

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## BUDGET PLANNING WORKBOOK Fiscal Year 2012-13



Provided by the Business Services Division

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# HCDE BUDGET PLANNING WORKBOOK

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# **Section 1- Introduction**



**To: All HCDE Budget Managers**  
**From: John E. Sawyer, Ed.D. County Superintendent**  
**Ref: 2012-2013 Performance Budgeting Process**  
**Date: February 1, 2012**

As we reflect on the FY2011-12 budget process, there were several adjustments in budgetary practice that were made. The end result was a balanced budget given the same or less fiscal resources. Your participation was a key factor in meeting the new budgetary constraints given the economy and policy conditions during the planning and development process of the budget. HCDE was able to achieve one of its objectives, which were to utilize only current resources and not depend on projected carry over funds.

Going forward to fiscal year 2012-2013, we expect similar policy positions on revenue development while we might see a bit of good news due to better economic conditions in the housing and retail sector as well as the governmental sector, upon which HCDE depends.

While our customers saw declines in resources, we continued to see a slight increase in their dependence on services from HCDE to members and clients. Our grants are steady and holding and our fees for services are projected to be the same with a small possibility for increases. It is particularly important that before we begin planning for FY2012-2013, that we evaluate our **FY2010-11 results** and **current FY2011-2012 projections**. We need to remain realistic and focused so that successes are continued and shortcomings are minimized. Our Business Office Staff will engage in revenue evaluation during the month of February with each budget manager: **the end result will be a contingency plan to end 2012 as we start focusing on 2013.**

**For fiscal year 2012-2013**, we request that you develop a performance based budget that meets the following three budget goals:

- (1) Develop a Balanced budget;
- (2) Meet revenue projections and identify potential enhancement;
- (3) Implement efficiencies – proprietary divisions to be self supporting and support divisions to operate efficiently.

Our Board has adopted a Budget Calendar, and the Business Office Staff has created a Budget Instructions Manual that will guide the development of the budget. A series of workflows and forms are needed in order to create a review process during the budget meetings and workshops. Each division must be ready to discuss a **SWOT analysis** and a **Need Assessment** of your division during the budget meetings. It is important to note that each budget will be reviewed and adequate dialogue entertained in order to arrive at a consensus to develop **operations and financial plans** that meet the needs of our stakeholders: Educational clients, students and taxpayers.

cc. Board of Trustees



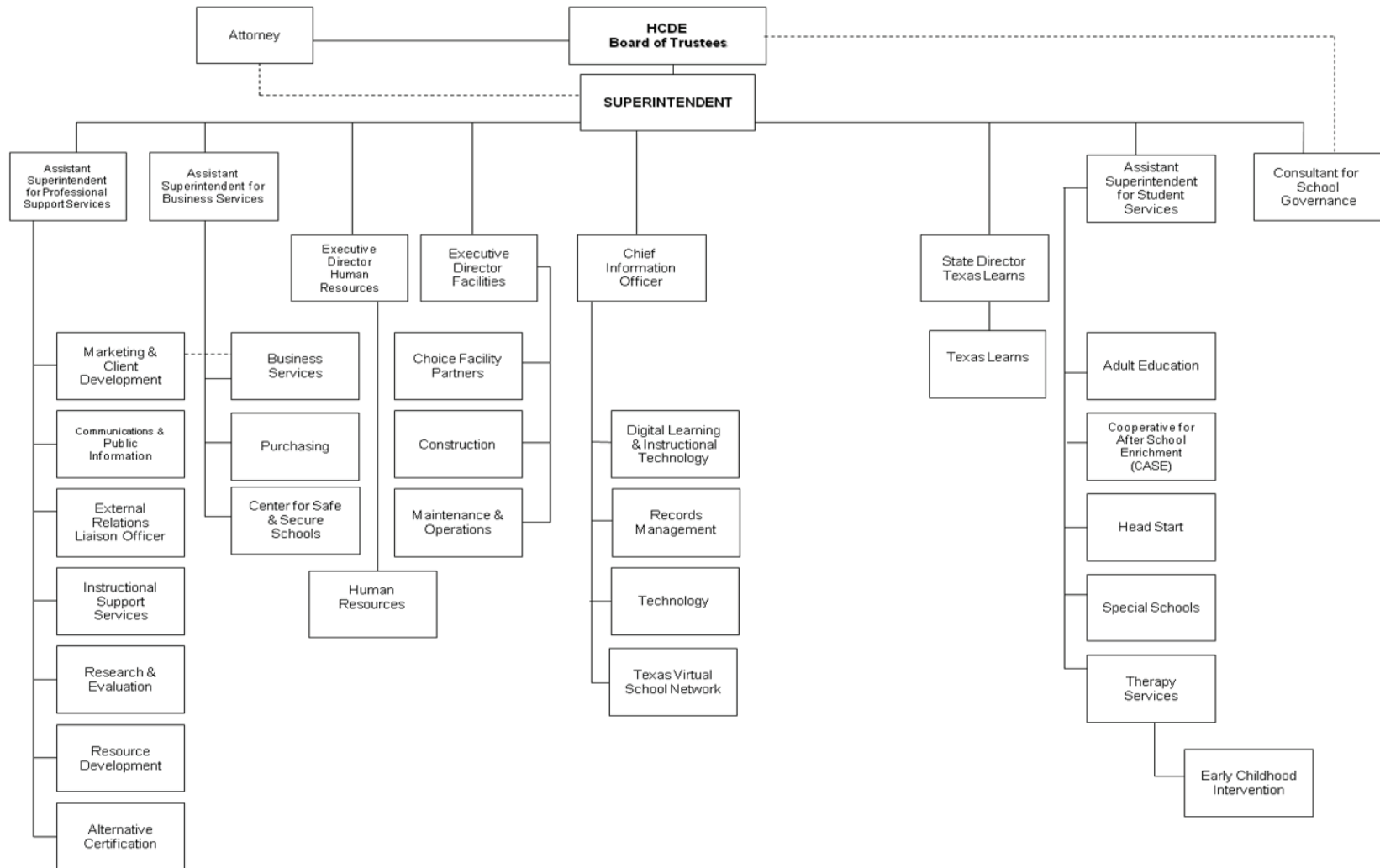
## **Mission Statement**

Harris County Department of Education:  
Advancing Excellence in Partnership  
With the Educational Community

## **Goals**

- Programs to improve achievement for learners
- High positive visibility in the community that supports public education
- Adequate resources to efficiently and effectively accomplish its mission
- Effective technology infrastructure and systems to ensure communication and service delivery
- Professional development programs to attract and maintain qualified staff necessary to provide education opportunities
- A cohesive planning and evaluation process resulting in successful delivery of services

# Harris County Department of Education



## HARRIS COUNTY DEPARTMENT OF EDUCATION

### FY 2012-13 Budget Planning Calendar

Process	Date	Activity	Location	Participants
Budget Planning		Budget Planning with Budget Analyst and Accounting Staff		
		Strategic Planning Process Begins		Divisions
	Tuesday, December 13, 2011	<u>Board Meeting, 1 PM</u> Approve calendar for FY 2012-13 Proposed Budget		Board
	Friday, January 13, 2012	Budget Information & Instructions Available on the HCDE portal		Business Svcs
	Wednesday, January 11, 2012	Accountability Steering Committee		Divisions
<b>Needs Assessment and Budget Development</b>				
	Thursday, February 2, 2012	Budget Prep Training	9 AM Room 501	Business Svcs-Budget Mgrs
	Wednesday, February 15, 2012	Needs Assessment to be conducted		Divisions
	Thursday, February 16, 2012	Budget Entry Training	9 AM Lab 504	Business Svcs-Budget Entry
	Friday, February 17, 2012	Budget Entry Training	9 AM Lab 504	Business Svcs-Budget Entry
<b>DUE</b>	<b>Friday, February 24, 2012</b>	<b>DUE: Proposed Budgets to Business Analyst</b>		<b>Budget Mgrs</b>
<b>DUE</b>	<b>Friday, March 30, 2012</b>	<b>DUE: Risk Assessment DUE</b>		<b>Budget Mgrs</b>
<b>March 12-16, 2012 Spring Break Department Closed</b>				
Budget Analysis	April, 2012	HCDE Goals & Strategic Plan Integration		Board, Superintendent
	Monday, April 2, 2012	Budget Committee Planning Workbook to Budget Committee 2 Hr. Budget Committee Planning Meeting		Business Analyst HCDE Budget Committee
<b>DUE</b>	<b>Tuesday, April 3, 2012</b>	<b>SWOT Analysis for Divisions</b>		<b>Budget Mgrs</b>
<b>DUE</b>	<b>Thursday, April 5, 2012</b>	<b>Final FY12-13 Accountability Objectives to be sent to Research &amp; Evaluation</b>		
	April 2-20, 2012	Division Budget Presentations		HCDE Budget Committee



## HARRIS COUNTY DEPARTMENT OF EDUCATION

### FY 2012-13 Budget Planning Calendar

Process	Date	Activity	Location	Participants
Supt' Review	Wednesday, May 2, 2012	Supt. Budget Review Session: Draft 1 Proposed Budget		Assistant Superintendents Superintendent, Bus.Svcs
	Tuesday, May 9, 2012	Supt. Budget Review Session: Draft 2 Proposed Budget		Superintendent, Bus. Svcs
Board Workshops	Tuesday, May 15, 2012	Budget Work Session # 1		Board Budget Committee Superintendent, Bus. Svcs
	Monday, May 21, 2012	Supt. Budget Review Session: Draft 3 Proposed Budget		Superintendent, Bus. Svcs
	Tuesday, May 29, 2012	Budget Work Session # 2		Board Budget Committee Superintendent, Bus. Svcs
	<i>Monday, May 28, 2012</i>	<i>Memorial Day</i>		<i>Department Closed</i>
	Wednesday, June 6, 2012	3 <sup>rd</sup> Budget Work Session, 9 AM (As needed)		Board Budget Committee Superintendent, Bus. Svcs
Budget Approval	May 31- June 3, 2012	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> Post Budget on the web		Business Svcs
	Friday, May 31, 2012	Agenda Items Due-Including <u>Budget Book</u>		Business Svcs
	Tuesday, June 21, 2012	<u>Final Accountability Objectives presented to Board</u>		
	Tuesday, July 17, 2012	(1) Board Budget Committee, 12 PM Present Finalized Budget and Approve Recommendation (2) Public Hearing on the Budget, 12:45 PM (3) <u>Board Meeting, 1 PM</u> Adopt the budget		Board Budget Committee Superintendent, Bus. Svcs Board Board
	Friday, August 31, 2012	Risk Assessment Review is due		
	Saturday, September 1, 2012	FY13 Budget is effective		Divisions
<p><b>Board Budget Committee:</b> Morris, Morales, Sawyer  <b>HCDE Budget Committee:</b> Sawyer, Harris, Pitre, Griffin, Hooper, Schul, Truitt, Amezcua, Coronado, Weber, Rawlinson, Torres                      updated 1/24/12</p>				

# HCDE BUDGET PLANNING WORKBOOK

## How to Use This Workbook

The purpose of the BUDGET PLANNING WORKBOOK is to provide guidance related to the budgeting process. It is a reference document for use throughout the budget year:



### **BASIS FOR BUDGETING PROCEDURES**

Board policies CAA-LOCAL, Fiscal Management Goals and Objectives: Financial Ethics, and CE-LOCAL, Annual Operating Budget. (**Section 9-Board Policies Applicable to Budget Process.**)

**STEP 1:** Review the Budget Highlights (page 8) and Instructions for the Budget Process (pages 15).

**STEP 2:** Attend the Budget Training Workshop:

Budget Preparation Training

- Thursday, February 2, 2012 9AM, Room 501

Budget Entry Training

- Thursday, February 16, 2012 9AM, Room 504
- Friday, February 17, 2012 9AM, Room 504

**STEP 3:** Prepare and Submit Required Budget Forms by February 24, 2012.

**STEP 4:** Division Budget Presentations will be held April 2 through April 20, 2012. Teresa Coronado from Business Services (713) 696-1344 will contact divisions and schedule the Budget Presentations.

**STEP 5:** Finalize budget and obtain Board approval on July 17, 2012

### **Feedback is encouraged!**

E-mail or call Teresa Coronado at 713-696-1344 with your comments and suggestions.

# 2-Planning

## HCDE BUDGET PLANNING WORKBOOK Highlights of the FY 2012-13 Budget

### REQUIRED FORMS:

1. Budget Return Form Checklist

#### Pentamation Forms:

2. Revenue Worksheet
3. Expenditure Worksheet

#### Web Based Forms:

4. Needs Assessment Form
5. Capital Justification Form
6. Travel Justification Form
7. Request for Additional Funds Form
8. SWOT Analysis Form-Due at Budget Hearing
9. Budget Manager Overview Form –Due April 8, 2012

#### Other Forms:

10. Position Listing Form
11. Divisional Organizational Chart (include all positions without names)
12. Fee Schedule & Grant Budgets
13. Request for Division/Program Information (previously called Factor for Funder Identification Form)
14. Replacement Asset Schedule
15. Fixed Asset Inventory

### PERSONNEL COSTS

Human Resources will calculate payroll costs based on the **POSITION LISTING FORMS**. Overtime and part time budget amounts must be filled in by budget manager if being requested. Business Services will input the payroll costs portion of your budget in the Budget Module. **Do not input any numbers in the payroll costs (6100) portion of your budget in the Budget Module.**

### GRANT BUDGETS

Submit grant budgets for FY 2012-2013. Estimated budgets are acceptable.

### BUDGET HEARINGS:

Division presentations will be April 2 -20, 2012. Teresa Coronado will contact the divisions directly to schedule the Budget Hearings.

### RESOURCES AVAILABLE ON THE HCDE PORTAL: BUSINESS SERVICES \ BUDGET PLANNING FY12

- FY 2012-13 Budget Planning Workbook
- Account Codes folder
- Budget Books folder-available upon completion

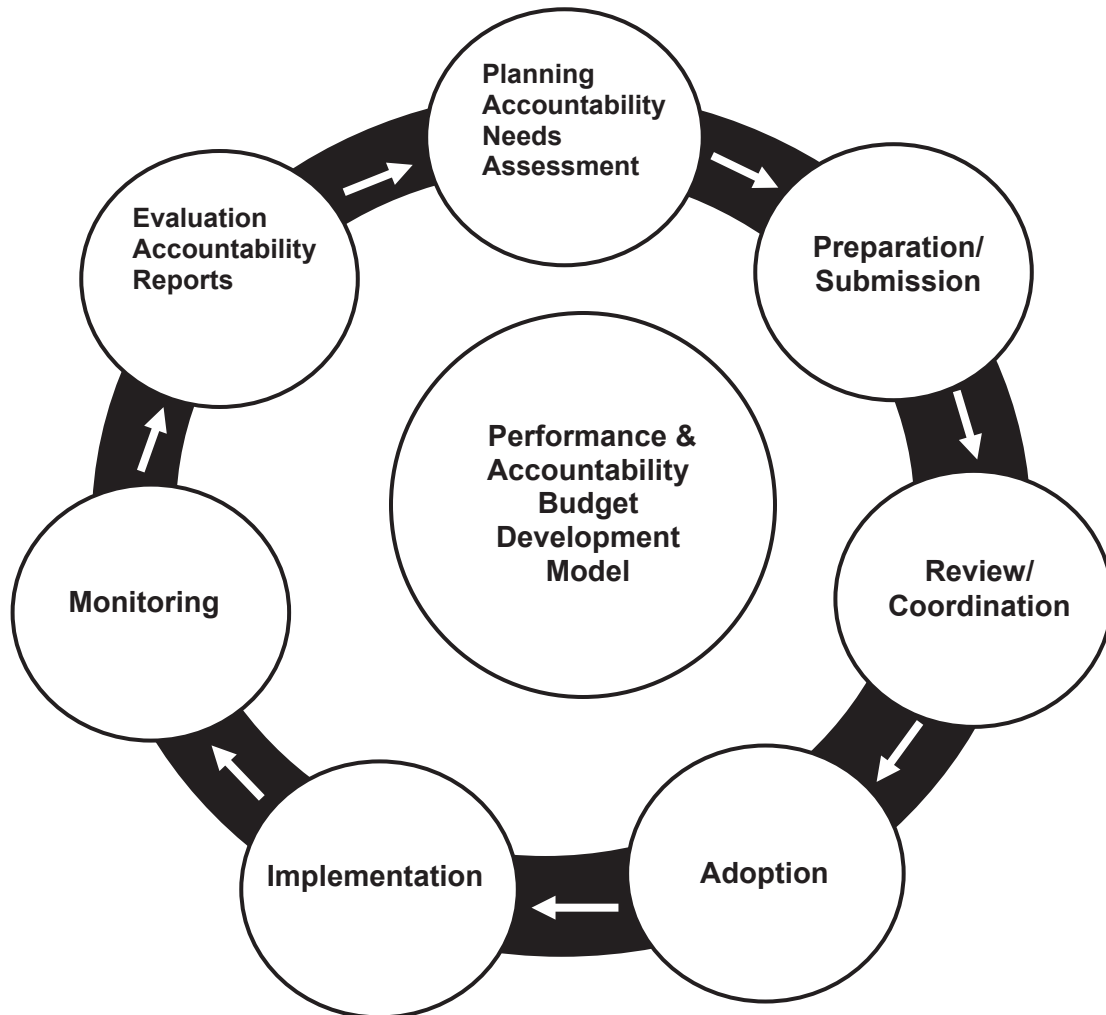
### INDIRECT COSTS

Use the FY 2011-12 rate of 9.403% to estimate the indirect costs for your FY 2012-13 grants. If the indirect cost rate or amount is restricted for your grant, you must use the restricted rate or amount. NOTE: The maximum indirect cost amount allowable must be used.

**DUE DATE: FEBRUARY 24, 2012**

# Harris County Department of Education

## BUDGET PROCESS & DEVELOPMENT MODEL



Budgeting is a year-round activity, from the proposed budget estimates to the final amended budget and expenditures in the annual financial report.

Budgeting, implementation, and project performance are the responsibilities of the budget manager. The budget is a managerial tool. Planning is the key to successful budgeting.

Budget managers are also responsible for the accuracy and reasonableness of their estimates, for amending their budget in advance of incurring an expenditure, amending their budgets as circumstances and program needs change, and for the final results of their budget.

## **BUDGET DEVELOPMENT PROCESS**

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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 district:

- *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 2012-2013 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 July 17<sup>th</sup> 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 district, 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 will be held February 2, 2012. The budget deadline set for divisions is February 24, 2012, and the Business Services Division will compile the budget requests. During the months of April and May, various budget meetings will be 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 15, May 29, and June 6 to review the preliminary budget estimates and legislative impact of various bills. The citizens of Harris County and Department employees will be invited to attend the budget workshops. On July 17, the Board of Trustees will approve the final budget which will be implemented on September 1st, 2012.

## **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 BUDGET PLANNING WORKBOOK

## Instructions for the Budget Process

Review Board policies CAA-LOCAL, Fiscal Management Goals and Objectives: Financial Ethics, and CE-LOCAL, Annual Operating Budget, (found on pages 74-82) to learn the Board's expectations for performance in the budget process.  
<http://www.tasb.org/policy/pol/private/101000/>

- A. Determine the goals and accountability objectives for your division. A needs assessment will be necessary. Research & Evaluation is available to help, please contact them directly. This information will help you plan your budgetary needs.
- B. Plan your budget using your needs assessment information and historical budget information. It is recommended to use at least the last three years of final reports for revenues and expenditures-budget and actual. Instructions for printing reports are on **HCDE Portal:\Business Services\Reports in Pentamation**.
- C. Complete, print and submit the required forms:

1. **Budget Return Checklist** (page 38)

### **Pentamation Forms:**

2. Revenue Worksheet (only revenue generating divisions, page 20)
3. Expenditure Worksheet (page 27)

### **Web Based Forms:**

4. Needs Assessment Form (page 17)
5. Capital Outlay Justification Form (page 33)
6. Travel Justification Form (page 34)
7. Request for Additional Funds Form (page 35)
8. SWOT Analysis -NOTE: DUE AT BUDGET HEARING
9. Budget Manager Overview (page 36)-NOTE: DUE APRIL 8, 2012

### **Other Forms:**

10. Position Listing Form (page 25)
11. Divisional Organizational Chart
12. Fee Schedule - (only revenue generating divisions, page 20)
13. Request for Division/Program Information (previously called Factor for Funder Identification Form) (page 48)
14. Replacement Assets Schedule (only if applicable, page 51)
15. Fixed Asset Inventory (page 30)

**Specific instructions for each form are on the pages listed.**

**NOTE:** All payroll costs (61XX-XXXX) will be calculated by Human Resources using the **Position Listing Form**. Overtime and part time budget amounts must be filled in by Budget Manager if being requested.

## HCDE BUDGET PLANNING WORKBOOK

### Instructions for the Budget Process

**NOTE:** If necessary, a **Replacement Asset Schedule** has been provided. These are assets that are scheduled for replacement this year. If items need to be replaced, highlight the item and put replacement costs into the budget using the appropriate expenditure object codes.

6394-XXXX-Replacement Capital Outlay < \$5,000

6399-XXXX-Items less < \$1,000

664X-XXXX-Replacement Capital Outlay > \$5,000

D. Compile the Budget Return Forms in the order listed on the Checklist of Budget Return Forms. **NOTE:** Submit grant budgets with budget package.

E. Review the completed budget package with your Executive Team-level supervisor and submit the signed budget package **as soon as it is finished** but no later than Friday February 24, 2012.

F. Division budget presentations will be April 2 – April 20, 2012. Teresa Coronado will contact the divisions directly to schedule the Budget Hearings.

G. Budget will be on the Board Agenda on July 17, 2012. Once approved, the Budget Book will be posted on the HCDE Portal and the HCDE website.



## Needs Assessment Instrument Instructions

In an effort to plan the professional development and budget for the Division and the Department, we are requesting that all division heads conduct a divisional needs assessment. The information gathered from the needs assessment should be used in the development of your budget for the 2012-2013 year. In addition, the information will also be used to plan the organization wide and division staff development activities.

The Elements have been included to assist you in formulating your division needs for the coming year. Please **list your division needs** under the appropriate element. Based on these needs and data, the Department (HCDE) goals will be reflective of the Division Needs Assessment that we will include in the Accountability Report to the Superintendent and the Board of Trustees.

**The accountability system is a way of tracking progress towards meeting the goals. It also reports the previous activity. As you plan your strategies and objectives to meet your goals, a need assessment are needed to identify those areas that you feel are needed for goal attainment. Among the categories that you should consider include:**

- 1. Organizational Structure Needs-** An organizational structure need consists of activities such as task allocation, coordination and supervision.
- 2. Policy Needs-** A policy need involves HCDE local or legal policy.
- 3. Business Model Needs-** A business model describes the rationale how the division creates, delivers, and retains its core service/product.
- 4. Strategies & Marketing Needs-**A marketing strategy describes the method of focusing resources to have increased sales or market niche.
- 5. Fiscal Needs-** A fiscal need is the use of government expenditure.
- 6. Human Resources Needs-** A human resource need involves employees.
- 7. Division Identified Special Needs not included in 1 to 6-**Any other need not described above.

**For each need that you identify, you must include the following fields:**

- **Comprehensive Description of the need (The What)**
- **Justification (The Why)**
- **Timeline (The When)**
- **Implementation (The How)**
- **Funding Need (if available, it the Cost)**

**Attached is a form that is designed to assist you in the endeavor.**

## Divisional Needs Assessment for Business Services

As you prepare your budget for the next fiscal year, thinking about the following seven elements may help you review characteristics of your division that reflect your capacity and needs to meet your goals. Think about your desired level of capacity for each category, your current capacity, and what resources you may need to meet the desired level. For each need that is identified, please complete the areas below. If an area does not apply put N/A.

<b>1. Organizational Structure Needs: Reorganize current organizational structure.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Current market conditions have caused a change in	
b) Justification (Why) Decrease in projected revenues from \$15,000 to \$8,000	
c) Timeline (When) September 1, 2012	
d) Implementation (How) When incumbent retires, the attached organizational chart will become effective	
e) Funding Need (Costs) None	
<b>2. Policy Needs: Update CDA Local to add NSF check fees for returned checks.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Bank charges \$20 for NSF checks and presently, we do not charge customers.	
b) Justification (Why) NSF check fees totaled \$480 in FY11.	
c) Timeline (When) September 1, 2012	
d) Implementation (How) Notify customers via memo, then implement policy.	
e) Funding Need (Costs) None, the customer fees will cover the NSF charges.	
<b>3. Business Model Needs:</b>	<b>__ N/A</b>
a) Comprehensive Description (What)	
b) Justification (Why)	
c) Timeline (When)	
d) Implementation (How)	
e) Funding Need (Costs)	
<b>4. Strategies &amp; Marketing Needs: Market at vendor fairs to attract new customers.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Implement aggressive marketing plan at vendor fairs.	
b) Justification (Why) Our data show that new business is coming from fairs.	
c) Timeline (When) First vendor show during FY13 is October 15, 2012.	
d) Implementation (How) Begin attending fairs to recruit new customers.	
e) Funding Need (Costs) Approximately \$500 per booth x 6 fairs = \$1,200 in registration fees	
<b>5. Fiscal Needs: Grant changed local match to 40% from 32%.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Local match for grant increased from 32% to 40%.	
b) Justification (Why) Compliance with grant.	
c) Timeline (When) Effective 10/1/12.	
d) Implementation (How) Need to increase the amount of local revenue used to pay salaries.	
e) Funding Need (Costs) Local match increased to \$318,000 from \$293,000.	
<b>6. Human Resources Needs:</b>	<b>__ N/A</b>
<b>7. Division-Identified Special Needs not included in 1-6 Technology infrastructure needs to be updated.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) All desktop computers need to be on Office 7.	
b) Justification (Why)	
c) Timeline (When) September 1 –November 15, 2012	
d) Implementation (How)	
e) Funding Need (Costs) \$100 cost per computer for a total of \$	

## HCDE BUDGET PLANNING WORKBOOK Account Code Structure-Pentamation System

The complete Account Code looks as follows:

1993-41-050-99-**050 63990000** is the **Supplies & Materials** code in the **Business Services** budget.

BUDGET CODE:

ACCOUNT CODE:

Fund Code	FY Code	Function Code	Location Code	Program Code	Budget Manager Code	Class Object Code	Sub-Object Code
NUMBER OF DIGITS:							
(3)	(1)	(2)	(3)	(2)	(3)	(4)	(4)

**FY = Fiscal Year. The Fiscal Year Code is the last digit of the fiscal year. For example:**

**For fiscal year (FY) 2012-13, the fiscal year code is 3.**

**INSTRUCTIONS FOR ACCESSING ACCOUNT CODES ARE LOCATED ON THE HCDE Portal.**

Complete lists of codes and descriptions can be found on:  
HCDE Portal\Business Services\Account Codes

They include:

- Fund Codes
- Function Codes
- Location Codes
- Program Codes
- Budget Manager Codes
- Object Codes: Revenues and Expenditures

## HCDE BUDGET PLANNING WORKBOOK

### Revenue Estimates

**Revenue Generating Divisions must submit a Fee Schedule (sample below).**

Description	FY 2011-12 Estimated Rev.			FY 2012-13 Estimated Rev.		
	No.	Price	Total Revenue Received	No.	Price	Total Revenue Estimated
<i>Fees for Services:</i>						
1) Training	3	\$ 10,000	\$ 30,000	4	\$ 10,000	\$ 40,000
2) Services to In-County ISD	24	2,750	66,000	24	\$ 2,800	\$ 67,200
2) Services to Out-of-County ISD	10	3,000	30,000	15	\$ 3,100	\$ 46,500
3) New Program FY 2013	0	0	-	2	\$ 1,500	\$ 3,000
Workshops	6	1,000	6,000	4	\$ 1,500	\$ 6,000
Totals:			102,000			\$122,700
4) <i>Miscellaneous Revenues</i>			6,500			\$ -
Grand Total Revenues:			<u><u>\$108,500</u></u>			<u><u>\$ 122,700</u></u>

#### **Estimating Process:**

- 1) In this example line item, no price increases were proposed for FY 2013.
- 2) Illustrates different price (fee) schedules for in-county and out-of-county clients.
- 3) New program was developed for FY 2012-13; and two clients will participate.
- 4) One-time miscellaneous revenues.

### **Instruction for Estimating Grant Revenues**

#### **LOCAL GRANTS**

Local revenues may be estimated based on:

- 1) historical estimates
- 2) planning estimates
- 3) continuing service agreements which overlap the fiscal year

#### **STATE & FEDERAL GRANTS**

Estimated grant awards may be based on:

- 1) historical estimates
- 2) preliminary award correspondence
- 3) conversations with the grantor agency



**HCDE BUDGET PLANNING WORKBOOK**  
**Instructions for the**  
**DEPARTMENT REVENUE BUDGET WORKSHEET**

Please see the following page to see the corresponding headings.

**COLUMN HEADING**

**DESCRIPTION**

ORGANIZATION/  
ACCOUNT

The budget code and account code

TITLE

The name of the account code

PRIOR YEAR BUDGET	FY 2010-11 budget amount at December 31, 2010 This is a canned report off the Pentamation system, and cannot be customized at this time.
-------------------	---

<b>CURRENT YEAR SECTION:</b>	
BUDGET	FY 2011-12 budget amount at December 31, 2011
YTD ACTUAL	FY 2011-12 revenues at December 31, 2011
PROJECTED	Zero filled—just ignore

<b>REQUESTED SECTION:</b>	<b>COMPLETED BY THE DIVISIONS</b>
BASE	This column is completed by the division. Enter the amounts being requested for the FY12 budget.
NEW PROGRAMS	In this column show any new activity that the division wants to implement.  <b>For every amount in the NEW PROGRAMS column, you must explain the increase or new amount on the Justification for Budget Increase(Decrease) Return Form.</b>

The REQUESTED REVENUE BUDGET WORKSHEET is broken down by account code groups. Each account code group, such as local property taxes (571X), local revenue from school districts (572X) etc., also has a subtotal.

SUNGARD PENTAMATION  
 DATE: 01/18/2012  
 TIME: 15:12:08

HARRIS COUNTY DOE  
 DEPARTMENT REVENUE BUDGET WORKSHEET

PAGE NUMBER: 1  
 REVBUD54

SELECTION CRITERIA: budorgn.orgn4='970'

FUND - 1993 - GENERAL FUND  
 FUNCTION - 00 - UNDISTRIBUTED

ORGANIZATION ACCOUNT	TITLE	PRIOR YEAR BUDGET	BUDGET	CURRENT YEAR YTD ACTUAL	PROJECTED	REQUESTED BASE	NEW PROGRAMS
1993-00-607-00-970-19930060700970		536,580	471,298	127,031	0	0	0
57110099	DISTR CURRENT TAX						
TOTAL	LOCAL PROPERTY TAXES	536,580	471,298	127,031	0	0	0
1993-00-607-00-970-19930060700970		1,919,000	1,900,000	925,360	0	0	0
57250000	TUITION ISD IN CO						
1993-00-607-00-970-19930060700970		250,000	250,000	65,550	0	0	0
57260000	FEES SVCS IN COUN						
TOTAL	LOCAL REV-SCHL DISTRICTS	2,169,000	2,150,000	990,910	0	0	0
1993-00-607-00-970-19930060700970		0	0	0	0	0	0
57490000	OTHER LOCAL REVEN						
TOTAL	LOCAL REVENUE-OTHER	0	0	0	0	0	0
TOTAL	REVENUE-LOCAL/INTER SOU	2,705,580	2,621,298	1,117,941	0	0	0
TOTAL	REVENUE	2,705,580	2,621,298	1,117,941	0	0	0
TOTAL	UNDISTRIBUTED	2,705,580	2,621,298	1,117,941	0	0	0
TOTAL	GENERAL FUND	2,705,580	2,621,298	1,117,941	0	0	0

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# MEMORANDUM

**To: Budget Managers**

**From: Natasha Truitt  
Executive Director, Human Resources**

**Date: February 2, 2012**

**Re: Instructions for Completing the Position Listing Form**

The Position Listing form represents the number of full-time positions and part-time, overtime, stipend, and substitute budget amounts for your division for the FY12. This form should be reviewed, updated (if necessary), initialed and submitted by February 24, 2012.

After reviewing each job description for each position listed, please initial the column on the right.

Also, please make notations to your Position Listing Form, if:

- There are any changes to a position (i.e.: days, title, etc.)
- There is a request to increase the number of positions
- There is a request to create new positions,
- There is a request to reclassify a position, or if
- There is a request for part-time, overtime, stipend, and substitute budget amounts

Budget amounts for part-time, overtime, stipend, and substitute pay will not carry over from last fiscal year. Therefore, please submit this form with your requests.

**Please know that a Budget Manager's failure to complete and submit a Position Listing form containing any request for changes by February 24, 2012 may result in the request being rejected or postponed until the next fiscal year.**

The following instructions should be used to complete the Position Listing form.

1. Number of Positions Requested  
Indicate the number of positions needed. Please review the number of positions approved for the prior budget year and the current number of incumbents.
2. Budget Code and Account Code  
Include the budget and account code for all full-time positions, part-time, overtime, stipend, and substitute budget amounts. Refer to the Business Services Account Codes folder on the HCDE Portal for a list of all expenditure codes with descriptions for 6100 accounts. This file is labeled 9-Expenditure Codes With Descriptions.
3. Priority Code  
The Budget Manager should prioritize personnel requests using the priority codes listed at the bottom of the Position Listing form.

4. Goal

Enter the appropriate HCDE goal number that correlates with that particular personnel request.

5. Job Description Review

The Budget Manager should initial after reviewing the job description. If changes are necessary, then a revised job description should be submitted.

**POSITION RECLASSIFICATIONS**

If you are requesting reclassification of positions, change of duty days, position title changes, or adding new positions, please attach a memorandum, providing sufficient and explanatory justification for such changes. A Position Analysis Questionnaire must be submitted if you are requesting reclassification of a position. A proposed job description should be attached if there are any changes to the performance responsibilities.

**NEW POSITIONS**

If you are adding a new position to your budget, the request should be accompanied with a memorandum containing specific information as to the need for the new position, benefits to the program and/or Department, and how the new position will assist your division in carrying out its goals and objectives and/or the goals of the Department. Please include a proposed job description and an organizational chart if requesting a new position.

**Please complete and submit the form by February 24, 2012.**

Please do not hesitate to contact me should you have any questions or need additional information.

Return whether you have changes or not. Please sign off where indicated below.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## FY 2013 Budget Planning Page

### Position Listing

**030 - HUMAN RESOURCES - ADMINISTRATION**

Position description	Position	Board Approved Positions	Positions requested for FY2013	Budget code	Account	Percent	Priority Code	Goal Number	Job description reviewed (initial)
A-3 BENEFITS COORDINATOR	<b>A050701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-9 EXECUTIVE DIRECTOR	<b>A165701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-3 HR GENERALIST	<b>A175701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-4 HR MANAGER	<b>A215701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-3 HR COORDINATOR	<b>A270701030</b>	3	_____	19924103099030	61190000	1.0000	_____	_____	_____
S-5 ADMINISTRATIVE ASSISTANT	<b>S620701030</b>	1	_____	19924103099030	61290000	1.0000	_____	_____	_____
S-4 BENEFITS ASSISTANT	<b>S625701030</b>	1	_____	19924103099030	61290000	1.0000	_____	_____	_____
S-4 HR CLERK	<b>S755701030</b>	1	_____	19924103099030	61290000	1.0000	_____	_____	_____

- Priority Codes:
- A. Crucial to program completion
  - B. Required for optimal program completion
  - C. Desirable to expand program services
  - D. Proposed new service/program
  - E. Discontinued/downsize service or program

\_\_\_\_\_  
Budget Manager Approval

\_\_\_\_\_  
Date

Return whether you have changes or not. Please sign off where indicated below.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## FY 2013 Budget Planning Page

### Non-Salary Budget Listing

**030 - HUMAN RESOURCES**

Account title	Budget code	Account	Budget	New Budget requested for FY2013	Priority Code	Goal Number
STIPENDS	19924103099030	61130000	2,450.00	_____	_____	_____
OVERTIME	19924103099030	61210000	4,050.00	_____	_____	_____
PART-TIME HELP	19924103099030	61250000	19,000.00	_____	_____	_____
EMPLOYEE ALLOWANCES	19924103099030	61390000	4,050.00	_____	_____	_____

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- Priority Codes:
- A. Crucial to program completion
  - B. Required for optimal program completion
  - C. Desirable to expand program services
  - D. Proposed new service/program
  - E. Discontinued/downsize service or program

\_\_\_\_\_  
Budget Manager Approval

\_\_\_\_\_  
Date

**HCDE BUDGET PLANNING WORKBOOK**  
**Instructions for the**  
**REQUESTED EXPENDITURE BUDGET WORKSHEET**

**COLUMN HEADING**

**DESCRIPTION**

ORGANIZATION/  
ACCOUNT

The budget code and account code

TITLE

The name of the account code

PRIORYEAR BUDGET

FY 2010-11 budget amount at December 31, 2010

NOTE: This is a canned report off the Pentamation system, and cannot be customized at this time.

**CURRENT YEAR SECTION:**

BUDGET

FY 2011-12 budget amount at December 31, 2011

YTD ACTUAL

FY 2011-12 expenditures at December 31, 2011

PROJECTED

Same information as YTD ACTUAL

**REQUESTED SECTION:**

BASE

**COMPLETED BY THE DIVISIONS**

This column is completed by the division \*. Enter the amount request for FY13 budget.

**\* Do not fill out the payroll costs section (61XX). This information is provided by HR.**

NEW PROGRAMS

In this column show any new activity that the division wants to implement.

**For every amount in the NEW PROGRAMS column, you must explain the increase or new amount on the Justification for Budget Increase(Decrease) Return Form.**

The REQUESTED EXPENDITURE BUDGET WORKSHEET is broken down by function and account code groups. Each function has a subtotal. Each account code group, such as professional salaries, support salaries, employee benefits, etc., also has a subtotal.

SUNGARD PENTAMATION  
 DATE: 01/19/2012  
 TIME: 11:14:44

HARRIS COUNTY DOE  
 REQUESTED EXPENDITURE BUDGET WORKSHEET

PAGE NUMBER: 1  
 EXPBUD54

SELECTION CRITERIA: budorgn.orgn4='970'

FUND - 1993 - GENERAL FUND  
 FUNCTION - 11 - INSTRUCTION

ORGANIZATION ACCOUNT	TITLE	PRIOR YEAR BUDGET	BUDGET	CURRENT YEAR YTD ACTUAL	PROJECTED	REQUESTED BASE	NEW PROGRAMS
1993-11-607-99-970-19931160799970	61120000 TEACHER SUBSTITUT	26,500	10,000	10,575	10,575	0	0
1993-11-607-99-970-19931160799970	61130000 STIPENDS	42,300	30,000	9,022	9,022	0	0
1993-11-607-99-970-19931160799970	61160000 SALARIES-SUMMER P	0	0	0	0	0	0
1993-11-607-99-970-19931160799970	61190000 SALARY-PROF STAFF	820,045	841,935	298,028	298,028	0	0
TOTAL	PROFESSIONAL SALARIES	888,845	881,935	317,625	317,625	0	0
1993-11-607-99-970-19931160799970	61210000 OVERTIME	0	0	0	0	0	0
1993-11-607-99-970-19931160799970	61290000 WAGES-SUPPORT STA	78,974	80,926	26,975	26,975	0	0
TOTAL	SUPPORT SALARIES	78,974	80,926	26,975	26,975	0	0
1993-11-607-99-970-19931160799970	61410000 FICA/MEDICARE	74,306	73,659	24,488	24,488	0	0
1993-11-607-99-970-19931160799970	61420000 GROUP HEALTH & LI	60,431	72,351	17,031	17,031	0	0
1993-11-607-99-970-19931160799970	61430000 WORKERS COMPENSAT	7,970	436	3,107	3,107	0	0
1993-11-607-99-970-19931160799970	61450000 UNEMPLOYMENT COMP	3,007	2,890	1,067	1,067	0	0
1993-11-607-99-970-19931160799970	61460000 TRS	16,848	0	0	0	0	0
1993-11-607-99-970-19931160799970	61470000 TRS-CARE ADMIN FE	5,342	5,135	1,837	1,837	0	0
1993-11-607-99-970-19931160799970	61480000 CAFETERIA PLAN AD	0	0	0	0	0	0
1993-11-607-99-970-19931160799970	61490000 EAP	360	360	115	115	0	0
TOTAL	EMPLOYEE BENEFITS	168,264	154,831	47,646	47,646	0	0
TOTAL	PAYROLL EXPENDITURES	1,136,083	1,117,692	392,246	392,246	0	0
1993-11-607-99-970-19931160799970	62150000 TEMPORARY SERVICE	0	0	0	0	0	0
1993-11-607-99-970-19931160799970	62190000 PROFESSIONAL SERV	2,000	1,000	284	284	0	0
TOTAL	PROFESSIONAL SERVICES	2,000	1,000	284	284	0	0
TOTAL	CONTRACTED SERVICES	2,000	1,000	284	284	0	0
1993-11-607-99-970-19931160799970	63210000 TEXTBOOKS	1,000	20,450	0	0	0	0
TOTAL	TEXTBOOKS/READING MATERIA	1,000	20,450	0	0	0	0

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# MEMORANDUM



TO: Division Directors  
FROM: Thomas Plapp  
DATE: February 2, 2012  
SUBJECT: Fixed Asset Annual inventory

The Fixed Asset Annual inventory will be conducted in conjunction with the budget planning process. As you review your fixed assets, you may identify capital outlay needs that need to be budgeted.

Attached is a list of your fixed assets inventory (assets with a unit cost < \$5000). Please follow the instructions below to complete your annual inventory and remain in compliance:

1. Locate every asset on the list.
2. Write the letter "F" next to each asset found and include its physical location or write "Lost" next to asset(s) not found. Each item should have a notation.
3. If any additional assets are found, make a list and send in with your results. Be sure to include a description, tag#, serial# and location for each.
4. Finally, indicate which asset(s) previously sold or disposed of, then send the results to me.
5. Sign and date the inventory list and submit it with the budget packet.\*

Divisions not sending me results and a signed inventory report will be considered incomplete. If you have any questions, please contact at 713-696-1361 or directly at 281-960-4484.

**Results are due on February 24, 2012**

**\*Larger divisions may need more time to conduct a thorough inventory. If you need an extension please contact me.**

SELECTION CRITERIA: (((assets.dept = "950")) AND ((assets.unitcost <= 5000 )))

LOCATION: 701 ADMIN BLDG ON IRVINGTON

ASSET ID	DESCRIPTION	Department	Status	Located (Y/N)
6276	HP 4100 Printer	950	A	_____
6302	Mahogany Desk	950	A	_____
6833	60" Desk	950	A	_____
6835	Credenza	950	A	_____
6919	Cubicle	950	A	_____
7008	HP Laserjet Printer	950	A	_____
8965	IBM COMPUTER	950	ACTIVE	_____
9017	IBM COMPUTER	950	ACTIVE	_____
9694	THINKPAD (TABLET SIZE)	950	ACTIVE	_____

## HCDE BUDGET PLANNING WORKBOOK

### Instructions for Budgeting for Capital Outlay

#### **POLICY**

HCDE policy (CFB-Legal, CFB-Local) requires that all assets over \$1,000 be tracked and inventoried on an annual basis. These items are listed on the Fixed Asset Inventory List and physically located and counted each year by the Fixed Asset Clerk or by the Division. The fixed asset inventory list is the basis for replacement values for insurance purposes.

Estimated Useful Life schedule.

ASSET CLASS	ESTIMATED USEFUL LIFE
Land	Indefinite
Buildings	40 Years
Furniture	10 Years
Technology Equipment	3 Years
Other Equipment	5 Years

#### **RESPONSIBILITY**

Division Directors are responsible for locating assets under their supervision (on their list). Instructions for the Fixed Asset Annual Inventory are located on the following page. When assets are moved or become obsolete, the Division Director should properly complete the Fixed Asset Transfer Request Form. The form can be located on the HCDE portal/Facilities/Fixed Assets Transfer Form.

#### **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. More on this below.) 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. Do not use object code 6393 for items under \$1,000.

## HCDE BUDGET PLANNING WORKBOOK

### Instructions for Completing the REPLACEMENT ASSETS SCHEDULE

Some fixed assets (i.e., land) will last a lifetime. Others are replaced when the asset becomes unusable or needs fixing and is too expensive to repair. The Replacement Asset Schedule shows only when the asset becomes eligible for replacement. The following steps will guide you in including these replacements in your proposed budget.

1. Review the Replacement Asset Schedule for assets that are scheduled to be replaced during the next fiscal year. This report is generated by the computer system, based on the estimated useful life of the asset. **If you did not get the report, no assets are scheduled for replacement this year.**
2. Evaluate the 'REPLACEMENT DATE' for each of the fixed assets listed on your Replacement Asset Schedule. If you believe that the expected life of any of the assets should be increased, change the replacement date on the list by lining through the printed date and printing the new date just above it. When you have completed this step, you can concentrate on those assets that need to be replaced in FY 2012-13.
3. Estimate the cost of replacing each item using current price catalogs (Butler, Hallmark, Office Depot, etc.). If you are unsure of any aspect of replacing a particular item, contact Internal Purchasing Support for assistance.
4. Highlight the items you wish to replace and put replacement costs into your budget using the appropriate expenditure object codes.

**6394**-Assets having a value of \$1,000 or more, but less than \$5,000 unit cost, should use object codes 6394 (replacement) with the appropriate sub-object.

**6399**-All other items, such as desks, file cabinets, etc., under \$1,000 unit cost should be charged to the general Supplies and Materials object code 6399. In general, do not use object code 6394 for items under \$1,000.

**664X**-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. These items are charged to 664XXXXX-Replacement.



**Instructions to entering Travel Justification Form:**

**On the HCDE portal, click on link “Workflow Forms”, enter login and password**

**Launch Travel Justification Form and enter information as shown below:**

5-TRAVEL JUSTIFICATION FORM	
Request Date:	2/13/12
Division Name:	Business Services
Division Director:	Jesus Amezcua
Position Title:	Asst. Superintendent for Business Services

IN-STATE TRAVEL					
Position	Destination	Goal # <a href="#">View</a>	# of Persons	Unit Cost	Estimated Cost
Asst Superintendent	Austin	2	1	800.00	2400.00
Managers	Austin	2	3	800.00	2400.00
				Total	4800.00

OUT-OF-STATE TRAVEL					
Position	Destination	Goal # <a href="#">View</a>	# of Persons	Unit Cost	Estimated Cost
Asst Superintendent	Seattle, Washington	2	1	1800.00	1800.00
Managers	Seattle, Washington	2	2	1800.00	3600.00
				Total	5400.00

Description	Fund	Func	Loc	Prog	BMC	Acct code	Amount
Employee Travel lodging	1993	41	050	99	050	6411000	3,170.00
Employee Travel meals	1993	41	050	99	050	6412000	1,780.00
Empl Travel transportation	1993	41	050	99	050	6413000	3,200.00
Employee Travel reg fees	1993	41	050	99	050	6414000	2,050.00
						<b>Total:</b>	10,200.00

Justification
In-State travel includes Asst. Superintendent and three Manager attending meeting for TASBO and TASA. Out-of-State travel includes Asst. Superintendent and two Managers attending the GFOA (Government Finance Association Summer Conference).

**NOTE: Total amounts should equal the amounts in codes 6411, 6412, 6413, and 6414 on the Requested Expenditure Budget Worksheet.**

Instructions to entering the Request for Additional Funds form.

On the HCDE portal, click on link “Workflow Forms”, enter login and password

Launch Request for Additional Funds and enter information as shown below:

**6-REQUEST FOR ADDITIONAL FUNDS**

Request Date:	2/13/12	
Division Name:	Business Services	Priority Need#: 2
Division Director:	Jesus Amezcua	
Position Title:	Asst Superintendent for Business Services	

1. Description of Need: (500 characters max)

Accounts Payable has seen a dramatic increase in the volume of Purchase Authorizations and Purchase Orders from 2009 to 2011.

2. Amount Needed:

		%	One Time Cost	Recurring Cost
6100 – Payroll Cost	31,566	96.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6200 – Professional and contracted services	0	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6300 – Supplies & Materials	1,250	4.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6400 – Other Operating Cost	0	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6600 – Capital Outlay	0	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Total Amount</b>	<b>32,816</b>	<b>0.00</b>		

3. Supporting Data or Justification: (500 characters max)

Accounts Payable has seen a dramatic increase in the volume of Purchase Authorizations and Purchase Orders from 2,598 in 2009 to 6,356 in 2011. In 2011, there have been 4,897 processed in the first half of the fiscal year.

4. HCDE Goals: Check all that apply. [View Goals.](#)

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>

5. Performance Objective: 85% of all Purchase Authorizations and Purchase Orders will be processed within 2 days.

6. Evaluation and Outcomes to be Achieved: The outcomes will be measured by the Accountability Process and by the A/P Manager.

## Instructions to entering the Budget Manager Overview Information

1. On the HCDE Portal, click on link “Workflow Forms”.
2. Enter login and password on the
3. Launch Budget Manager Overview and enter information as shown below:

Division Name						
000						
<b>Program Narrative</b>				<b>Division 2012-2013 Objectives</b>		
Enter description of division, including purpose, market,				Service Delivery Objective		
				1. Service Delivery Objective for this division from the Accountability System.		
				Client Satisfaction Objective		
				2. Client Satisfaction Objective for this division from the Accountability System.		
				Compliance Objective		
				3. Compliance Objective for this division from the Accountability System.		
				Outcomes Objective		
				4. Outcomes Objective for this division from the Accountability System.		
				Financial Objective		
				5. Financial Objective for this division from Accountability.		
<b>Division Goals</b>				<b>Prior Year Highlights</b>		
1. Enter divisional goals.				This section should include highlights from FY11-12.		
2. Enter divisional goals.						
<b>HCDE Goals</b>						
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Goal 6	
<b>Personnel Allocations</b>						<b>General Operating Fund Expenditures by Object</b>
			<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>2010/11</b>
			<b>Actual</b>	<b>Projected</b>	<b>Budget</b>	
Payroll			651,307	659,908	676,069	
Contracted Services			140,034	79,600	74,705	
Supplies & Materials			54,220	50,740	49,674	
Other Operating Expenses			105,630	63,800	66,600	
Capital Outlay			0	0	0	
Facility Charges			62,113	88,414	76,518	
Total Budget			1,013,304	942,462	943,566	
<b>Performance Measures</b>						
				<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
				<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>
Service Delivery Objective measure that is used in Accountability.				90%	90%	90%
Client Satisfaction Objective measure that is used in Accountability.				75%	75%	75%
Compliance Objective measure that is used in Accountability..				100%	100%	100%
Outcomes Objective measure that is used in Accountability.				90%	90%	90%
Financial Objective measure that is used in Accountability.				\$815.00	\$815.00	\$815.00



# **Section 3- Preparation & Submission**

# HCDE BUDGET PLANNING WORKBOOK

## 1) FY 2012-13 BUDGET RETURN CHECKLIST

Please identify the intent of your program: \_\_\_ Support \_\_\_ Revenue Producing

**DIVISION:** \_\_\_\_\_ **BUDGET MANAGER CODE:** \_\_\_\_\_

The Budget Package is due to the Business Office on **February 24, 2012**, includes the following (before the package is submitted all the following must be completed):

1. \_\_\_ BUDGET RETURN FORM CHECKLIST

**PENTAMATION FORMS**-hard copy and electronic submission

2. \_\_\_ REVENUE BUDGET WORKSHEET – (only revenue generating divisions)

3. \_\_\_ EXPENDITURE BUDGET WORKSHEET

**WEB BASED FORMS**-hard copy and electronic submission

4. \_\_\_ NEEDS ASSESSMENT

5. \_\_\_ CAPITAL OUTLAY JUSTIFICATION FORM

6. \_\_\_ TRAVEL JUSTIFICATION FORM

7. \_\_\_ REQUEST FOR ADDITIONAL FUNDS FORM

8. \_\_\_ SWOT ANALYSIS –Due at Budget Hearing

9. \_\_\_ BUDGET MANAGER OVERVIEW (Due April 5, 2012)

**SPREADSHEET FORMS**-hard copy

10. \_\_\_ POSITION LISTING FORM (complete with updates and corrections)

11. \_\_\_ DIVISIONAL ORGANIZATIONAL CHART (include all positions without names)

12. \_\_\_ FEE SCHEDULES & GRANT BUDGETS-revenue generating divisions only

13. \_\_\_ REQUEST FOR DIVISION/PROGRAM INFORMATION (previously called Factor for Fund Identification Form).

14. \_\_\_ REPLACEMENT ASSET SCHEDULE \*

15. \_\_\_ FIXED ASSET INVENTORY

Estimated Revenue Budget: \$ \_\_\_\_\_

Requested Expenditure Budget: \$ \_\_\_\_\_ (non Payroll expenses)

**Budget Manager Signature/Date:** \_\_\_\_\_

**Executive Team Supervisor Signature/Date:** \_\_\_\_\_

\* All budgets may not receive the REPLACEMENT ASSETS SCHEDULE every year.

**HCDE BUDGET PLANNING WORKBOOK  
Budget Return Forms**

**2) DEPARTMENT REVENUE BUDGET WORKSHEET**

Place completed PENTAMATION  
form(s) here.

**HCDE BUDGET PLANNING WORKBOOK**  
**Budget Return Forms**

**3) REQUESTED EXPENDITURE BUDGET WORKSHEET**

Place completed PENTAMATION  
form(s) here.

## Divisional Needs Assessment for Business Services

As you prepare your budget for the next fiscal year, thinking about the following seven elements may help you review characteristics of your division that reflect your capacity and needs to meet your goals. Think about your desired level of capacity for each category, your current capacity, and what resources you may need to meet the desired level. For each need that is identified, please complete the areas below. If an area does not apply put N/A.

<b>1. Organizational Structure Needs: Reorganize current organizational structure.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Current market conditions have caused a change in	
b) Justification (Why) Decrease in projected revenues from \$15,000 to \$8,000	
c) Timeline (When) September 1, 2012	
d) Implementation (How) When incumbent retires, the attached organizational chart will become effective	
e) Funding Need (Costs) None	
<b>2. Policy Needs: Update CDA Local to add NSF check fees for returned checks.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Bank charges \$20 for NSF checks and presently, we do not charge customers.	
b) Justification (Why) NSF check fees totaled \$480 in FY11.	
c) Timeline (When) September 1, 2012	
d) Implementation (How) Notify customers via memo, then implement policy.	
e) Funding Need (Costs) None, the customer fees will cover the NSF charges.	
<b>3. Business Model Needs:</b>	<b>__ N/A</b>
a) Comprehensive Description (What)	
b) Justification (Why)	
c) Timeline (When)	
d) Implementation (How)	
e) Funding Need (Costs)	
<b>4. Strategies &amp; Marketing Needs: Market at vendor fairs to attract new customers.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Implement aggressive marketing plan at vendor fairs.	
b) Justification (Why) Our data show that new business is coming from fairs.	
c) Timeline (When) First vendor show during FY13 is October 15, 2012.	
d) Implementation (How) Begin attending fairs to recruit new customers.	
e) Funding Need (Costs) Approximately \$500 per booth x 6 fairs = \$1,200 in registration fees	
<b>5. Fiscal Needs: Grant changed local match to 40% from 32%.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) Local match for grant increased from 32% to 40%.	
b) Justification (Why) Compliance with grant.	
c) Timeline (When) Effective 10/1/12.	
d) Implementation (How) Need to increase the amount of local revenue used to pay salaries.	
e) Funding Need (Costs) Local match increased to \$318,000 from \$293,000.	
<b>6. Human Resources Needs:</b>	<b>__ N/A</b>
<b>7. Division-Identified Special Needs not included in 1-6 Technology infrastructure needs to be updated.</b>	<b>__ N/A</b>
a) Comprehensive Description (What) All desktop computers need to be on Office 7.	
b) Justification (Why)	
c) Timeline (When) September 1 –November 15, 2012	
d) Implementation (How)	
e) Funding Need (Costs) \$100 cost per computer for a total of \$	



### 5-TRAVEL JUSTIFICATION FORM

Request Date:	2/13/12
Division Name:	Business Services
Division Director:	Jesus Amezcua
Position Title:	Asst. Superintendent for Business Services

#### IN-STATE TRAVEL

Position	Destination	Goal # <a href="#">View</a>	# of Persons	Unit Cost	Estimated Cost
Asst Superintendent	Austin	2	1	800.00	2400.00
Managers	Austin	2	3	800.00	2400.00
				Total	4800.00

#### OUT-OF-STATE TRAVEL

Position	Destination	Goal # <a href="#">View</a>	# of Persons	Unit Cost	Estimated Cost
Asst Superintendent	Seattle, Washington	2	1	1800.00	1800.00
Managers	Seattle, Washington	2	2	1800.00	3600.00
				Total	5400.00

Description	Fund	Func	Loc	Prog	BMC	Acct code	Amount
Employee Travel lodging	1993	41	050	99	050	6411000	3,170.00
Employee Travel meals	1993	41	050	99	050	6412000	1,780.00
Empl Travel transportation	1993	41	050	99	050	6413000	3,200.00
Employee Travel reg fees	1993	41	050	99	050	6414000	2,050.00
						<b>Total:</b>	10,200.00

#### Justification

In-State travel includes Asst. Superintendent and three Manager attending meeting for TASBO and TASA. Out-of-State travel includes Asst. Superintendent and two Managers attending the GFOA (Government Finance Association Summer Conference).

**NOTE: Total amounts should equal the amounts in codes 6411, 6412, 6413, and 6414 on the Requested Expenditure Budget Worksheet.**

## 6-REQUEST FOR ADDITIONAL FUNDS

Request Date:	2/13/12	
Division Name:	Business Services	Priority Need#: 2
Division Director:	Jesus Amezcua	
Position Title:	Asst Superintendent for Business Services	

1. Description of Need: (500 characters max)

Accounts Payable has seen a dramatic increase in the volume of Purchase Authorizations and Purchase Orders from 2009 to 2011.

2. Amount Needed:

		%	One Time Cost	Recurring Cost
6100 – Payroll Cost	31,566	96.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6200 – Professional and contracted services	0	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6300 – Supplies & Materials	1,250	4.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6400 – Other Operating Cost	0	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6600 – Capital Outlay	0	0.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Total Amount</b>	<b>32,816</b>	<b>0.00</b>		

3. Supporting Data or Justification: (500 characters max)

Accounts Payable has seen a dramatic increase in the volume of Purchase Authorizations and Purchase Orders from 2,598 in 2009 to 6,356 in 2011. In 2011, there have been 4,897 processed in the first half of the fiscal year.

4. HCDE Goals: Check all that apply. [View Goals.](#)

Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>

5. Performance Objective: 85% of all Purchase Authorizations and Purchase Orders will be processed within 2 days.

6. Evaluation and Outcomes to be Achieved: The outcomes will be measured by the Accountability Process and by the A/P Manager.



Return whether you have changes or not. Please sign off where indicated below.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## FY 2013 Budget Planning Page

### Position Listing

**030 - HUMAN RESOURCES - ADMINISTRATION**

Position description	Position	Board Approved Positions	Positions requested for FY2013	Budget code	Account	Percent	Priority Code	Goal Number	Job description reviewed (initial)
A-3 BENEFITS COORDINATOR	<b>A050701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-9 EXECUTIVE DIRECTOR	<b>A165701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-3 HR GENERALIST	<b>A175701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-4 HR MANAGER	<b>A215701030</b>	1	_____	19924103099030	61190000	1.0000	_____	_____	_____
A-3 HR COORDINATOR	<b>A270701030</b>	3	_____	19924103099030	61190000	1.0000	_____	_____	_____
S-5 ADMINISTRATIVE ASSISTANT	<b>S620701030</b>	1	_____	19924103099030	61290000	1.0000	_____	_____	_____
S-4 BENEFITS ASSISTANT	<b>S625701030</b>	1	_____	19924103099030	61290000	1.0000	_____	_____	_____
S-4 HR CLERK	<b>S755701030</b>	1	_____	19924103099030	61290000	1.0000	_____	_____	_____

- Priority Codes:
- A. Crucial to program completion
  - B. Required for optimal program completion
  - C. Desirable to expand program services
  - D. Proposed new service/program
  - E. Discontinued/downsize service or program

\_\_\_\_\_  
Budget Manager Approval

\_\_\_\_\_  
Date

Return whether you have changes or not. Please sign off where indicated below.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## FY 2013 Budget Planning Page

### Non-Salary Budget Listing

#### 030 - HUMAN RESOURCES

Account title	Budget code	Account	Budget	New Budget requested for FY2013	Priority Code	Goal Number
STIPENDS	19924103099030	61130000	2,450.00	_____	_____	_____
OVERTIME	19924103099030	61210000	4,050.00	_____	_____	_____
PART-TIME HELP	19924103099030	61250000	19,000.00	_____	_____	_____
EMPLOYEE ALLOWANCES	19924103099030	61390000	4,050.00	_____	_____	_____

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- Priority Codes:
- A. Crucial to program completion
  - B. Required for optimal program completion
  - C. Desirable to expand program services
  - D. Proposed new service/program
  - E. Discontinued/downsize service or program

\_\_\_\_\_  
Budget Manager Approval

\_\_\_\_\_  
Date

**HCDE BUDGET PLANNING WORKBOOK**  
**Budget Return Forms**

**8) FEE SCHEDULES & GRANT BUDGETS**

Place completed form(s) here.

## Request for Division/Program Information

**Directions:** Please read each question below and fill-in the corresponding box with the most current division/program information. When answering questions, consider your division’s vision, established programs, special initiatives, participant/student data and accomplishments. When complete, please e-mail document to Joyce Akins at [jakins@hcde-texas.org](mailto:jakins@hcde-texas.org) and cc: Gayla Rawlinson at [grawlinson@hcde-texas.org](mailto:grawlinson@hcde-texas.org). For questions, call Joyce Akins at x8292.

Division Information					
Division:		Year Established:	Number of Employees:		
Primary Location:				Contact:	
Main Phone:	(      )	Main Web Address:			
Does your division provide external services?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	How many clients do you serve annually?		
Does your division receive assistance from tax funds?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes, how much?		
Is your division grant funded?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes, how much?		
Program Information					
Program Title:		Year Established:	Contact:		
Primary Location:				Secondary Location:	
Program Phone:	(      )	How many participants does your program serve?			
Does your program provide external or internal services?	E <input type="checkbox"/>	I <input type="checkbox"/>	Does your program generate revenue?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Does your program work with school districts?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes, please list major ISDs.		
Does your program work with non-educational organizations?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	If yes, please list major organizations.		
Division Vision and Purpose					
Explain the purpose of your division in five sentences or less.					
Express the vision that guides your programming in three sentences or less.					
Program Service					
Describe your primary clients (target pop) in two sentences or less.					

<p>What forms of technology does your program use to provide services to clients?</p>	
<p>Describe your services in 10 sentences or less.</p>	
<p>Explain how clients benefit from your services in three sentences or less.</p>	
<p>Describe a client's actual experience (in their words, if possible) with your division, in 15 sentences or less. Include any success stories.</p>	
<b>Division Cost per Service – Space Not Limited</b>	
<p>List each service with an estimated cost and time needed for completion.</p>	
<p>Provide how program fees are determined for a client.</p>	
<b>Accessing Service – Each Row is Five Sentences or Less</b>	
<p>Explain products your division sales (i.e. books; curricula; tool kits).</p>	
<p>Explain how clients hear about your division's program services.</p>	

<p>Explain how clients access and receive program services.</p>	
<p>Explain payment to HCDE for program services.</p>	
<b>Program Accomplishments</b>	
<p>Please list at least five division accomplishments (i.e. student outcomes, products, awards, certifications).</p>	<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>
<b>Factors of Funder Identification</b>	
<p>What existing collaborations does your division have that could help expand resources for the program?</p>	
<p>Brief description of program requiring funding</p>	
<p>Existing/ or special project where funding could improve program</p>	
<p>How funding would be used</p>	
<p>Estimate \$ needed for implementation</p>	

**HCDE BUDGET PLANNING WORKBOOK**  
**Budget Return Forms FY 2013**

**10) REPLACEMENT ASSETS SCHEDULE**

List for FY 2012-13:

ABC-East	\$29,449.13
ABC-West	5,015.00
Asst. Superintendent-Harris	9,492.72
Asst. Superintendent-Pitre	1,889.75
Business Support Services	47,214.98
Center for Safe & Secure Schools	1,805.15
Chief Information Officer	3,621.10
Communication & Public Information	22,772.13
Education Foundation	1,193.00
Facilities-Adult Ed	24,485.00
Facilities-Highpoint East	2,312.39
Facilities-Support Services	100,978.97
Facilities-Support Services	137,455.99
Facilities-Surplus	31,050.22
Highpoint-East	68,249.33
Human Resources	29,251.53
Instructional Support Services	9,258.47
Marketing & Client Development	4,677.28
Purchasing Cooperatives	7,442.30
Purchasing-Food Cooperative	2,867.65
Purchasing Support	4,060.65
Records Management Services	100,631.82
Research & Evaluation	4,199.80
Resource Development	2,580.00
Special Schools	3,663.24
Superintendent's Office	2,380.67
Technology Support Services	798,092.77
Texas Academic Decathlon	1,715.00
Texas Learns	8,338.86
Therapy Services	24,989.30

Grants:

Adult Education	53,403.38
CASE	3,178.60
ECI	23,333.00
Head Start	493,660.86
Texas Virtual Schools	6,477.61

Total: **\$2,071,187.65**

# **Section 4- Review & Coordination**



**HARRIS COUNTY DEPARTMENT OF EDUCATION  
Business Services Division Contact List**

**BUSINESS OFFICE – 1<sup>ST</sup> FLOOR 6300 IRVINGTON**

**FAX Number: 713-696-0740**

<p><b>Jesus J. Amezcua, CPA - Assistant Superintendent for Business Services</b> Phone 713-696-1371</p>		
• Business Office, Purchasing & CSSS	• Financial Analysis & Board Agenda	• School Finance

<p><b>Vacant, Executive Assistant</b> Phone 713-696- 8249</p>		
• Business Calendar	• Board Agenda / SFC Support	• Forms/Publications Support

<p><b>Rosa Maria Torres, Chief Accounting Officer</b> Phone 713-696-0749</p>		
• Local, State & Federal Grants	• PFC	• Financial Statements, Investment Analysis

<p><b>Laurie Pruett, Staff Accountant</b> Ext. 1370</p> <ul style="list-style-type: none"> <li>• 21<sup>st</sup> Century &amp; related CASE Grants</li> <li>• Financial Reporting &amp; Analysis</li> </ul>	<p><b>Donee Moore, Head Start Accountant</b> Ext. 8251</p> <ul style="list-style-type: none"> <li>• Head Start Grant</li> <li>• Financial Reporting &amp; Analysis</li> </ul>
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<p><b>Pamela Vann, Staff Accountant</b> Ext. 1748</p> <ul style="list-style-type: none"> <li>• Adult Ed &amp; Digital Learning Grants</li> <li>• Financial Reporting &amp; Analysis</li> </ul>	<p><b>Tom Nguyen, A/R Specialist</b> Ext. 8248</p> <ul style="list-style-type: none"> <li>• Customer Invoicing, Cash Receipts</li> <li>• WMS payments &amp; deposits-A/R</li> </ul>
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<p><b>Heather Weaver, Sr. Accounting Clerk</b> Ext. 8246</p> <ul style="list-style-type: none"> <li>• Bank Reconciliations, Journal Entries, PA's</li> <li>• Budget Transfers, Financial Statements</li> <li>• TX Learns, TXVSN, &amp; ECI</li> <li>• Financial Reporting &amp; Analysis</li> </ul>	<p><b>Jeanette Johnson, Part-time</b> Ext. 1372</p> <ul style="list-style-type: none"> <li>• Deposits, Data Entry</li> <li>• Payroll Assistant</li> </ul>
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<p><b>Yvette Hamm, Accounting Manager</b> Phone 713-696-8240</p>		
• Payroll and Accounts Payable	• General Ledger	• Cash Management

<p><b>Kedra Johnson, Payroll Specialist</b> Ext. 8289</p> <ul style="list-style-type: none"> <li>• Payroll Processing</li> <li>• Time Reports</li> </ul>	<p><b>Deanna Garcia, Payroll Specialist</b> Ext. 1747</p> <ul style="list-style-type: none"> <li>• Payroll Processing</li> <li>• Time Reports</li> </ul>
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<p><b>Lynette Howard, A/P Specialist- All Grants Except CASE</b> Ext. 1745</p> <ul style="list-style-type: none"> <li>• Check Processing-PAs &amp; POs</li> <li>• Mileage &amp; Travel Expense Reimbursement</li> </ul>	<p><b>Iykeryia Smith, A/P Specialist General Fund &amp; CASE Grant</b> Ext. 8245</p> <ul style="list-style-type: none"> <li>• Check Processing-Payment Authorizations</li> <li>• Mileage &amp; Travel Expense Reimbursement</li> </ul>
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<p><b>Kellsa Christophe, A/P Specialist- General Fund &amp; CASE Grant</b> Ext. 8244</p> <ul style="list-style-type: none"> <li>• Check Processing- Purchase Orders</li> </ul>	
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**HARRIS COUNTY DEPARTMENT OF EDUCATION  
Business Services Division Contact List Continued**

<p><b>John Weber, Compliance Officer</b> Phone 713-696-0749</p> <ul style="list-style-type: none"> <li>• Financial Reporting &amp; Analysis</li> <li>• PAFR</li> <li>• CAFR</li> <li>• Tax Liaison</li> <li>• Compliance</li> </ul>
<p><b>Teresa Coronado, Budget Analyst</b> Phone 713-696- 1344</p> <ul style="list-style-type: none"> <li>• Work Flow Analysis</li> <li>• Business Design</li> <li>• Budget Process, Training &amp; GFOA Book</li> <li>• Investments</li> <li>• Taxes</li> </ul>

**PURCHASING – 2nd FLOOR 6300 IRVINGTON  
FAX NUMBER: 713-696-0732**

<p><b>Jorgannie Garza, Director of Purchasing</b> Phone 713-696-8242</p> <ul style="list-style-type: none"> <li>• Manages Purchasing Division and Cooperatives</li> <li>• CH Local Compliance</li> <li>• Board Agenda</li> </ul>	
<p><b>Derek Gillard, Purchasing Manager Ext. 1786</b></p> <ul style="list-style-type: none"> <li>• Manages HCDE Purchasing Cooperative</li> <li>• eBid administrator</li> <li>• P-Card administrator</li> <li>• Cooperative website administrator</li> </ul>	<p><b>Shelly Copeland, Food Co-op Mgr. Ext. 1742</b></p> <ul style="list-style-type: none"> <li>• Manages Food Cooperative</li> <li>• Commodity Processing</li> <li>• Cooperative website administrator</li> <li>• Proposals for Food Co-op</li> </ul>
<p><b>Kendra Jackson, Buyer Ext. 1744</b></p> <ul style="list-style-type: none"> <li>• Process requisitions, contracts and board agendas for Administration, Business Services, Facilities, School Governance, Technology and Texas Learns divisions</li> <li>• RFPs, ITBs &amp; Quotes</li> </ul>	<p><b>Cristina Giacaman, Assistant Co-op Coordinator Ext. 8213</b></p> <ul style="list-style-type: none"> <li>• Assist with commodity processing</li> <li>• Organize food tastings</li> <li>• Assist in preparing proposals</li> </ul>
<p><b>Lytrina Bob, Buyer Ext. 2112</b></p> <ul style="list-style-type: none"> <li>• Process requisitions, contracts and board agendas for Human Resources, Professional Support Services and Student Services divisions</li> <li>• RFPs, ITBs &amp; Quotes</li> </ul>	<p><b>Doris Munguia, Food Co-op Assistant Ext. 8243</b></p> <ul style="list-style-type: none"> <li>• Assist in all aspects of the food co-op</li> <li>• Organize food expo</li> </ul>
<p><b>Elouise Lopez, Purchasing Clerk Ext. 1760</b></p> <ul style="list-style-type: none"> <li>• Process vendor packets</li> <li>• Process requisitions &lt; \$2,500</li> <li>• Open new credit accounts</li> <li>• Support Internal Purchasing Division</li> </ul>	<p><b>Kay Vorish, Purchasing Clerk Ext. 1743</b></p> <ul style="list-style-type: none"> <li>• Support Food Co-op and Purchasing Co-op</li> <li>• Time and attendance for division</li> <li>• Assist with P-Card administrative duties</li> <li>• Catalog discount customer service</li> </ul>
<p><b>Arlita Kyles, Purchasing Specialist Ext. 8241</b></p> <ul style="list-style-type: none"> <li>• Assist with all matters regarding the Purchasing Cooperative</li> </ul>	<p><b>Belinda Lator, Quality Assurance Specialist Ext. 2112</b></p> <ul style="list-style-type: none"> <li>• P-Card processing</li> <li>• Assist with proposals</li> </ul>

**Otis Harr, Manager for Center for Safe & Secure Schools**

**Phone 713-696-0771**

- Manage CSSS
- Safety and Security Audit Proposals
- Training and Exercise Proposals
- Outreach

<b>Rosie Flores, CERT Coordinator</b> <b>Ext. 1778</b> <ul style="list-style-type: none"><li>• Coordinator of TEEN CERT program in area schools</li></ul>	<b>Laurie Shah, Emergency Mgmt Specialist</b> <b>Ext. 1772</b> <ul style="list-style-type: none"><li>• Emergency Planning, Response &amp; Recovery</li><li>• Training and Exercises</li><li>• Outreach</li></ul>
<b>Abbott Tellis, Comm. Tech Specialist</b> <b>Ext. 3142</b> <ul style="list-style-type: none"><li>• Safe School Plans</li><li>• CSSS applications administration</li><li>• CSSS internet administration</li></ul>	

**John E. Wilson, Senior Consultant for Center for Safe & Secure Schools**

**Phone 713-696-1305**

- Provide consultant services in school safety as requested by HCDE Superintendent and participating school Districts
- Engage school superintendents in Harris County area in the support of the Center for Safe and Secure Schools
- Represent the Center for Safe and Secure Schools at selected professional meetings and activities
- Training and Exercises

**MOST E-MAIL ADDRESSES are first name initial & last name @ hcde-texas.org unless noted otherwise.**

# **Section 5- Adoption**

## **HCDE BUDGET PLANNING WORKBOOK**

### **Budget Adoption Information**

#### **GOAL-TO PRESENT THE PROPOSED BUDGET FOR ADOPTION AT THE JULY 2012 BOARD MEETING**

At the December 13, 2011 Board meeting, the budget calendar was adopted showing the tentative adoption of the FY 2012-13 Budget on July 17, 2012.

Should activities in the State Legislature every odd year when it is in session, or other unforeseen issues arise that affect the budget process, the Budget may be presented to the Board at a later date.

Budgeting is a year-round activity, from the proposed budget estimates to the final amended budget and expenditures in the annual financial report.

Budgeting, implementation, and project performance are the responsibilities of the budget manager. The budget is a managerial tool. Planning is the key to successful budgeting.

Once the Planning, Preparation & Submission, and Review & Coordination phases of the budget process have been completed, the HCDE budget is ready for Adoption.

Administration presents an official budget to the Board of Trustees annually at the June or July board meetings for approval for the succeeding fiscal year beginning September 1. The operating budget includes proposed expenditures and the means of financing them (estimated revenues). The budget is presented in relation to Department and division goals, and highlights of the budget are discussed in the Executive Budget Summary report in the Budget Book. Final budget allocations are formally approved by the Board, which subsequently establishes a tax rate sufficient to support the approved budget.

Throughout the fiscal year, the budget will probably need to be amended because of changes in program needs or identification of previously unidentified expenditures. Budget amendments are presented at each regularly-scheduled meeting of the Board of Trustees.

All General Fund budget appropriations lapse at fiscal year end, August 31.

#### **BUDGET RESPONSIBILITY**

Budget managers are responsible for the accuracy and reasonableness of their estimates, for amending their budget in advance of incurring expenditures, amending their budgets as circumstances and program needs change, and for the final results of their budget.

Budgets are controlled by the budget manager and expenditures may not legally exceed appropriations.

# **Section 6- Implementation**

## **HCDE BUDGET PLANNING WORKBOOK**

### **Time and Effort Reporting—All Federally Funded Employees**

**Time and Effort Reporting is a requirement applying to all federally-funded grants.** HCDE has determined that it is in its best interest to implement this system for all personnel paid by federal grants. Divisions with federal grants should complete the Time and Effort format most appropriate to their situation; the forms should be held on file in the Division.

Business Services has worked with Texas LEARNS and CASE to implement this reporting requirement. During FY 2012-13 all federal grant Budget Managers should ensure that an appropriate reporting instrument and process for their budget(s) is being used. Contact Business Services if you need any assistance.

#### **SINGLE SOURCE**

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be

- prepared at least semi-annually and
- will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

#### **SPLIT FUNDED**

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation that meets the following standards:

- 1) They must reflect an after-the-fact distribution of the actual activity of each employee,
- 2) They must account for the total activity for which each employee is compensated,
- 3) They must be prepared monthly and coincide with one or more pay periods, and
- 4) They must be signed by the employee.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for *Time and Effort* to Federal awards.

#### **IMPORTANT-MATCHING FUNDS REQUIREMENTS**

Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards must be supported in the same manner as those claimed as allowable costs under Federal awards in that Time and Effort paperwork must be completed.

**SOURCE: OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, Attachment B: Selected Items of Cost, h. Support of Salaries and Wages.**

## **HCDE BUDGET PLANNING WORKBOOK**

### **Purchase of Capital Assets Budgeted for the Current Year**

Purchases of capital assets are approved during the budget process, when a budget is approved, or in the application process when a federal grant has been approved and awarded to the Department.

In order for capital items to be used to their maximum productivity, they should be purchased as soon as possible once the budget has been approved. Budgets will be reviewed mid-year. If you have not purchased your capital outlay, you will be asked for justification and these funds may be re-directed.



# **Section 7- Monitoring**

## **HCDE BUDGET PLANNING WORKBOOK**

### Review Budget Reports Monthly

You should have access to your budget reports on the Pentamation financial system, and have the security clearance to run the following reports from your computer:

- Detail Revenue Status Report
- Detail Expenditure Status Report
- Revenue Audit Trail Report
- Expenditure Audit Trail Report

Instructions for printing these reports are at **HCDE Portal: \Business Services\Reports**.

The status reports are line item total reports and the audit trail reports are line item detail reports. Business Services closes the monthly books on the second working day of the following month.

Budget managers should run their Budget reports monthly. The Pentamation financial system is a real time system, and information is updated daily. Therefore, reports may also be run any time you want to see the current status of your budget.

After running your monthly reports, use the following review process:

- 1) Check if there are any 'over budget' accounts. An account may be 'over budget' if the total of expenditures plus encumbrances is greater than the budgeted amount any time during the fiscal year. Refer to payroll and expenditures account examples on the following pages.
- 2) Review all transactions to ensure that they are correctly coded.
- 3) If a transaction is coded incorrectly, make a copy of the report page, highlight the transaction, and write the correct account number right on the report page near the transaction. Send to staff accountant for correction.
- 4) If a budget adjustment is necessary, complete the Budget Adjustment Request form using the instructions in this WORKBOOK, obtain the required signatures, and send to Business Office for processing.

The biggest challenge of monitoring your budget is knowing when specific expenditures should appear in your budget and what to do if they do not appear. Business Services Division is here to answer any questions or solve any problems in your budget.

Budget managers are primarily responsible for ensuring that their budget(s) expenditures do not exceed the budgeted amount.

## HCDE BUDGET PLANNING WORKBOOK

### Budget Analysis Example – Payroll Account

**GIVEN: Sample line item from the EXPENDITURE STATUS REPORT at January 31. (The DETAIL EXPENDITURE STATUS REPORT does not show the 'percent' column.)**

#### Correct Budget Example

ACCOUNT	TITLE	BUDGET	PERIOD EXPEND	ENCUMB OUTSTAND	Y T D EXPEND	AVAILABLE BALANCE	YTD/ BUD
61190000	SALARY- PROF STAFF	48,403.00	2,029.22	0.00	20,059.44	28,343.56	<b>41.41</b>

Refer to the MONTHLY PERCENTAGE TABLE below and you see that the percent at January 31 is **42%** and it agrees with the STATUS REPORT amount of **41.41**. It appears this account is OK so far.

#### Over-Budget Example

ACCOUNT	TITLE	BUDGET	PERIOD EXPEND	ENCUMB OUTSTAND	Y T D EXPEND	AVAILABLE BALANCE	YTD/ BUD
61190000	WAGES- SUPPORT STAFF	28,416.00	859.66	0.00	17,602.35	10,813.65	<b>61.9</b>

Refer to the MONTHLY PERCENTAGE TABLE below and you see that the percent at January 31 is **42%** and it does NOT agree with the STATUS REPORT amount of **61.9**. It appears that this account is going to be significantly over-spent by the end of the year if the rate of payroll costs charged to this budget stays the same over the year. There is possibly the need to amend the budget.

Some things you can do include checking your proposed budget submission to make sure the correct staffs are charged to this account, checking account detail to make sure the correct staff are charged to the correct code, and call John Weber for assistance.

MONTHLY PERCENTAGE TABLE			
MONTH & PENTAMATION SYSTEM PERIOD			PERCENT
September		Period 1	8%
October		Period 2	17%
November		Period 3	25%
December		Period 4	33%
<b>January</b>		<b>Period 5</b>	<b>42%</b>
February		Period 6	50%
March		Period 7	58%
April		Period 8	67%
May		Period 9	75%
June		Period 10	83%
July		Period 11	92%
August		Period 12	100%

SELECTION CRITERIA: origin4='050'  
 ACCOUNTING PERIOD: 5/12

SORTED BY: FUND,BUDGET MANAGER,FUNCTION,ACCOUNT  
 TOTALED ON: FUND,BUDGET MANAGER,FUNCTION  
 PAGE BREAKS ON: FUND,BUDGET MANAGER

FUND - 1992 - GENERAL OPERATING

	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
1992-41-050-99-050 61130000 STIPENDS	9,578.00	217.46	.00	1,957.14	7,620.86
1992-41-050-99-050 61190000 SALARY-PROF STAFF	604,889.00	25,203.72	.00	226,567.58	378,321.42
1992-41-050-99-050 61210000 OVERTIME	6,700.00	49.57	.00	49.57	6,650.43
1992-41-050-99-050 61250000 PART-TIME HELP	25,000.00	168.47	.00	6,173.93	18,826.07
1992-41-050-99-050 61290000 WAGES-SUPPORT STAFF	333,072.00	12,316.21	.00	126,547.98	206,524.02
1992-41-050-99-050 61320000 TRS ACTIVE CARE	.00	.00	.00	.00	.00
1992-41-050-99-050 61390000 EMPLOYEE ALLOWANCES	5,250.00	218.75	.00	1,968.75	3,281.25
1992-41-050-99-050 61410000 FICA/MEDICARE	73,398.00	2,770.89	.00	24,511.81	48,886.19
1992-41-050-99-050 61420000 GROUP HEALTH & LIFE INS	58,370.00	1,522.36	.00	14,706.00	43,664.00
1992-41-050-99-050 61430000 WORKERS COMPENSATION	8,722.00	277.37	.00	2,583.08	6,138.92
1992-41-050-99-050 61450000 UNEMPLOYMENT COMP	3,051.00	118.14	.00	1,124.25	1,926.75
1992-41-050-99-050 61460000 TRS	.00	.00	.00	.00	.00
1992-41-050-99-050 61470000 TRS-CARE ADMIN FEE	5,422.00	208.09	.00	1,937.41	3,484.59
1992-41-050-99-050 61480000 CAFETERIA PLAN ADMIN FEE	.00	.00	.00	.00	.00
1992-41-050-99-050 61490000 EAP	284.00	12.11	.00	112.68	171.32
1992-41-050-99-050 62110000 LEGAL SERVICES	.00	663.00	.00	3,030.99	-3,030.99
1992-41-050-99-050 62120000 AUDIT SERVICES	45,000.00	11,700.00	.00	40,700.00	4,300.00
1992-41-050-99-050 62130000 HCAD TAX APPRAISAL FEES	.00	.00	.00	.00	.00
1992-41-050-99-050 62150000 TEMPORARY SERVICES	.00	.00	.00	.00	.00
1992-41-050-99-050 62190000 PROFESSIONAL SERVICES	2,000.00	.00	.00	.00	2,000.00
1992-41-050-99-050 62190038 CONSULTANTS-SFC	12,000.00	423.82	.00	2,412.07	9,587.93
1992-41-050-99-050 62480000 CONTR M&R-EQUIPMENT	1,000.00	.00	.00	.00	1,000.00
1992-41-050-99-050 62490000 CONTR MAINT & REPAIRS	2,000.00	.00	.00	.00	2,000.00
1992-41-050-99-050 62560000 TELEPHONES,CELL & PAGERS	2,600.00	197.61	.00	502.33	2,097.67
1992-41-050-99-050 62650000 RENTAL SPACES-EVENTS	1,000.00	.00	.00	.00	1,000.00
1992-41-050-99-050 62990000 OTHER CONTRACTED SVCS	9,500.00	.00	.00	9,400.00	100.00
1992-41-050-99-050 63290000 READING MATERIALS	6,000.00	.00	.00	335.67	5,664.33
1992-41-050-99-050 63290038 READING MATERIALS-SFC	.00	.00	.00	.00	.00
1992-41-050-99-050 63930002 NEW PURCH-TECH<\$5,000	5,000.00	.00	.00	.00	5,000.00
1992-41-050-99-050 63930003 NEW PURCH-FURN<\$5000	.00	.00	.00	.00	.00
1992-41-050-99-050 63940002 REPLACE-TECH EQUIP<\$5,00	.00	.00	.00	.00	.00
1992-41-050-99-050 63950000 COPIER CHARGES	4,500.00	.00	.00	3,822.15	677.85
1992-41-050-99-050 63960000 PRINTING & FORMS	10,000.00	1,875.00	997.00	2,105.92	6,897.08
1992-41-050-99-050 63970000 SOFTWARE PURCHASES	10,000.00	.00	209.29	298.00	9,492.71
1992-41-050-99-050 63970038 SOFTWARE-SFC	.00	.00	.00	.00	.00
1992-41-050-99-050 63990000 GEN SUPPLIES & MATERIALS	23,153.00	-23.88	323.15	3,104.47	19,725.38
1992-41-050-99-050 63990038 GENL SUPP-CASE MEMBERSHI	.00	.00	.00	.00	.00
1992-41-050-99-050 63990092 FUNDS NOT TO BE SPENT	.00	.00	.00	.00	.00
1992-41-050-99-050 64110000 EMPL TRAVEL-LODGING	6,000.00	-213.90	.00	528.18	5,471.82
1992-41-050-99-050 64120000 EMPL TRAVEL-MEALS	2,359.00	.00	.00	206.65	2,152.35
1992-41-050-99-050 64130000 EMPL TRVL-TRANSPORTATION	3,000.00	-6.04	.00	1,495.40	1,504.60
1992-41-050-99-050 64140000 EMPL TRVL-CONF REG & FEE	5,312.00	.00	.00	1,105.00	4,207.00
1992-41-050-99-050 64150000 BUSINESS MEETING MEALS	2,500.00	159.80	.00	1,472.37	1,027.63
1992-41-050-99-050 64150038 BUSINESS LUNCHS-SFC	3,000.00	552.92	.00	1,802.24	1,197.76
1992-41-050-99-050 64170000 LOCAL DAILY MILEAGE	500.00	.00	.00	34.08	465.92
1992-41-050-99-050 64180000 REFRESHMENTS MEETINGS	400.00	.00	.00	67.07	332.93

This is 37% of \$604,889. It corresponds between Period 4 at 33% and Period 5 at 42%

When budgeting, please consider

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# **Section 8- Evaluation**

# HCDE BUDGET PLANNING WORKBOOK

## Budget Amendment Procedures

### Introduction

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. **Always use the most recent version of the Budget Amendment Request Form on the P: Drive\Business Services\Forms.**

Responsibility for budget development and budget performance rests with the budget managers.

### When to Prepare a Budget Amendment

It is essential, for planning and control and management objectives, to revise the budget as it becomes necessary. Budget amendments should be processed if one of the following occurs:

1. An expenditure is greater than estimated, causing the account to be overdrawn.  
*EXAMPLE: You budgeted \$500 for registration for you and your staff to attend a workshop. When the registration materials arrive, you notice that the fee is \$600. Prepare a budget amendment increasing your registration account budget by \$100 to the budget in this account and reducing \$100 by transferring from another account in the budget.*
2. The program plan for your division has changed, resulting in the need to move funds from one account to another and add new accounts.  
*EXAMPLE: You originally appropriated \$2,000 in your budget to pay a temporary agency for help needed during your busy time of the year. Consequently, you and your staff agree to work the overtime and, thereby, not have to spend the \$2,000 in temporary or contracted services. Prepare a budget amendment to reduce the temporary staff account from \$2,000 to \$0 and increase your overtime account by the amount needed. If there is any difference in amount, it may be applied to another budget account where money is needed.*
3. You have requests from customers to provide more services than you had originally anticipated.  
*EXAMPLE: Client ISD requests to participate in the HighPoint program. The budget was been prepared prior to this request. A budget amendment should be prepared to increase the estimated revenues and to increase account budgets to cover the additional expenditures that will result from serving more students.*
4. Your program is reduced, resulting in both your estimated revenues and budgeted expenditures (appropriations) being less than originally budgeted.  
*EXAMPLE: A contract with a school district to provide special education services is not renewed. Prepare a budget amendment to decrease both the estimated revenue account(s) and the applicable appropriations of the expenditure accounts to reflect the reduction in budgeted services.*

# HCDE BUDGET PLANNING WORKBOOK

## Budget Amendment Procedures

### **Budget Amendment Approval Signature Requirements**

Budget amendments for locally-funded budgets are always signed by the budget manager and by Business Services. Most amendments are done to cover unexpected expenditures or to move funds to a newly-created account code. These amendments do not increase or decrease the total local budget and will not require Board approval. They may be entered into the General Ledger upon receipt in the Business Office and approval by the Assistant Superintendent for Business Services. .

Some budget amendments, however, require special approval, as follows:

1. Board approval is required if the budget amendment increases or decreases the total estimated revenues or budgeted expenditures (appropriations) of a line item or account budget or if a new source of revenue is identified for the Division/Department.
2. Director of Technology (or designee) approval is required if the budget amendment increases or decreases a capital outlay account related to computer equipment or other technology equipment or software.
3. Executive Director of Human Resources approval is required if the budget amendment increases or decreases a payroll related account (61XX accounts).
4. If the budget is state- or federally-funded, the budget amendment must be approved by grantor agency before it can go the HCDE board for approval. Refer the application and amendment instructions.
5. Superintendent approval is required anytime funds are appropriated from fund balance--before it goes to the HCDE board for approval. Each request is reviewed for merit and need.
6. In addition, check with your Executive Team supervisor to see if your budget amendments require their approval/signature.

### **Backup Required**

Attach a copy of your current Detail Expenditure Status Report to your Budget Amendment Request form. Highlight the line items on the Status Report being amended.

## **HCDE BUDGET PLANNING WORKBOOK**

### **Budget Amendment Procedures**

#### **Amendment Guidelines for State and Federal Grants through TEA**

Budget managers may transfer within the approved budget to meet unanticipated required expenditures and to make limited changes to the previously approved budget. However, certain types of changes require prior approval from TEA.

An amendment is necessary when:

- the proposed revision would result in the need for additional funding.
- except as noted in the guidelines for specific programs, cumulative transfers among direct cost categories exceed (at any time during the grant period) 25%\* of the total current approved budget for the program. The cumulative total is defined as the total amount of additions to any class-object code not including deletions.

\* Check your grant for the applicable percentage.

- any transfer of funds allotted for training costs, i.e. from direct payments to trainers to other expense categories.
- any budget amendment to a grant containing construction costs.
- any revision to the scope or objectives of the grant (regardless of the necessity of an amendment to the associated budget)
- a request to extend the period of the grant.
- an increase in the quantity of capital outlay items requested.
- an increase/decrease in the number of positions approved on Schedule #3B-Payroll Costs.
- adding an item which requires prior approval.
- adding a new class/object code not previously budgeted.
- any other unspecified reason.

Under no circumstances may the total expenditures exceed the total amount approved. Also, budget amendments must be approved by TEA and the notice of grant award (NOGA) from TEA received in Business Services before they are presented to the HCDE Board for approval.



## **HCDE BUDGET PLANNING WORKBOOK**

### **Budget Amendment Procedures**

#### **Processing a Budget Amendment**

The budget manager initiates the budget amendment.

- If the amendment does not require one of the 'special approvals' listed above, forward it directly to the Chief Accounting Officer.
- If the budget amendment requires 'special approval' (as previously described), it should be forwarded to the appropriate director, who will forward it to Business Services once approved.
- If the budget amendment requires HCDE Board approval, forward it to the Business Services in plenty of time for it to be included in the Budget Amendment Report for the next board meeting agenda. Check the Business Services monthly calendar for due dates.

Business Services will review the budget amendment to assure that appropriate approvals have been obtained, that the budget codes are correct, and that adequate funds are available for any accounts being decreased.

**When the budget amendment has been processed and a copy has been provided, the copy will be returned to the budget manager.**

**HCDE BUDGET PLANNING WORKBOOK**  
Instructions for Completing the  
Budget Amendment Request Form

**NOTE:** Use the most current version of the form from the P: DRIVE

Fill in all the appropriate sections of the Budget Amendment Request Form so the request can be processed as smoothly and quickly as possible. Please submit 2 signed forms if you wish to have one copy returned after processing.

**Division/  
Budget:** Type the name of your division and budget. Example:  
*CASE-After School Partnership Program*

**Fiscal Year:** Type the current budget fiscal year.

**Business  
Posting Date:** BUSINESS SERVICES WILL COMPLETE

**Business  
Tracking  
Number:** BUSINESS SERVICES WILL COMPLETE

**Budget Code/  
Account:** Enter your account number under the appropriate headings. This form reflects the Pentamation account code structure.

**Account  
Description:** Enter account description from your Budget Report.

**CHECK HERE:  
Fund Balance  
Appropriation?** Check if this is a Fund Balance appropriation.

**New Code?** Check here if this is a new account code-not already on your budget report.

**ORIGINAL  
BUDGET:** From your budget report, enter the current budget amount.

**INCR(DEC):** Use whole dollar amounts only-not dollars and cents-when entering amounts under the "Increase" (Decrease)" column.

**REVISED  
BUDGET** Enter the result of the addition or subtraction of your current budget amount plus or minus your amendment amount.

**Explanation:** Reason for the amendment: transfer of funds, new funding source, additional funds received, etc. For example, "Transfer funds to cover anticipated travel expenses."

**HCDE BUDGET PLANNING WORKBOOK**  
 Instructions for Completing the  
Budget Amendment Request Form, continued

**Budget Manager** The signature of the division budget manager or his designee is required. This signature is the one authorized on the Signature Authority Form on file  
**Approval:** with Business Services.

**/Date:** Date the request is sent.

**Other Approval:** Amendments to payroll costs (61XX): Executive Director of HR  
 Amendments to technology/assets codes: Director of Technology  
 (6393XXX2, 6394XXX2, 6636XXXX, and 6646XXXX)  
 Amendments from fund balance: Superintendent or designee

**/Date:** Date of "Other Approval" signature

**Budget Review:** Signature approval by the Chief Accounting Officer

**/Date:** Date of 'Chief Accounting Officer' signature

**CFO Approval:** Signature of approval by the Asst. Superintendent for Bus.(or designee)  
 BUSINESS SERVICES WILL COMPLETE

**/Date:** Date of 'Asst. Superintendent for Business Services' signature

**Board of Trustees** **Required, Yes? No?** If yes, amendment will go on the Budget Amendment

**Approval:** Report.\* Date: Date of Board meeting.  
 BUSINESS SERVICES WILL COMPLETE

\* The Budget Amendment will not be signed or processed until it is approved by the Board.

Questions about budget amendments and this form should be directed to John Weber at extension 1746.



**Section 9-  
Board Policies  
Applicable to Budget  
Process**

FISCAL MANAGEMENT GOALS AND OBJECTIVES  
FINANCIAL ETHICS

CAA  
(LOCAL)

All Trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the Departments financial transactions shall act with integrity and diligence in duties involving the Departments fiscal resources.

**Note:** See the following policies and/or administrative regulations regarding conflicts of interest, ethics, and financial oversight:

- Code of ethics:  
for Board members—BBA  
for employees—DH
- Financial conflicts of interest:  
for public officials—BBFA  
for all employees—DBD
- Financial conflicts involving federal funds: CBB
- Systems for monitoring the Departments investment program: CDA
- Budget planning and evaluation: CE
- Compliance with accounting regulations: CFC
- Activity fund management: CFD
- Criminal history record information for employees: DC
- Disciplinary action for fraud by employees: DCD, DCE, and DF series
- No retaliation: DG

FRAUD AND  
FINANCIAL  
IMPROPRIETY

The Department prohibits fraud and financial impropriety, as defined below, in the actions of its Trustees, employees, vendors, contractors, consultants, volunteers, and others seeking or maintaining a business relationship with the Department.

DEFINITION

Fraud and financial impropriety shall include but not be limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the Department.
2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
3. Misappropriation of funds, securities, supplies, or other Department assets, including employee time.
4. Impropriety in the handling of money or reporting of Department financial transactions.

FISCAL MANAGEMENT GOALS AND OBJECTIVES  
FINANCIAL ETHICS

CAA  
(LOCAL)

5. Profiteering as a result of insider knowledge of Department information or activities.
6. Unauthorized disclosure of confidential or proprietary information to outside parties.
7. Unauthorized disclosure of investment activities engaged in or contemplated by the Department.
8. Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the Department, except as otherwise permitted by law or District policy. [See DBD]
9. Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
10. Failing to provide financial records required by state or local entities.
11. Failure to disclose conflicts of interest as required by law or Department policy.
12. Any other dishonest act regarding the finances of the Department.

FINANCIAL CONTROLS  
AND OVERSIGHT

Each employee who supervises or prepares Department financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.

FRAUD PREVENTION

The Superintendent or designee shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the Department.

REPORTS

Any person who suspects fraud or financial impropriety in the Department shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement. Reports of suspected fraud or financial impropriety shall be treated as confidential to the extent permitted by law. Limited disclosure may be necessary to complete a full investigation or to comply with law. All employees involved in an investigation shall be advised to keep information about the investigation confidential.

PROTECTION FROM  
RETALIATION

Neither the Board nor any Department employee shall unlawfully retaliate against a person who in good faith reports perceived fraud or financial impropriety. [See DG]

FRAUD  
INVESTIGATIONS

In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board

FISCAL MANAGEMENT GOALS AND OBJECTIVES  
FINANCIAL ETHICS

CAA  
(LOCAL)

President, or a designee shall promptly investigate reports of potential fraud or financial impropriety.

RESPONSE

If an investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall promptly inform the Board of the report, the investigation, and any responsive action taken or recommended by the administration.

If an employee other than the Superintendent is found to have committed fraud or financial impropriety, the Superintendent or designee shall take or recommend appropriate disciplinary action, which may include termination of employment. If a contractor or vendor is found to have committed fraud or financial impropriety, the Department shall take appropriate action, which may include cancellation, of the Department's relationship with the contractor or vendor.

When circumstances warrant, the Board, Superintendent, or designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the Department, the Department shall seek to recover lost or misappropriated funds.

The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel.

ANALYSIS OF FRAUD

After any investigation substantiates a report of fraud or financial impropriety, the Superintendent or designee shall analyze conditions or factors that may have contributed to the fraudulent or improper activity. The Superintendent or designee shall ensure that appropriate administrative procedures are developed and implemented to prevent future misconduct. These measures shall be presented to the Board for review.



FISCAL YEAR	The Department shall operate on a fiscal year beginning September 1 and ending August 31.
SCHEDULES	The Superintendent, Assistant Superintendent – Business Services or designee shall supervise the development of a budget calendar and a specific plan for budget preparation. The budget schedule shall include time lines for designated individuals or groups to submit budget proposals.
BUDGET PLANNING	Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the Department’s programs and activities and provides the resources to implement them. In the planning process, general Departmental goals, specific program goals, and alternatives for achieving program goals shall be considered. Budget planning and evaluation are continuous processes and should be a part of each month’s activities.
BUDGET MEETING	<p>The annual public meeting to discuss the proposed budget shall be conducted as follows:</p> <ol style="list-style-type: none"> <li>1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget sign up on the sheet provided.</li> <li>2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.</li> <li>3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget.</li> <li>4. No Trustee, officer or employee of the Department shall be required to respond to questions during the meeting from speakers or the public.</li> </ol>
TAX RATE MEETING	<p>The annual public meeting to discuss the proposed tax rate shall be conducted as follows:</p> <ol style="list-style-type: none"> <li>1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed tax rate sign up on the sheet provided.</li> <li>2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.</li> <li>3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed the tax rate.</li> </ol> <p>No officer or employee of the Department shall be required to respond to questions from speakers during the meeting.</p>

AUTHORIZED  
EXPENDITURES

The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the Department's approved purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent, Assistant Superintendent–Business Services or appropriate designee(s) 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 increasing/decreasing revenue object accounts and other resources.

FINANCIAL REPORTS  
AND STATEMENTS

The Assistant Superintendent Business Services or the department's designee shall be responsible for preparation of an annual financial statement that shows the following for each fund subject to its authority during the fiscal year:

1. The total receipts of the fund, itemized by source of revenue, including taxes, assessments, service charges, grants of state money, gifts, or other general sources from which funds are derived;
2. The total disbursements of the funds, itemized by the nature of the expenditure; and
3. The balance in the fund at the close of the fiscal year.

ANNUAL AUDIT

The Board shall have the Department's fiscal accounts audited annually, at Department expense, by a Texas certified or public accountant holding a permit from the State Board of Public Accountancy. Prior to the audit engagement, the Board shall require any auditor or auditing organization proposing to perform this audit to provide a written proposal or an engagement letter.

The audit report shall include financial statements and shall indicate whether those statements are presented in accordance with generally accepted accounting principles. The report shall contain either an expression of opinion regarding the financial statements, taken as a whole, or an assertion that an opinion cannot be expressed. When an overall opinion cannot be expressed, the reasons therefore shall be stated.

In an effort to provide adequate cash flow for HCDE operations, the Department shall 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.

ORDER OF EXPENDITURE	The order of spending and availability is to reduce restricted, committed, assigned, and then unassigned funds. Negative amounts are not reported for restricted, committed, or assigned funds in any fund.
DEFINITIONS	<p>Fund balance shall mean the gross difference between governmental fund assets and liabilities reflected on the balance sheet.</p> <p>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.</p> <p>The five classifications of fund balance of the general fund include:</p>
NONSPENDABLE FUND BALANCE	<p>1. <b><u>Nonspendable fund balance</u></b> 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.</p> <p>Example of fund balance reserves for which fund balance is not available for financing general operating expenditures are:</p> <ul style="list-style-type: none"> <li>a. Inventories</li> <li>b. Prepaid items</li> <li>c. Deferred expenditures</li> <li>d. Self funded risk management programs</li> <li>e. Long term receivables</li> <li>f. Outstanding encumbrances</li> </ul>
RESTRICTED FUND BALANCE	<p>2. <b><u>Restricted fund balance</u></b> includes amounts constrained to a specific purpose by the provider, such as grantor.</p> <ul style="list-style-type: none"> <li>a. Federal or state granting agency (i.e. CASE, Adult Education, ECI, Head Start)</li> <li>b. Construction funds (QZAB, PFC)</li> <li>c. Retirement of long term debt</li> </ul>
COMMITTED FUND BALANCE	<p>3. <b><u>Committed fund balance</u></b> shall mean that portion of the fund balance that is constrained to a specific purpose by the Board of Trustees.</p>
ASSIGNED FUND BALANCE	<p>4. <b><u>Assigned fund balance</u></b> 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.</p>

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

UNASSIGNED FUND  
BALANCE

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.

Original Adoption: 4/19/05  
Revision(s): 10/21/08  
6/16/09  
12/14/10  
4/19/11

**Source:**

Harris County Department of Education Statutory Mandate

(1) To provide opportunities to promote education in Harris County

**How** By leveraging local funds to promote and enhance educational services across the county in terms of grants, programs, and services

(2) To utilize equalization funds to equalize education costs across Harris County

**How** By providing a series of direct student services including, special education services, early education and intervention programs, adult education services, teacher training and professional development services. Direct student services are supplemented by a number of support programs including records management services, technology services, safe and secure school services, fiscal accountability services, facility services, and other specialized cooperatives designed to meet school district needs.

**Purpose:**

This process is being identified to enhance the accountability and efficiency of each division and department.

**New**

**Goal** the design and implementation of a system's framework that will account for HCDE's programmatic performance measures and economic benefits to member districts

**Resources:**

Each division is charged with the task to develop a framework that will capture information necessary to evaluate program results and savings to member districts.

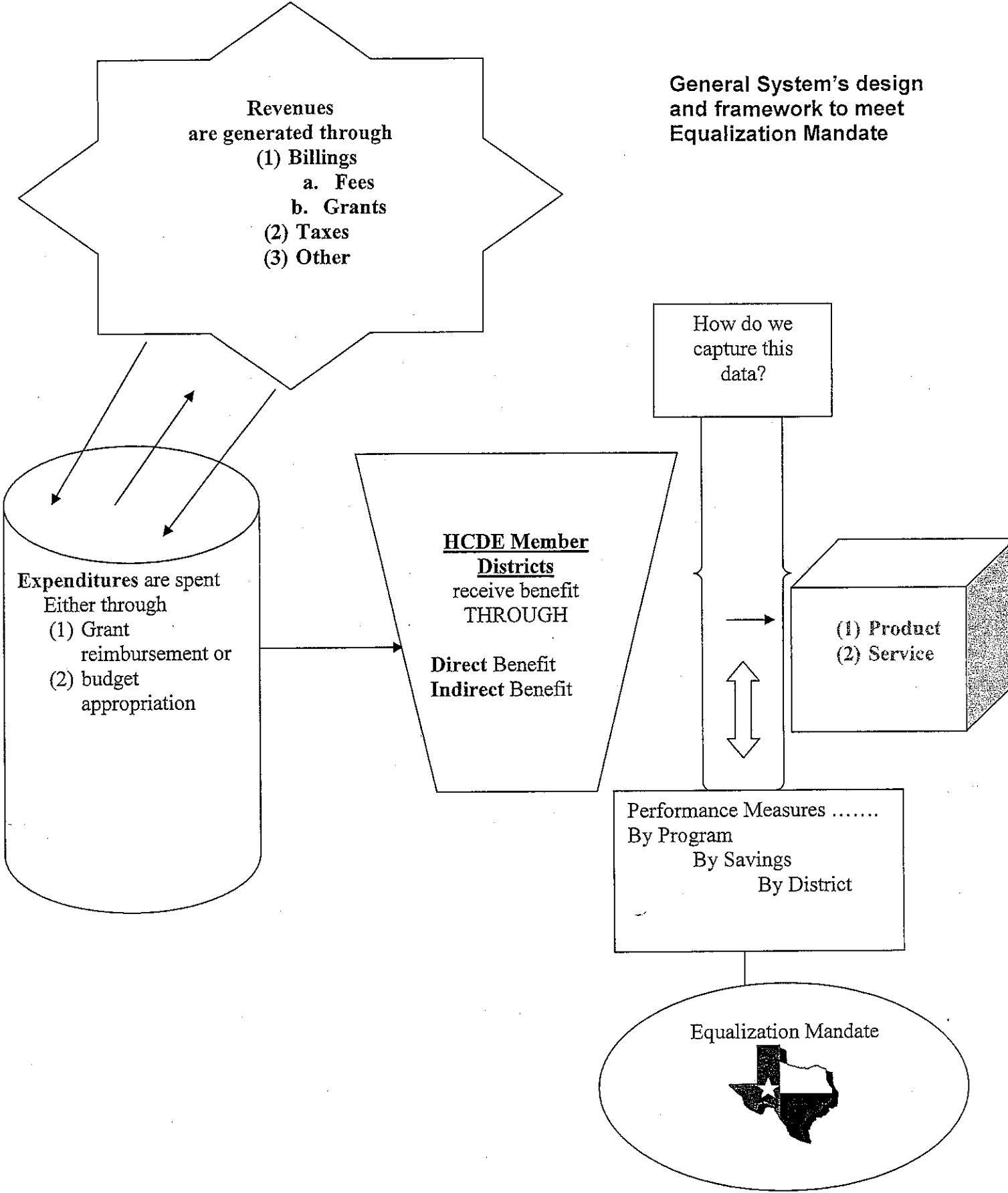
**Who** The Office of Research and Evaluation along with the Business Office, Human Resources, and Technology Divisions will develop strategic brainstorming sessions that assist each division in the design of a system that will provide such data.

**Timeline:**

This process is a 12 month process that will begin with the current budget process and will be fine tuned during the next 12 months given feedback and participation from member divisions.

**When** Beginning with your current budget requests, the hearings will incorporate developing such system of evaluation and reporting as well as brainstorming the design of the system.

**General System's design  
and framework to meet  
Equalization Mandate**



# Section 10- Account Codes

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# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Account Code Structure

The Sungard Pentamation financial software account number is made up of the following fields:

### ACCOUNT NUMBER

BUDGET CODE:						ACCOUNT CODE:	
Fund Code	FY Code	Function Code	Location Code	Program Code	Budget Manager Code	[Class] Object Code	[Sub] Object Code

Number of digits in each code field:

3	1	2	3	2	3	4	4
---	---	---	---	---	---	---	---

**EXAMPLE:**

The Account Number for 'Supplies and Materials' in the Business Services budget looks like this:

1 9 9 3   -   4 1   -   0 5 0   -   9 9   -   0 5 0                      6 3 9 9   -   0 0 0 0

It is most commonly written without the dashes and with a break between the budget code and the account code, as:      19934105099050      63990000

Please refer to the detailed code descriptions on Sharepoint: [Business Services\Account Codes](#) folder.



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
Fund Codes With Fiscal Year

In the 2010-11 Budget, the Fiscal Year Code is '1'

In 2011-12, the Fiscal Year Code will be "2"

**100 - GENERAL FUND**

- 170 Local Construction
- 171 Job Order Contracts
- 172 QZAB and Maintenance Tax Notes
- 190 Retirement Leave Benefits

**199 General Fund**

**200 - FEDERAL GRANTS**

- 205 Head Start
- 206 Head Start Training
- 207 Head Start Healthy Living
- 209 Head Start ARRA-Expansion
- 223 Temporary Assistance for Needy Families
- 230 Adult Basic Education (ABE) Regular
- 234 ABE EL/Civics
- 238 Drug Prevention and Intervention
- 255 OneStar Americorps Grant
- 267 TX 21st Century Grant Cycle 6
- 282 TX 21st Century Grant Cycle 5
- 284 Texas LEARNS Program Improvement
- 285 Texas LEARNS Even Start
- 287 Texas LEARNS
- 288 CASE After School Partnership
- 289 Early Childhood Intervention (ECI)
- 293 NASA K-12 Coop
- 294 Citizenship Grant

**300 - STATE GRANTS**

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

**400 - LOCAL GRANTS**

- 409 Dropout Recovery
- 463 Houston Endowment Grant
- 479 Head Start In-Kind
- 481 ECI Maintenance of Effort (MOE)
- 488 Exxon Mobil Grant
- 489 EFHC Science
- 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**

- 807 ABC-Northeast Activity Funds
- 808 Zenith Project Activity Funds
- 811 Highpoint-East Activity Funds
- 812 Student Activity Funds
- 813 Journalism Club
- 814 Highpoint-North Activity Funds
- 815 Courtesy Committee
- 816 ABC-East Activity Funds
- 817 Head Start Activity Funds
- 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

## HARRIS COUNTY DEPARTMENT OF EDUCATION Function Codes

HCDE uses Texas Education Agency's Financial Accountability System Resource Guide (Resource Guide) account codes. The current version 14 is effective as of January 2010.

- List of Function Codes
- HCDE-used Function Codes with General Description
- Scanned copy from the Resource Guide with Function Code Descriptions and Examples

### List of Function Codes

CODE	TITLE
11	Instruction
12	Instructional Resources and Media Services
13	Curriculum Development and Instructional Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance, Counseling and Evaluation Services
32	Social Work Services
33	Health Services
34	NOT USED
35	Food Services
36	NOT USED
41	General Administration
51	Plant Maintenance and Operations
52	Security and Monitoring Services
53	Data Processing Services
61	Community Services
62	School District Administrative Support Services
71	Debt Service
81	Facilities Acquisition and Construction
91	NOT USED
92	NOT USED
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements
95	NOT USED
97	NOT USED
99	Other Intergovernmental Charges

**HARRIS COUNTY DEPARTMENT OF EDUCATION  
HCDE-used Function Codes with General Description**

<b>CODE</b>	<b>GENERAL DESCRIPTION</b>
11	<p>Instruction –</p> <p>Function 11 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. Includes purchase of instructional equipment, supplies, and materials.</p>
12	<p>Instructional Resources and Media Services –</p> <p>Function 12 is used for expenditures that are directly used for resource centers, establishing and maintaining libraries and other facilities dealing with educational resources and media. 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.</p>
13	<p>Curriculum Development and Instructional Staff Development –</p> <p>Function 13 is used for expenditures directly used to aid instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. 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.</p>
21	<p>Instructional Leadership –</p> <p>Function 21 is used for expenditures directly used for managing, directing, supervising, and leadership to staff who provide general and specific instructional services. Includes salaries and fringe benefits for instructional supervisors, educational program coordinators or directors, and related support staff. Includes expenditures for supplies and materials associated with the upkeep of the instructional support area.</p>
23	<p>School Leadership –</p> <p>Function 23 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. Includes expenditures for salaries and fringe benefits for the above named groups and any supplies and materials needed to maintain campus administration.</p>

Continued Next Page

**HARRIS COUNTY DEPARTMENT OF EDUCATION  
HCDE-used Function Codes with General Description**

<b>CODE</b>	<b>GENERAL DESCRIPTION</b>
31	Guidance, Counseling and Evaluation Services – Function 31 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. Includes costs of psychological services, identification of individual characteristics, testing, educational counseling, and student evaluation. Includes expenditures for salaries and fringe benefits for counselors and related staff, psychologists, psychiatrists, and diagnosticians. Includes expenditures for testing materials, student appraisal services, and supplies and materials needed to test students outside of the classroom.
32	Social Work Services – Function 32 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. Includes expenditures for salaries and fringe benefits of attendance officers, social workers, and other related staff and expenditures for equipment, supplies and materials.
33	Health Services – Function 33 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.
35	Food Services – Function 35 is used for expenditures for a food service operation. 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.
41	General Administration – Function 41 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.
51	Plant Maintenance and Operations – Function 51 is used for expenditures to keep the building and grounds operational, clean, comfortable, and in effective working condition and state of repair, and insured. Includes salaries and fringe benefits for custodial staff, building maintenance staff, and warehouse staff. Includes expenditures for utilities, insurance premiums for buildings, property and equipment, and expenditures needed to maintain the physical plant.

Continued Next Page

**HARRIS COUNTY DEPARTMENT OF EDUCATION  
HCDE-used Function Codes with General Description**

CODE	GENERAL DESCRIPTION
52	Security and Monitoring Services – Function 52 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.
53	Data Processing Services – Function 53 is used for expenditures for data processing services, whether in-house or contracted. 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. Includes expenditures for maintaining networks, software, and services to the end user.
61	Community Services – Function 61 is used for expenditures that are for activities other than regular public education and adult basic education services. 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.
62	School District Administrative Support Services – Function 62 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.
71	Debt Service – Function 71 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.
81	Facilities Acquisition and Construction – Function 81 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.

Continued Next Page

**HARRIS COUNTY DEPARTMENT OF EDUCATION  
 HCDE-used Function Codes with General Description**

<b>CODE</b>	<b>GENERAL DESCRIPTION</b>
93	Payments to Fiscal Agent/Member Districts of Shared Services Arrangements – Function 93 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.
99	Other Intergovernmental Charges – Function 99 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.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## FY 2011-12 Location Codes

BM CODE	BUDGET NAME	LOCATION CODE
131	ABC-East	601
132	ABC-West	602
201	Adult Education	672
014	Alternative Teacher Certification	014
011	Asst Superintendent-Harris	011
012	Asst Superintendent-Pitre	012
010	Board of Trustees	010
050	Business Support Services	050
093	Chief Information Officer	093
925	Comm and Public Information	925
922	Co-op for After School Enrichment	922
005	Ctr for Safe and Secure Schools	005
051	Ctr-School Gov and Fiscal Account	051
052	Debt Service	052
098	Department Wide	098
109	Digital Learning and Instr Technology	109
112	ECl Keep Pace	673
920	Education Foundation	920
094	External Relations Officer	094
083	Facilities Support Services	070
084	Facilities-ABC East	601
084	Facilities-ABC West	602
083	Facilities-Adult Education	672
088	Facilities-Building Replace Schedule	088
083	Facilities-Caplin Warehouse	078
083	Facilities-Central Support	071
086	Facilities-Construction	079
084	Facilities-Highpoint East	607
084	Facilities-Highpoint North	608
083	Facilities-Irvington Warehouse	083
087	Facilities-Local Construction	VARIOUS
083	Facilities-Melbourne Warehouse	084
083	Facilities-North Post Oak	089
083	Facilities-Print Shop Crosstimbers	670
083	Facilities-Risk Management	080
083	Facilities-RMS-Crosstimbers	671
955	Gulf Coast Food Cooperative	955
901	Head Start-Barrett Station Center	644
901	Head Start-Baytown Center	651
901	Head Start-Burnett Center	645
901	Head Start-Compton Center	641
901	Head Start-Coolwood Center	621

Business Services Reserves the following:

Admin Bldg-6300 Irvington	071
Warehouse	666

BM CODE	BUDGET NAME	LOCATION CODE
901	Head Start-Fifth Ward Center	643
901	Head Start-Humble Center	631
901	Head Start-Irvington	610
901	Head Start-J D Walker Center	652
901	Head Start-Kashmere Center	655
901	Head Start-La Porte Center	661
901	Head Start-Pugh Center	646
901	Head Start-R P Harris Center	654
901	Head Start-Scott/Dogan Center	656
901	Head Start-Sheffield Center	611
901	Head Start-Tidwell Center	612
901	Head Start-Channelview Center	657
901	Head Start-San Jacinto Center	658
970	Highpoint-East	607
971	Highpoint-North	608
030	Human Resources	030
304	ISS-Bilingual Education	304
301	ISS-Division Wide	301
306	ISS-Early Childhood	306
309	ISS-EC Winter Conference	309
307	ISS-English Language Arts	307
302	ISS-Math	302
315	ISS-Professional Development	315
303	ISS-Science	303
308	ISS-Social Studies	308
314	ISS-Speaker Series	314
313	ISS-Special Education	313
089	Job Order Contracts-also CFP	070
092	Marketing Services	092
013	Principal Certification	013
951	Purchasing Co-op	951
950	Purchasing Support Services	950
095	QZAB and Maint Tax Notes Fund	095
954	Records Management Services	671
924	Research and Evaluation	924
927	Research Institute of Texas	927
923	Resource Development	923
099	Retirement Leave Benefits	099
312	Scholastic Arts and Writing Program	312
111	Special Education Therapy Services	111
501	Special Schools Administration	501
102	State TEA Emp Portion Health Ins	102
103	State TEA Supplemental Comp	103
101	State TRS On Behalf Payments	101
001	Superintendent's Office	001
090	Technology Support Services	090
091	Texas Virtual School Network	091
205	Texas LEARNS	637
926	TX Center for Grants Development	926

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**Program Codes**

**Use With Revenue Object Codes Only**

00 - Undistributed

**Use With Expenditure Object Codes**

99 -Undistributed



**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2011-12 Budget Manager Codes**

Listed in numerical order by budget manager code:

BM CODE	FUND	BUDGET NAME	BUDGET MANAGER
001	199	Superintendent's Office	John Sawyer
005	199	Center for Safe and Secure Schools	Jesus Amezcua/Otis Harr
010	199	Board of Trustees	John Sawyer
011	199	Assistant Superintendent-Harris	Celes Harris
012	199	Assistant Superintendent -Pitre	Linda Pitre
013	199	Principal Certification	Jesus Amezcua
014	199	Alternative Teacher Certification	Linda Pitre
030	199	Human Resources	Natasha Truitt
050	199	Business Support Services	Jesus Amezcua/RosaMaria Torres
051	199	Center for School Governance and Fiscal Accountability	Jesus Amezcua
052	599	Debt Service	Jesus Amezcua/RosaMaria Torres
083	799	(Locations 070, 071, 078, 080, 083, 084, 089, 670, 671,	Les Hooper
084	799	Facilities Operations (Locations 601, 602, 607, 608)	Les Hooper
086	199	Facilities Construction (Location 079)	Les Hooper
087	170	Local Construction	Les Hooper
088	199	Facilities Asset Replacement Schedule	Les Hooper
089	171	Job Order Contracts (Choice Facility Partners)	Les Hooper
090	199	Technology Support Services	Jim Schul/Danny Vu
091	199	Texas Virtual Schools Network	Jim Schul/Angela Clark
092	199	Marketing Services	Noemi Lopez
093	199	Chief Information Officer	Jim Schul
094	199	External Relations Officer	Pat Strong
095	199	Qualified Zone Academy Bonds (QZAB) and	Jesus Amezcua
098	199	Department Wide	Jesus Amezcua/RosaMaria Torres
099	190	Retirement Leave Benefits Fund	Natasha Truitt
101	199	State TRS On Behalf Payments	Rosa Maria Torres
102	199	State TEA Employee Portion Health Insurance	Rosa Maria Torres
103	199	State TEA Supplemental Compensation	Rosa Maria Torres
109	199	Digital Learning and Instructional Technology	Jim Schul/Jeanie Cole
111	199	Special Education Therapy Services	Jean Polichino
112	199	Early Childhood Intervention (ECI) Keep Pace	Joy Bayley
131	199	ABC East	Mindy Robertson

**HARRIS COUNTY DEPARTMENT OF EDUCATION**  
**FY 2011-12 Budget Manager Codes**

Listed in numerical order by budget manager code:

BM CODE	FUND	BUDGET NAME	BUDGET MANAGER
132	199	ABC West	Faye Wells
201	199	Adult Education	Eduardo Honold
205	199	Texas LEARNS	Joanie Rethlake
301	199	Instructional Support Services (ISS)-Division Wide	Linda Pitre
302	199	ISS-Math	Linda Pitre
303	199	ISS-Science	Lisa Felske
304	199	ISS-Bilingual Education	Linda Pitre
307	199	ISS-English Language Arts	Linda Pitre
308	199	ISS-Social Studies	Linda Pitre
309	199	ISS-Early Childhood Winter Conference	Linda Pitre
312	199	Scholastic Arts and Writing Program	Linda Pitre
313	199	ISS-Special Education	Linda Pitre
314	199	ISS-Speaker Series	Linda Pitre
315	199	ISS-Professional Development	Linda Pitre
501	199	Special Schools Administration	Dee Mattox-Hall
901	205	Head Start (Also Funds 206, 207, 209, 479, and 817)	Venetia Peacock
920	199	Education Foundation	Jesus Amezcua/RosaMaria Torres
922	199	Cooperative for After School Enrichment (CASE)	Lisa Carruthers
923	199	Resource Development	Gayla Rawlinson
924	199	Research and Evaluation	Jeannette Truxillo
925	199	Communications and Public Information	Tammy Lanier
926	199	Texas Center for Grants Development	Gayle Rawlinson
927	199	Research Institute of Texas	Jeannette Truxillo
950	199	Purchasing Support Services	Jorgannie Garza
951	199	Purchasing Co-op	Jorgannie Garza
954	199	Records Management Services	Curtis Davis
955	199	Gulf Coast Food (Purchasing) Co-op	Jorgannie Garza
970	199	Highpoint East	Pam Newman
971	199	Highpoint North	Calvin Singleton



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

### Payroll Costs 61XX-XXXX

**You may NOT amend the accounts in 61XX Class without first contacting the Business Office.**

**All 61XX-XXXX codes are for HCDE employees only.**

- 6112 0000 Teacher Substitutes  
Pay teacher substitutes when teachers are absent due to sickness, jury duty, staff development, etc.
- 6113 0000 Stipends  
Pay lump sum for teachers performing extra duties, such as tutoring, or after-school programs.
- 6114 0000 Recruitment Incentives  
Used in hiring new teachers- Used only Human Resources
- 6115 0000 Salaries-Professional Part-Time  
Pay salaries for professional employees who are working part-time.
- 6116 0000 Salaries-Summer Pay  
Payment of salaries during the summer.
- 6117 0000 In-service Pay-Professional  
Payment of non-instructional extra pay to professional instructors.
- 6118 0000 Instructors-P/T Degreed  
Salaries to part-time instructors with degrees.
- 6119 0000 Salaries-Professional Personnel  
Salaries expense for teachers, counselors, principals, assistant principals, librarians, nurses, and other professional employees.
- 6121 0000 Overtime  
Payment to any employee authorized to work overtime.
- 6122 0000 Substitutes-Teacher Assts  
Pay substitutes when teacher assistants are absent due to sickness, jury duty, staff development, etc.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6123 0000 In-service Pay-Aides  
Payment of non-instructional extra pay to aides.
- 6124 0000 Salaries-Instructional Aides  
Payment of part-time wages to instructional aides.
- 6125 0000 Part-Time Help  
Pay for part-time instructors teaching classes, clerical and support staff substitutes and additional help in the office. For outside Temporary Services, use 6215-0000.
- 6126 0000 Wages-Summer Pay-Aides  
Payment of wages during the summer.
- 6127 0000 Wages-Custodial Staff  
Pay wages of custodial staff employees.
- 6128 0000 Wages-Technical Staff  
Pay salaries of technical staff employees.
- 6129 0000 Wages-Support Staff  
Pay salaries of support staff employees, such as administrative assistants, campus clerical staff, and other clerical support staff.
- 6139 0000 Employee Allowances  
Payment of employee allowances.
- 6141 0000 FICA/Medicare  
Social Security and Medicare employer contribution.
- 6142 0000 Group Health & Life Insurance  
This is the Department's portion of the Health Insurance Plan.
- 6143 0000 Workers Compensation  
Workers' Compensation expenditures for Department employees.
- 6144 0000 Teacher Retirement System (TRS) On-Behalf Payments  
Represents payments into TRS from the State on behalf of the Department.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6145 0000 Unemployment Compensation  
Payment of unemployment benefits for employees that have left the Department.
- 6146 0000 Teacher Retirement System  
Payments to Texas Retirement System-ALL FEDERAL GRANT PROGRAMS.  
GENERAL FUND: FIRST 90 DAYS NEW EMPLOYEES.
- 6147 0000 TRS Care Administration Fee  
Payment of TRS Care administrative fee charges required by the State.
- 6148 0000 Cafeteria Plan Administration Fee  
Fee that covers the cost of administering the cafeteria plan.
- 6149 0000 Employee Assistance Plan  
Fee for the cost of the Employee Assistance Program.
- 6199 0000 Retirement Leave Benefits  
Payment of sick leave and personal leave remaining upon retirement.

### **Professional & Contracted Services 62XX-XXXX**

- 6211 0000 Legal Services  
Payment of attorney fees for legal work done for the Department.  
**FOR BUSINESS SERVICES USE ONLY. DO NOT AMEND.**
- 6212 0000 Audit Services  
Payment of audit services used by the Department, such as the annual audit of financial records.
- 6213 0000 Tax Appraisal Fees  
Payment of tax appraisal and collection fees assessed by Harris County Appraisal District based on the Department's property values and Harris County Tax Office.
- 6214 0000 Security Services  
Payment for security services at the Administration building and the campuses.
- 6215 0000 Temporary Services  
Payment for temporary services from outside employment agencies.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6219 0000 Professional Services  
Payment of contracted professional services such as consultants, physical therapy, counseling, testing, technology training, etc.
- 6239 0000 Media Fees-Region IV ESC  
Payment of contracted media services from the service center.
- 6243 0000 Contracted Maintenance & Repair-Disaster Recovery  
Payment of contracted services for normal upkeep, repairs, maintenance and renovation of the disaster recovery system.
- 6244 0000 Contracted Maintenance & Repair-Electrical  
Payment of contracted services for normal upkeep, repairs, maintenance, and renovation of all electrical pertaining to buildings.
- 6245 0000 Contracted Maintenance & Repair-Networks  
Payment of contracted services for normal upkeep, repairs, maintenance, and renovation of data processing equipment. This includes data drops and data cabling installation made by outside companies.
- 6246 0000 Contracted Maintenance & Repair-Buildings & Grounds  
Payment for normal upkeep, maintenance, and renovation of buildings and grounds, including repairs to elevators, buildings, heating and cooling components, electrical, plumbing, fire equipment and liquid waste removal.
- 6247 0000 Contracted Maintenance & Repair-Vehicles  
Payments for normal upkeep, maintenance, and renovations of vehicles.
- 6248 0000 Contracted Maintenance & Repair-Equipment  
Payments for normal upkeep, maintenance, and renovation of equipment.
- 6249 0000 Contracted Maintenance & Repairs-All  
Payments for the normal upkeep, maintenance, and renovation of other equipment, including copier maintenance agreements.
- 6255 0000 Utilities-Water  
Payments for water usage, wastewater treatment and garbage disposal.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6256 0000 Telephones, Cell & Pagers  
Payment of telephone and telecommunication charges, including monthly phone line charges, cellular phones, pagers, local area and wide area network connection charges.
- 6257 0000 Utilities-Electricity  
Payments of monthly electricity usage.
- 6258 0000 Utilities-Gas  
Payment of monthly natural gas usage.
- 6259 0000 Data Lines-Technology  
Payments for data lines and other utilities not listed in the 625X series.
- 6264 0000 Improvement-Leased Property  
Payment of improvements made to leased property.
- 6265 0000 Rental Space-Events  
Payment of rental space for events and conferences.
- 6266 0000 Leases & Rentals-Equipment  
Payment of the leasing and/or rental of equipment.
- 6267 0000 Rentals-Buses  
Payment for bus rentals.
- 6268 0000 Leases & Rentals-Buildings  
Payment for building rentals and leasing of office space.
- 6269 0000 Leases & Rentals-Copiers  
Payment of copier leases and rentals.
- 6261 0000 Consulting Services  
Payment for consultants not included in 62190000.
- 6298 0000 Microfilm Services  
Payment of contracted microfilming services.
- 6299 0000 Other Contracted Services  
Payment of all contracted services not listed in above 629X series.



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

### Supplies & Materials 63XX-XXXX

- 6311 0000 Gasoline & Other Fuels  
Purchase of gasoline, motor oil and other fuels needed to operate vehicles and machinery.
- 6315 0000 Building Supplies & Materials  
Payment for supplies and materials used to maintain and operate Department buildings, including telecommunications, extermination, air conditioning, heating and electrical, plumbing, roof repair, and fire equipment.
- 6317 0000 Vehicle Parts & Supplies  
Payment for parts and materials used to maintain and operate vehicles.
- 6318 0000 Custodial Supplies & Materials  
Charges to campuses for custodial supplies.
- 6319 0000 Maintenance Supplies  
Supplies needed to maintain and operate Department equipment and buildings; everything not listed in the above 631X series.
- 6321 0000 Textbooks  
Textbooks used by the Department and furnished free to students.
- 6329 0000 Reading Materials  
Purchase of reading materials, including reference books, subscriptions for periodicals and magazines and other reading materials.
- 6339 0000 Testing Materials  
Purchase of student testing materials, including testing forms, booklets, tutorial materials and books.
- 6341 0000 Food Purchases for Cafeterias  
**Head Start Only** - Purchase of food used to feed Head Start program students through kitchens or cafeterias at their locations. Use 6398 for purchasing snacks and drinks for after school programs or classrooms. Use 6418 for refreshments at meetings.
- 6342 0000 Non-Food-Kitchen Supplies

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

**Head Start Only.** Purchase of non-food items, such as napkins, brooms, straws, small equipment purchases, marketing materials, and any other non-food items. All other campuses and divisions should use 6399 for these items.

- 6344 0000 USDA Commodities  
Purchase of USDA commodities for the Head Start Program.
- 6391 0000 Instructional Materials  
Purchase of classroom and instructional supplies and materials, including pens, pencils, paper, workbooks and other classroom items.
- 6392 0000 Records Storage Boxes from Records Management Services  
Purchase of records storage boxes needed by Records Management division.
- 6393 0001 New Purchase-Equipment <\$5,000  
Purchase of equipment whose unit cost is less than \$5,000. Items less than \$1,000 unit cost should be charged to 6399 General Supplies.
- 6393 0002 New Purchase-Technology <\$5,000  
Purchase of technology equipment whose unit cost is less than \$5,000. Items less than \$1,000 unit cost should be charged to 6399 General Supplies.
- 6393 0003 New Purchase-Furniture <\$5,000  
Purchase of furniture whose unit cost is less than \$5,000. Items less than \$1,000 unit cost should be charged to 6399 General Supplies.
- 6393 0004 New Purchase-Other <\$5,000  
Purchase of equipment other than above whose unit cost is less than \$5,000. Items less than \$1,000 unit cost should be charged to 6399 General Supplies.
- 6394 0001 Replacement-Equipment <\$5,000  
Purchase of replacement equipment whose unit cost is less than \$5,000. Items less than \$1,000 unit cost should be charged to 6399 General Supplies.

### **BUDGET ACCESS BY BUSINESS SERVICES ONLY**

- 6394 0002 Replacement-Technology <\$5,000  
Purchase of replacement technology equipment whose unit cost is less than \$5,000. Items less than \$1,000 unit cost should be charged to 6399 General Supplies.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

### **BUDGET ACCESS BY BUSINESS SERVICES ONLY**

- 6394 0003 Replacement-Furniture <\$5,000  
Purchase of replacement furniture whose unit cost is less than \$5,000.  
Items less than \$1,000 unit cost should be charged to 6399 General Supplies.

### **BUDGET ACCESS BY BUSINESS SERVICES ONLY**

- 6394 0004 Replacement-Other <\$5,000  
Purchase of other types of equipment whose unit cost is less than \$5,000.  
Items less than \$1,000 unit cost should be charged to 6399 General Supplies.

### **BUDGET ACCESS BY BUSINESS SERVICES ONLY**

- 6395 0000 Copier Charges  
Charges for copier usage per division.
- 6396 0000 Printing & Forms  
Charges for printing and pre-printed forms.
- 6397 0000 Software Purchases  
Purchase of computer software including site license, applications, and anything associated with the software.
- 6398 0000 Food-Classrooms on Campus  
Purchase of snacks/food for students at the campus classroom level.
- 6399 0000 General Supplies  
Purchase of general supplies and materials not listed above in the 639X series, including supplies for a satellite dish, technology supplies and any other supplies.

## **Miscellaneous Operating Costs 64XX-XXXX**

- 6411 0000 Employee Travel-Lodging  
Payment of lodging expenses associated with employee business travel outside the county. Lodging in the HCDE service area is not typically allowed. Discuss with the CFO. Refer to allowable travel reimbursement expenses.
- 6412 0000 Employee Travel-Meals  
Payment of employee meal expenses associated with employee travel.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6413 0000 Employee Travel-Transportation  
Payment of airline fares and mileage associated with out of town employee travel. Covers the cost of an airline ticket or total mileage driven to and from the conference/seminar city. Local miles driven inside the city to/from campuses and other districts should be charged to Object Code 6417-In County Mileage.
- 6414 0000 Employee Travel-Conference Registration Fees  
Payment of or reimbursement for out-of-town conference registration fees. Use 6494 for local training or workshop fees.
- 6415 0000 Food-Business Meetings  
Payment of food for various working meetings such as the cabinet meeting, steering committees, division retreats, trainings, workshops, and business meals with HCDE clients.
- 6416 0000 Food-Receptions  
Payment of food for various receptions held at the Department for retirements, holiday festivities, Board Member Recognition, etc.  
**UNALLOWABLE: Division celebrations for birthdays, holidays, etc. are not business expenses and will not be paid for by HCDE.**
- 6417 0000 Local Daily Mileage/Parking/Toll Charges  
Payment of local mileage travel within the Department service area for travel between campuses, other admin buildings, other business locations.  
Use code 6413 for mileage travel outside the county.
- 6418 0000 Refreshments-Meetings  
Payment for the cost of providing refreshments, such as coffee, tea, sodas, etc., and snacks at meetings, professional development, and training.
- Board Travel  
Payment for or reimbursement to board members for expenses incurred attending professional conferences and other travel on official HCDE business. Does not include any expenses for Board family members.
- 6419 0000 Board Travel-Lodging  
6419 0001 Board Travel-Meals  
6419 0002 Board Travel-Transportation

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

6419 0003 Board Travel-Conference Registration

### Non-Employee Travel

Payment for or reimbursement to non employees for expenses incurred attending professional conferences and other travel allowed by Federal and State grants.

6419 0004 Non-Employee Travel-Lodging

6419 0005 Non-Employee Travel-Meals

6419 0006 Non-Employee Travel-Transportation

6419 0007 Non-Employee Travel-Conference Registration

6427 0000 Auto Insurance

1) Payment of all types of insurance for HCDE vehicles; called BUSINESS AUTO or AUTOMOBILE.

2) Premium overpayments get deposited here.

6428 0000 Liability Insurance

1) Payment of all liability insurance, NOT including vehicles; called GENERAL or SCHOOL PROFESSIONAL LIABILITY.

2) Premium overpayments get deposited here.

6429 0000 Property Insurance & Bonding

1) Payment of property insurance premiums covering buildings, equipment, and any other property requiring insurance to safeguard the district's assets; called PROPERTY & CASUALTY, FLOOD INSURANCE.

2) Also bonding insurance costs for employees who deal with large sums of money; called BONDING, CRIME, COMMERCIAL CRIME, or E & O COVERAGE.

3) Premium overpayments get deposited here.

6427 0001 Insurance Deductibles-Auto

Payments to insurance company for policy deductibles.

6428 0001 Insurance Deductibles-Liability

Payments to insurance company for policy deductibles.

6429 0001 Insurance Deductibles-Property

Payments to insurance company for policy deductibles.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6487 0000 Facility Support Charges  
Charged to divisions based on square footage used or individual facility campus budget.  
**FOR BUSINESS SERVICES USE ONLY. DO NOT AMEND.**
- 6488 0000 Respite Care  
**USED BY ECI KEEP PACE PROGRAM ONLY.**
- 6489 0000 In Kind-Donated Services/Supplies  
For recording any in-kind services and supplies received by the Head Start program.
- 6491 0000 Records Management Fees  
Recording records storage fees charged to budgets by Records Management Services.
- 6492 0000 Permits & Fees  
Payment of various fees required for maintaining the facilities.
- 6493 0000 Expenditures-Shared Service Arrangements  
Payments for reimbursement of expenses incurred by school districts participating in a shared services arrangement with HCDE.  
**FEDERAL OR STATE GRANTS ONLY.**
- 6494 0000 Workshop Registration Fees  
Payment of local workshop and registration fees. Use 6414 for out of town workshop and registration fees.
- 6495 0000 Awards Recognition  
Payments for plaques and other types of awards given to employees as service awards, incentive awards and retirement awards, for example.  
Included here is the \$25 per employee recognition per fiscal year.
- 6496 0000 Advertising, Bids & Notices  
Purchase of newspaper space to post bid notices, employment openings, and any other type of advertising.
- 6497 0000 Membership Dues  
Payment of membership and organization dues and fees such as TASBO, TASA, TASB, etc.
- 6498 0000 Postage  
Recording postage costs.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6499 0000 Miscellaneous Operating Costs  
Payment of anything else not covered in the above 64XX series.  
**Debt Service Costs 65XX-XXXX**
- 6511 0000 Bond Principal  
Payment to retire bond principal.
- 6519 0000 Debt Principal  
Payment to retire debt principal other than in 6511 above.
- 6520 0000 Bond Interest  
Payment of bond interest.
- 6529 0000 Interest Expense  
Payment of interest other than in 6520 above.
- 6599 0000 Other Debt Service Fees  
Payment of allowable fees related to debt service activity, including fiscal agent fees.

### **Capital Outlay 66XX-XXXX**

- 6611 0000 Land Purchases  
Payment made for land purchases acquired by HCDE.
- 6619 0000 Land Improvements  
Payment of land purchase, land improvement other than buildings and associated fees, including costs necessary to alter the land for its intended use.
- 6621 0000 Buildings-Materials Other Than Construction  
Pay for supplies & materials not directly associated with building improvements.
- 6622 0000 Building Construction-Architect Fees  
Pay for architect fees associated with building renovations or erecting a building.
- 6623 0000 Building Construction-Demolition  
Pay for building demolition associated with the purchase of a previously owned building.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6627 0000 Building Construction-Fees  
Pay for permit fees and other fees associated with building a new building or renovations made to a purchased building.
- 6628 0000 Construction in Progress  
Expenditures of an on-going construction project not to be recognized as a capital asset until completion.
- 6629 0000 Building Purchase, Construction & Improvements  
Purchase of a building or for materials and labor to construct a new building, including expenditures for substantial alteration or remodeling of existing buildings that materially increases the building life and/or usefulness. Also, architect fees and any other fees associated with building construction or purchase.
- 6631 0000 Vehicle Purchase >\$5,000  
Purchase of vehicles over \$5,000 unit cost and a useful life of more than one year.
- 6635 0000 Equipment Purchase >\$5,000  
Purchase of equipment over \$5,000 unit cost and a useful life of more than one year, including telephone systems, intercommunication and telecommunication systems, high-capacity copiers and large sized equipment.
- 6636 0000 Technology Purchase >\$5,000  
Purchase of technology equipment over \$5,000 unit cost and a useful life of more than one year, including mainframes and mini-computers.
- 6639 0000 Other Equipment Purchase >\$5,000  
Purchase of all other types of equipment over \$5,000 unit cost not listed in the 663X series. Also includes the purchase of mainframe computer software applications, such as a financial software package needed for accounting.
- 6644 0000 Replacement-Equipment >\$5,000  
Purchase of replacement equipment over \$5,000 unit cost.  
**FUND BALANCE RESERVE: BUDGET ACCESS BY BUSINESS SERVICES ONLY**
- 6645 0000 Replacement-Buildings >\$5,000  
Replacement of buildings over \$5,000 unit cost.  
**FUND BALANCE RESERVE: BUDGET ACCESS BY BUSINESS SERVICES ONLY**



# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Expenditure Codes with Descriptions

This is the list of account codes customized for use in HCDE only. There is a more comprehensive listing of account codes and definitions from TEA also available.

- 6646 0000 Replacement-Technology Equipment >\$5,000  
Purchase of replacement technology equipment over \$5,000 unit cost.  
**FUND BALANCE RESERVE: BUDGET ACCESS BY BUSINESS SERVICES ONLY**
- 6647 0000 Replacement-Vehicles >\$5,000  
Purchase of replacement vehicles over \$5,000 unit cost.  
**FUND BALANCE RESERVE: BUDGET ACCESS BY BUSINESS SERVICES ONLY**
- 6648 0000 Replacement-Furniture >\$5,000  
Purchase of replacement furniture over \$5,000 unit cost.  
**FUND BALANCE RESERVE: BUDGET ACCESS BY BUSINESS SERVICES ONLY**
- 6649 0000 Replacement-Other Items >\$5,000  
Purchase of any other replacement items not listed above in the 664X series.

# HARRIS COUNTY DEPARTMENT OF EDUCATION

## Revenue Codes

### Other Resources & Operating Transfers In

5614 0000 Loan Proceeds  
 5615 0000 Operating Transfers In  
 5649 0000 Other Resources

### Local Revenues-Tax Revenues

5711 0000 Current Tax Revenues  
 5712 0000 Delinquent Tax Revenues  
 5713 0000 Taxes-Special Assessments  
 5714 0000 HCTO Tax Coll Fee Offset  
 5719 0000 Tax Penalties & Interest

### Local Revenues-Tuition & Fees from School Districts

5725 0000 Tuition-Schools-In County  
 5725 0001 Tuition-Schools-Out of County  
 5726 0000 Fees for Svcs-In County  
 5726 0001 Fees for Svcs-Out of County  
 5727 0000 Staff Development-In County  
 5727 0001 Staff Development-Out of County  
 5728 0000 Vendor Participation Fees  
 5728 0002 GCC Food Co-op Expo  
 5729 0000 Misc Tuit & Fees-In County  
 5729 0001 Misc Tuit & Fees-Out of County

### Local Revenues-Tuition & Fees from Entities

#### Other than School Districts

5734 0000 Tuition-Adult Education  
 5735 0000 Tuition-Schools  
 5736 0000 Fees for Services  
 5737 0000 Staff Developmnt Revenues  
 5738 0000 Vendor Member Fees  
 5739 0000 Misc Tuition & Fees Revenues

### Local Revenues-Other Revenues

5742 0000 Bank Deposit Earnings  
 5742 0001 Investment Pool Earnings  
 5742 0002 Investment Security Revenues  
 5742 0003 Market Gains & Losses  
 5743 0000 Rental Revenues  
 5744 0000 Gifts & Other-Non Profits  
 5745 0000 Insurance Recovery  
 5748 0000 In Kind Revenue  
 5749 0000 Other Local Revenues

### Local Revenues From Intermediate Sources

5769 0000 Rev-Local Govt O/T ISDs

### Local Revenues-Local Grants

5798 0000 Local Grant  
 5799 0000 Local Indirect Cost  
 5799 0001 Local Ind Cost-Peer Mediation  
 5799 0002 Local Ind Cost-Houston Endowmer

### State Revenues

5812 0000 State Rev-Found Schl Prog-Comp  
 5819 0000 State Rev-Other Found Schl-TEA  
 5829 0000 State Rev-TEA Distributed  
 5831 0000 TRS On-Behalf Payments  
 5832 0000 TRS Active Care Supplemental  
 5832 0001 TEA Ins-Employee Portion  
 5839 0000 State Rev-State Agency Distributer  
 5849 0000 State Rev-Shared Services

### Federal Revenues

5919 0000 Fed Rev-Other Govts  
 5929 0000 Fed Rev-TEA Distributed  
 5932 0000 Medicaid Adm Claim (MAC)-ECI  
 5939 0000 Fed Rev-State Agency Distributed  
 5949 0000 Fed Rev-U.S. Govt Direct  
 5959 0000 Fed Rev-Shared Services  
 5999 0000 Federal Indirect Cost  
 5999 0001 Ind Cost-Fed Adult Ed Reg  
 5999 0005 Ind Cost-TEA LEARNS Contract  
 5999 0006 Ind Cost-HS Jan-Aug  
 5999 0007 Ind Cost-HS Sept-Dec  
 5999 0008 Ind Cost-Adult Ed TANF  
 5999 0009 Ind Cost-ECI-DARS  
 5999 0010 Ind Cost-CASE Partnership-TWC  
 5999 0016 Ind Cost-Tx LEARNS Even Start  
 5999 0017 Ind Cost-Tx LEARNS Prog Improv  
 5999 0021 Ind Cost-Americorps One Star  
 5999 0023 Ind Cost-CASE TEA Cycle 4  
 5999 0025 Ind Cost-CASE TEA Cycle 5  
 5999 0027 Ind Cost-Head Start Healthy Living  
 5999 0031 Ind Cost-Head Start ARRA Expans  
 5999 0032 Ind Cost-CASE TEA Cycle 6  
 5999 0034 Ind Cost-DLIT NASA Grant  
 5999 0035 Ind Cost-Adult Education-TWC Gr

# **Section 11-** **Glossary of Terms**

## HCDE BUDGET PLANNING WORKBOOK

### Glossary of Terms

**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.

**Accountability.** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to citizenry—to justify the raising of public resources and the purposes for which they are used.

**Accounting Procedure.** The arrangement of all processes that discover, record, and summarize financial information to produce financial statements and reports and to provide internal control.

**Accounting System.** The methods and records established to identify, assemble, analyze, classify, record, and report a government's transactions and to maintain accountability for the related assets and liabilities.

**Administrative Costs.** Costs related to the performance of executive duties, supervision, management, direction, correlation, or coordination of a function or entity.

**Allocate.** To divide a lump-sum appropriation into parts which are designated to expenditure by specific organization units and/or for specific purposes, activities, or objectives.

**Allocation.** Part of a lump-sum appropriation that is designated for expenditure by specific organization unit and/or for specific purposes, activities, or objectives.

**Appropriation (Estimated Expenditure).** An authorization (budget) granted by a legislative body, or the school board of trustees, to make expenditures and to incur obligations for special purposes—usually limited in purpose, amount, and as to the time when it may be expended.

**Audit Committee.** Group of individuals assigned specific responsibility for addressing issues related to the independent audit of the financial statements on behalf of the entity under audit.

**Blended Component Unit.** Presentation of the data of a component unit as though it were one or more fund(s) of the primary government. The Harris County Department of Education Public Facility Corporation is a blended component of Harris County Department of Education.

**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.

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

**Budget Committee.** Group of individuals assigned specific responsibility for addressing issues related to the preparation of the proposed budget on behalf of the entity.

**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.

**Capital Assets.** Land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, and all other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period.

**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.

**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.

**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.

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

**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 Costs/Direct Expenses.** Expenses specifically traceable to specific goods, services, units, programs, activities or functions.

**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

**Encumbrances.** These represent commitments related to contracts not yet performed and are used to control expenditures for the year and to enhance cash management. A purchase order is issued for the purchase of goods and services to be received in the future. When an invoice is received and paid, the encumbrance is reduced or liquidated by the amount of the invoice paid. If the whole purchase order is completed, it is closed and only the expenditure paid remains on the general ledger.

**Effectiveness.** Term used by auditors to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency.** Term used by auditors to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

**Expenditures.** These are defined as a decrease in net financial resources. Expenditures are accounted for using the modified accrual basis of accounting. In other words, an expenditure is usually recognized in the accounting period when an item has been received and the organization becomes liable for payment of the goods or services.

**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.

**Fiduciary Responsibility.** Pertaining to the holding of something in trust; custody; care; to expect with assurance that public funds will be guarded and spent appropriately.

**Fiscal Accountability.** Responsibility of governments to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term-usually one year.



**Function.** Group of related activities aimed at accomplishing a major service or program for which a government is responsible.

**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.** The fund used to account for all financial resources, except those to be accounted for in another fund.

**General Ledger.** A record containing the accounts needed to reflect, in summary and in detail, the financial position and the results of operations of a government.

**Governmental Accounting.** The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

**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*.

**Grants.** Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or purpose.

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

**Independent Auditors’ report.** In the financial audit, the independent auditor’s report typically will offer (or disclaim) an opinion on whether a set of financial statements is fairly presented in conformity with generally accepted accounting principles.

**Indirect Costs/Indirect Expenses.** Expenses that cannot be specifically traceable to specific goods, services, units, programs, activities or functions and so must be allocated on some systematic and rational basis.

**Internal Service Funds.** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or divisions of the primary government, on a cost-reimbursement basis.

**Interfund Transfers.** Flows of assets, such as cash, between funds and blended components of the primary government without equivalent flow of assets in return and without a requirement for repayment.

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

**Matching Requirement.** Requirement that a grant recipient contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

**Materiality.** In the context of financial reporting, the notion that an omission or misstatement of accounting information is of such significance as to make it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

**Object (of expenditure).** In the context of classification of expenditures, the good purchased or the service obtained. For example: professional services 62190000, or Supplies and Materials, 63990000.

**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.

**Office of Management and Budget (OMB).** Agency of the federal government with regulatory oversight of Single Audits. They publish lists of allowable and non-allowable expenditures for federal grants.

**On-behalf Payments.** Direct payments by one entity (the paying government) to a third-party recipient for the employees of another legally separate entity (the employer government). The situation with the State that pays into the Teacher Retirement System on behalf of the employees of HCDE (and school districts, etc.) based on a percentage of gross payroll costs.

**Original Budget.** First complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law.

**Pass-through Grants.** Grants and other financial assistance received by a governmental entity to transfer to, or spend on behalf of, a secondary recipient.

**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

**Program.** An organizational unit within a budget.

**Proprietary Funds.** Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. HCDE has an internal service fund that is a proprietary fund type.

**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.

**Revenues.** These are defined as increases in current financial resources. Revenues are accounted for in a variety of revenues, including property taxes, user charges, grants, and other types of revenue. There are three major categories: Local and Intermediate Sources, State and Federal. Local revenues are property taxes collected, interest income, and other local resources. State revenues are received from the State of Texas or its agencies. Federal revenues are received from the federal government and its agencies, either directly or through the State of Texas.

**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.

**TRS** – The **T**eacher **R**etirement **S**ystem 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.

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