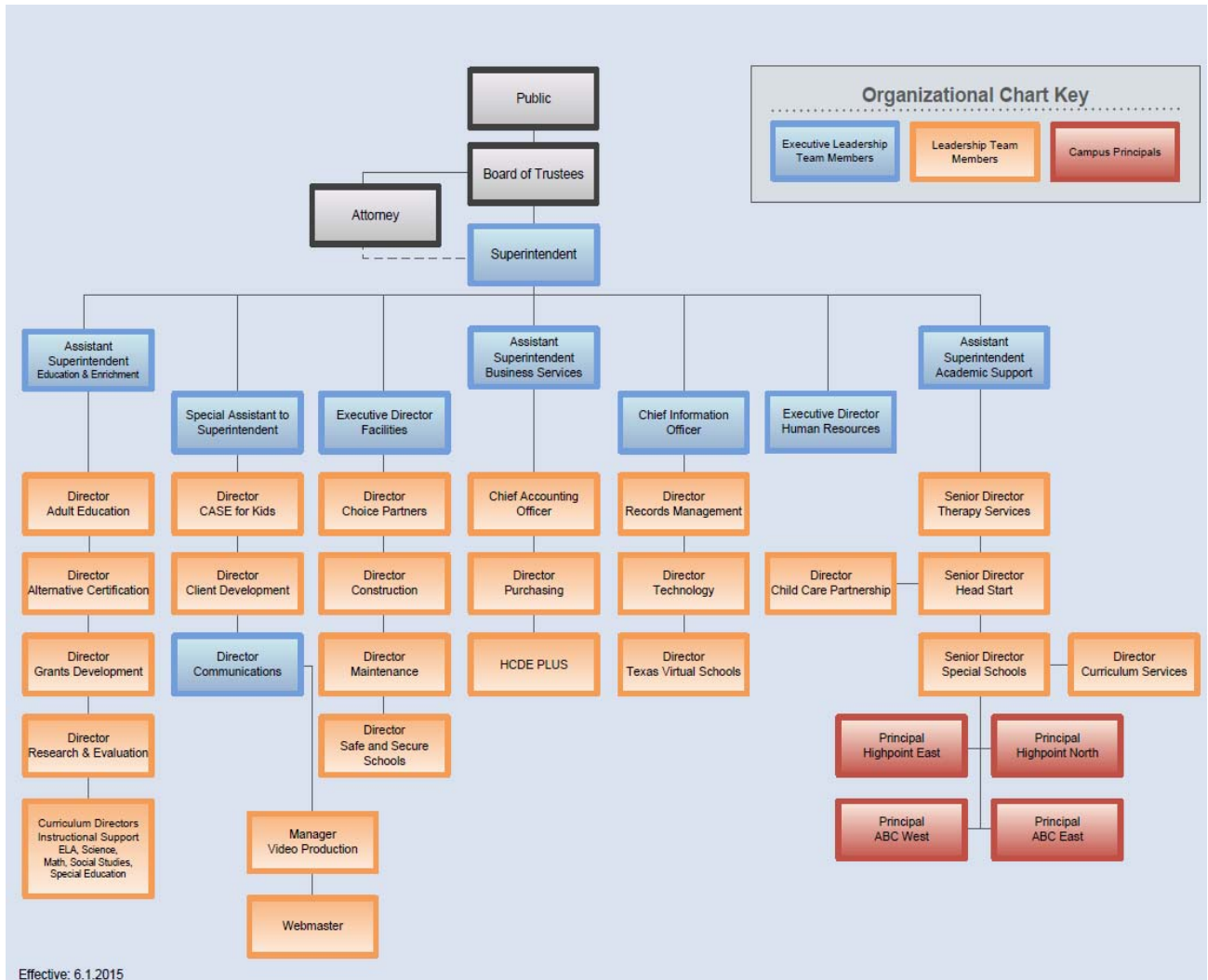
Harris County Department of Education: Catalyst for Excellence in Educating All Learners.

Goals

Harris County Department of Education will

- Impact education by responding to the evolving needs of Harris County
- Deliver value to Harris County by utilizing resources in an ethical, transparent, and fiscally responsible manner.
- Advocate for all learners by using innovative methods to maximize students' potential
- Provide cost-savings to school districts by leveraging tax dollars
- Recruit and maintain high-quality staff

HARRIS COUNTY DEPARTMENT OF EDUCATION FY2015-2016 Organizational Chart



PROFILE OF THE DEPARTMENT

Harris County Department of Education, incorporated in 1889, is a political subdivision of the State of Texas. HCDE is located in Houston, Texas. Originally every county in Texas had its own department of education. Therefore, Harris County Department of Education was the first school district in Harris County, Texas.

While the name 'Harris County Department of Education' may cause some confusion from time to time for the public, it is important for the reader of this budget to know and understand that the Department is an entity separate and distinct from county agencies of Harris County, Texas. Also, today HCDE is not a school district but a governmental entity. It has evolved in response to educational and community needs to provide educational services to students (of all ages) and school districts primarily within but also outside of Harris County, Texas.

The Harris County Board of School Trustees (Board)-elected by voters of Harris County, Texas-has governance responsibilities over all activities and operations of the Department. The Board consists of seven members who serve overlapping six-year terms. Trustees are elected in even numbered election years for six year staggered terms in order to provide board continuity. Four trustees must be elected from districts conforming to the four Harris County Commissioners' precincts. The other three trustees are elected at-large.

The Department is a primary governmental unit and is not included in any other governmental reporting entity. There is a blended component unit, the Harris County Department of Education Public Facilities Corporation (PFC), included within the reporting entity.

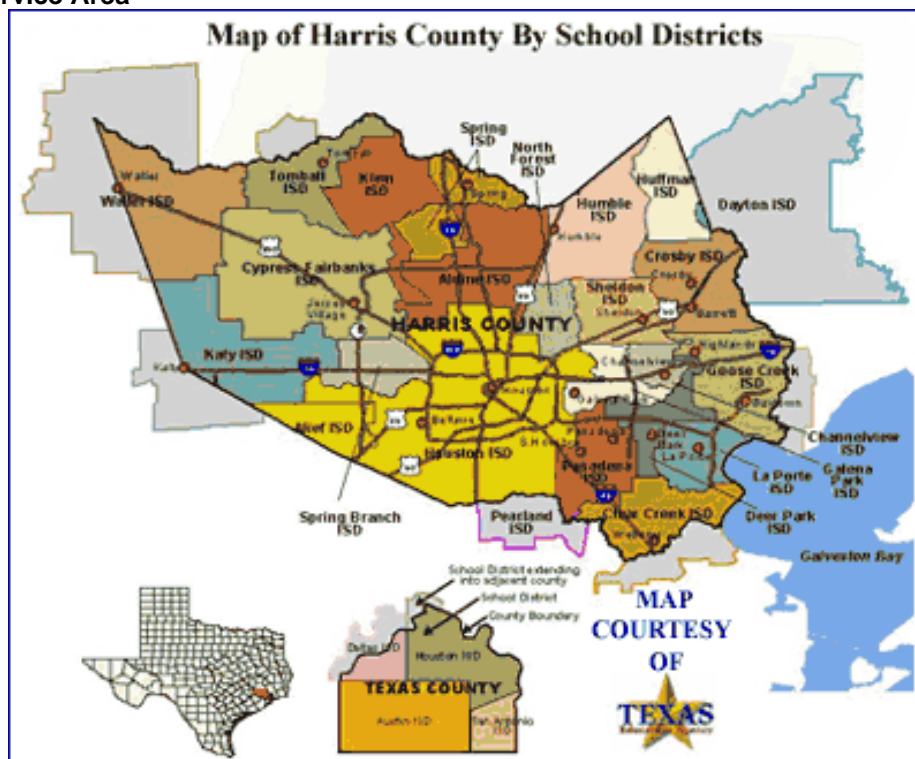
Organization Authority

HCDE was created by the Texas Legislature in 1889 and operates under Chapter 17 &18 of the education code.

Organizational Philosophy

The core ideology of Harris County Department of Education outlines the direction of the Department and the expectation held for all employees. The mission defines what we are. Our core beliefs define our intent; and our goals define how we intend to achieve our mission.

Map of HCDE Service Area



Primary Services

The Department's primary service area geographically covers 1,788 square miles within Harris County, Texas in the upper Texas Gulf Coast region. Harris County's population base includes a wide variety of racial, ethnic, and socio-economic groups that gives the area a rich diversity and cosmopolitan feel. The Department offers services to 25 rural, suburban, and urban school districts entirely or partially within its primary service area of Harris County. It also serves school districts and governmental agencies in surrounding counties, as well as schools, education services centers, and other governmental agencies statewide.

Responding to and serving the needs of learners of all ages, socio-economic status, ethnic backgrounds, educational or development delays and at-risk behaviors requires the Department to be an institution of great flexibility as evidenced by the activities described below. Affordable and highly flexible programs and products are developed with clients in mind. Client population examples are:

Academic and Behavior Centers serve children, youth, and young adults ages 5-22 with severe emotional disturbances, mental retardation, pervasive developmental disorders, and other health impairments.

Adult Education Program prepares age 16-plus youths and adults to read and speak English, and/or to complete a high school General Equivalency Diploma education.

Center for Safe and Secure Schools provides a wide variety of services pertaining to best practices in the fields of Emergency Preparedness and School Safety.

Cooperative for After School Enrichment Program serves elementary, middle, and high school students delivering quality after-school learning opportunities.

Head Start Program serves 3- to 5-year old economically disadvantaged children and their families, with over 10 percent of those having an identified disability requiring intervention.

Highpoint Schools serve adjudicated youth by providing intensive counseling and a technology-driven curriculum in a strict disciplinary environment.

Instructional Support Services (ISS) provides professional development and instructional support to administrators, teachers, support personnel, students, parents and the community.

Purchasing Cooperatives offer many time-saving, value-added services as well as money-saving member benefits. With members purchasing as a collective body, all members benefit by the Cooperative's volume purchasing. Purchasing Cooperatives include the Gulf Coast Food Co-Op, Purchasing Co-Op, and Choice Facility Partners.

Records Management Cooperative assists Houston-area school and governmental agencies to achieve and maintain compliance with State of Texas Local Governmental Records Act of 1989.

Special Education-Related Programs serves individuals ages 0-22 years of age with identified disability groups, diagnosed disabilities, developmental delays or at-risk for delays from diverse socioeconomic families.

BUDGET ADMINISTRATION & FINANCIAL POLICIES

Legal Requirement for Budgets

Legal requirements for school district budgets are formulated by the state, the Texas Education Agency (TEA), and the local district. In addition to these requirements, individual school districts also may have their own legal requirements for budget preparation. Additional legal requirements also may be imposed by state and federal grants; however, this section deals only with state legal mandates, TEA legal requirements and local district requirements for basic budget development and submission.

HCDE follows the legal budget requirements for school districts in accordance with the education code and the tax adoption requirements for counties in accordance with the Government code. HCDE policies can be located at : <http://pol.tasb.org/Home/Index/578>.

Statement of Texas Law

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
- The district budget must be prepared by a date set by the state board of education, currently August 20.
- The president of the board of trustees must call a public meeting of the board of trustees, giving ten days public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with GAAP (generally accepted accounting principles) and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate.

Texas Education Agency (TEA) Legal Requirements

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31.
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.
- Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

Tax Authority

HCDE received its tax authority in 1935 with a statute creating an equalization tax not to exceed of \$0.01. HCDE follows Property Tax Code Chapter 26 for the tax setting process. HCDE follows the Texas Comptroller's [Truth in Taxation- A Guide for Setting Tax Rates for Taxing Units Other than Schools](#).

Code of Ethics

All Business Services and Purchasing Division employees are required to read and sign the HCDE Code of Ethics for Business Support Services and Purchasing Division Employees on an annual basis. The management of the Business Support Services and Purchasing Division is dedicated to making ethical and lawful choices by providing a structured code of ethics for its personnel to follow. Business Support Services and Purchasing Division employees shall model and promote ethical behavior to all HCDE employees through their behavior.

Risk Awareness

An organization wide process to address internal control and risk-based standards in an audit requirement, per Statement of Auditing Standards No. 115 Communicating Internal Control Related Matters, issued by the American Institute of Certified Public Accountants (AICPA). The finished product, the packet of completed forms, is provided to the independent auditors for their review during the audit process.

Each Division is given a Risk Awareness packet early in the budget process. This packet is completed and returned to the Compliance Officer. Compliance Officer review each packet and looks for high risk items and discuss the reasons why the division manager considers the item a high risk. The information is documented and placed in folders for additional review. There is a Mid Year review and assessment during the budget process in February and then there is a Year End Review by the Executive Team member for that division.

Fraud Prevention

The HCDE Fraud Prevention Model and Awareness Program supports SAS #99 by communicating to management and others an awareness and understanding of FRAUD, and educating management about FRAUD and the types of controls that will deter and detect FRAUD. The Business Office alone cannot prevent and/or detect all the types of FRAUD that may be perpetrated within the Department. It takes all HCDE employees being aware and being knowledgeable that FRAUD could occur to possibly prevent FRAUD from occurring or even detecting a FRAUD that has occurred.

HCDE Financial Policies

In addition to state legal requirements, HCDE has established its own requirements for annual budget preparation. The HCDE recognizes the importance of maintaining its financial integrity; therefore, it has developed this policy to support its mission and its goals and objectives. Five year financial forecasts are used to estimate financial decisions on subsequent fiscal years. The forecasts are updated, reviewed and evaluated annually by the Assistant Superintendent of Business Services to identify areas where resources have been over/under allocated. Long term financial plans will include, but not be limited to, an analysis that may include such factors as:

1. Economic growth rates
2. Property tax valuations
3. The full ongoing impacts of grants
4. The costs of new programs that are not fully funded
5. The difference between ongoing and one-time expenses and revenue
6. Analyze financial trends

HCDE's fiscal policies dictate budgetary requirements that go beyond those required by the Texas Education Code and TEA. These policies are delineated below.

Fiscal Policy & Objectives

Financial Stability

In seeking to fulfill its mission, the HCDE shall maintain a high level of financial stability and shall not compromise the long term financial integrity to achieve short term benefits.

- In an effort to provide adequate cash flow for its operations, HCDE shall maintain a fund balance (the difference between assets and liabilities in a governmental fund) with five categories to meet the GASB 54 requirements:
 1. Non-Spendable fund balance
 2. Restricted fund balance
 3. Committed fund balance
 4. Assigned fund balance
 5. Unassigned fund balance
- As of August 31, 2015, HCDE had a fund balance of approximately 2 months of operating costs. To achieve this goal, the Superintendent and the Assistant Superintendent for Business Services are instructed to implement the following financial plan:

1. Develop and submit for Board approval a balanced budget with input from Division Managers the Budget Committee (a balanced budget means that for each fund, expenditures are not to exceed revenues plus available fund balances; if the fund balance is to be used, than this must be for a one-time cost and not reoccurring costs.
2. Restrict any surplus funds towards unassigned fund balance.

Funds from Operations

Funds from operations should provide adequate funds to support its:

1. Special schools and alternative schools
2. Instructional programs
3. Capital programs
4. Debt service programs

Revenue

Revenue levels shall be evaluated with staff recommendations yearly in consideration of:

1. Student growth assumptions
2. The projected level of expenditures
3. Facility and construction requirements
4. Current business conditions (local economy)
5. Economic projections (state economy, legislative issues, etc.)
6. Bond ratings

General Operating Fund Expenditures

General fund expenditures shall maintain the following priorities of obligation:

1. Payments of all legal and reasonable expenditures relating to maintenance and operations of the HCDE operating fund.
2. Payments to meet all debt service requirements of outstanding bond indebtedness including the interest and sinking fund.
3. Payments to special revenue funds that require a matching for federal or state grants, including the CASE fund, the ECI fund, the Head Start fund and others.
4. All net surpluses after payment of items 1 to 3 above may be used to fund necessary capital equipment purchases, facility expansion, and renovation. All remaining funds will go toward maintaining a budgeted ending cash balance (unreserved undesignated fund balance) which equates to at least two months of operating costs. This amount would be determined by first adding budgeted operations and maintenance costs plus debt service requirements. This total would be divided by 12 and then multiplied by two to calculate the two months operating costs requirements.

Long Term Financing

In the absence of surplus funds in item 4 above, the HCDE will utilize long term financing for capital projects and equipment funded through the maintenance and operations tax rate. Available mechanisms include the following:

1. Public Property Finance Contractual Obligations (PPFCO)
2. Time Warrants
3. Delinquent Tax Notes
4. Any other legal mechanism
5. Public Facilities Corporation (PFC)

Short Term Financing

HCDE will strive to minimize its short term financing by maintaining a two month undesignated fund balance. Based on cash flow projections, the CFO may recommend to the Board to utilize short term financing to satisfy the cash flow requirements of the HCDE. Available mechanisms include the following:

1. Tax anticipation notes
2. Tax warrants
3. Delinquent tax notes

Reporting –Department and Public Facilities Corporation (PFC)

HCDE will prepare reports of financial operations as follows:

1. A monthly operating and financial report, requiring review by the Audit Committee and/or the Board as the Board deems necessary.
2. An annual financial plan (budget) detailing revenues, expenditures, and capital additions presented for approval prior to September 1 of each year. Midyear analysis and review shall be presented to the Board for approval.
3. An annual audit by an outside professional auditing firm that would include all necessary details in reconciling all of the year's financial operation. The audit report will be submitted for review and approval to the Board after the end of the fiscal year. A copy of the audit report will be submitted to Harris County and other respective oversight agencies.

Investments

Investment Authority

Department depository and investment authority is established within the office of the Superintendent. By the authority of the Board, the Assistant Superintendent-Business Services, the Chief Accounting Officer, the Reporting & Compliance Officer, and the Business Analyst are designated as the HCDE's investment officers. The investment officers are responsible for depositing funds, investing such funds, assuring that each investment has the proper authorized collateral, monitoring investments, assuring the security of HCDE's principal and interest, receiving and reporting principal and interest at the maturity of each investment, and providing the proper documentation and reports on such investments to the Superintendent and the Board in accordance with the HCDE's written investment policy and generally accepted accounting procedures.

The investment officers shall be bonded or shall be covered under a fidelity insurance policy. All investment transactions except investment pool funds and mutual funds shall be executed on a delivery-versus-payment basis.

Approved Investment Instruments

From those investments authorized by law and described further in CDA (LEGAL), the Board shall permit investment of Department funds in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of or guarantees by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety and Investment Management

The main goal of the investment program is to ensure its safety and maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Liquidity and Maturity

Any internally created pool fund group of HCDE shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by HCDE shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits. HCDE's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from over concentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant declines in the market value of HCDE's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisors, and representatives/advisors of investment pools or money market funds. Monitoring shall be done monthly or more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the strategy defined below.

- Operating Funds – Investment strategies for operating funds (including any co-mingled pools containing operating funds) shall have as their primary objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
- Agency Funds – Investment strategies for agency funds shall have as their objectives safety, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
- Debt Service Funds – Investment strategies for debt service funds shall have as their objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
- Capital Projects – Investment strategies for capital project funds shall have as their objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

Safekeeping and Custody

HCDE shall retain clearly marked receipts providing proof of HCDE's ownership. HCDE may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with HCDE funds by the investment pool.

Brokers/Dealers

Prior to handling investments on behalf of HCDE, brokers/dealers must submit required written documents in accordance with law. Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the National Association of Securities Dealers.

Soliciting Bids for CD's

In order to get the best return on its investments, HCDE may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated

changes in financial markets, or imprudent actions by employees and officers of HCDE. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by HCDE's independent auditing firm.

Portfolio Report

In addition to the quarterly report required by law and signed by HCDE's investment officer, a comprehensive report on the investment program and investment activity shall be presented annually to the Board. This report shall include a performance evaluation that may include, but not be limited to, comparisons to 91-day U.S.

Treasury Bills, six-month

U.S. Treasury Bills, the Fed Fund rate, the Lehman bond index, and rates from investment pools. The annual report shall include a review of the activities and total yield for the preceding 12 months, suggest policies, strategies, and improvements that might enhance the investment program, and propose an investment plan for the ensuing year. The Government Treasurers' Association of Texas (GTOT) has certified our policy.

Ad-Valorem Taxes

Discounts

Discount options shall not be provided for the early payment of property taxes in HCDE.

Split Payments

Split payment of taxes shall be allowed in accordance with statutory provisions.

Purchasing & Acquisition

Purchasing Authority

The Board delegates to the Superintendent or designee the authority to determine the method of purchasing, in accordance with CH (LEGAL), and to make budgeted purchases. However, any purchase that costs or aggregates to a cost of \$50,000 or more shall require Board approval before a transaction is culminated according to CH (LOCAL).

A competitive bid and a competitive proposal are both purchasing methods that may be used when making formal purchases valued at \$50,000.00 or greater. The key difference between the two methods is that the competitive bid does not allow for negotiation and the competitive proposal does allow for negotiations

Competitive Bidding

Competitive Bids, or Invitation to Bid (ITB), are used when you are able to clearly define what goods or services you need. If competitive bidding is chosen as the purchasing method, the Superintendent or designee shall prepare bid specifications. All bids shall be submitted in sealed envelopes, plainly marked with the name of the bidder and the time of opening. All bidders shall be invited to attend the bid opening. Any bid may be withdrawn prior to the scheduled time for opening. Bids received after the specified time shall not be considered. The Department may reject any and all bids.

Competitive Sealed Proposals

Competitive Proposals and Request for Proposal (RFP), are used when the user has a good idea of what he/she wants but there might be different ways of arriving at the same goal. Competitive proposals may be the preferred method of acquisition when the need exists to generate a spectrum of alternative responses to the need proposed and to retain the ability to refine these responses through negotiation. The competitive proposal will have a scope of work that describes the goods or services being purchased and the application, but HCDE is going to leave it up to the company as to how to best accomplish the end result.

CSB is used on generic goods or services that normally are awarded to low bidder meeting specifications. RFP is used on more complicated purchases that require an evaluation to take place along with possible negotiations

If competitive sealed proposals are chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposer and the time of opening. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened. HCDE may reject any and all proposals.

Responsibility for Debts

The Board shall assume responsibility for debts incurred in the name of the Department so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures regarding purchases and expenditures. The Board shall not be responsible for debts incurred by unauthorized persons or organizations not directly under Board control or who were acting outside their departmental authority. Full responsibility for payment of unauthorized purchases shall be assumed by persons making such purchases.

Purchase Commitments

Purchase commitments shall be made by the Superintendent or the Superintendent's designee on properly drawn and issued Departmental documents.

Personnel

New Positions

Any new positions of employment shall be prominently described and set out in the budget for the fiscal year in which the position is created and shall be approved by the Board at the time that the budget is approved. Notice of vacancies shall be posted at campuses but not be limited to campuses.

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded. For FY2016, there are 18.5 new positions added to the budget.

Annual Operating Budget

Fiscal Year

HCDE operates on a fiscal year beginning September 1 and ending August 31.

Budget Planning

Budget planning is an integral part of overall program planning so that the budget effectively reflects the HCDE's programs and activities and provides the resources to implement them. In the budget planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered, as well as input from the HCDE Administration, division managers, and campus-level planning. Budget planning and evaluation are continuous processes and are part of each month's activities.

Availability of Proposed Budget

After it is presented to the Board and prior to adoption, a copy of the proposed budget shall be available upon request from the business office or Superintendent. The Superintendent or designee shall be available to answer questions arising from inspection of the budget.

Budget Meeting

The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:

1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.
2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.
4. No Trustee, officer, or employee of HCDE shall be required to respond to questions during the meeting from speakers or the public.

Authorized Expenditures

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and HCDE's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent, Assistant Superintendent-Business Services, or appropriate designee who shall ensure that funds are expended in accordance with the adopted budget.

Budget Amendments

The budget shall be amended when a change in expenditures is made between or among divisions, or increasing/decreasing revenue object accounts and other resources.

Budget Amendments/ Transfers

Budget amendments/transfers must be aligned with modifications to division plans. Every time that a significant change is made to a budget, the change must be reflected in their division plan. In the processing of the budget amendment/transfer, the division must include required documentation. Budget amendments/transfers will not be approved if the required documentation is not included with the amendment or transfer form.

Budget Transfers & Amendments Signature Authority

Administration is authorized to move funds between line items. If the overall budget amount increases or decreases, then Board approval is required. For Special Revenue Funds, intra-function budget transfers are approved subject to the approval by the granting agency. A summary of all transfers is presented to the Board of Trustees. Interdepartmental transfers and any increase or decrease or operating appropriations must be approved by the Board of Trustees and the Superintendent. All departments are required to operate within their budgetary constraints. The operating budgets are amended prior to expenditure, and the accounting system provides a strong budgetary control over expenditures.

Capital Expenditures Policies

Capital Expenditures are funds committed for improving facilities or for the construction of new facilities. Capital expenditures also include costs of maintenance and operations on facilities and are financed through various funds depending on available funding. The Budget Process includes a review of capital expenditures to be undertaken with general funds (if any) or the need for additional bonds.

NEW PURCHASES

663X-Capital assets are identified as any item having a value of \$5,000 or more and have an expected useful life of more than one year. Items should be considered individually and not in groups when using these criteria. (The only exceptions are computers and printers. These items are charged to 663X (new purchase).

6393-Assets having a value of \$1,000 or more, but less than \$5,000 unit cost, should use object codes 6393 (new purchase).

6399-All items, such as desks, file cabinets, etc., under \$1,000 should be charged to general supply object code 6399.

6497-Software Purchases-purchase of computer software including site license, application, and anything associated with software.

The funds utilized for capital expenditures include the following:

PFC Fund – capital expenditures are funded through this fund when a new bond is issued and committed for capital expenditures

Local Construction Fund – capital expenditures are funded on a pay as you go basis and funded from excess general funds. These projects and capital expenditures are appropriated annually.

Facilities Fund – capital expenditures are funded on a pay as you go basis and funded from facilities charges allocated to all divisions. These projects and capital expenditures are appropriate annually.

QZAB Fund – capital expenditures are funded on QZAB bonds issued for equipment and renovation. These projects are initiated depending on available revenues to pay back the bonds issued.

Capital Expenditures

For FY16 the Capital Expenditures include:

Assigned Fund Balance:

Technology Replacement Assets	\$573,518
Facility Replacement Assets	216,650
Video Upgrade	50,000
Facilities Support Replacement Assets	83,900

Unassigned Fund Balance:

Construction Projects	<u>330,000</u>
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TOTAL FUND BALANCE

CAPITAL EXPENDITURE APPROPRIATIONS: \$1,254,068

Technology Replacement Assets include replacing wireless at Irvington and NPO for Disaster Recovery and to expand storage at HCDE.

Facility Replacement Assets include: scheduled asset inventory replacement. Construction projects include multiple parking lot renovations at various HCDE locations.

FINANCIAL POLICIES & PROCEDURES (Contd). **BUDGETARY CONTROL & BASIS OF ACCOUNTING**

Reporting Entity

The County School Board ("Board"), a seven member group, has governance responsibilities over all departmental activities within the jurisdiction of the Department. The Board is elected and has the exclusive power and duty to govern and oversee the management of the Department. All powers and duties not specifically delegated by statute to the Texas Education Agency ("TEA") or the State Board of Education are reserved for the Board, and the TEA may not substitute its judgment for the lawful exercise of those power and duties by the Board. The Department receives funding from local, state, and federal government sources and must comply with the requirements of those funding entities. The Department is considered an independent entity for financial reporting purposes and is considered a primary government.

Accounting System Structure

The Business Support Services division is responsible for providing all Department financial services including financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investment management, debt management budgeting, fixed assets, tax office collections, and special financial and policy analyses to Department management. The Assistant Superintendent for Business Services, appointed by the Superintendent, has oversight responsibility of the division's operations.

The Department's hardware includes an IBM server as well as numerous personal computers and system terminals. The Department utilizes the Pentamotion software application and computerized financial accounting system, which includes a system of internal accounting controls. Such controls have been designed and are continually being reevaluated to provide reasonable, but not absolute assurance for the safeguarding of assets against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statement and maintaining accountability of the Department's assets.

The concept of reasonable assurances recognizes that the cost of a control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Basis of Accounting

Accounting records for governmental fund types are maintained on a modified accrual basis with revenues recorded when services or goods are received and the liabilities are incurred.

The modified accrual basis of accounting is used for the governmental fund types. The basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual (i.e., both measurable and available), and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for certain compensated absences, which are recognized when obligations are expected to be liquidated with expendable, available financial resources.

Federal grant funds are generally considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

Basis of Budgeting

Harris County Department of Education accounting policies substantially comply with the rules prescribed in the Texas Education Agency's Financial Accountability System Resource Guide and conforms to generally accepted accounting principles applicable to governmental units. The Board of Trustees requires that annual budget be adopted for the General Fund. Budgets are prepared using the same accounting basis (modified accrual) as for financial statements. The modified accrual basis of accounting recognizes revenues in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due.

The Special Revenue Funds and Capital Projects Funds adopt project-length budgets which do not correspond with the Department's fiscal year and are not subject to Board approval. Following is a description of the Department's funds. The basis of budget and the basis of accounting are shown in the chart below.

<u>Governmental Funds</u>	<u>Operating Budget</u>	<u>Audited Financial Statements</u>
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Capital Projects Fund	Modified Accrual	Modified Accrual
<u>Proprietary Funds</u>		
Internal Service Funds	Accrual	Accrual
Enterprise Funds	Accrual	Accrual
<u>Fiduciary Funds</u>		
Agency Funds	Accrual	Accrual

Funds and Fund Types

The Department's accounting system is organized and operated on a fund basis and account groups. In addition, the department budgets on an organizational unit basis within each fund. Each fund is considered a separate accounting entity. The operations of each fund are accounted for through a separate set of self-balancing accounts that are comprised of its assets, liabilities, fund equity, revenue and expenditures and/or expenses. Governmental resources are allocated and accounted in individual funds based upon the purposes for which spending activities are controlled. The Department utilizes the following fund types:

Governmental fund types:

General Fund (appropriated) – used to account for financial resources used for general operations. Any fund balances are considered resources available for current operations. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. Included in this fund is the QZAB, Local Construction and the Retirement Fund. The Department issued Qualified Zone Academy Bonds (QZAB) Notes, Series 2009A in the aggregate principal amount of \$6,320,000. Proceeds of the Notes will be used to renovate, repair and equip schools operated by the Department, each of which qualifies as a qualified zone academy.

Special Revenue Funds (not appropriated) – used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal, state, and local grants are accounted for in a separate special revenue fund.

Debt Service Fund (appropriated) – used to pay interest and related costs and to retire long-term debt. A transfer from the General Fund is made to fund for debt issued by using the maintenance and operations taxes.

Capital Projects Fund (not appropriated) – accounts for the proceeds of general obligation bond sales. Revenues from sale of bonds are used for acquiring sites, constructing, and equipping new facilities and renovating existing facilities. The Harris County Department of Education Public Facility Corporation (PFC) issues bonds to provide for the acquisition of and the construction and renovation of educational facilities in accordance with the Public Facility Corporation Act. In January 2006, the PFC issued bonds to fund construction of the new Highpoint school and the acquisition, renovation, and equipping of the records management warehouse/administrative North Post Oak facility.

Proprietary fund types:

Internal Services Fund – used to account for revenues and expenses related to services provided by one division within the Department to other divisions. This fund facilitates distribution of facility support costs to the users of support services and workers compensation costs through a modified self insurance program.

Fiduciary fund types:

Agency Funds – used to account for clearing accounts and campus activities funds, and are not budgeted.

HCDE Fund Codes:

100 - GENERAL FUND

199 General Fund

200 - FEDERAL GRANTS

- 205 Head Start
- 206 Head Start Training
- 223 Temporary Assistance for Needy Families
- 230 Adult Basic Education (ABE) Regular
- 234 ABE EL/Civics
- 255 OneStar Americorps Grant
- 265 TX 21st Century Grant Cycle 7
- 267 TX 21st Century Grant Cycle 6
- 288 CASE After School Partnership
- 289 Early Childhood Intervention (ECI)

300 - S

- 381 Adult Basic Education Regular
- 382 Temporary Assistance to Needy Families
- 383 Texas Virtual School Network
- 389 ECI Keep Pace State

400 - LOCAL GRANTS

- 463 Houston Endowment Grant
- 479 Head Start In-Kind
- 481 ECI Maintenance of Effort (MOE)
- 498 EFHC Local Grants
- 499 Other Local Grants

500 - DEBT SERVICE

- 599 Debt Service

600 - CAPITAL PROJECTS FUND

- 698 PFC Refunding Bonds
- 699 PFC Capital Projects

700 - INTERNAL SERVICE FUNDS

- 753 Workers Compensation
- 799 Facility Support Services

800 - TRUST AND AGENCY FUNDS

- 811 Highpoint-East Activity Funds
- 814 Highpoint-North Activity Funds
- 815 Courtesy Committee
- 829 Blair Endowment-Scholastic Program

900 - ACCOUNT GROUPS

- 901 General Capital Assets
- 902 PFC Capital Assets
- 903 Long Term Debt
- 904 PFC Long Term Debt

Accounting Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Governmental Fund Types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for the Governmental Fund Types and Agency Funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which is recognized when due and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues from local sources consist primarily of contract fees from local school districts and property tax revenues. Contract revenues and property tax revenues are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Any excess revenues at fiscal year-end are recorded as deferred revenue or due to grantor, as necessary.

Proprietary Fund Types, the Internal Service Fund, uses the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and become measurable

Property Taxes

Property taxes are levied on the assessed value listed as of the prior January 1 for all real and business personal property located in the Department's taxing area of Harris County, Texas in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

Allowances for uncollectible taxes are based upon historical experience in collecting property taxes. Uncollectible personal property taxes receivable are written off after ten years and real property taxes receivable are written off after twenty years.

Fund Balance

Order of Expenditure Fund balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet. The fund balance of the general fund, one of the governmental fund types, is of primary significance because the general fund is the fund which finances most functions of the Department.

The five classifications of fund balance of the general fund include:

1. **Nonspendable fund balance** shall mean that portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use such as the self funded reserves program.

Example of fund balance reserves for which fund balance is not available for financing general operating expenditures are:

- A. Inventories
- B. Prepaid items

- C. Deferred expenditures
 - D. Self funded risk management programs
 - E. Long term receivables
 - F. Outstanding encumbrances
2. **Restricted fund balance** includes amounts constrained to a specific purpose by the provider, such as grantor.
 - a. Federal or state granting agency (i.e. CASE, Adult Education, ECI, Head Start)
 - b. Construction funds (QZAB, PFC)
 - c. Retirement of long term debt
 3. **Committed fund balance** shall mean that portion of the fund balance that is constrained to a specific purpose by the Board of Trustees.
 4. **Assigned fund balance** shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board of Trustees and/or the Superintendent.

In current practice, such plans or intent may change and never be budgeted or result in expenditures in future periods of time. Examples of assigned fund balances which the department may have tentative plans for expenditures in future period include:

- A. Capital replacement (expenditures for equipment, furniture, software)
- B. Building construction, repair and renovation
- C. Insurance deductibles
- D. Claims and judgments
- E. Employee retirement leave reserves
- F. Expansion and moving costs
- G. Program start up costs
- H. Debt service reduction
- I. Other legal uses

5. **Unassigned fund balance** includes amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures.

Unassigned fund balance shall mean the difference between the total fund balance and the total of the nonspendable fund balance restricted fund balance, committed fund balance and assigned fund balance.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate the government's continued creditworthiness. Historically, HCDE enjoyed a Moody's A2 Rating on Education Lease Revenue Bonds, Series 1999, released to raise revenue for construction purposes. When HCDE borrowed from the Qualified Zone Academy Bonds and Maintenance Notes in 2009, HCDE's credit rating was A2. HCDE's credit rating on Education Lease Revenue Bonds, Series 2006 is also A2, and these bonds were issued to raise revenue for construction purposes.

The Government Finance Officers Association and the Texas Association of School Business Officials recommends that general-purpose governments maintain unassigned fund balance in their general fund of no less than five to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. Local budget policy is to maintain an unassigned fund balance equal to a minimum of two months of operations costs. This amount would be determined by first adding budgeted operations and maintenance costs plus debt service requirements. This total would be divided by 12 and then multiplied by two to calculate the two months operating costs requirements.

Revenues are classified by fund and object or source. There are three major sources: local sources, state sources and federal sources.

Expenditure Functions

A function represents a general operational area and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. Each of these activities is a function as required by the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG).

Function 11 – Instruction – is used for transactions that deal directly with the interaction between teachers and students. This function includes expenditures for direct classroom instruction and other activities that enhance the delivery of learning opportunities to students. Teaching may be provided in the classroom, at home, in the hospital, and other learning situations, including television, radio, telephone, telecommunications, multimedia and/or correspondence. Expenditures include salaries and fringe benefits for teachers, teacher assistants, substitutes, special education speech and occupational instructional services, and physical therapy. It includes purchase of instructional equipment, supplies, and materials.

Function 12 -Instructional Resources and Media Services -is used for expenditures that are directly used for resource centers, establishing and maintaining libraries and other facilities dealing with educational resources and media. It includes expenditures for salaries and fringe benefits of librarians, library assistants, media center personnel and other staff related to media services, expenditures for supplies and materials associated with media center and resource centers such as library books, films, video cassettes, CD-ROM disks, equipment purchases, and upkeep of the equipment.

Function 13 -Curriculum Development and Instructional Staff Development – is used for expenditures directly used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. It includes research personnel salaries and fringe benefits for research personnel and training personnel. Includes expenditures associated with staff development, in-service training and development of curriculum.

Function 21 -Instructional Leadership – is used for expenditures directly used for managing, directing, supervising, and leadership to staff who provide general and specific instructional services. It includes salaries and fringe benefits for instructional supervisors, educational program coordinators or directors, and related support staff. It includes expenditures for supplies and materials associated with the upkeep of the instructional support area.

Function 23 -School Leadership – is used for expenditures used to direct and manage a school campus. They include activities performed by the principal, assistant principals, and other assistants while they supervise campus operations, evaluate campus staff, and assign duties to staff maintaining the records of the students on campus. It includes expenditures for salaries and fringe benefits for the above named groups and any supplies and materials needed to maintain campus administration.

Function 31 -Guidance, Counseling and Evaluation Services – is used for expenditures directly and exclusively used for assessing and testing students' abilities, aptitudes, and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. It includes costs of psychological services, identification of individual characteristics, testing, educational counseling, and student evaluation. It includes expenditures for salaries and fringe benefits for counselors and related staff, psychologists, psychiatrists, and diagnosticians. It includes expenditures for testing materials, student appraisal services, and supplies and materials needed to test students outside of the classroom.

Function 32 -Social Work Services – is used for expenditures that are directly used for investigating and diagnosing student social needs, case work and group work services for the child and/or parent, interpreting the social needs of the student for other staff members and promoting modification of the circumstances surrounding the student which relate to his/her social needs. It includes expenditures for salaries and fringe benefits of attendance officers, social workers, and other related staff and expenditures for equipment, supplies and materials.

Function 33 -Health Services – is used for expenditures that provide physical health services for students, including medical, dental and nursing services. Includes expenditures for salaries and fringe benefits of school physicians, dentists, nurses and nurses' aides, contracted medical services, medical and health supplies, and

expenditures needed to maintain the health services function.

Function 35 -Food Services -is used for expenditures for a food service operation. It includes salaries and fringe benefits for food service supervisors, cooks, snack bar staff and other related staff, expenditures for food, non-food and commodities purchases, storage and transportation, and related expenditures.

Function 41-General Administration – is used for expenditures for the purposes of managing and governing the entire organization, not applicable to a specific function. Expenditures included in this function are salaries and fringe benefits for the Superintendent’s Office, Board of Trustees, Business Services, Purchasing, Communications & Public Information, and Human Resources.

Function 51-Plant Maintenance and Operations – is used for expenditures to keep the building and grounds operational, clean, comfortable, and in effective working condition and state of repair, and insured. It includes salaries and fringe benefits for custodial staff, building maintenance staff, and warehouse staff. It includes expenditures for utilities, insurance premiums for buildings, property and equipment, and expenditures needed to maintain the physical plant.

Function 52-Security and Monitoring Services – is used for expenditures to keep student and staff safe at school, to and from school, or at campus-sponsored events. Includes expenditures for salaries and fringe benefits of security guards and campus police, hand held communication devices, and related supplies and materials.

Function 53 -Data Processing Services – is used for expenditures for data processing services, whether in-house or contracted. It includes computer facility management, computer processing, and systems development, analysis and design. Including salaries and fringe benefits of chief information officer, network managers, PC network managers, and other related staff. It includes expenditures for maintaining networks, software, and services to the end user.

Function 61 -Community Services – is used for expenditures that are for activities other than regular public education and adult basic education services. It includes providing resources to non-public schools, higher education institutions and proprietary types of services incurred for outside entities in the community. Expenditures include related parenting programs, parental involvement programs, and parental and educational services to adults other than adult basic education. Includes expenditures for staff providing child care for teen parents attending school, staff pro-viding child care for teachers or working parents, baby-sitting after hours and after school daycare and other related expenditures needed to maintain the programs. HCDE uses this function for expenditures for Center for Safe and Secure Schools, Education Foundation, and Scholastic Arts and Writing Program.

Function 62 -School District Administrative Support Services – is used for expenditures relating to performing certain administrative support services including indirect instructional services such as guidance and counseling, social work, and health and food services as well as general administrative services such as budgeting, accounting, tax administration, and joint purchasing. HCDE uses this function for expenditures for School Governance and Fiscal Accountability, Food Co-ops, Purchasing Co-ops, Choice Facility Partners, and Records Management Services.

Function 71 -Debt Service – is used for expenditures to retire recurring bond, capital lease principal, other debt related services, debt service fees and debt interest. Expenditures include bond, capital lease, and long-term debt principal and interest payments, and interest on short-term notes.

Function 81 -Facilities Acquisition and Construction – is used for expenditures to acquire, equip, and/or make additions to real property and sites, including lease and capital lease transactions. Include acquisition or purchase of land and buildings, remodeling or construction of buildings, major site improvements, and capital outlay to equip new facilities.

Function 93 -Payments to Fiscal Agent/Member Districts of Shared Services Arrangements – is used for payments from a member district to a fiscal agent of a shared services arrangement; or payments from a fiscal agent to a member district of a shared services arrangement.

Function 99 -Other Intergovernmental Charges – is used to record intergovernmental charges not defined above, including amounts paid to county appraisal districts for costs relating to the appraisal of property, and salaries and related expenditures to obtain instructional services from another school district for grade levels not provided by the sending school district.

BUDGET RESPONSIBILITIES

Budget Requirements

The official budget is prepared for all funds. The General Fund and Debt Service Fund are mandated to be an annual budget. HCDE utilizes budgets in the other funds to facilitate monitoring by budget managers and for control purposes. The following procedures are followed: Prior to August 20 of the preceding fiscal year, the Department prepares a budget for the next succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them. A duly-posted meeting of the Board is called for the purpose of adopting the proposed budget. Once a budget is approved, it can be amended at the budget level (increases or decreases to the total individual budget) only by approval of a majority of the members of the Board.

Amendments are presented to the Board of Trustees at its regular meetings. Such amendments are made prior to expenditures, are reflected in the official minutes of the Board, and are not made after fiscal year end as required by law. Increases and decreases to accounts (individual line items) within a budget may be made without Board approval. Amendments affecting Employee Wages/Benefits must be approved by the Director of Human Resources before transfers may be made.

Each budget is controlled by the budget manager at the revenue and expenditure class-object level. General Fund budget appropriations lapse at fiscal year end, August 31. During the fiscal year, the budget was amended as necessary.

Encumbrances for goods or purchased services are documented by purchase orders or contracts. Under Texas law, appropriations lapse at August 31, and encumbrances outstanding at that time are to be either canceled or appropriately provided for in the subsequent year's budget.

Budget Responsibilities

The development of division and Department annual budgets should be part of the ongoing budget process. The budget preparation process and guidelines are established through interaction between the board budget committee, the superintendent, and the Department budget committee. The following individuals and groups are involved in budget development:

- Division Level
 - Division/Budget directors

- Department Level: HCDE Budget Committee
 - Superintendent
 - Assistant Superintendent-Business
 - Chief Accounting Officer
 - Assistant Superintendents
 - Executive Director of Human Resources
 - Executive Director of Facilities
 - Chief Information Officer

- Board Level:
 - Board Budget Committee

Annual Budget Responsibilities and Guidelines

HCDE is organized as a department with multiple divisions which report to the various Executive Team members. The Executive Team is composed of the following individuals: Superintendent, Assistant Superintendents, Chief Information Officer, Executive Director for Human Resources, Executive Director of Facilities, Executive Director of Tx Learns, Executive Director of the HCDE Foundation, and the Director of Center of School Governance. The levels of responsibility include:

Division: Includes division managers who have fiscal oversight over their individual budgets. Department: Includes the executive team members who have oversight of divisions within their responsibility.

The following table shows the interaction necessary between individuals and groups at different levels of the Department to produce the annual budget:

PARTICIPANTS	ROLES & RESPONSIBILITIES	LEVEL
Division/Budget directors	<ul style="list-style-type: none"> ▪Coordinates preparation of division level program budgets, performance measures and objectives 	Division
HCDE Budget Committee	<ul style="list-style-type: none"> ▪Reviews for appropriateness division-level budgets and reviews/prioritizes allocated requests submitted by division directors ▪Discusses budget recommendations for superintendent review 	Department
Superintendent	<ul style="list-style-type: none"> ▪Communicates budget process guidelines to division/budget directors and HCDE budget committee ▪Serves as lead member of HCDE Budget Committee to review division budget requests and to analyze budget components 	Department
Assistant Superintendent-Business	<ul style="list-style-type: none"> ▪Serves as chair of HCDE Budget Committee ▪Serves as Department budget officer ▪Communicates budget calendar ▪Reviews fund balance estimates ▪Conducts final review of proposed budget to board budget committee 	Department
Chief Accounting Officer	<ul style="list-style-type: none"> ▪Reviews proposed budget drafts subsequent to superintendent and HCDE Budget Committee review 	Department
Budget Analyst	<ul style="list-style-type: none"> ▪ Provides requested forecasts and analyses to Asst Superintendent-Business, HCDE Budget Committee, and Superintendent ▪ Compiles division budgets into proposed Department budget. ▪ Communicates any revisions to appropriate divisions ▪ Develops and communicates budget calendar ▪ Develops division revenue estimates ▪ Develops fund balance estimates ▪ Updates proposed budget drafts subsequent to superintendent and HCDE Budget Committee review 	Department
-Continued –		

PARTICIPANTS	ROLES & RESPONSIBILITIES	LEVEL
Assistant Superintendents	<ul style="list-style-type: none"> ▪Serves as member of HCDE Budget Committee ▪Reviews and approves all division budgets under their immediate supervision prior to submission to Asst Superintendent-Business 	Department
Executive Director of Human Resources (“HR”)	<ul style="list-style-type: none"> ▪Compiles and reviews personnel staffing needs submitted by budget directors and any necessary revisions ▪Serves as member of HCDE Budget Committee to ascertain personnel use changes and requirements 	Division Department
Executive Director of Facilities	<ul style="list-style-type: none"> ▪Develops schedules of facilities and facility and vehicle maintenance for budget planning ▪Serves as member of HCDE Budget Committee to ascertain facility support responsibilities 	Division Department
Chief Information Officer	<ul style="list-style-type: none"> ▪Serves as member of HCDE Budget Committee to ascertain technology support responsibilities 	Department
Board Budget Committee	<ul style="list-style-type: none"> ▪ Reviews /prioritizes/revises proposed budget submitted by superintend and Asst Superintendent-Business ▪ Recommends a final version of the proposed budget for adoption by the full Board of Trustees 	Board
Board of Trustees	<ul style="list-style-type: none"> ▪ Conducts public hearings for budget presentation ▪ Adopts official budget and tax rate 	

Budget Guidelines

Budget preparation guidelines are prepared by the Asst Superintendent-Business with input from the Superintendent and other Department administrators. The budget preparation guidelines, which are distributed to division/budget directors in the Budget Planning Workbook, include the following elements:

- A *budget transmittal letter* from the superintendent which provides the overall context for budget development at the division/program levels.
- A *budget overview* which explains the department budgeting philosophy and approach; outlines the budget development process to include the *development of budget requests, performance objectives and division objectives for the year*; and references *major assumptions and changes in the budgetary process* from the previous year.

- *Fiscal limitations* to be observed department-wide such as maintenance of service levels, specific percentage increases/decreases in resource allocations, and personnel hiring guidance.
- A *budget calendar* of critical dates for budget development, submission and review.
- Instructions concerning level of detail required for budget submission.
- A copy of standard budget *preparation worksheets* and submission forms.
- A list of the *account codes* necessary for the preparation of campus budgets. This list normally will include fund, function, object, sub-object and program intent codes.
- *Instructions* for the submission of budgets to the business office including the number of copies required, due dates and personnel to contact for assistance.
- *Guidelines* for estimating the costs of salaries and benefits are provided by the Human Resources division.

Budget Calendar

The budget calendar is the responsibility of the Asst Superintendent-Business and presented to the Board of Trustees at the January board meeting. Updates may be made with approval from the superintendent and are communicated to the HCDE budget committee and division/budget directors.

The calendar identifies all the activities which must be included in the proposed budget process and is arranged in chronological order. It contains a column showing the individual or group responsible for each activity listed. This column is helpful to users since a quick scan of the calendar allows each of them to identify those activities in the budget development process for which he/she is responsible.

HARRIS COUNTY DEPARTMENT OF EDUCATION

FY 2015-16 Budget Planning Calendar

Process	Date	Activity	Location	Participants
Budget Planning with Budget Analyst and Accounting Staff				
Budget		Strategic Planning Process Begins		Divisions
Planning	Friday, November 14, 2014	Est Cost of Services FY14 due	N/A	
	Tuesday, December 16, 2014	<u>Board Meeting, 1 PM</u> Approve calendar for FY 2015-16 Proposed Budget	Board Room	Board
	Friday, December 19, 2014	Budget Information & Instructions Available on the HCDE portal	N/A	Business Svcs
	Tuesday, January 27, 2015	Accountability Steering Committee	100 A	Divisions
Needs Assessment and Budget Development				
Needs Assessment	Monday, February 2, 2015	Budget Prep Training	9 AM Room 501	Business Svcs-Budget Mgrs
		Needs Assessment to be conducted	N/A	Divisions
Budget Development	Thursday, February 12, 2015	Budget Entry Training	9 AM Lab 500	Business Svcs-Budget Entry
	Friday, February 13, 2015	Budget Entry Training	9 AM Lab 500	Business Svcs-Budget Entry
DUE	Friday, February 27, 2015	DUE: Proposed Budgets to Business Analyst	N/A	Budget Mgrs
	March 16-20, 2015	Spring Break		Department Closed
DUE	Friday, March 27, 2015	DUE: Risk Assessment	Bus. Office	Budget Mgrs
Budget Analysis				
Budget	April, 2015	HCDE Goals & Strategic Plan Integration	N/A	Board, Superintendent
	Friday, March 27, 2015	Final FY14-15 Accountability Objectives to be sent to Research & Evaluation		
Analysis	Monday, March 30, 2015	Budget Committee Planning Workbook to Budget Committee 2 Hr. Budget Committee Planning Meeting	400A	Business Analyst HCDE Budget Committee
	DUE	Tuesday, April 7, 2015	SWOT Analysis for Divisions	N/A Budget Mgrs
	April 6-24, 2015	Division Budget Presentations	400A	HCDE Budget Committee

HARRIS COUNTY DEPARTMENT OF EDUCATION

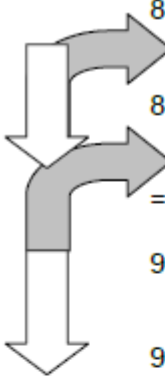
FY 2015-16 Budget Planning Calendar

Process	Date	Activity	Location	Participants
Supt' Review	Thursday, April 30, 2015	Supt. Budget Review Session: Draft 1 Proposed Budget	N/A	Superintendent, Bus.Svcs Assistant Superintendents
Board	Tuesday, May 19, 2015	Budget Work Session #1	400A	Board Budget Committee
	Thursday, May 21, 2015	Supt. Budget Review Session: Draft 3 Proposed Budget		Superintendent, Bus. Svcs
	<i>Monday, May 25, 2015</i>	<i>Memorial Day</i>		<i>Department Closed</i>
Workshops	Tuesday, June 3, 2015	Budget Work Session #2	400A	Board Budget Committee Superintendent, Bus. Svcs
Budget Approval	Monday, June 29, 2015	Agenda Items Due-Including <u>Budget Book</u>	N/A	Business Svcs
	Friday, July 10, 2015	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Svcs
	<i>Tuesday, July 21, 2015</i>	<i>Final Accountability Objectives presented to Board</i>	N/A	
	Tuesday, July 21, 2015	(1) Board Budget Committee, 12 PM Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 1:00 PM (3) <u>Board Meeting, 1 PM</u>	Board Room	Board Budget Committee, Superintendent, Bus. Svcs Board Board
	Monday, August 31, 2015 Tuesday, September 1, 2015	Risk Assessment Review is due FY16 Budget is effective	N/A	Divisions


Board Budget Committee: Morris, Sumners (Chair), Colbert


HCDE Budget Committee: Colbert, Hooper, Schul, Truitt, Amezcua, Coronado, Rawlinson, Torres, and Lanier


HCDE Tax Calendar 2015


- 

8-26-2015 Certification of appraisal values
Certification of anticipated collection rate by collector
- 8-19-2015 Agenda Item to approve HCTO to calculate rates
- 9-1-2015 Calculation of effective and roll back tax rates

=====
- 9-4-15 Publication of effective and roll back rates and submission to the governing body, statement and schedules; submission to governing body.
- 9-11-15 72 hour meeting notice
- 

9-15-15 Meeting of Governing Body to discuss tax rate; if proposed tax rate will exceed the rollback or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
- 9-21-15 **Notice of Public Hearing on Tax Increase**
(1st Quarter page ad and other web) at least 7 days prior to Public Hearing
- 9-25-15 72 hour meeting notice
- 

9-29-15 Public Hearing
- 9-17-15 **Notice of Public Hearing on Tax Increase** (1st Quarter page ad and other web) at least 7 days prior to Public Hearing
- 10-2-15 72 hour meeting notice
- 

10-6-15 Second Public Hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
- 10-12-15 **Notice of Tax Revenue Increase** published before meeting to adopt tax rate is the (second quarter page notice in newspaper) before meeting and published on the web site 7 days before the meeting.
- 10-16-15 72 hour meeting notice
- 

10-20-15 Meeting to Adopt Tax Rate Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever is later.

BUDGET DEVELOPMENT PROCESS

The annual Budget Development Process and the annual Planning Process are overlapping and augment one another, although the focus of each is different. The Budget Development Process is comprised of three major phases: planning, implementation, and evaluation.

The budgetary process begins with sound planning. Planning defines the goals and objectives and develops strategies to attain those goals and objectives. Once these plans have been established, budgetary resource allocations are made to support them. Budgetary resource allocation is the implementation phase of budgeting. The allocations cannot be made, however, until plans have been established.

Finally, the budget is evaluated for its effectiveness in attaining goals and objectives. Evaluation typically involves an examination of: how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations. Budget preparation is not a one-time exercise to determine how funds are allocated rather, it is part of a continuous cycle of planning and evaluation to achieve department goals.

The development of division annual budgets should be part of ongoing planning processes and those levels. Beyond the budgetary requirements for federal and state programs, the HCDE board and the Superintendent largely will determine the budget preparation process and related budget responsibilities.

PLANNING PHASE

The first phase of the Budget Development Process is planning. Planning involves defining the mission, goals and objectives of divisions and the department. Importance is placed upon sound budget planning for the following reasons:

- In implementing the type, quantity, and quality of divisional services, the budget becomes the limiting force.
- Providing quality education and services is very important to the public interest.
- The scope and diversity of the department's operations make comprehensive planning necessary for good decision-making.

Since strategies to attain the goals and objectives need to be developed before starting the actual budget calculation process, it is important that each division prepare statements in the "Goals and Objectives" and "Performance Evaluation" forms as the initial exercise in planning the annual division budget. This exercise comprises developing narrative and quantitative statements. These statements must be consistent with the HCDE Accountability System. This information will be used to analyze and justify the department's programs and operational request, as well as to ensure that individual division goals and objectives are consistent with the department's overall mission and goals. Line item budgeting remains the primary fiscal tool; thus completion of the "Goals and Objectives" and "Performance Evaluation" forms is an important step in summarizing and evaluating each division and its budget.

Listed below are standardized definitions to be used in the development of these statements and completion of the appropriate forms. It is recommended that strict adherence to these definition parameters be kept in order to insure consistency throughout the department:

- *Division Function:* A statement of specific overall mission.
- *Division Goals:* "Broad" statements of desired results; ultimate accomplishments; overall end results.
- *Division Objectives:* "Specific" statements of desired program accomplishments; usually measurable; shows progress toward a goal; desired results of activities. Clearly stated measurable objectives should represent a concise summary of the principal work activities in which progress can be monitored and evaluated periodically throughout the fiscal year. Objectives should be stated in common "action-oriented phrases such as "to maintain," "to increase," "to reduce," "to facilitate," "to continue," etc. These are the same as the Accountability Objectives.
- *Performance Measures:* Specific quantitative and qualitative measures of work performed by division must be included in this section. Quantitative measures are defined as observable and in narrative format. These are the measures that Research & Evaluation analyze for the Accountability system.

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary department budget. As a result of this collaborated process, the Business Services Division will be able to present a preview of the proposed 2014-2015 budget to the Board of Trustees before the May Workshop. This preview will enable the Board of Trustees and the Superintendent to review and discuss the direction of the budget before the June 17th public hearing.

IMPLEMENTATION PHASE

Revenue Projections

In order to meet the future needs of the Department, directors should forecast the source and amount of resources or revenue available. Therefore, projections of revenue from the three major sources should be made. These revenue sources include Local, State, and Federal aid.

- **Local Revenues** typically consists of monies generated by the local tax efforts and fees for service. Factors that need to be taken into account include such things as assessed property values, property value growth/decline rates, applicable tax rates, historical collection rates. Factors for fees for service are market value for services, demand for service, and current market conditions.
- **State Revenues** traditionally consists of monies received as a result of state funding. The tool that plays a major part in the estimation of this type of resources is the state provided "Summary of Finances" which takes into account several components.
- **Federal Revenues** involve a variety of amounts and sources. These sources generally are federally distributed funds, which can flow through the department, Region Education Centers, Texas Education Agency, or directly from the federal source. Methods of allocations can vary from payment of indirect costs to applications for specific grants.

Expenditure Projections

In order to support the mission, goals and objectives of the department, directors should forecast the operating costs for all funds necessary to achieve those intents. Expenditures/expenses should be classified by the major object classes according to the types of items purchased or services obtained. These budgetary allocations should project costs for the major expenditure categories (objects), which include:

- Payroll Costs (6100) are the costs of employee salaries and benefits. These costs make up 60% or more of annual operating expenditures and should be based primarily upon FTE projections. When appropriating this area, it is important that the division director conduct a full analysis of the personnel situation as well as submit recommendations addressing the findings. The "Position Listing" form is the management tool that can assist to address this issue. Therefore, this form needs to be completed and submitted to the Business Services Division by the Budget Request deadline.
- Professional and Contracted Services (6200), Supplies and Materials (6300) and Other Operating Costs (6400) are typically variable and miscellaneous expenditures. The completion of expenditure estimates for these costs should be directly related to service levels.
- Capital Outlay Costs (6600) includes items that are inventoried and become part of the department's fixed assets group such as furniture, audio-visual equipment, computer equipment, and other equipment. These costs should be forecasted and budgeted based on an overall department Replacement Asset Schedule rather than on an division basis, the proper "Capital Outlay Justification" form needs to be submitted as well.

Implementation, the second phase of the Budget Development Process, is the process of allocating resources to the prioritized needs of the department in support of its planned mission, goals, and objectives. Although budget formats and policies are by no means uniform in the public arena, formal budgets play a far more important role in the planning, control and evaluation of public entities than in those of privately owned organizations. In educational settings, the adoption of a budget implies that a set of decisions have been made by school board members and administrators which culminate in matching resources with its needs. As such, the budget is a product of the planning process. The budget also provides an important tool for the control and evaluation of sources and uses of resources. With the assistance of the accounting system, directors are able to execute and control the activities that have been authorized by the budget and evaluate performance based upon comparisons

between budgeted and actual operations.

The link between planning and budget preparation in educational entities gives budgets a unique role in these organizations. Budgets in the public arena are often considered the ultimate policy document since they are the financial plan used to achieve its goals and objectives reflecting:

- Public choices about what goods and services will and will not be produced.
- The department's priorities among the wide range of activities in which they are involved.
- How a public entity has acquired and used its resources.

The budget, itself, then becomes intrinsically a political document reflecting administrators' accountability for fiduciary responsibility to citizens.

The annual operating budget or financial plan is proposed by the Superintendent and enacted by the Board of Trustees after public discussion.

Directors, principals, and other staff of the department under the direction of the Superintendent, will develop the budget. Budget Preparation Training was held February 2, 2015. The budget deadline set for divisions was February 27, 2015, and the Business Services Division will compile the budget requests. During the months of April and May, various budget meetings were scheduled with the Superintendent, the Executive Team and Division Directors.

The Superintendent's Budget Review Team will review various budget options for personnel and financing. This entails maintaining competitive salaries and benefits for our employees, providing adequate funding for services, providing for construction and repairs to facilities, and other miscellaneous projects.

Budget workshops will be held on May 19 and June 16 to review the preliminary budget estimates. The citizens of Harris County and Department employees were invited to attend the budget workshops. On June 16, the Board of Trustees was asked to approve the final budget which was implemented on September 1, 2015.

EVALUATION PHASE

Evaluation is the last step of the department's budget cycle. Information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. This information is a fundamental part of the planning phase for the following budget year.

In the educational context, budgeting is a valuable tool in both planning and evaluation processes. Budgeting provides a vehicle for translating educational goals and programs into financial resource plans. Thus, operational planning (to attain divisional goals) should determine budgetary allocations. This link between operations and financial planning is critical to effective budgeting. In addition, such a budgeting practice may enhance the evaluation of budgetary and educational performance since resource allocations are closely associated with instructional plans.

HCDE'S FUNDS STRUCTURE & FUND TYPES

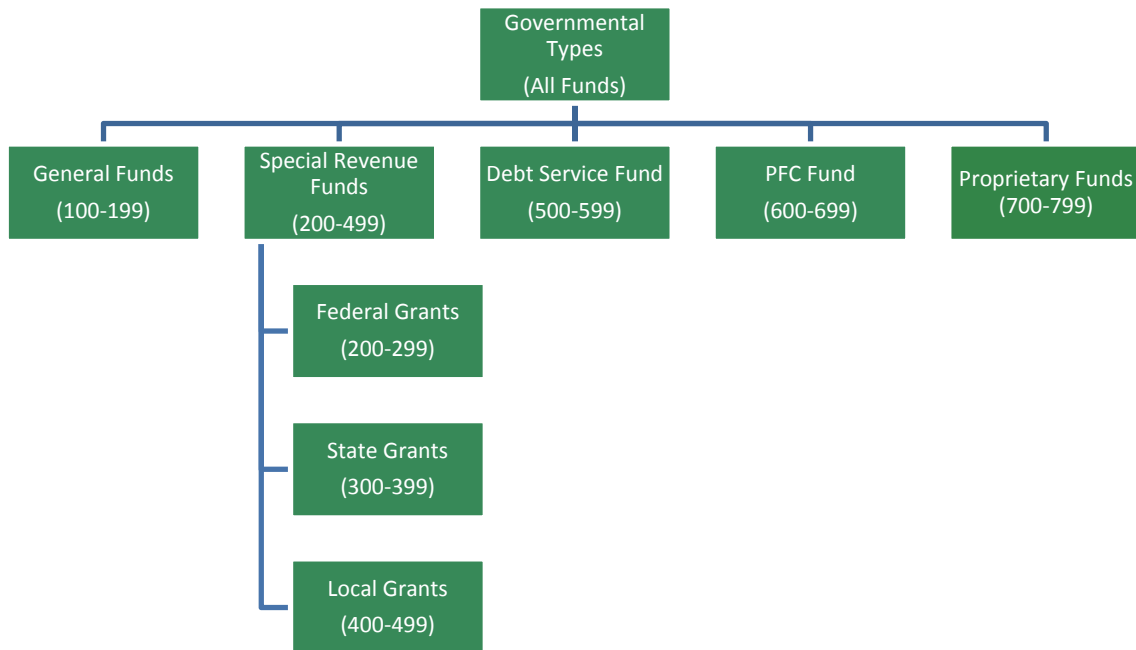
GOVERNMENTAL FUND TYPES

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Debt Service and Capital Projects) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the District's governmental funds:

- General Fund – The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. This fund is considered a major fund under OMB Circular A-133.
- Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.
- Debt Service Fund – Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- Public Facility Corporation Projects Fund – PFC Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds) funded through the Maintenance and Operations tax rate.
- Enterprise Fund – Governmental fund type used to report any activity for which a fee is charged to external users for goods or services.



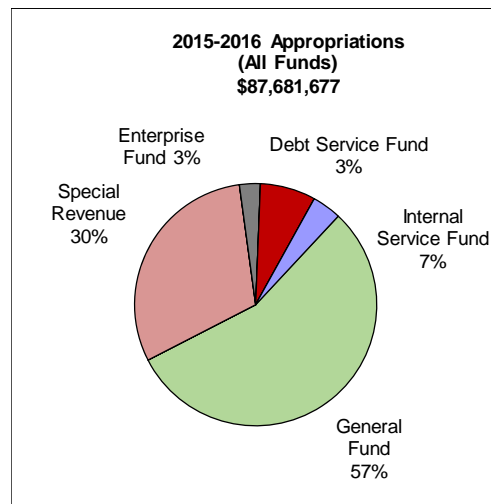
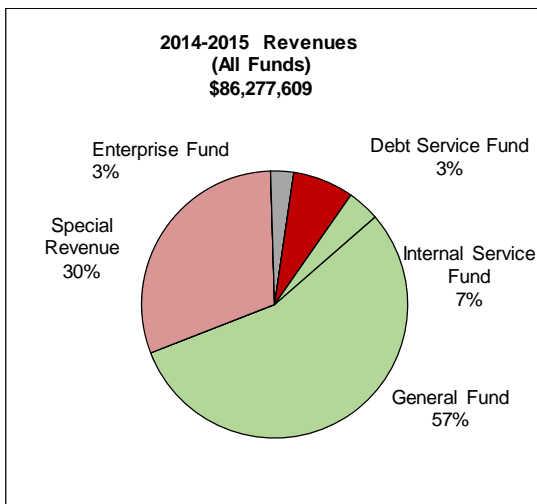
PROPRIETARY FUND TYPES

The Department's Proprietary Fund consists of the Internal Service Fund and the Enterprise Fund. The Internal Service Fund consists of two funds: the Worker's Compensation Fund and the Facilities Support Charges. For the Worker's Compensation Fund, the Department continues to participate in a partially self-funded pool, originally approved by the Board in fiscal year 2005. Claims administration, loss control, and consultant services are provided for by a third-party administrator for run-off claims from a self-insurance plan. The Enterprise Fund is comprised of the Choice Partners Cooperatives.

FIDUCIARY FUND TYPES

In addition to Governmental Funds, the Department has one Fiduciary Fund which is not budgeted and is a non-major fund. It is classified as an Agency Fund and is used to account for assets held by the Department in a trustee capacity, or as an agent for individuals, private organizations, other government units, and/or other funds. Examples of these funds are endowments received from individuals and/or organizations for specific purposes for which the principal and interest earned or revenue may be used. These are accounted for on the modified accrual basis. The following table shows presents the proposed budgeted expenditures for FY14 for Governmental Fund Types (General Fund, Special Revenues Fund, Debt Service Fund); the Proprietary Fund Type; and Internal Services Fund.

	Governmental			Proprietary		Total
	General Fund	Special Revenue Fund (Grants)	Debt Service Fund	Internal Service Fund	Enterprise Fund	
Transfers In	1,164,940					
Est. Revenues	\$47,847,572	\$26,225,758	\$2,408,201	\$6,388,638	3,357,440	\$86,227,609
Appropriations	45,970,766	26,225,758	2,408,201	6,388,638	2,192,500	83,185,863
Transfers Out	3,330,874	-	-	-	1,164,940	4,495,814
Total Appropriations and Other Uses	\$ 49,301,640	\$ 26,225,758	\$ 2,408,201	\$ 6,388,638	\$ 3,357,440	\$ 87,681,677
Appropriations from Fund Balance:	\$ (1,454,068)	-	-	-	-	\$ (1,454,068)
Projected Fund Balance Beg.	22,538,345	-	-	-	-	22,538,345
Projected Fund Balance End.	\$ 21,084,277	-	-	-	-	\$ 21,084,277



The following pages will show the Budget Summary detail of all General Fund, Special Revenues Funds, Debt Service Fund and the Internal Service Fund.

Harris County Department of Education FY16 Proposed Budget Overview

	Original Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016	Percent Change
Beg. Fund Balance	\$ 22,055,783	\$ 26,601,199	\$ 22,538,345	
Est. Revenues	49,947,138	50,470,158	47,847,572	-5%
Appropriations	46,714,305	49,286,316	45,970,766	-7%
Transfers Out	5,446,949	5,246,696	3,330,874	-37%
Total Appropriations	<u>\$ 52,161,254</u>	<u>\$ 54,533,012</u>	<u>\$ 49,301,640</u>	<u>-10%</u>
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(2,214,116)	(4,062,854)	(1,454,068)	
Ending Fund Balance	19,841,667	22,538,345	21,084,277	
Non-Spendable Fund Balance	148,911	148,911	148,911	
Restricted Fund Balance	6,281	6,281	6,281	
Committed Fund Balance	3,150,000	3,150,000	3,150,000	
Assigned Fund Balance	8,394,445	5,555,254	4,235,086	
Unassigned Fund Balance	14,901,562	13,677,899	13,543,999	
Ending Fund Balance	<u>\$ 26,601,199</u>	<u>\$ 22,538,345</u>	<u>\$ 21,084,277</u>	

**PROPOSED BUDGET FUND BALANCE APPROPRIATIONS:
(Planned use of Fund Balance)**

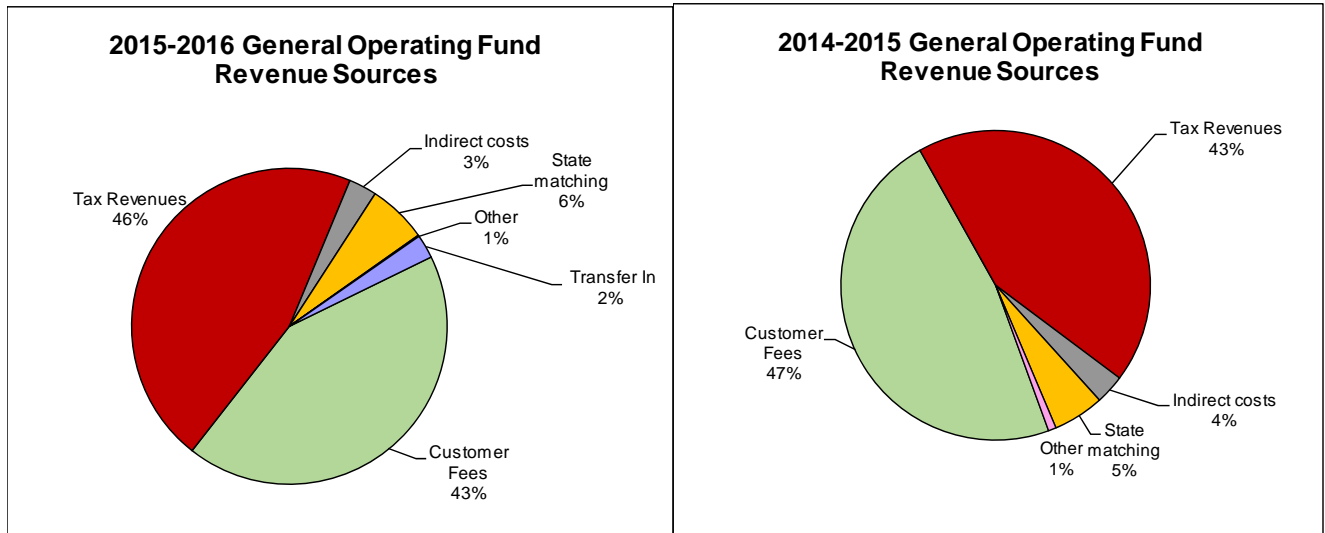
	\$ (1,454,068)
Assigned	
Technology Replacement Assets	573,518
Facilities Replacement Assets	216,650
Tech and Fac video upgrade	50,000
Fac Support Replacement Assets	83,900
Head Start local support	200,000
Unassigned	
Construction projects	330,000
	<u>\$ 1,454,068</u>

Harris County Department of Education FY16 Proposed Budget Overview Revenues

General Fund Only -

	Original Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016	Percent Change
Customer fees	\$ 23,685,463	\$ 23,950,677	\$ 20,477,153	-15%
Tax revenues	21,654,275	21,654,275	21,864,060	1%
Indirect costs	1,539,400	1,797,382	1,379,419	-23%
State matching	2,658,000	2,658,000	2,900,000	9%
Other	410,000	409,824	62,000	-85%
Transfer In-Choice Partners	-	-	1,164,940	100%
Total Revenues	\$ 49,947,138	\$ 50,470,158	\$ 47,847,572	-5%

Note: Choice Partners is now in Enterprise Fund and comprise \$3,357,440 of customer revenues.
% change between amended budget and proposed budget



Harris County Department of Education FY16 Proposed Budget Overview Appropriations

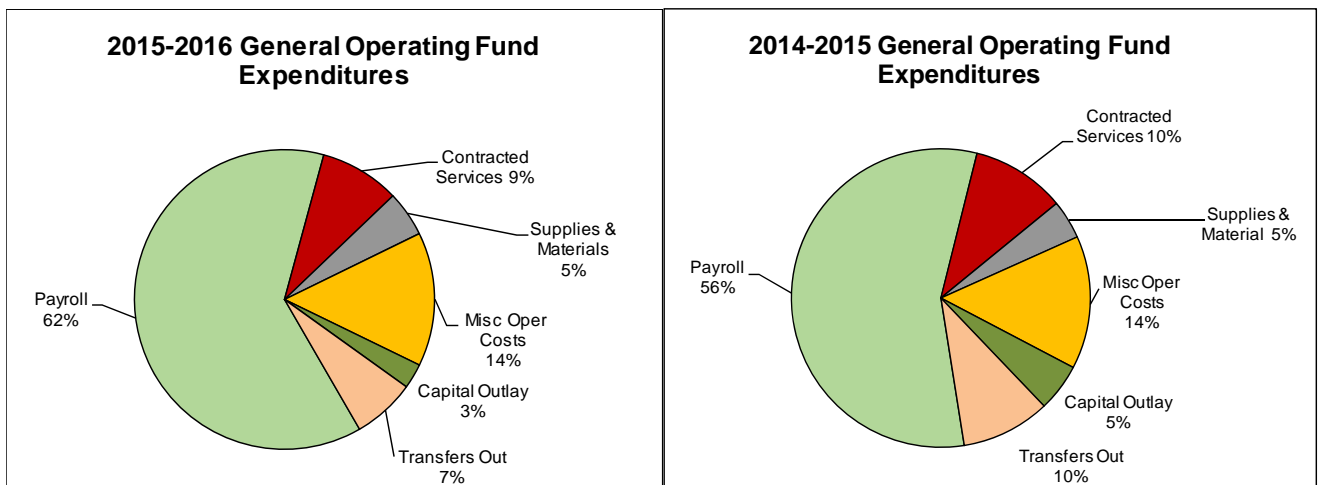
General Fund Only -

Object Code	Original Budget 2014-2015	Amended Budget 2014-2015	Proposed Budget 2015-2016	Percent Change
Payroll	\$ 29,977,381	\$ 30,751,359	\$ 30,839,495	0%
Contracted Services	5,046,756	5,554,922	4,254,070	-23%
Supplies & Materials	2,420,364	2,295,090	2,422,246	6%
Misc Operating Cost	7,309,535	7,863,675	7,124,661	-9%
Capital Outlay	1,960,269	2,821,270	1,330,294	-53%
Transfers Out	5,446,949	5,246,696	3,330,874	-37%
Total Appropriations	\$ 52,161,254	\$ 54,533,012	\$ 49,301,640	-10%

PROPOSED BUDGET FUND BALANCE APPROPRIATIONS:

(Planned use of Fund Balance)

Technology Replacement Assets	573,518
Facilities Replacement Assets	216,650
Video upgrade	50,000
Facilities Support Replacement Assets	83,900
Head Start local support	200,000
Unassigned	
Construction projects	330,000
	<u><u>\$ 1,454,068</u></u>



HCDE

FY 2016 Proposed Budget Compared to FY15 Budget

		1	2	3	4
		REQUESTED FY 2016 BUDGET	FY2015 Budget at 4/30/15	Change Curr. Budget (1-2)	FY 2015 ORIGINAL BUDGET
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Estimated Revenues					
Local	Customer Fees & Charges	20,477,153	23,950,677	(3,473,524)	23,685,463
Local	Property Tax Rev-Current	21,453,560	21,253,775	199,785	21,243,775
Local	Property Tax Rev-Delinquent & P&I	410,500	400,500	10,000	410,500
Local	Investment Earnings-HCDE	8,000	8,000	-	8,000
Local	Other Local Revenues	49,000	9,050	39,950	63,000
Local	Local Grants	5,000	15,000	(10,000)	15,000
State	FSP-Compensation	300,000	320,000	(20,000)	320,000
State	TEA Health Ins-Employees	450,000	588,000	(138,000)	588,000
State	TRS State Matching	2,150,000	1,750,000	400,000	1,750,000
State	State Indirect	-	27,074	(27,074)	-
State	ECI Lease Revenues	-	350,700	(350,700)	324,000
Fed	Indirect Cost- Grants	1,379,419	1,797,382	(417,963)	1,539,400
		46,682,632	50,470,158	(3,787,526)	49,947,138
Transfer In-Choice Partners		1,164,940	-	-	-
Total Estimated Revenues:		47,847,572	50,470,158	(3,787,526)	49,947,138

BM APPROPRIATIONS & OTHER USES

Appropriations					
201	Adult Education Local	35,045	36,695	(1,650)	36,695
014	Alternative Certification	423,385	374,652	48,733	374,652
011	Assistant Supt for Academic Support	273,170	235,963	37,207	235,963
012	Assistant Supt Education & Enrichment	251,804	241,323	10,481	241,323
010	Board of Trustees	206,715	206,032	683	206,032
050	Business Services	1,748,662	1,659,684	88,978	1,602,564
005	Center for Safe & Secure Schools	529,247	915,308	(386,061)	521,914
051	Center for Schl Governance & Fiscal Accc	-	195,887	(195,887)	195,887
925	Communication	880,896	627,094	253,802	627,094
092	Client Engagement	459,602	472,257	(12,655)	472,257
922	CASE Local	160,484	160,484	-	160,484
098	Department Wide	721,622	953,206	(231,584)	468,847
112	Early Childhood Intervention-Local	-	630,816	(630,816)	-
920	Education Foundation	190,000	190,000	-	190,000
094	External Relations-Spec Asst to Supt Facilities	186,362	115,000	71,362	-
089	Choice Partners	-	2,079,997	(2,079,997)	2,079,997
086	Facilities-Construction Services	129,212	125,728	3,484	125,728
83/84	Facilities-Internal Service Fund 799	5,924,556	5,779,058	145,498	5,779,058
954	Records Management Services	935,211	896,297	38,914	896,297
030	Human Resources Instr Support Svcs	928,435	921,321	7,114	921,321
304	ISS-Bilingual Education	206,933	219,791	(12,858)	219,791
109	ISS-Digital Learning	97,988	95,839	2,149	95,839
301	ISS-Division Wide	162,238	163,888	(1,650)	163,888
309	ISS-EC Winter Conference	247,433	240,914	6,519	216,583
307	ISS-English Language Arts	303,087	312,462	(9,375)	312,462
302	ISS-Math	396,343	399,964	(3,621)	399,964
315	ISS-Professional Development	48,146	47,428	718	39,000
303	ISS-Science	136,324	172,182	(35,858)	172,182
308	ISS-Social Studies	96,412	84,123	12,289	114,586
314	ISS-Speaker Series	179,830	177,894	1,936	183,233
313	ISS-Special Education	42,073	45,398	(3,325)	43,928
950	Purchasing Support	525,665	511,136	14,529	511,136
924	Research & Evaluation	528,338	487,683	40,655	487,683
923	Resource Dev-Ctr Grant Dev	533,458	522,769	10,689	522,769
099	Retirement Leave Benefits Fund 190	⁵⁴ 200,000	150,000	50,000	150,000

	1 REQUESTED FY 2016 BUDGET	2 FY2015 Budget at 4/30/15	3 Change Curr. Budget (1-2)	4 FY 2015 ORIGINAL BUDGET	
312	Scholastic Arts Program	111,513	98,484	13,029	93,111
	Special Schools & Services				
131	ABC-East	3,064,948	2,911,735	153,213	2,848,335
132	ABC-West	2,919,655	2,789,450	130,205	2,789,450
970	Highpoint-East	2,221,565	2,089,757	131,808	2,089,757
971	Highpoint-North	1,299,194	1,955,304	(656,110)	1,955,304
501	Special Schools Administration	493,993	498,167	(4,174)	498,167
102	State TEA Employee Health Ins	450,000	588,000	(138,000)	588,000
101	State TEA On Behalf Payments	2,150,000	1,750,000	400,000	1,750,000
001	Superintendent's Office	367,684	457,902	(90,218)	447,902
	Technology Services			-	
093	Chief Information Officer	186,517	184,679	1,838	184,679
090	Technology Services	3,606,396	3,931,766	(325,370)	3,931,766
190	Technology Dig Education & Innovation	325,758	314,750	11,008	314,750
111	Therapy Services	9,964,699	8,713,858	1,250,841	8,713,858
	Total Appropriations:	44,850,598	46,732,125	(1,881,527)	44,974,236
	One Time Costs:				
090	Technology Asset Replacement Schedule	573,518	591,173	(17,655)	591,173
005	Center for Safe & Secure Schools	-	-	-	285,000
088	Facilities Asset Replacement Schedule	216,650	186,650	30,000	186,650
087	Facilities-Local Construction Fund 087	330,000	1,776,368	(1,446,368)	677,246
	Total incl. One Time Appropriations:	45,970,766	49,286,316	(3,315,550)	46,714,305
	Other Uses				
098	Trans Out-DW-QZAB payment Fund 599	692,829	690,028	2,801	690,028
098	Trans Out-DW-Lease Fund 599	1,715,372	1,844,203	(128,831)	1,844,203
098	Trans Out-Grants Payroll	-	330,000	(330,000)	330,000
098	Trans Out-DW-CASE Fund 288	550,787	550,787	-	550,787
098	Trans Out-DW-Head Start Fund 205	371,886	171,886	200,000	171,886
098	Trans Out-DW-ECI MOE Fund 481	-	1,659,792	(1,659,792)	1,860,045
	Total Other Uses:	3,330,874	5,246,696	(1,915,822)	5,446,949
	Total Appropriations & Other Uses:	49,301,640	54,533,012	(5,231,372)	52,161,254
	Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	(1,454,068)	(4,062,854)	1,443,846	(2,214,116)

PROPOSED BUDGET FUND BALANCE APPROPRIATIONS:		
Assigned		
090	Technology Replacement Assets	573,518
098	Tech and Fac Video upgrade	50,000
205	Head Start local support	200,000
83-84	Falilites Suppor Replacement Assets	83,900
088	Replacement Assets	216,650
		1,124,068
Unassigned		
087	Construction projects	330,000
	Total Fund Balance Appropriations:	1,454,068

Net Operating Excess (Deficit)	-
---------------------------------------	----------

HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis FY 2016

REVENUES-CUSTOMER FEES	FY2016 Submitted Budget	FY2015 Approved Budget	(b) FY2015 Amended Budget	(a)-(b) AMOUNT OVER/UNDER	(a) ACTUAL through 2/28/15	% REALIZED (a) / (b)
General Fund						
Alternative Teacher Certification	389,625	342,225	342,225	(193,912)	148,313	43%
Business Support Services	102,200	5,200	24,120	42,235	66,355	275%
Ctr for Safe & Secure Schools	194,829	93,185	201,579	(128,279)	73,300	36%
CASE Local	37,000	37,000	22,000	(1,125)	20,875	95%
Facilities-Choice Facility Partners	-	3,297,440	3,281,440	(1,773,657)	1,507,783	46%
Records Management Services	1,676,820	1,524,384	1,524,384	(776,987)	747,397	49%
Instructional Support Services:						
Bilingual Education	144,500	144,500	144,500	(64,416)	80,084	55%
Digital Learning	99,991	99,991	99,991	(50,326)	49,665	50%
Division Wide	71,300	71,300	71,300	(57,674)	13,626	19%
EC Winter Conference	195,000	195,000	195,000	(134,315)	60,685	31%
English Language Arts	250,000	250,000	250,000	(147,659)	102,341	41%
Math	278,000	278,000	278,000	(182,117)	95,883	34%
Prof Development	39,000	39,000	39,000	(38,900)	100	0%
Science	86,000	86,000	86,000	(61,733)	24,267	28%
Social Studies	76,000	76,000	76,000	(52,060)	23,940	32%
Speaker Series	170,000	170,000	170,000	(89,475)	80,525	47%
Special Education	30,000	30,000	30,000	(19,375)	10,625	35%
Research & Evaluation	24,000	73,000	73,000	(73,000)	-	0%
RD-Ctr Grant Development	1,500	-	-	1,645	1,645	0%
Scholastic Arts & Writing Program	14,000	14,000	8,000	11,755	19,755	247%
ABC-East	2,596,000	2,383,300	2,444,200	(189,200)	2,255,000	92%
ABC-West	2,087,600	1,843,100	1,843,100	51,725	1,894,825	103%
Highpoint-East	1,793,900	2,081,800	2,081,800	(324,905)	1,756,895	84%
Highpoint-North	417,200	1,769,300	1,769,300	(644,450)	1,124,850	64%
Special Schools Administration	1,000	9,000	9,000	(9,000)	-	100%
Technology Support Services	93,220	164,100	164,100	(150,900)	13,200	8%
Technology Cloud Project	270,580	200,000	200,000	(137,869)	62,131	0%
Therapy Services	9,391,888	8,486,638	8,486,638	(4,293,203)	4,193,435	49%
Total GF Customer Fees :	\$ 20,531,153	\$ 23,763,463	\$ 23,914,677	\$ (9,487,177)	\$ 14,427,500	60%
Enterprise Fund						
Choice Partners	3,357,440	-	-	-	-	
Total Customer Fees :	\$ 23,888,593	\$ 23,763,463	\$ 23,914,677	\$ (9,487,177)	\$ 14,427,500	60%

HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis FY 2016

REVENUES-OTHER	FY2016 Submitted Budget	FY2015 Approved Budget	(b) FY2015 Amended Budget	(a)-(b) AMOUNT OVER/UNDER	(a) ACTUAL through 2/28/15	% REALIZED (a) / (b)
Tax Revenues						
Property Tax Revenues-Current	21,453,560	21,243,775	21,253,775	(2,049,164)	19,204,611	90%
Property Tax Revenues-Del & P&I	410,500	410,500	400,500	(252,110)	148,390	37%
Total Tax Revenues	21,864,060	21,654,275	21,654,275	(2,301,274)	19,353,001	89%
Indirect Costs-Federal	1,352,099	1,539,400	1,696,862	(1,037,308)	659,554	39%
Indirect Costs-State	27,320	-	27,074	(28,833)	(1,759)	-
State Matching						
FSP-Compensation	300,000	320,000	320,000	(150,130)	169,870	53%
TEA Health Ins-Employees	450,000	588,000	588,000	(254,941)	333,059	57%
TRS Matching	2,150,000	1,750,000	1,750,000	(1,750,000)	-	0%
Total State Matching	2,900,000	2,658,000	2,658,000	(2,155,071)	502,929	19%
Other						
Investment Earnings	8,000	8,000	8,000	(3,283)	4,717	59%
Other Local Revenues (inc in fees)	49,000	63,000	-	-	-	#DIV/0!
Local Grants (included in cust fees)	5,000	15,000	15,000	(15,000)	-	0%
ECl Lease	-	324,000	350,700	(161,902)	188,798	54%
Transfers In	1,164,940	-	-	-	-	0%
Total Other Revenues	8,000	332,000	373,700	(180,185)	193,515	52%
Total Estimated Revenues	\$ 27,316,419	\$ 26,183,675	\$ 26,409,911	\$ (5,702,671)	\$ 20,707,240	78%
Total Customer Fees	20,531,153	23,763,463	23,914,677	(9,487,177)	14,427,500	
Total Est. Rev. & Other Resources:	\$ 47,847,572	\$ 49,947,138	\$ 50,324,588	\$ (15,189,848)	\$ 35,134,740	

Assumptions:

1. 98% collection rate for tax revenues. Using the nominal tax rate (\$0.005999) and current taxes.
2. Local revenues and grants submitted by divisions.
3. Indirect Costs : Early Head Start increase \$100,520.

HARRIS COUNTY DEPARTMENT OF EDUCATION
 Tax Year 2015 Interim Current Tax Revenue Estimate Updates

	EST FINAL VALUE HCAD
Property Use Category Recap-Certified To Date -Report:	
Taxable value	\$350,587,421,157
PLUS: Uncertified Roll Summary Report:	
Scenario (1) Appraised value	727,684,796
Total taxable value, Certified and Uncertified:	<u><u>\$351,315,105,953</u></u> (A)
Calculate Interim Current Tax Revenue Estimate:	
1) (A) divided by 100	\$3,513,151,060 (B)
2) Current Tax Rate	<u>X 0.005999 (C)</u>
3) 2014 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	<u>\$21,075,393 (D)</u>
4) Interim Tax Rev Estimate @ 98% Collection Rate:	<u>\$20,653,885 (E)</u>
FY15 Current Property Taxes	\$21,243,775
FY16 Current Property Taxes	\$21,453,560

**HARRIS COUNTY DEPARTMENT OF EDUCATION
INDIRECT COST ESTIMATES
PROPOSED FY16 BUDGET**

<u>ACCT</u>	<u>DIV</u>	<u>FEDERAL & LOCAL GRANTS</u>	<u>FY 2015-16</u>
STATE:			
58990001	AE	ADULT ED STATE	27,320
Total State			<u>27,320</u>
FEDERAL:			
59990008	AE	ADULT ED TANF FEDERAL	9,794
59990001	AE	ADULT ED REGULAR	122,308
59990001	AE	ADULT ED ENGLISH LITERACY/CIVICS	21,443
59990006	HS	HEAD START JAN-AUG	699,080
59990007	HS	HEAD START SEPT-DEC	349,540
	HS	EARLY HS	100,520
59990037	CASE	CASE CYCLE 7	24,334
59990023	CASE	CASE CYCLE 8	19,080
59990038	ACP	ACP Grant	6,000
Total Federal			<u>1,352,099</u>
TOTAL INDIRECT COSTS BUDGETED:			1,379,419

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal financial assistance often is accounted for in a Special Revenue Fund. In most Special Revenue Funds, unused balances are recorded as deferred revenue and carried forward to the succeeding fiscal year, provided the amount carried forward is within the limits established by the grantor. In some cases, the unused balances are returned to the grantor at the close of specified project periods. The District budgets for Special Revenue Funds and uses project accounting for them in order to maintain integrity for the various sources of funds. These funds utilize the modified accrual basis of accounting and budgeting.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources which are legally restricted to expenditures for specific purposes. Listed in Alphabetical Order:

21st Century Community Learning Centers (CLC)

Accounts, on a project basis, for federal funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students. This is a shared services arrangement program.

Adult Basic Education (ABE) Program

Accounts, on a project basis, for state and federal funds granted to provide or support programs for adult education and literacy services to adults who are beyond compulsory school age attendance and do not have a high school diploma, or lack sufficient mastery of basic educational skills to function effectively in society, or are unable to speak, read or write the English language; and are not enrolled in school. Separate accountability must be maintained for each section listed below:

- Federal ABE Regular
- State ABE Regular
- Federal ABE Institutional
- Federal English Literacy & Civics Education
- Federal ABE Adult Technical Training
- Federal Temporary Assistance for Needy Families (TANF)
- State Temporary Assistance for Needy Families (TANF)

AmeriCorps

Accounts for federal funds from the OneStar foundation to fund volunteers working with the CASE After School Program teaching the Kid's Day curriculum.

Head Start (HS) Program

Accounts, on a project basis, for federal funds from the U. S. Department of Health and Human Services, in addition to other grant sources listed below, for which separate accountability is required:

- Head Start Grant
- USDA Child and Adult Care Food Program
- HS Teacher Training and Technical Assistance
- Local In-Kind Funds for local matching funds accountability

Houston Endowment

Accounts for local funds from the Houston Endowment for the after school partnership program (CASE).

Science Programs

Account for local grant from the Education Foundation of Harris County.

Texas Virtual School Network (TxVSN)

Accounts for a contract with Education Service Center (ESC) Region 10 to provide online courses for Texas students. TxVSN Harris County Department of Education was awarded Central Operations of the TxVSN to establish communication efforts to facilitate the delivery of online courses and provide information to stakeholders.

Harris County Department of Education
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
 For The Fiscal Year Ended August 31, 2016

	(1) Governmental Funds			Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Internal Services Funds	Enterprise Funds	
REVENUES & OTHER RESOURCES						
Revenues						
Customer Fees & Charges	\$ 20,477,153	\$ -	\$ -	\$ -	\$ 3,357,440	\$ 23,834,593
Property Tax Rev-Current	21,453,560	-	-	-	-	21,453,560
Property Tax Rev-Delinquent & P&I	410,500	-	-	-	-	410,500
Investment Earnings-HCDE	8,000	-	-	-	-	8,000
Other Local Revenues	49,000	-	-	-	-	49,000
Local Grants	5,000	1,609,230	-	-	-	1,614,230
Total Local Revenues:	42,403,213	1,609,230	-	-	3,357,440	47,369,883
Facility Support Services	-	-	-	5,924,556	-	5,924,556
Workers Compensation	-	-	-	464,082	-	464,082
Total Inter-Departmental Revenues:	-	-	-	6,388,638	-	6,388,638
State TEA Supplemental Compensation	300,000	-	-	-	-	300,000
State TEA Employee Portion Health Ins	450,000	-	-	-	-	450,000
State TRS On Behalf Payments	2,150,000	-	-	-	-	2,150,000
State Grants-Lease Revenues	-	2,019,070	-	-	-	2,019,070
State-Indirect Costs	27,320	-	-	-	-	27,320
Total State Revenues:	2,927,320	2,019,070	-	-	-	4,946,390
Federal Grants	-	22,597,458	-	-	-	22,597,458
Indirect Cost-Federal Grants	1,352,099	-	-	-	-	1,352,099
Total Federal Revenues:	1,352,099	22,597,458	-	-	-	23,949,557
Total Revenues:	46,682,632	26,225,758	-	6,388,638	3,357,440	82,654,468
Other Resources						
Transfers In-						
Fund 711-Choice Partners	1,164,940	-	-	-	-	1,164,940
Fund 288-CASE After School Partnership	-	-	-	-	-	-
Fund 599-Debt Service Payment (PFC)	-	-	692,829	-	-	692,829
Fund 599-Debt Service Payment (QZAB)	-	-	1,715,372	-	-	1,715,372
Total Other Resources:	1,164,940	-	2,408,201	-	-	3,573,141
Total Revenues & Other Resources:	\$ 47,847,572	\$ 26,225,758	\$ 2,408,201	\$ 6,388,638	\$ 3,357,440	\$ 86,227,609
EXPENDITURES & OTHER USES						
Expenditures						
Adult Ed. Local & (Funds 230, 234, & 381)	35,045	3,436,400	-	-	-	3,471,445
Alternative Certification	423,385	254,861	-	-	-	678,246
Assistant Supt Education and Enrichment	273,170	-	-	-	-	273,170
Assistant Supt Academic Support	251,804	-	-	-	-	251,804
Board of Trustees	206,715	-	-	-	-	206,715
Business Services	1,741,614	-	-	-	-	1,741,614
Center for Safe & Secure Schools	529,247	-	-	-	-	529,247
Center for Schl Governance & Fiscal Acct.	0	-	-	-	-	-
CASE Local & (Funds 265, 266 & 288)	160,484	7,576,208	-	-	-	7,736,692
Communication	880,896	-	-	-	-	880,896
Client Engagement	459,602	-	-	-	-	459,602
Debt Services (Fund 599)	-	-	2,408,201	-	-	2,408,201
Department Wide	728,670	-	-	-	-	728,670
Education Foundation	190,000	-	-	-	-	190,000
External Relations-Spec Asst to Supt	186,362	-	-	-	-	186,362
Facilities Support Services						
Facilities-Choice Partners	-	-	-	-	2,192,500	2,192,500
Facilities-Construction Services	129,212	-	-	-	-	129,212
Facilities-Operations	5,924,556	-	-	-	-	5,924,556
Facilities-Local Construction	330,000	-	-	-	-	330,000
Facilities-Internal Service (Fund 799)	216,650	-	-	5,924,556	-	6,141,206
Records Management Services	935,211	-	-	-	-	935,211

Harris County Department of Education
 Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds
 For The Fiscal Year Ended August 31, 2014

	(1) Governmental Funds			Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Internal Services Funds	Enterprise Funds	
EXPENDITURES & OTHER USES						
Head Start Grant (Funds 205-209)		13,458,289	-	-	-	13,458,289
Instructional Support Services						
ISS-Bilingual Education	206,933	-	-	-	-	206,933
ISS-Division Wide	162,238	-	-	-	-	162,238
ISS-Digital Learning & Instr Tech.	97,988	-	-	-	-	97,988
ISS-EC Winter Conference	247,433	-	-	-	-	247,433
ISS-English Language Arts	303,087	-	-	-	-	303,087
ISS-Math	396,343	-	-	-	-	396,343
ISS-Professional Development	48,146	-	-	-	-	48,146
ISS-Science	136,324	-	-	-	-	136,324
ISS-Social Studies	96,412	-	-	-	-	96,412
ISS-Speaker Series	179,830	-	-	-	-	179,830
ISS-Special Education	42,073	-	-	-	-	42,073
Purchasing Support	525,665	-	-	-	-	525,665
Research & Evaluation	528,338	-	-	-	-	528,338
Resource Development Services-						
Internal Grant Services	533,458	-	-	-	-	533,458
Retirement Leave Benefits	200,000	-	-	-	-	200,000
Scholastic Arts Program	111,513	-	-	-	-	111,513
Special Schools & Services-						
ABC-East	3,064,948	-	-	-	-	3,064,948
ABC-West	2,919,655	-	-	-	-	2,919,655
Early Childhood Intervention-Local	-	-	-	-	-	-
Highpoint-East	2,221,565	-	-	-	-	2,221,565
Highpoint-North	1,299,194	-	-	-	-	1,299,194
Special Schools Administration	493,993	-	-	-	-	493,993
Therapy Services (Funds 289, 389 & 481)	9,964,699	-	-	-	-	9,964,699
Superintendent's Office	367,684	-	-	-	-	367,684
State TEA Employee Health Insurance	450,000	-	-	-	-	450,000
State TEA On Behalf Payments	2,150,000	-	-	-	-	2,150,000
Technology Services-						
Chief Information Officer	186,517	-	-	-	-	186,517
Technology Services	4,179,914	-	-	-	-	4,179,914
Technology Dig Education & Innovation	325,758	-	-	-	-	325,758
Texas Virtual Schools Network	-	1,500,000	-	-	-	1,500,000
Workers Compensation (Fund 753)	-	-	-	464,082	-	464,082
Total Expenditures:	45,970,766	26,225,758	2,408,201	6,388,638	2,192,500	80,993,363
Other Uses						
Transfers Out-						
Fund 288-CASE	550,787	-	-	-	1,164,940	1,715,727
Fund 491-ECI Maintenance of Effort	-	-	-	-	-	-
Fund 206-Head Start	371,886	-	-	-	-	371,886
Fund 599-Debt Service-PFC	1,715,372	-	-	-	-	1,715,372
Fund 599-Debt Service-QZAB	692,829	-	-	-	-	692,829
Total Other Uses:	3,330,874	-	-	-	1,164,940	4,495,814
Total Expenditures & Other Uses:	49,301,640	26,225,758	2,408,201	6,388,638	3,357,440	87,681,677
Expenditures from Fund Balance:						
Projected Fund Balance Beginning:	22,538,345	-	-	-	-	22,538,345
Uses of Fund Balance	1,454,068	-	-	-	-	1,454,068
Projected Fund Balance Ending:	\$ 21,084,277	-	-	-	-	\$ 21,084,277

Harris County Department of Education Comparitive Analysis of Property Values

	Certified ADOPTED TAX RATE	September ADOPTED TAX RATE	October ADOPTED TAX RATE	February ADOPTED TAX RATE	March ADOPTED TAX RATE	June ADOPTED TAX RATE
Proposed Collections Tax Year 2014	0.005999	0.005999	0.005999	0.005999	0.005999	0.005999
Certified Taxable Value per HCAD *	\$ 312,291,342,203	\$ 314,881,307,020	\$ 340,748,837,086	\$ 350,206,284,267	\$ 350,699,060,785	\$ 350,059,092,936
Values under protest or not certified	34,534,477,690	121,899,538	10,384,803,094	1,350,995,870	1,100,932,723	425,371,490
	346,825,819,893	315,003,206,558	351,133,640,180	351,557,280,137	351,799,993,508	350,484,464,426
/ Rate per Taxable \$100	3,468,258,199	3,150,032,066	3,511,336,402	3,515,572,801	3,517,999,935	3,504,844,644
X Tax Rate	20,806,081	18,897,042	21,064,507	21,089,921	21,104,482	21,025,563
X Estimated 99% collection rate →	20,598,020	18,708,072	20,853,862	20,879,022	20,893,437	20,815,307
+Delinquent Tax Collections	270,000	270,000	270,000	270,000	270,000	270,000
+Special Assessments	10,000	10,000	10,000	10,000	10,000	10,000
+ Penalty & Interest	130,500	130,500	130,500	130,500	130,500	130,500
Estimated Current Tax Available for	\$ 21,008,520	\$ 19,118,572	\$ 21,264,362	\$ 21,289,522	\$ 21,303,937	\$ 21,225,807



Harris County Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800



Office of Chief Appraiser

Mr Mike Sullivan
Assessor Collector
Harris County
1001 Preston Street
Houston TX 77002-1817

April 30, 2015

Board of Directors

Ed Heathcott, *Chairman*
Ray Holtzapple, *Secretary*
Mike Sullivan, *Assistant Secretary*
Glenn E. Peters
Toni Trumbull
Michael Lunceford

Chief Appraiser

Sands L. Stiefer
Deputy Chief Appraiser
Roland Altinger
Taxpayer Liaison Officer
Teresa S. Terry

Re: 2015 Certified Estimates

Dear Assessor:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2015. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 15, and some will delay their filing until the good cause deadline of June 1.

While we have taken our best estimate of potential hearing loss into account, protests for 2015 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings. Additionally, the Texas Legislature is in session. This estimate does not take potential legislation into account.

Given these limitations, the estimated 2015 taxable value for the taxing unit identified above is:

\$384,528,251.591

The enclosed summary report gives a breakdown of this estimate by property category.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Sands L. Stiefer, RPA, CCA
Chief Appraiser

**Harris County
2015 Certified Estimate of Taxable Value**



Major Property Category	2014 Taxable Value	Percent Change	Projected 2015 Taxable Value
Residential & Rural Improved	138,241,288,947	12.94%	156,135,873,605
Apartments	26,498,295,911	17.48%	31,131,391,279
Commercial	89,549,953,640	9.78%	98,307,705,547
Vacant Land	10,671,963,868	4.80%	11,184,664,731
Industrial	19,386,401,286	0.87%	19,555,062,977
Utility	4,482,356,724	0.48%	4,503,809,128
Commercial Personal	26,803,656,234	4.54%	28,020,274,190
Industrial Personal	35,451,879,833	-0.72%	35,196,396,664
All Other Property	553,024,659	-10.84%	493,073,468

Projected 2015 Taxable Value	351,638,821,102	9.35%	384,528,251,591
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Projected 2015 Taxable Value Range

Accuracy +/- 5%	365,301,839,011	To	403,754,664,170
------------------------	------------------------	-----------	------------------------

Report Date: April 30, 2015
2014 Roll Date: March 06, 2015

GENERAL FUND
Fund Balance at August 31, 2014

	FINAL FY 2013-14 BALANCE 8/31	APPROPRIATED FUND BALANCE FY 2014-15	AVAILABLE AFTER FUND BAL APPROPRIATIONS
GASB #54			
	<i>Non-Spendable Fund Balance</i>		
1994-34110000	Investment in Inventory	118,265.76	-
1994-34120000	Deferred Expenditures	30,645.82	-
	Total Non-Spendable Fund Balance	148,911.58	-
	<i>Restricted Fund Balance</i>		
1994-34710000	Fund 199 QZAB & Maint Tax Notes	6,280.50	-
	Total Restricted Fund Balance	6,280.50	-
	<i>Committed Fund Balance</i>		
1994-35250003	Fund 199 Retirement Leave	1,250,000.00	-
	Preschool Preparedness Initiative Program	1,500,000.00	-
1994-35250004	Unemployment Liability	400,000.00	-
	Total Committed Fund Balance	3,150,000.00	-
	<i>Assigned Fund Balance</i>		
1994-35310000	Bldg & Veh Replacement Schedule	1,450,000.00	(186,650.00)
1994-35320000	Asset Replacement Schedule	1,425,000.00	(591,173.00)
1994-35450007	Reserve Carryover Encumbrances	0.00	-
	Early Childhood Intervention Funding	1,100,000.00	-
1994-35450001	Highpoint Schools	103,300.00	-
1994-35450006	Future PFC Construction	0.00	-
1994-35410000	Insurance Deductibles	500,000.00	-
1994-35110000	Fund 199 Local Construction	1,776,368.00	(677,246.00)
1994-35450008	Program Start Up	0.00	-
	Employee Courtesy Committee	39,144.35	-
1994-35250001	QZAB Payment	697,833.00	-
1994-35250002	PFC Lease Payment	807,915.00	-
	Safe Alert Software-CSSS	285,000.00	(285,000.00)
1994-35450009	New Payroll System	209,885.00	-
	Total Assigned Fund Balance	8,394,445.35	(1,740,069.00)
	Total Other Reserves & Inventory:	11,699,637.43	(1,740,069.00)
1994-36110000	<i>Unassigned Fund Balance</i>	14,901,561.53	(474,047.00)
	Grand Total General Fund: B-1	26,601,198.96	B-1 (2,214,116.00)
			22,847,938.61

HARRIS COUNTY DEPARTMENT OF EDUCATION Tax Rates *, FY 1969-70 to Current

* Per \$100 valuation of all taxable property in Harris County.

ACTUAL										
Tax Year	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Fiscal Year	1960-61	1961-62	1962-63	1963-64	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70
Equalization Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01

ACTUAL										
Tax Year	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
Fiscal Year	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80
Equalization Rate	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01

ACTUAL										
Tax Year	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Fiscal Year	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Equalization Rate	\$ 0.01	\$ 0.00450	\$ 0.00420	\$ 0.00420	\$ 0.00300	\$ 0.00300	\$ 0.00310	\$ 0.00310	\$ 0.00329	\$ 0.00353
Debt Service Rate	-	-	-	-	-	-	-	-	0.00033	0.00031
Total Tax Rate:	\$ 0.01	\$ 0.0045	\$ 0.0042	\$ 0.0042	\$ 0.0030	\$ 0.00300	\$ 0.00310	\$ 0.00310	\$ 0.00362	\$ 0.00384

ACTUAL										
Tax Year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Fiscal Year	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00
Equalization Rate	\$ 0.00355	\$ 0.00367	\$ 0.00390	\$ 0.00428	\$ 0.00466	\$ 0.00513	\$ 0.00562	\$ 0.00611	\$ 0.00611	\$ 0.00629
Debt Service Rate	0.00029	0.00028	0.00026	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.00384	\$ 0.00395	\$ 0.00416	\$ 0.00428	\$ 0.00466	\$ 0.00513	\$ 0.00562	\$ 0.00611	\$ 0.00611	\$ 0.00629

ACTUAL										
Tax Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Fiscal Year	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-2010
Equalization Rate	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.005853	\$ 0.00584	\$ 0.00605
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.00629	\$ 0.005853	\$ 0.00584	\$ 0.00605

ACTUAL										
Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Equalization Rate	\$ 0.006581	\$ 0.006581	\$ 0.006617	\$ 0.006358	\$ 0.005999	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.00658	\$ 0.00658	\$ 0.00662	\$ 0.00636	\$ 0.00600	\$ -	\$ -	\$ -	\$ -	\$ -

**New Personnel Recommendations
Budget Planning FY2016**



No.	Division	Pay Grade	Position	Position Code	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total (Sal + Benefits)
1.	Academic and Behavior Center East	TS	Teacher	C815601131	19961160199131	61190000	2	191	125,150	26,616	151,766
2.	Academic and Behavior Center East	C3	Educational Aide	I825601131	19961160199131	61290000	1	191	26,729	7,443	34,172
3.	Academic and Behavior Center East		Long Term Substitute	I875601131	19961160199131	61120000	1	178	19,580	6,273	25,853
4.	Academic and Behavior Center East	S1	Food Service Clerk	S682601131	19963560199131	61290000	1	191	21,744	6,627	28,371
5.	Academic and Behavior Center West	S1	Food Service Clerk	S682602132	19963560299132	61290000	1	191	21,744	6,627	28,371
6.	Academic and Behavior Center West		Long Term Substitute	I875602132	19961160299132	61120000	1	178	19,580	6,273	25,853
7.	Alternative Certification	S4	Secretary	S701760014	19961301499014	61290000	0.5	120	19,349	6,235	25,584
8.	Center for Safe and Secure Schools	S4	Secretary	S760701005	19966100599005	61290000	0.5	120	19,349	6,235	25,584
9.	Client Development/Choice Partners	A4	Membership Manager**	A224701092	19962109299092	61190000	1	240	80,102	16,175	96,277
10.	Instructional Support Services	S4	Secretary***	S760701307	19961331299312	61290000	0.5	120	19,349	6,235	25,584
11.	Records Management	S3	Records Clerk	S757089954	19966267199954	61290000	1	240	34,253	8,674	42,927
12.	Therapy Services	P4	Manager	P430089111	19962111199111	61190000	1	240	99,641	19,372	119,013
13.	Therapy Services	P3	OT/PT	P465089111Y	19962111199111	61190000	6	180	396,792	83,340	480,132
14.	Therapy Services	S7	OTA/PTA	S785089111Y	19962111199111	61190000	1	180	43,358	10,164	53,522
TOTAL							18.50		\$ 946,720	\$ 216,289	\$ 1,163,009

*FY15 - Position currently funded by MNET grant

**FY15 - Funds are currently in Professional Services (63% Choice and 37% Client Development)

*** Shared position (30% Scholastic and 20% Social Studies)

All positions are tied to revenue and service delivery.

Estimated Cost of Recommendations

Chapter VI

Total Staff	Non-Grant Funded Positions				Grant Funded Positions				Head Start Positions				2014-15	
	Count	Cost Increase	Percent of Current Costs	Percent of Current Costs	Count	Cost Increase	Percent of Current Costs	Percent of Current Costs	Count	Cost Increase	Percent of Current Costs	Sum of Costs	Percent of Current Costs	Current Costs
Teachers - \$53,500 starting salary	66													
1 3.0% general pay increase (\$1,848)	66	\$124,536	3.2%	0.0%	0	\$0	0.0%	0.0%	0	\$0	0.0%	\$124,536	3.2%	\$3,920,044
Administrative	171													
1 3.0% of pay range midpoint increase	77	\$213,163	1.9%	0.4%	20	\$44,945	0.4%	1.0%	74	\$116,955	1.0%	\$375,063	3.3%	\$11,220,130
3 Adjustments to 0.5% above pay range minimum	0	\$0	0.0%	0.0%	0	\$0	0.0%	0.0%	1	\$5,115	0.0%	\$5,115	0.0%	
4 Targeted adjustments	5	\$32,659	0.3%	0.0%	0	\$0	0.0%	0.0%	0	\$0	0.0%	\$32,659	0.3%	
Professional Support	125													
1 3.0% of pay range midpoint increase	123	\$191,898	3.1%	0.0%	1	\$95	0.0%	0.0%	1	\$1,235	0.0%	\$193,228	3.1%	\$6,241,012
3 Adjustments to 0.5% above pay range minimum	1	\$550	0.0%	0.0%	1	\$63	0.0%	0.0%	0	\$0	0.0%	\$613	0.0%	
4 Targeted adjustments	1	\$2,328	0.0%	0.0%	1	\$286	0.0%	0.0%	0	\$0	0.0%	\$2,614	0.0%	
Technology	38													
1 3.0% of pay range midpoint increase	24	\$57,727	2.0%	1.2%	14	\$34,169	1.2%	0.0%	0	\$0	0.0%	\$91,896	3.1%	\$2,922,771
3 Adjustments to 0.5% above pay range minimum	5	\$9,749	0.3%	0.2%	2	\$6,994	0.2%	0.0%	0	\$0	0.0%	\$16,742	0.6%	
4 Targeted adjustments	3	\$20,935	0.7%	0.5%	2	\$14,021	0.5%	0.0%	0	\$0	0.0%	\$34,956	1.2%	
Administrative Support	116													
1 3.0% of pay range midpoint increase	87	\$97,735	2.2%	0.4%	19	\$17,784	0.4%	0.2%	8	\$7,637	0.2%	\$123,156	2.8%	\$4,361,897
3 Adjustments to 0.5% above pay range minimum	0	\$0	0.0%	0.0%	2	\$185	0.0%	0.0%	0	\$0	0.0%	\$185	0.0%	
4 Targeted adjustments	2	\$3,514	0.1%	0.0%	2	\$370	0.0%	0.0%	0	\$0	0.0%	\$3,883	0.1%	
Instructional Support	171													
1 3.0% of pay range midpoint increase	43	\$34,105	0.8%	0.0%	0	\$0	0.0%	2.5%	128	\$102,706	2.5%	\$136,811	3.3%	\$4,178,607
4 Targeted adjustments	0	\$0	0.0%	0.0%	0	\$0	0.0%	0.0%	2	\$319	0.0%	\$319	0.0%	
Operations Support	70													
1 3.0% of pay range midpoint increase	41	\$40,729	2.1%	0.1%	2	\$1,459	0.1%	0.8%	25	\$14,690	0.8%	\$56,879	3.0%	\$1,923,403
3 Adjustments to 0.5% above pay range minimum	1	\$1,490	0.1%	0.0%	0	\$0	0.0%	0.0%	0	\$0	0.0%	\$1,490	0.1%	
4 Targeted adjustments	2	\$6,336	0.3%	0.0%	0	\$0	0.0%	0.0%	0	\$0	0.0%	\$6,336	0.3%	
Subtotal - General Pay Increase	757	\$759,894	2.2%	0.3%	56	\$98,452	0.3%	0.7%	236	\$243,223	0.7%	\$1,101,569		
Subtotal - Implementation/Equity Adjustments	20	\$77,561	0.2%	0.0%	10	\$21,917	0.0%	0.0%	3	\$5,434	0.0%	\$104,913		
Cost Estimate by Funding Source		\$837,455	2.4%	0.3%		\$120,369	0.3%	0.7%		\$248,658	0.7%	\$1,206,482	3.5%	\$34,767,862

Footnotes:

- 1 Employee pay was not adjusted above the maximum rate of pay. Employees over maximum were held harmless.
- 3 Additional adjustments needed to move employee pay slightly above the minimum of the range.
- 4 Targeted adjustments needed for market equity.



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HARRIS COUNTY DEPARTMENT OF EDUCATION

Adult Education-Local

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>DIFF BW</u>
						<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5740 - Local Revenue-Other	3,845	162	-	544	-	
	3,845	162	-	544	-	
REVENUES - Tax Revenues						
5710 - Local Property Taxes	135,102	136,664	185,552	108,137	187,650	
Total REVENUES:	138,947	136,826	185,552	108,681	187,650	2,098
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	-	996	10,050	9,188	10,050	-
6200 - Contracted Services	-	2,893	4,565	1,650	2,915	(1,650)
6300 - Supplies & Materials	4,001	1,945	6,850	1,051	6,850	-
6400 - Other Operating Costs	5,984	4,900	15,230	2,338	15,230	-
	9,985	10,733	36,695	14,227	35,045	(1,650)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	128,962	126,093	148,857	96,659	152,605	
Total EXPENDITURES:	138,947	136,826	185,552	110,885	187,650	2,098

HARRIS COUNTY DEPARTMENT OF EDUCATION

Alternative Certification

Budget Trend Analysis for Fiscal Year 2015-2016
Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	115,317	196,902	342,225	213,618	389,625	47,400
5740 - Local Revenue-Other	-	120	-	25	-	-
	115,317	197,022	342,225	213,643	389,625	47,400
REVENUES - Tax Revenues						
5710 - Local Property Taxes	81,275	143,120	61,463	46,815	53,169	(8,294)
Total REVENUES:	196,592	340,141	403,688	260,458	442,794	39,106
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	142,234	184,555	260,651	179,335	317,291	56,640
6200 - Contracted Services	35,403	102,783	82,451	54,211	74,544	(7,907)
6300 - Supplies & Materials	7,132	12,374	15,578	12,018	16,100	522
6400 - Other Operating Costs	10,663	15,834	15,972	11,557	15,450	(522)
	195,432	315,545	374,652	257,120	423,385	48,733
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	1,161	24,596	29,036	18,854	19,409	
Total EXPENDITURES:	196,592	340,141	403,688	275,974	442,794	39,106

HARRIS COUNTY DEPARTMENT OF EDUCATION

Asst Supt Academic Support

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Tax Revenues						
5710 - Local Property Taxes	227,893	226,591	242,401	201,811	279,770	37,369
Total REVENUES:	227,893	226,591	242,401	201,811	279,770	37,369
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	211,208	215,156	221,125	210,087	258,332	37,207
6200 - Contracted Services	1,249	494	950	380	1,000	50
6300 - Supplies & Materials	1,310	2,135	7,192	3,416	3,492	(3,700)
6400 - Other Operating Costs	8,549	3,353	6,696	4,086	10,346	3,650
	222,315	221,138	235,963	217,969	273,170	37,207
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	5,578	5,453	6,438	4,180	6,600	162
Total EXPENDITURES:	227,893	226,591	242,401	222,149	279,770	37,369

HARRIS COUNTY DEPARTMENT OF EDUCATION

Asst Supt Education & Enrichment

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Tax Revenues						
5710 - Local Property Taxes	230,819	238,738	249,473	183,987	260,159	10,686
Total REVENUES:	230,819	238,738	249,473	183,987	260,159	10,686
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	217,813	225,424	231,714	185,629	242,195	10,481
6200 - Contracted Services	720	771	670	683	400	(270)
6300 - Supplies & Materials	2,859	4,141	3,320	1,508	3,120	(200)
6400 - Other Operating Costs	2,365	1,499	5,619	1,704	6,089	470
	223,758	231,834	241,323	189,523	251,804	10,481
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	7,060	6,904	8,150	5,292	8,355	205
Total EXPENDITURES:	230,819	238,738	249,473	194,816	260,159	10,686

HARRIS COUNTY DEPARTMENT OF EDUCATION

Board of Trustees

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES						
REVENUES - Tax Revenues						
5710 - Local Property Taxes	158,757	194,851	228,882	166,165	230,140	1,258
Total REVENUES:	158,757	194,851	228,882	166,165	230,140	1,258
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	32,795	34,941	42,677	34,005	43,060	383
6200 - Contracted Services	67,235	104,155	80,000	92,918	87,000	7,000
6300 - Supplies & Materials	15,756	14,908	24,056	14,674	22,083	(1,973)
6400 - Other Operating Costs	23,174	21,257	59,299	11,466	54,572	(4,727)
	138,961	175,261	206,032	153,063	206,715	683
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	19,796	19,589	22,850	14,837	23,425	
Total EXPENDITURES:	158,757	194,851	228,882	167,900	230,140	1,258

HARRIS COUNTY DEPARTMENT OF EDUCATION

Business Support Services

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	290,732	273,686	57,120	65,380	100,000	42,880
5730 - Local Rev-Other Entities	17,555	11,388	3,000	4,175	-	(3,000)
5740 - Local Revenue-Other	6,052	895	2,200	16,217	2,200	-
5990 - Fed Rev - Indirect Costs	338,621	468,203	513,134	295,269	-	(513,134)
	652,959	754,171	575,454	381,041	342,602	(232,852)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	952,631	899,936	1,169,618	975,444	1,401,336	231,718
Total REVENUES:	1,605,591	1,654,106	1,745,072	1,356,485	1,846,138	101,066

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	1,117,037	1,193,561	1,227,440	1,015,505	1,273,538	46,098
6200 - Contracted Services	279,744	239,257	304,183	241,831	341,924	37,741
6300 - Supplies & Materials	55,524	81,995	62,912	52,866	54,500	(8,412)
6400 - Other Operating Costs	79,309	66,964	65,149	41,444	78,700	13,551
	1,531,615	1,581,777	1,659,684	1,351,646	1,748,662	88,978
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	73,976	72,329	85,388	55,446	97,476	12,088
Total EXPENDITURES:	1,605,591	1,654,106	1,745,072	1,407,092	1,846,138	101,066

HARRIS COUNTY DEPARTMENT OF EDUCATION

Center for Safe & Secure Schools

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	141,767	436,410	201,579	120,160	194,829	(6,750)
5740 - Local Revenue-Other	-	3	-	-	-	-
	141,767	436,413	201,579	120,160	194,829	(6,750)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	267,297	311,388	437,632	408,438	346,779	(90,853)
Total REVENUES:	409,064	747,801	639,211	528,598	541,608	(97,603)
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
EXPENDITURES before Facilities	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
6100 - Payroll Expenditures	156,252	99,195	283,630	81,345	321,509	37,879
6200 - Contracted Services	167,214	431,722	187,468	157,765	59,678	(127,790)
6300 - Supplies & Materials	21,186	173,690	401,760	270,330	109,010	(292,750)
6400 - Other Operating Costs	40,417	35,652	42,450	26,953	39,050	(3,400)
6600 - Capital Assets	-	-	-	-	-	-
	385,069	740,259	915,308	536,392	529,247	(386,061)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	23,995	7,542	8,903	5,781	12,361	3,458
Total EXPENDITURES:	409,064	747,801	924,211	542,173	541,608	(382,603)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Communication

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Tax Revenues						
5710 - Local Property Taxes	653,799	653,013	667,620	533,616	915,614	247,994
Total REVENUES:	653,799	653,013	667,620	533,616	915,614	247,994
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	385,871	447,762	467,446	407,013	681,848	214,402
6200 - Contracted Services	185,651	115,104	64,998	82,993	102,616	37,618
6300 - Supplies & Materials	32,833	35,176	70,140	29,325	64,832	(5,308)
6400 - Other Operating Costs	14,627	20,642	24,510	16,110	31,600	7,090
	618,982	618,685	627,094	535,441	880,896	253,802
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	34,817	34,328	40,526	26,315	34,718	(5,808)
Total EXPENDITURES:	653,799	653,013	667,620	561,756	915,614	247,994

HARRIS COUNTY DEPARTMENT OF EDUCATION

Client Engagement

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beainnina with: 1. 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5740 - Local Revenue-Other	2,600	-	-	1,400	-	-
	2,600	-	-	1,400	-	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	401,390	410,161	480,453	354,515	468,005	(12,448)
Total REVENUES:	403,990	410,161	480,453	355,915	468,005	(12,448)
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	267,241	239,108	283,393	230,115	349,453	66,060
6200 - Contracted Services	78,864	89,491	95,145	70,272	18,635	(76,510)
6300 - Supplies & Materials	14,017	17,274	27,175	11,744	20,025	(7,150)
6400 - Other Operating Costs	42,127	57,344	66,544	48,474	71,489	4,945
	402,249	403,218	472,257	360,605	459,602	(12,655)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	1,741	6,943	8,196	5,322	8,403	207
Total EXPENDITURES:	403,990	410,161	480,453	365,927	468,005	(12,448)

HARRIS COUNTY DEPARTMENT OF EDUCATION

CASE Local

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beainnina with: 1. 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	2,020	11,197	10,000	19,490	12,000	2,000
5730 - Local Rev-Other Entities	14,864	15,945	12,000	4,325	20,000	8,000
5740 - Local Revenue-Other	5,100	-	-	40	-	-
5790 - Local Rev-Local Grants	-	-	15,000	-	5,000	(10,000)
	21,984	27,142	37,000	23,855	37,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	137,756	135,158	123,484	66,717	123,484	-
Total REVENUES:	159,740	162,300	160,484	90,572	160,484	-
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	108,769	96,025	101,500	72,937	107,702	6,202
6200 - Contracted Services	34,068	2,063	21,670	10,016	28,580	6,910
6300 - Supplies & Materials	14,564	296	22,672	6,248	10,700	(11,972)
6400 - Other Operating Costs	2,339	1,028	14,642	3,894	13,502	(1,140)
	159,740	99,412	160,484	93,094	160,484	-
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	-	62,888	-	-	-	-
Total EXPENDITURES:	159,740	162,300	160,484	93,094	160,484	-

HARRIS COUNTY DEPARTMENT OF EDUCATION

Department-Wide

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5610 - Other Sources	-	-	-	-	1,164,940	1,164,940
5720 - Local Rev-Schl Districts	-	-	-	-	-	-
5730 - Local Rev-Other Entities	320	120	-	-	-	-
5740 - Local Revenue-Other	33,463	31,832	8,000	20,300	8,000	-
5790 - Local Rev-Local Grants	-	3,148	8,350	-	-	(8,350)
5890 - State Rev-Shared Services	16,592	21,268	27,074	16,370	1,379,419	1,352,345
5990 - Fed Rev - Indirect Costs	39,562	351,101	257,982	(18,129)	-	(257,982)
	89,936	407,469	301,406	18,541	2,552,359	2,250,953
REVENUES - Tax Revenues						
5710 - Local Property Taxes	8,243,939	7,851,163	6,290,698	11,534,915	5,662,436	(628,262)
Total REVENUES:	8,333,875	8,258,632	6,592,104	11,553,456	8,214,795	1,622,691

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	120,662	114,355	(648,153)	-	(637,868)	10,285
6200 - Contracted Services	755,250	790,922	1,000,287	731,060	859,211	(141,076)
6300 - Supplies & Materials	(21,223)	(50,141)	(153)	(4,278)	507,327	507,480
6400 - Other Operating Costs	330,156	72,474	574,525	51,433	-	(574,525)
6600 - Capital Assets	41,582	74,418	-	-	-	-
8900 - Other Uses	3,684,584	4,401,089	5,246,696	2,376,564	3,330,874	(1,915,822)
	4,911,010	5,403,117	6,173,202	3,154,779	4,059,544	(2,113,658)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	2,016,480	1,958,740	2,680,459	1,600,370	2,911,327	230,868
Total EXPENDITURES:	6,927,490	7,361,857	8,853,661	4,755,149	6,970,871	(1,882,790)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Education Foundation

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5740 - Local Revenue-Other	-	50	-	10	-	
	-	50	-	10	-	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	200,035	200,704	201,583	198,719	201,875	292
Total REVENUES:	200,035	200,754	201,583	198,729	201,875	292
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6200 - Contracted Services	190,000	190,943	190,000	191,208	190,000	
	190,000	190,943	190,000	191,208	190,000	-
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	10,035	9,811	11,583	7,521	11,875	
Total EXPENDITURES:	200,035	200,754	201,583	198,729	201,875	292

HARRIS COUNTY DEPARTMENT OF EDUCATION

Spec Asst to Supt

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Tax Revenues						
5710 - Local Property Taxes	6,265	-	-	62,047	189,576	
Total REVENUES:	6,265	-	-	62,047	189,576	189,576
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>2015-2016 Budget</u>	
EXPENDITURES before Facilities					<u>Recommended</u>	
6100 - Payroll Expenditures	6,078	-	90,000	88,906	172,843	82,843
6200 - Contracted Services	-	-	8,000	-	-	(8,000)
6300 - Supplies & Materials	-	-	15,920	5,357	2,319	(13,601)
6400 - Other Operating Costs	-	-	1,080	1,076	11,200	10,120
	6,078	-	115,000	95,339	186,362	71,362
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	187	-	-	-	3,214	3,214
Total EXPENDITURES:	6,265	-	115,000	95,339	189,576	74,576

HARRIS COUNTY DEPARTMENT OF EDUCATION

Choice Partners Cooperative

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	3,219,102	2,869,963	3,281,440	2,538,816	3,341,440	60,000
5730 - Local Rev-Other Entities	5,971	4,175	-	2,400	-	-
5740 - Local Revenue-Other	17,430	22,564	16,000	22,006	16,000	-
Total REVENUES:	3,242,503	2,896,703	3,297,440	2,563,222	3,357,440	60,000

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	925,110	923,373	1,167,725	922,422	1,228,831	61,106
6200 - Contracted Services	372,190	385,073	539,140	344,786	512,100	(27,040)
6300 - Supplies & Materials	79,338	57,643	111,400	44,778	118,000	6,600
6400 - Other Operating Costs	127,043	160,184	261,732	102,985	248,357	(13,375)
	1,503,681	1,526,272	2,079,997	1,414,971	2,107,288	27,291
EXPENDITURES - Facilities						-
6487 - Facilities Supprt Charges	75,839	66,356	75,852	49,254	85,212	9,360
Total EXPENDITURES:	1,579,520	1,592,628	2,155,849	1,464,224	2,192,500	36,651

HARRIS COUNTY DEPARTMENT OF EDUCATION

Construction Services

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Tax Revenues						
5710 - Local Property Taxes	119,015	122,342	129,077	103,889	132,646	3,569
Total REVENUES:	119,015	122,342	129,077	103,889	132,646	3,569
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	110,474	113,802	117,678	102,355	121,162	3,484
6200 - Contracted Services	624	563	1,000	467	1,000	-
6300 - Supplies & Materials	2,925	3,093	3,500	1,005	3,500	-
6400 - Other Operating Costs	2,090	2,047	3,550	2,867	3,550	-
	116,113	119,505	125,728	106,693	129,212	3,484
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	2,902	2,837	3,349	2,175	3,434	85
Total EXPENDITURES:	119,015	122,342	129,077	108,868	132,646	3,569

HARRIS COUNTY DEPARTMENT OF EDUCATION

Facilities Support Services

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5790 - Local Rev-Local Grants	4,167,246	4,139,379	4,802,112	3,180,080	4,889,629	87,517
	4,167,246	4,139,379	4,802,112	3,180,080	4,889,629	87,517
REVENUES - Tax Revenues						
5710 - Local Property Taxes	7,374	-	-	-	-	-
Total REVENUES:	4,174,620	4,139,379	4,802,112	3,180,080	4,889,629	87,517
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	1,789,543	1,825,009	2,065,742	1,577,659	2,091,251	25,509
6200 - Contracted Services	1,490,430	1,309,721	1,568,250	915,364	1,642,300	74,050
6300 - Supplies & Materials	269,324	226,388	359,469	193,296	334,865	(24,604)
6400 - Other Operating Costs	569,149	573,683	655,463	580,724	688,313	32,850
6600 - Capital Assets	56,174	206,931	140,726	56,503	132,900	(7,826)
Total EXPENDITURES:	4,174,620	4,141,732	4,789,650	3,323,547	4,889,629	99,979

HARRIS COUNTY DEPARTMENT OF EDUCATION

Operations

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5790 - Local Rev-Local Grants	839,434	757,648	976,946	572,483	1,034,927	
Total REVENUES:	839,434	757,648	976,946	572,483	1,034,927	57,981
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	326,404	307,607	347,197	261,603	352,343	5,146
6200 - Contracted Services	392,799	343,306	520,700	265,458	560,100	39,400
6300 - Supplies & Materials	95,488	75,000	99,546	61,723	97,784	(1,762)
6400 - Other Operating Costs	1,945	3,034	6,300	3,007	6,800	500
6600 - Capital Assets	22,798	28,701	15,665	8,865	17,900	2,235
Total EXPENDITURES:	839,434	757,648	989,408	600,655	1,034,927	45,519

HARRIS COUNTY DEPARTMENT OF EDUCATION

Local Construction Fund 170

Budget Trend Analysis for Fiscal Year 2015-2016
Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Tax Revenues						
5710 - Local Property Taxes	47,100	-	-	-	-	-
Total REVENUES:	47,100	-	-	-	-	-

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6200 - Contracted Services	-	257,928	84,921	71,306	30,000	(54,921)
6600 - Capital Assets	426,346	20,562	1,691,447	461,584	300,000	(1,391,447)
Total EXPENDITURES:	426,346	278,489	1,776,368	532,889	330,000	(1,446,368)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Building Replacement Schedule

Budget Trend Analysis for Fiscal Year 2015-2016

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6600 - Capital Assets	-	47,985	186,650	-	216,650	30,000
Total EXPENDITURES:	-	47,985	186,650	-	216,650	30,000

HARRIS COUNTY DEPARTMENT OF EDUCATION

Records Management Services

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	1,317,266	1,368,017	1,575,384	1,107,163	1,596,820	21,436
5740 - Local Revenue-Other	65,578	67,777	-	59,128	80,000	80,000
	1,382,845	1,435,793	1,575,384	1,166,291	1,676,820	101,436
REVENUES - Tax Revenues						
5710 - Local Property Taxes	133,769	91,860	140,884	24,080	28,112	(112,772)
Total REVENUES:	1,516,613	1,527,654	1,716,268	1,190,372	1,704,932	(11,336)

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	644,389	636,638	665,107	562,356	718,571	53,464
6200 - Contracted Services	69,584	84,775	129,600	65,733	50,500	(79,100)
6300 - Supplies & Materials	138,497	139,329	150,436	98,339	160,500	10,064
6400 - Other Operating Costs	1,487	1,966	2,154	1,117	5,640	3,486
	853,957	862,707	947,297	727,545	935,211	(12,086)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	662,656	664,947	768,971	499,322	769,721	750
Total EXPENDITURES:	1,516,613	1,527,654	1,716,268	1,226,868	1,704,932	(11,336)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Human Resources

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beainnina with: 1. 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5740 - Local Revenue-Other	2,800	1,795	-	-	-	
5990 - Fed Rev - Indirect Costs	763,764	489,324	513,133	165,351	200,445	(312,688)
	766,564	491,119	513,133	165,351	200,445	(312,688)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	107,729	433,038	471,983	580,987	786,937	314,954
Total REVENUES:	874,293	924,157	985,116	746,338	987,382	2,266
	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	704,961	729,039	745,471	635,848	756,585	11,114
6200 - Contracted Services	35,995	53,866	55,800	28,532	51,500	(4,300)
6300 - Supplies & Materials	41,481	34,273	57,700	42,013	49,000	(8,700)
6400 - Other Operating Costs	40,375	52,941	62,350	30,478	71,350	9,000
	822,813	870,119	921,321	736,871	928,435	7,114
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	51,480	54,039	63,795	41,425	58,947	(4,848)
Total EXPENDITURES:	874,293	924,157	985,116	778,295	987,382	2,266

HARRIS COUNTY DEPARTMENT OF EDUCATION

Bilingual Education

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beainnina with: 1. 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	56,719	79,132	144,500	109,480	144,500	-
5740 - Local Revenue-Other	-	1,150	-	-	-	-
	56,719	80,282	144,500	109,480	144,500	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	45,949	32,612	75,291	1,430	62,433	(12,858)
Total REVENUES:	102,668	112,894	219,791	110,910	206,933	(12,858)
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	90,891	86,627	28,606	13,256	15,748	(12,858)
6200 - Contracted Services	(550)	12,521	120,976	66,135	120,976	-
6300 - Supplies & Materials	8,981	7,139	25,119	5,845	29,619	4,500
6400 - Other Operating Costs	3,347	6,607	45,090	26,363	40,590	(4,500)
Total EXPENDITURES:	102,668	112,894	219,791	111,599	206,933	(12,858)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Digital Learning

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	69,568	90,200	99,991	81,345	99,991	-
5740 - Local Revenue-Other	8,000	-	-	-	-	-
	77,568	90,200	99,991	81,345	99,991	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	35,222	-	-	-	286	286
Total REVENUES:	112,789	90,200	99,991	81,345	100,277	286
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>2015-2016 Budget</u>	
EXPENDITURES before Facilities					<u>Recommended</u>	
6100 - Payroll Expenditures	99,333	-	-	3,869	32,149	32,149
6200 - Contracted Services	2,181	23,956	89,554	8,445	59,554	(30,000)
6300 - Supplies & Materials	281	-	4,800	-	4,800	-
6400 - Other Operating Costs	7,899	23	1,485	36	1,485	-
	109,694	23,979	95,839	12,350	97,988	2,149
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	3,095	3,593	2,233	1,450	2,289	56
Total EXPENDITURES:	112,789	27,572	98,072	13,800	100,277	2,205

HARRIS COUNTY DEPARTMENT OF EDUCATION

Division Wide

Budget Trend Analysis for Fiscal Year 2015-2016
 Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	69,215	45,800	71,300	45,800	71,300	-
	69,215	45,800	71,300	45,800	71,300	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	69,379	112,477	173,622	89,277	146,753	
Total REVENUES:	138,594	158,277	244,922	135,077	218,053	(26,869)
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	26,704	45,033	57,059	49,916	55,409	(1,650)
6200 - Contracted Services	39,020	39,498	97,500	35,000	97,500	-
6300 - Supplies & Materials	2,049	4,605	5,979	1,626	5,979	-
6400 - Other Operating Costs	617	500	3,350	436	3,350	-
	68,390	89,636	163,888	86,979	162,238	(1,650)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	70,204	68,642	81,034	52,618	55,815	
Total EXPENDITURES:	138,594	158,277	244,922	139,598	218,053	(26,869)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Early Childhood Winter Conference

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	96,930	88,045	175,000	119,306	175,000	-
5730 - Local Rev-Other Entities	10,900	12,565	20,000	9,350	20,000	-
5740 - Local Revenue-Other	250	3,000	-	2,700	-	-
	108,080	103,610	195,000	131,356	195,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	57,093	58,690	45,914	14,564	52,433	6,519
Total REVENUES:	165,173	162,300	240,914	145,920	247,433	6,519
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	73,885	74,964	74,182	65,672	80,701	6,519
6200 - Contracted Services	49,158	44,808	71,800	47,059	71,800	-
6300 - Supplies & Materials	15,324	15,512	32,879	12,864	33,279	400
6400 - Other Operating Costs	26,806	27,016	62,053	22,819	61,653	(400)
Total EXPENDITURES:	165,173	162,300	240,914	148,414	247,433	6,519

HARRIS COUNTY DEPARTMENT OF EDUCATION

English Language Arts

Budget Trend Analysis for Fiscal Year 2015-2016
Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	133,238	173,536	250,000	108,938	250,000	-
	133,238	173,536	250,000	108,938	250,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	-	1,043	62,462	22,422	53,087	(9,375)
Total REVENUES:	133,238	174,579	312,462	131,360	303,087	(9,375)
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	57,942	69,757	78,703	63,674	69,328	(9,375)
6200 - Contracted Services	48,136	81,281	191,260	56,492	191,260	-
6300 - Supplies & Materials	5,382	4,043	12,300	5,681	11,300	(1,000)
6400 - Other Operating Costs	11,806	15,940	30,199	8,545	31,199	1,000
Total EXPENDITURES:	123,266	171,022	312,462	134,392	303,087	(9,375)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Math

Budget Trend Analysis for Fiscal Year 2015-2016
Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	127,175	262,310	278,000	159,031	278,000	-
5740 - Local Revenue-Other	-	946	-	959	-	-
	127,175	263,256	278,000	159,990	278,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	-	9,083	121,964	-	118,343	(3,621)
Total REVENUES:	127,175	272,339	399,964	159,990	396,343	(3,621)

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	90,664	102,652	108,226	92,721	106,505	(1,721)
6200 - Contracted Services	19,161	141,116	259,300	50,059	259,300	-
6300 - Supplies & Materials	4,212	13,213	14,937	5,740	13,487	(1,450)
6400 - Other Operating Costs	8,240	15,357	17,501	7,231	17,051	(450)
Total EXPENDITURES:	122,277	272,339	399,964	155,752	396,343	(3,621)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Professional Development

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	9,574	10,520	38,000	(80)	38,000	
5730 - Local Rev-Other Entities	-	4,060	1,000	-	1,000	-
	9,574	14,580	39,000	(80)	39,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	1,666	-	8,428	-	9,146	718
Total REVENUES:	11,240	14,580	47,428	(80)	48,146	718
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	-	-	8,428	7,371	9,146	718
6200 - Contracted Services	-	10,950	26,500	-	26,500	-
6300 - Supplies & Materials	6,940	976	7,000	22	7,000	-
6400 - Other Operating Costs	4,301	3,262	5,500	-	5,500	-
Total EXPENDITURES:	11,240	15,188	47,428	7,393	48,146	718

HARRIS COUNTY DEPARTMENT OF EDUCATION

Science

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	38,379	74,406	86,000	42,862	86,000	-
5740 - Local Revenue-Other	-	-	700	-	-	(700)
	38,379	74,406	86,700	42,862	86,000	(700)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	78,695	57,142	86,182	60,686	50,324	(35,858)
Total REVENUES:	117,074	131,548	172,882	103,548	136,324	(36,558)
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	100,215	101,805	112,621	84,846	76,763	(35,858)
6200 - Contracted Services	570	5,425	18,931	10,300	9,231	(9,700)
6300 - Supplies & Materials	8,891	14,514	24,281	3,520	31,781	7,500
6400 - Other Operating Costs	7,398	9,805	17,049	8,000	18,549	1,500
Total EXPENDITURES:	117,074	131,548	172,882	106,667	136,324	(36,558)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Social Studies

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	74,141	13,295	76,000	34,641	76,000	-
	74,141	13,295	76,000	34,641	76,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	8,889	67,939	8,123	21,505	20,412	12,289
Total REVENUES:	83,030	81,234	84,123	56,146	96,412	12,289
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	60,601	72,727	45,387	39,669	57,676	12,289
6200 - Contracted Services	13,089	2,300	21,500	9,350	21,000	(500)
6300 - Supplies & Materials	3,747	2,953	5,096	4,010	5,546	450
6400 - Other Operating Costs	5,592	3,255	12,140	5,006	12,190	50
Total EXPENDITURES:	83,030	81,234	84,123	58,034	96,412	12,289

HARRIS COUNTY DEPARTMENT OF EDUCATION

Speaker Series

Budget Trend Analysis for Fiscal Year 2015-2016
Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	DIFF BW
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	203,548	86,270	170,000	98,580	170,000	-
	203,548	86,270	170,000	98,580	170,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	-	-	7,894	-	9,830	1,936
Total REVENUES:	203,548	86,270	177,894	98,580	179,830	1,936
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
EXPENDITURES before Facilities	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
6100 - Payroll Expenditures	-	-	22,394	19,225	24,330	1,936
6200 - Contracted Services	32,681	65,490	125,000	55,980	125,000	-
6300 - Supplies & Materials	7,620	1,825	23,400	4,569	23,400	-
6400 - Other Operating Costs	6,601	5,920	7,100	5,827	7,100	-
Total EXPENDITURES:	46,903	73,235	177,894	85,601	179,830	1,936

HARRIS COUNTY DEPARTMENT OF EDUCATION

Special Education

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	31,730	37,579	30,000	27,930	41,000	11,000
5790 - Local Rev-Local Grants	4,102	-	-	-	-	-
	35,832	37,579	30,000	27,930	41,000	11,000
REVENUES - Tax Revenues						
5710 - Local Property Taxes	4,492	2,118	11,598	5,784	12,073	475
Total REVENUES:	40,324	39,697	41,598	33,714	53,073	11,475
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	28,829	29,149	29,022	23,415	29,497	475
6200 - Contracted Services	3,317	7,000	11,500	8,900	8,395	(3,105)
6300 - Supplies & Materials	2,327	1,195	2,232	1,572	1,477	(755)
6400 - Other Operating Costs	5,850	2,353	2,644	1,400	2,704	60
Total EXPENDITURES:	40,324	39,697	45,398	35,286	42,073	(3,325)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Purchasing Support Services

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Tax Revenues						
5710 - Local Property Taxes	394,816	427,646	520,039	322,640	534,793	14,754
Total REVENUES:	394,816	427,646	520,039	322,640	534,793	14,754
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>2015-2016 Budget</u>	
EXPENDITURES before Facilities					<u>Recommended</u>	
6100 - Payroll Expenditures	335,202	397,101	446,736	311,590	461,265	14,529
6200 - Contracted Services	22,006	4,330	15,600	8,432	20,600	5,000
6300 - Supplies & Materials	18,416	9,859	23,500	14,106	18,500	(5,000)
6400 - Other Operating Costs	11,479	8,814	25,300	6,369	25,300	-
	387,103	420,104	511,136	340,498	525,665	14,529
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	7,714	7,542	8,903	5,781	9,128	225
Total EXPENDITURES:	394,816	427,646	520,039	346,279	534,793	14,754

HARRIS COUNTY DEPARTMENT OF EDUCATION

Research & Evaluation Institute

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	DIFF BW <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	55,150	60,451	73,000	14,500	24,000	(49,000)
	55,150	60,451	73,000	14,500	24,000	(49,000)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	398,225	421,940	437,570	348,639	527,801	90,231
Total REVENUES:	453,375	482,391	510,570	363,139	551,801	41,231
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	399,371	419,899	454,863	358,138	489,102	34,239
6200 - Contracted Services	12,053	19,620	7,700	524	12,145	4,445
6300 - Supplies & Materials	20,113	23,057	18,950	8,454	20,986	2,036
6400 - Other Operating Costs	2,010	428	6,170	0	6,105	(65)
	433,547	463,004	487,683	367,117	528,338	40,655
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	19,828	19,387	22,887	14,861	23,463	576
Total EXPENDITURES:	453,375	482,391	510,570	381,978	551,801	41,231

HARRIS COUNTY DEPARTMENT OF EDUCATION

Center for Grants Development

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	10,891	2,800	-	2,195	1,500	1,500
5730 - Local Rev-Other Entities	21,646	-	-	-	-	-
	32,537	2,800	-	2,195	1,500	1,500
REVENUES - Tax Revenues						
5710 - Local Property Taxes	518,531	501,265	562,607	423,618	564,138	1,531
Total REVENUES:	551,068	504,065	562,607	425,813	565,638	3,031
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	484,140	446,617	475,706	407,150	485,381	9,675
6200 - Contracted Services	2,849	3,074	6,771	2,964	6,771	-
6300 - Supplies & Materials	14,724	10,531	20,082	3,875	21,096	1,014
6400 - Other Operating Costs	14,842	10,099	20,210	6,093	20,210	-
	516,554	470,320	522,769	420,082	533,458	10,689
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	34,514	33,745	39,838	25,868	32,180	(7,658)
Total EXPENDITURES:	551,068	504,065	562,607	445,950	565,638	3,031

HARRIS COUNTY DEPARTMENT OF EDUCATION

Retirement Leave Benefits Fund 190

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5740 - Local Revenue-Other	904	296	-	312	-	-
	904	296	-	312	-	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	-	-	150,000	46,659	200,000	50,000
Total REVENUES:	904	296	150,000	46,971	200,000	50,000
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	219,305	410,155	150,000	288,606	200,000	50,000
Total EXPENDITURES:	219,305	410,155	150,000	288,606	200,000	50,000

HARRIS COUNTY DEPARTMENT OF EDUCATION

Scholastic Arts

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beainnina with: 1. 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5730 - Local Rev-Other Entities	15,130	19,135	8,000	26,155	8,000	-
5740 - Local Revenue-Other	5,275	5,000	6,000	545	6,000	-
	20,405	24,135	14,000	26,700	14,000	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	51,556	48,151	89,871	46,656	103,035	13,164
Total REVENUES:	71,961	72,286	103,871	73,356	117,035	13,164
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>2015-2016 Budget</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	41,745	42,399	51,234	45,000	64,263	13,029
6200 - Contracted Services	7,445	6,193	11,760	6,815	12,000	240
6300 - Supplies & Materials	1,496	1,029	3,960	2,772	3,660	(300)
6400 - Other Operating Costs	16,608	18,102	31,530	18,316	31,590	60
	67,294	67,723	98,484	72,903	111,513	13,029
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	4,667	4,563	5,387	3,498	5,522	135
Total EXPENDITURES:	71,961	72,286	103,871	76,401	117,035	13,164

HARRIS COUNTY DEPARTMENT OF EDUCATION

ABC East

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	1,939,055	2,097,800	2,444,200	2,573,100	2,596,000	151,800
5740 - Local Revenue-Other	-	-	2,500	2,862	-	(2,500)
	1,939,055	2,097,800	2,446,700	2,575,962	2,596,000	149,300
REVENUES - Tax Revenues						
5710 - Local Property Taxes	969,402	925,663	919,203	62,517	907,896	(11,307)
Total REVENUES:	2,908,457	3,023,463	3,365,903	2,638,479	3,503,896	137,993

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	2,414,471	2,523,877	2,704,396	2,146,855	2,925,883	221,487
6200 - Contracted Services	63,786	63,095	108,996	69,411	79,600	(29,396)
6300 - Supplies & Materials	44,396	57,554	100,222	71,567	41,700	(58,522)
6400 - Other Operating Costs	14,863	16,248	24,121	20,586	17,765	(6,356)
	2,537,515	2,660,774	2,937,735	2,308,418	3,064,948	127,213
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	370,942	362,689	428,168	278,026	438,948	10,780
Total EXPENDITURES:	2,908,457	3,023,463	3,365,903	2,586,444	3,503,896	137,993

HARRIS COUNTY DEPARTMENT OF EDUCATION

ABC West

Budget Trend Analysis for Fiscal Year 2015-2016
Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	1,783,000	2,121,893	2,133,275	2,177,701	2,087,600	(45,675)
5740 - Local Revenue-Other	-	600	1,676	1,766	-	(1,676)
	1,783,000	2,122,493	2,134,951	2,179,466	2,087,600	(47,351)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	508,140	587,013	1,158,471	51,165	1,049,516	(108,955)
Total REVENUES:	2,291,140	2,709,506	3,293,422	2,230,631	3,137,116	(156,306)
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	1,975,614	2,341,135	2,611,030	1,888,619	2,779,188	168,158
6200 - Contracted Services	71,284	72,645	133,645	107,858	83,312	(50,333)
6300 - Supplies & Materials	34,778	95,496	309,448	17,227	34,437	(275,011)
6400 - Other Operating Costs	25,693	20,548	27,178	18,242	22,718	(4,460)
	2,107,369	2,529,825	3,081,301	2,031,947	2,919,655	(161,646)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	183,771	179,681	212,121	137,738	217,461	5,340
Total EXPENDITURES:	2,291,140	2,709,506	3,293,422	2,169,685	3,137,116	(156,306)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Highpoint East

Budget Trend Analysis for Fiscal Year 2015-2016
Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	2,481,965	2,207,900	2,081,800	1,879,520	1,793,900	(287,900)
	2,481,965	2,207,900	2,081,800	1,879,520	1,793,900	(287,900)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	-	243,751	560,811	150,280	994,438	433,627
Total REVENUES:	2,481,965	2,451,651	2,642,611	2,029,800	2,788,338	145,727
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>2015-2016 Budget</u>	
EXPENDITURES before Facilities					<u>Recommended</u>	
6100 - Payroll Expenditures	1,704,810	1,759,099	1,854,307	1,581,251	1,964,865	110,558
6200 - Contracted Services	200,860	178,771	170,600	125,388	177,100	6,500
6300 - Supplies & Materials	83,389	42,513	44,500	28,518	60,500	16,000
6400 - Other Operating Costs	3,722	2,962	20,350	6,943	19,100	(1,250)
	1,992,780	1,983,345	2,089,757	1,742,100	2,221,565	131,808
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	478,965	468,307	552,854	358,989	566,773	13,919
Total EXPENDITURES:	2,471,745	2,451,651	2,642,611	2,101,089	2,788,338	145,727

HARRIS COUNTY DEPARTMENT OF EDUCATION

Highpoint North

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	1,681,740	1,920,100	1,769,300	1,204,110	117,200	(1,652,100)
5740 - Local Revenue-Other	-	245	-	-	300,000	300,000
	1,681,740	1,920,345	1,769,300	1,204,110	417,200	(1,352,100)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	152,040	56,003	373,257	521,404	1,073,961	700,704
Total REVENUES:	1,833,780	1,976,348	2,142,557	1,725,514	1,491,161	(651,396)
	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	1,481,280	1,603,288	1,698,327	1,533,682	1,116,721	(581,606)
6200 - Contracted Services	134,269	146,956	179,850	135,205	108,423	(71,427)
6300 - Supplies & Materials	46,675	63,107	51,650	27,486	58,750	7,100
6400 - Other Operating Costs	9,331	4,380	23,477	15,143	12,300	(11,177)
6600 - Capital Assets	-	-	2,000	-	3,000	1,000
	1,671,554	1,817,731	1,955,304	1,711,517	1,299,194	(656,110)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	162,226	158,617	187,253	121,591	191,967	4,714
Total EXPENDITURES:	1,833,780	1,976,348	2,142,557	1,833,107	1,491,161	(651,396)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Special Schools Administration

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	18,000	25,200	9,000	-	1,000	(8,000)
	18,000	25,200	9,000	-	1,000	(8,000)
REVENUES - Tax Revenues						
5710 - Local Property Taxes	454,240	437,649	517,338	343,685	514,978	(2,360)
Total REVENUES:	472,240	462,849	526,338	343,685	515,978	(10,360)
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	363,905	346,294	380,517	299,989	372,593	(7,924)
6200 - Contracted Services	20,870	31,025	27,200	7,481	31,200	4,000
6300 - Supplies & Materials	50,056	52,366	48,950	12,901	55,100	6,150
6400 - Other Operating Costs	13,002	9,303	41,500	22,149	35,100	(6,400)
	447,834	438,987	498,167	342,520	493,993	(4,174)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	24,406	23,863	28,171	18,293	21,985	(6,186)
Total EXPENDITURES:	472,240	462,849	526,338	360,813	515,978	(10,360)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Superintendent's Office

Budget Trend Analysis for Fiscal Year 2015-2016
 Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5610 - Other Sources	-	135	-	-	-	-
	-	135	-	-	-	-
REVENUES - Tax Revenues						
5710 - Local Property Taxes	370,259	505,113	475,216	339,994	385,434	(89,782)
Total REVENUES:	370,259	505,248	475,216	339,994	385,434	(89,782)
EXPENDITURES	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	
EXPENDITURES before Facilities	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	
6100 - Payroll Expenditures	322,567	476,279	402,251	286,156	312,650	(89,601)
6200 - Contracted Services	14,076	973	16,500	32,832	9,000	(7,500)
6300 - Supplies & Materials	3,440	3,660	15,876	11,353	11,536	(4,340)
6400 - Other Operating Costs	15,176	9,670	23,275	10,643	34,498	11,223
	355,259	490,582	457,902	340,984	367,684	(90,218)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	15,000	14,666	17,314	11,243	17,750	436
Total EXPENDITURES:	370,259	505,248	475,216	352,227	385,434	(89,782)

HARRIS COUNTY DEPARTMENT OF EDUCATION

State TEA Employee Portion Health Ins

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5830 - Revenue-Other Tx Agencies	589,348	432,966	588,000	493,263	450,000	(138,000)
Total REVENUES:	589,348	432,966	588,000	493,263	450,000	(138,000)

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	534,263	519,013	588,000	462,440	450,000	(138,000)
Total EXPENDITURES:	534,263	519,013	588,000	462,440	450,000	(138,000)

HARRIS COUNTY DEPARTMENT OF EDUCATION

State TRS On Behalf Payments

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5830 - Revenue-Other Tx Agencies	1,732,483	2,009,295	1,750,000	-	2,150,000	400,000
Total REVENUES:	1,732,483	2,009,295	1,750,000	-	2,150,000	400,000
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	1,732,483	2,009,295	1,750,000	-	2,150,000	400,000
Total EXPENDITURES:	1,732,483	2,009,295	1,750,000	-	2,150,000	400,000

HARRIS COUNTY DEPARTMENT OF EDUCATION

Chief Information Officer

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Tax Revenues						
5710 - Local Property Taxes	56,589	169,658	188,326	141,207	190,256	1,930
Total REVENUES:	56,589	169,658	188,326	141,207	190,256	1,930
	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	41,664	159,996	164,579	143,415	168,717	4,138
6200 - Contracted Services	2,981	912	3,000	684	3,000	-
6300 - Supplies & Materials	2,158	2,050	5,000	-	3,500	(1,500)
6400 - Other Operating Costs	6,626	3,611	12,100	1,655	11,300	(800)
	53,429	166,568	184,679	145,753	186,517	1,838
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	3,159	3,090	3,647	2,368	3,739	92
Total EXPENDITURES:	56,589	169,658	188,326	148,122	190,256	1,930

HARRIS COUNTY DEPARTMENT OF EDUCATION

Technology Support Services

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5610 - Other Sources	100	-	-	-	-	-
5720 - Local Rev-Schl Districts	201,596	249,606	164,100	26,200	93,220	(70,880)
5740 - Local Revenue-Other	-	350	-	40	-	-
5890 - State Rev-Shared Services	30,036	25,689	-	-	27,320	27,320
5990 - Fed Rev - Indirect Costs	1,089,128	349,899	513,133	720,456	809,052	295,919
	1,320,860	625,544	677,233	746,696	929,592	252,359
REVENUES - Tax Revenues						
5710 - Local Property Taxes	2,397,333	3,129,815	3,409,912	2,116,920	2,747,088	(662,824)
Total REVENUES:	3,718,193	3,755,359	4,087,145	2,863,617	3,676,680	(410,465)

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	1,835,137	1,810,830	2,000,331	1,615,825	1,772,446	(227,885)
6200 - Contracted Services	507,042	491,247	682,300	308,256	739,500	57,200
6300 - Supplies & Materials	650,122	557,773	799,480	558,407	770,974	(28,506)
6400 - Other Operating Costs	103,559	110,094	99,655	55,367	86,350	(13,305)
6600 - Capital Assets	487,720	653,799	941,173	380,546	810,644	(130,529)
	3,583,580	3,623,742	4,522,939	2,918,402	4,179,914	(343,025)
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	134,612	131,617	155,379	100,894	70,284	(85,095)
Total EXPENDITURES:	3,718,193	3,755,359	4,678,318	3,019,296	4,250,198	(428,120)

HARRIS COUNTY DEPARTMENT OF EDUCATION

Technology Digital Innovation

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u> <u>Revenues</u>	<u>2013-2014</u> <u>Revenues</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Revenues</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	<u>DIFF BW</u> <u>FY15 & FY16</u>
REVENUES						
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	53,500	168,450	200,000	161,788	270,580	70,580
	53,500	168,450	200,000	161,788	270,580	70,580
REVENUES - Tax Revenues						
5710 - Local Property Taxes	287,093	93,651	114,750	93,173	55,178	(59,572)
Total REVENUES:	340,593	262,101	314,750	254,961	325,758	11,008

	<u>2012-2013</u> <u>Expenditures</u>	<u>2013-2014</u> <u>Expenditures</u>	<u>2014-2015</u> <u>Budget</u>	<u>2014-2015</u> <u>Expenditures</u>	<u>2015-2016 Budget</u> <u>Recommended</u>	
EXPENDITURES						
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	36,593	255,538	262,510	229,187	270,218	7,708
6200 - Contracted Services	75,737	-	30,000	30,000	30,000	-
6300 - Supplies & Materials	17,939	2,423	9,300	72	12,300	3,000
6400 - Other Operating Costs	8,541	4,140	12,940	6,650	13,240	300
6600 - Capital Assets	199,015	-	-	-	-	-
	337,825	262,101	314,750	265,909	325,758	11,008
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	2,768	-	-	-	-	-
Total EXPENDITURES:	340,593	262,101	314,750	265,909	325,758	11,008

HARRIS COUNTY DEPARTMENT OF EDUCATION

Therapy Services

Budget Trend Analysis for Fiscal Year 2015-2016

Funds beginning with: 1, 7

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016 Budget</u>	<u>DIFF BW</u>
REVENUES	<u>Revenues</u>	<u>Revenues</u>	<u>Budget</u>	<u>Revenues</u>	<u>Recommended</u>	<u>FY15 & FY16</u>
REVENUES - Local, State, and Federal						
5720 - Local Rev-Schl Districts	7,477,283	7,706,189	8,486,638	7,639,137	9,391,888	905,250
5740 - Local Revenue-Other	-	557	-	105	-	-
	7,477,283	7,706,746	8,486,638	7,639,242	9,391,888	905,250
REVENUES - Tax Revenues						
5710 - Local Property Taxes	226,435	224,625	295,601	-	642,914	347,313
Total REVENUES:	7,703,718	7,931,371	8,782,239	7,639,242	10,034,802	1,252,563
EXPENDITURES	<u>Expenditures</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>2015-2016 Budget</u>	
					<u>Recommended</u>	
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	7,456,335	7,655,483	8,349,470	7,338,689	9,583,909	1,234,439
6200 - Contracted Services	22,345	32,080	42,700	22,516	43,400	700
6300 - Supplies & Materials	37,905	73,258	104,500	56,184	106,500	2,000
6400 - Other Operating Costs	127,890	112,627	217,188	108,498	230,890	13,702
	7,644,476	7,873,447	8,713,858	7,525,887	9,964,699	1,250,841
EXPENDITURES - Facilities						
6487 - Facilities Supprt Charges	59,242	57,923	68,381	44,402	70,103	1,722
Total EXPENDITURES:	7,703,718	7,931,371	8,782,239	7,570,289	10,034,802	1,252,563

Harris County Department of Education

Glossary of Financial Terms

ABC-Adaptive and Behavior Center

Account Code – This is the second part of the Pentamation Account Code. It is an eight digit numerical sequence consisting of the 4-digit object code and 4-digit sub-object code used to accounting purposes. Follows the Budget Code. See **Object Code** and **Sub-object Code**.

Account Number (Budget Number) – Consists of the **Budget Code** and the **Account Code**; the numerical sequence necessary to reflect budget operations and conditions, such as estimate revenues, appropriations, and encumbrances, the net balance, and other related information.

Accounting Period – A period at the end of which and for which financial statements are prepared; for example, September 1 through August 31.

Accrual Basis – Accrual accounting attempts to records the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by the enterprise. Accrual accounting is concerned with the process by which cash expended on resources and activities is returned as more (or perhaps less) cash to the enterprise, not just with the beginning and end of that process. It recognizes that the buying, producing, selling, and other operations of an enterprise during a period, as well as other events that affect enterprise performance, often do not coincide with the cash receipts and payments of the period.

Adopted Tax Rate – The total adopted rate is composed of a maintenance and operation rate (M&O) and a debt service rate (sometimes referred to as the Interest and Sinking, or I&S, rate). Rates are expressed per \$100 of taxable value.

Allocation – A part of a lump-sum appropriation, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Appraisal – (1) The act of appraising; (2) The estimated value resulting from such action.

Appraise – To make an estimate of value, particularly of the value of property. Note: if the property is valued for purpose of taxation, the less-inclusive term “assess” is usually used.

Appropriation – Budget dollars that have been set aside for a particular expenditure.

Appropriation Account – A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Arbitrage – In the context of government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher-yielding taxable securities.

Assess – To value property officially for the purpose of taxation. Note: the term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets/Personal Property – Property (fixed assets or capital assets) that is generally portable and owned by an entity (sometimes leased); which has a monetary value.

Assets/Real Property – Real estate or other property owned by an entity; which has a monetary value.

Balanced Budget – A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

Bill – A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution.

Board of Education – The elected or appointed body that has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, school trustees, etc.

Bond – A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Bonded Debt – The part of debt which is covered by outstanding bonds. Sometimes called “Bonded Indebtedness.”

Bonds Issued – Bonds sold.

Bonds Payable – The face value of bonds issued and unpaid.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budget Code – This is the first part of the Pentamation Account Code. It is fourteen digit numerical sequence consisting of the 3-digit fund code, 1-digit year code, 2-digit function code, 3-digit location code, 2-digit program code, and the 3-digit budget manager code, used to accounting purposes; precedes the **Account Code**. See **Fund Code**, **Function Code**, **Location Code**, **Program Code**, and **Budget Manager Code**.

Budget Manager Code – Denotes a program, purpose, or division applicable to the revenue or expenditure; part of the **Budget Code**: XXX-X-XX-XXX-XX-XXX.

CAFR-Comprehensive Annual Financial Report

Capital Asset – Same as **Fixed Asset**. Usually depreciated in governmental accounting

Capital Budget – A plan of proposed capital outlays and the means of financing them for the fiscal period. It is usually a part of the current budget. A capital program is sometimes referred to as a capital budget.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets. A fixed asset is defined as a tangible item whose expected useful life is over one year and whose value is more than \$1,000

and less than \$5,000 per item. It is not depreciated. A capital asset is defined as a tangible item (fixed asset) whose expected useful life is over one year and whose value exceeds \$5,000 per item. It is depreciated if applicable.

Capital Expenditure – charges for the acquisition at the delivered price including transportation, costs of equipment, land, buildings, or improvements of land or buildings, fixtures and other permanent improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of greater than 1 year.

Capital Project – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASE – Cooperative for After School Enrichment – A division of Harris County Department of Education formed in 1999, to mobilize the community to work together to ensure that every child in Harris County has access to an after-school program.

CDA – A HCDE investment policy that covers all financial assets under the direct control of the Department. Transactions involving the purchase, sale, and maintenance of all Department financial investments are included within the jurisdiction of this policy.

CH – A HCDE policy in which the Board delegates to the Superintendent or the Superintendent's designee the authority to determine the method of purchasing, in accordance with CH(LEGAL), and to make budgeted purchases. However, any purchase that costs or aggregates to a cost of \$50,000 or more shall require Board approval before a transaction is culminated.

Community Services – Those services, which are provided for the community as a whole, or some segment of the community and the activities are other than regular public education and adult basic education services.

Consultant – A resource person who provides assistance to the regular personnel through conference, demonstration, research, or other means.

Contracted Services – Labor, material, and other costs for services rendered by personnel who are not on the payroll of the local education agency.

CPI - Communication and Public Information

CSSS-Center for Safe and Secure Schools

Current – As used in this manual, the term has reference to the fiscal year in progress.

Current Budget – The annual budget prepared for and effective during the present fiscal year.

Current Year's Tax Levy – Taxes levied for the current fiscal period.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

Debt Service Fund – A fund used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on all bonds.

Deficit – The excess of the expenditures of a fund over the fund’s resources.

Delinquent Taxes – Taxes remaining unpaid on and after the date on which they become delinquent by statute.

Depreciate/Depreciation – [Verb] to consider something as having less value each year over a fixed period, for the calculation of income tax; [Noun] the amount or percentage by which something decreases in value over time, usually one year.

Designated Fund Balance – Management’s intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the Education Board.

Direct Debt – Debt that is to be repaid by the reporting government itself rather than by an overlapping or underlying government.

ECI – Early Childhood Intervention – Is one of 58 ECI programs in Texas, helps families with infants who are developing later than children their age in sitting, walking, talking or playing with toys

EFT – Electronic Funds Transfer – Electronic payments and collections.

Effective Tax Rate – tax rate would impose the same total taxes as last year if you compare properties taxed in both years

Encumbrance – Commitments related to unperformed contracts for goods or services.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

FASRG – Financial Accountability System Resource Guide – Describes the rules for financial accounting for Charter Schools, Education Service Centers and School Districts. Texas Administrative Code (TAC) §109.41.

Fiduciary Funds – A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government’s own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Final Amended Budget – Term used in connection with budgetary reporting. The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial Resources – Resources that are or will become available for spending.

Fiscal Year (FY) – A twelve-month period of time to which the annual budget applies and at the end of which the entity determines its financial position and the results of its operations.

Fixed Asset – A permanently owned thing; an asset of a business that is central to its operation and is not traded. Usually not depreciated in governmental accounting.

Food Service – Function 35; those activities that have as their purpose the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities.

Full-time Equivalent (FTE) – is a ratio that represents the number of hours that an employee works compared to 40 hours.

Function Code – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose; for example, Instruction, Administration, etc.; part of the **Budget Code**: XXX-X-XX-XXX-XX-XXX.

Fund – A sum of money or other resources set-aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Code – 3-digit code assigned to accounts for funds with separate purposes; part of the **Budget Code**: XXX-X-XX-XXX-XX-XXX.

Fund Balance – The difference between assets and liabilities reported in a governmental fund.

Fund Balance:

Assigned – Amounts constrained by the state’s intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Intent should be expressed by: the Texas Legislature, or a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (the Texas Legislature)

Restricted – constraints placed on the use of resources are either: Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

Non-Spendable – classification includes amounts that cannot be spent because they are either: Not in spendable form, or legally or contractually required to be maintained intact.

GASB – Governmental Accounting Standards Board – An independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

General Fund – A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

GFOA – Government Finance Officers Association – An association that educates professionals about financial policy, best practices, education, training, networking, and leadership.

Governmental Funds – A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, debt service funds, and permanent funds are the types of funds referred to as *governmental funds*.

Grant – A contribution, either money or material goods, made by an outside entity or a governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

HCAD – Harris County Appraisal District – Establishes the appraisal value of property within Harris County. This is done to allocate taxes fairly among all taxpayers.

HCDE-Harris County Department of Education

HCOEM – Harris County Office of Emergency Management – Helps prepare the residents and property of Harris County for disasters with training, education, and preparedness.

HCTO – Harris County Tax Office – Manages automobile registration, titling, property tax services, and voter registration for Harris County.

Internal Service Funds – Proprietary fund type that may be used to report any activities that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

I & S Tax – Interest and sinking is a term that is used interchangeably with debt service fund in discussing the components of the tax rate.

IGR – Internal Grant Resources – A program in HCDE’s Resource Development Division.

IRB – Institutional Review Board – A committee designated to review, monitor, and approve research involving humans.

ISS-Instructional Support Services

ITB – Invitation to Bid – A request made by a purchaser to prospective suppliers for their competitive price quotations on goods or services.

Location Code – Denotes the physical address of the revenue or expenditure; part of the **Budget Code**: XXX-X-XX-XXX-XX-XXX.

Levy – [Verb] To impose taxes or special assessments. [Noun] The total of taxes or special assessments imposed by a governmental unit.

Major Fund – Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to separate opinion in the independent auditor’s report,

M & O Tax – Maintenance and operations is a term that is used interchangeably with general fund in discussing the components of the tax rate.

Modified Accrual Basis - Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Nominal Rate – the rate that appears on the tax bills

Object Code – As applied to expenditures, this term has reference to an article or services received; for example, payroll costs, or purchased and contracted services; part of the **Account Code: XXXX-XXXX**.

Other Resources – An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.

Other Uses – A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends.

PAFR-Popular Annual Financial Report

Pentamation Account Code – The Pentamation Account Code is divided into two codes: The Budget Code (14 digit numerical sequence) and the Account Code (an 8 digit numerical sequence) These are both further described in this glossary.

Principal of Bonds – The face value of bonds.

Professional Staff – This is a full time equivalent count of teachers, professional support staff, campus administrators, and central administrators.

Program Code – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available; part of the **Budget Code: XXX-X-XX-XXX-XX-XXX**.

Proprietary Fund - Sometimes referred to as *income-determination, business-like, or commercial-type* fund of state or local government. Examples are enterprise funds and internal service funds.

PFC – stands for Public Facility Corporation

QZAB – Qualified Zone Academy Bonds – A Federal Grant Program that provides funding for schools to renovate building and developing curricular.

RD-Resource Development

Refunding – The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time.

Reimbursement – Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Reserve – An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and, therefore, is not available for further appropriation and expenditure.

Rollback Rate – tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures

Sinking Fund – See Debt Service Fund

Special Education – This refers to the population served by programs for students with disabilities.

Special Revenue Fund – A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes.

Sub-object Code – A subdivision within an expenditure object classification.

TASB – Texas Association of School Boards – A nonprofit statewide educational association that serves and represents local Texas school districts.

TEA – Texas Education Agency.

TMS-Travel Management System

TRS – The **Teacher Retirement System** of Texas is a public employee retirement system that is a multiple employer defined benefit pension plan. Based on salary and wages, for FY 2005-06 State law provides for a

- State or Federal grant contribution rate of 6.0% and a
- member contribution rate of 6.4% for TRS retirement and 0.65% for TRS active care, and
- reporting entity contribution of 0.55%.

Tax Rate Components – **See I & S Tax** (Interest and sinking) **M & O** (Maintenance and Operations) **Tax**.

Taxes – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TxVSN-Texas Virtual School Network

Unreserved and Undesignated Fund Balance – Available expendable financial resources in a governmental fund that are not the object of tentative management plans.

WMS-Workshop Management System

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