





BUDGET BOOK FISCAL YEAR 2019-2020

HARRIS COUNTY DEPARTMENT OF EDUCATION 6300 IRVINGTON BOULEVARD | HOUSTON, TEXAS 77022 | WWW.HCDE-TEXAS.ORG



One source for all learners



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Budget Book

For Fiscal Year September 1, 2019 through August 31, 2020

Prepared by Business Services Division

Jesus J. Amezcua, PhD, CPA, RTSBA Assistant Superintendent Stephanie Wright, CPA, Chief Accounting Officer Jaime H Martinez, MBA, Business Analyst

> 6300 Irvington Blvd., Houston, Texas 77022



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This Meritorious Budget Award is presented to

HARRIS COUNTY DEPARTMENT OF EDUCATION

for excellence in the preparation and issuance of its budget for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.



5 Wohlle

Thomas E. Wohlleber, CSRM President

Sinkhan MMah.

Siobhán McMahon, CAE Chief Operating Officer



Government Finance Officers Association

RECOGNITION FOR IMPLEMENTING BEST PRACTICES IN SCHOOL BUDGETING

Harris County Department of Education Texas

For Fiscal Year Ending August 31, 2018

Christopher P. Morrill

EXECUTIVE DIRECTOR/CEO

Recognition for Implementing the Best Practices in School Budgeting is presented by the Government Finance Officers Association to school districts demonstrating progress towards implementing GFOA's budget process guidelines. While the district's application for the award met some required elements, not all elements have been implemented. Implementing the Best Practices in School Budgeting process improvements are a significant, multi-year undertaking that require broad collaboration and support, which the district continues its work towards implementing these additional criteria.

Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a district's goals and objectives. In addition, the criteria includes recommendations for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.

WHAT IS THE HCDE BUDGET?

The HCDE budget is an annually revised document that describes the financial performance and the detailed financial allocations made to maintain department operations for the proposed budget year.

WHAT IS THE PURPOSE OF A BUDGET?

The objective of the budget is to communicate the financial plan about operations to the public, the Harris County Department of Education (HCDE) Board of Trustees, and all members of the organization for each budget year.

WHAT ARE PROPERTY TAXES?

Property taxes are funds that are levied, assessed, and collected annually (ad valorem taxes) for the further maintenance of schools in the department and to pay bonds issued by HCDE.

WHAT IS A TAX RATE?

It is the amount of dollars levied per \$100 of taxable value (after exemptions). The resulting amount is called Ad Valorem Taxes.

WHAT IS AD VALOREM TAX?

Ad Valorem Tax is the Property Tax (after exemptions) that is placed on all the property within the department's jurisdiction. The appraised value is determined by the Harris County Appraisal District. HCDE has a maximum maintenance and operations tax of \$0.01 by law.

HOW ARE PROPERTY TAXES CALCULATED?

They are calculated by taking the taxable value (after exemptions) divided by 100 and multiplied by the tax rate:

Average Appraised Value	\$ 248,781
Less 27% Homestead Exemption & other	67,171
Total Taxable Value	\$ 181,610

HCDE Proposed Tax Rate \$.0050/per \$100 valuation

<u>\$181,610</u> = **\$1,816** x \$.0050 = **\$9.08** Total Property Tax Due Per Year \$100

WHAT IS THE EFFECT OF A TEN THOUSANDTH OF A PENNY INCREASE IN TAXES FOR A RESIDENTIAL OWNER?

The effect is +/- \$0.18 per year. Depending if it is an increase or decrease (**\$1,816** x \$.0051) = \$9.26 minus **\$9.08** = \$0.18

WHERE CAN I GET ADDITIONAL INFORMATION ABOUT HCDE AND THE DEPARTMENT BUDGET?

 HCDE Web Page: http://www.hcde-texas.org

 Contact by email:
 jamezcua@hcde-texas.org

 Write:
 Harris County Department of Education

 C/O Communications Office
 6300 Irvington Boulevard

 Houston, Texas 77022



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GLOSSARY SECTION

lossary





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July 17th, 2019

Members of the Board of Trustees Harris County Department of Education 6300 Irvington Boulevard Houston, Texas 77022

Dear Trustees:

James Colbert, Jr. County Superintendent

Board of Trustees

Josh Flynn President

Dr. George Moore Vice President

Richard Cantu

Eric Dick

Danyahel (Danny) Norris

Don Sumners

Michael Wolfe

We are pleased to present the Harris County Department of Education's Annual Budget for fiscal year 2019-2020. This budget presents the Department's financial and operations plan.

Introduction

In accordance with State requirements, we are presenting our projected budget to the Board of Trustees and to the Harris County community. We encourage you and our citizens to engage in positive dialogue in fine tuning our budget proposal. Given the limited resources, our staff has developed a financial plan for the 2019-2020 General Fund, Debt Service Fund, Enterprise Fund, Capital Projects Fund and Internal Service Fund Budgets. The development, review and consideration of the 2019-2020 budget were completed with a detailed review of every revenue and expenditure item within the context of the department's mission, goals and financial policies. This document provides information on each of the fund budgets. In addition, we also provide information about our projected grants, which we account as Special Revenue Funds.

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

With this budget, we are continuing to use our performance-based budgeting model. Our conservative process focuses on evaluating programs and initiatives for efficiencies while considering current resources. Moreover, two variables are then reviewed during our SWOT Analysis Review (Strengths, Weaknesses, Opportunities & Threats Analysis), which includes (1) to determine the fee structure for our clients and the (2) level of taxation based on the property values projected to be received from the Harris County Appraisal District.

The HCDE Accountability System has been used as the basis for this performance-based budgeting model. This is the eleventh year using goals, objectives and performance measures to plan the budget. This budget document is the first step towards achieving these goals. It includes sound, prudent fiscal policies that will ensure the continuity of the Department.

About Harris County Department of Education

Harris County Department of Education (HCDE), one source for all learners, is a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools for 130 years.

HCDE is in Harris County in the upper Gulf Coast region of Texas, approximately 50 miles from the Gulf of Mexico. Harris County, Texas with 4.7 million people, is the third most populous county in the United States and ranks as one of the top ten fastest growing counties in the nation. Harris County's population base includes a wide variety of racial, ethnic, and socio-economic groups that give the area a rich diversity and cosmopolitan feel. In Texas, the second largest County is Dallas with 2.62 million people.

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

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

HCDE Mission Statement

Harris County Department of Education supports Harris County by enriching educational opportunities and providing value through services

Department Goals:

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

In the reaching if these goals, HDCE is a public entity dedicated to helping meet the needs of uniquely challenged learners and school staff through innovative programing and support services. HCDE directly serves approximately 30,000 students with four alternative campuses, therapy services provided in local schools, 17 Head Start centers for early childhood education, after-school programming in dozens of community and school settings and the largest Adult education program in Texas. HCDE also supports educators and staff through a diversity of programs and operational support, which will be presented in more details in this document.

Each HCDE Division has objectives directly associated with the Department's goals, that are measured annually by the HCDE Accountability System. The Performance Measures are in four constructs:

- 1. Service Delivery
- 2. Client Satisfaction
- 3. Compliance

4. Financial Objectives

Budget Process and Significant Changes

Legal Requirements in Preparing the Budget

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

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

Budget Development Process

The budget development process comprises three stages: planning, preparation, and evaluation. The first phase, planning, involves defining the mission, goals, and objectives of campuses, divisions, and the Department. This initial phase took place from September 2018 until the middle of January 2019.

Once these plans and programs have been established, the preparation phase of budgeting begins by allocating resources to support them. This phase took place the first quarter 2019 with several training sessions. Every division started assigning resources and gathering the data.

Evaluation is the last step of the Department's budget cycle, in which information is compiled and analyzed to assess the performance of each individual division and campus, as well as the Department as a whole. During April and May, the data was analyzed, organized and summarized in the Board Budget Committee Workbook. After several meetings, evaluations, and adjustments, the Administration prepared a Board Budget Book that was presented to the Board Budget Committee during three hearings that took place on June 12th, June 19th, and July 17th, 2019.

The Human Resources Department played an important role assisting the Business Support Services in the budget process as they developed salary budgets utilizing established staffing guidelines. On July 17th, the Board of Trustees was presented with a final proposal for adoption and to be implemented on September 1st, 2019.

Amending the Budget

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

Significant Changes for FY 19-20

In meeting the goals and objectives of the Board of Trustees, the Superintendent has implemented several new initiatives that will enhance the relations with school districts while maintaining a positive business model. Fiscal results and projections include this new planned objective, and the major initiatives include a focus of three major enhancements to program and services to include:

- 1. Enhancing HCDE's Special Schools.
- 2. Developing capital projects to continue to serve HCDE clients (Coolwood development plan and Adult Education development plan).
- 3. Continuing our competitive edge to enhance services to school districts.

To this objective, our financial plan encompasses the major elements: (1) the enhancement of local revenues through projected contract commitments that was presented to the Board during the summer, (2) a review and implementation of program-based budgeting to seek internal efficiencies and budget reductions, (3) the recommendation of competitive salaries and (4) tax revenues due to the adoption of a rate below the effective tax rate projected at \$.0050 per \$100 valuation.

Included in the budget are 9 new positions aimed at enhancing our capabilities to meet the client needs and enhance our fee revenue stream for Special Schools, Therapy Services, Records Management and Technology.

In specific, our operations plan includes the following program enhancements:

- 1. Wage increase: 5% to teachers, 4.5% to Assistant Principals, Counselors and Nurses and 3% for all other employees. HCDE plans to recruit, hire and retain high quality staff to be able to provide the best services available in the marketplace. HCDE is also taking a portion of the health insurance, as additional benefit.
- 2. School Division: one of the fiscal year 2019-2020 initiatives is the enhancing of the competitive edge in the School Division. 4 additional FTEs, one to help improve coordination with parents, one instructional coach, a teacher for Highpoint East School and a bus driver. These are budget neutral positions. Funding from ISDs will cover their cost. The major construction project to replace AB West School location will continue in FY20. It also includes Sensory Classrooms for kids with Autism.
- 3. School Based Therapy Program is also part of the initiatives to be more competitive in the marketplace. 2 Occupational Therapists will be added to meet service demand due to special education needs.
- 4. Client Engagement will have some reclassification of personnel to assist Choice Partners with a dedicated professional.
- Balanced budget: The proposed budget is balanced. All expenditures will be covered with the revenues generated during the year except for the one-time costs. For more detail see number 9 bellow, and in the Capital Expenditure section.
- 6. Other facility projects to be addressed in FY19-20 are:
 - a. AB East roof and HVAC replacement for \$1,365,760,
 - b. AB East bus line and detention pond project for \$436,374,
 - c. Adult Education facilities require roof and HVAC replacement, as well as other major adjustments to make them compliant with ADA requirements, for \$1,681,735
 - d. Fortis Academy science lab initial modification of the building will cost \$138,000
 - e. Westview facility will implement the LED replacement project for \$175,000
- 7. Technology is also an important driver of our success. 2 temporary helpdesk technicians will be converted to full time employees; this makes the 2 new FTEs budget neutral. Our technology requires upgrading and \$593,867 is targeted for asset replacement in FY19-20. This cost is reserved in the fund balance. This division is converting contracted services to internal staff to increase security.
- 8. Record Management will add 1 Imaging Clerk to increase service to our clients and maximize resources. The division is converting a contracted person to an employee. This item is budget neutral.
- 9. Planned one-time expenditures from the General Fund balance totaling \$4.89 million as follows:

Technology & Replacement Assets	\$ 593,867
Upgrade to Buildings & Improvements	3,796,869
Head Start transfer	500,000
Total fund balance capital expenditure appropriations	<u>\$ 4,890,736</u>

10. The budget is predicated on adopting a rate below the estimated effective tax rate of \$.005030, which is key to the funding of the operations plan for the current year and future years.

Summary of Proposed Budgets

The Department utilizes Governmental, Proprietary, and Fiduciary fund types. The Department's Governmental fund types are comprised of General Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. The Proprietary Fund types include the Internal Service Fund and the Enterprise Fund. The Enterprise Fund includes the Choice Partners. The Fiduciary fund types include Agency Funds. It is important to note that the Department approves the annual budgets for the General Fund, Internal Service Fund, Debt Service Fund and Capital Project Funds. Agency (Custodial) Funds and Special Revenue Funds adopt project-length budgets which do not correspond to the Department's fiscal year end. As the notice of grant awards are received, these are presented for Board approval.

The following table presents a comparison of the proposed expenditures for General Fund with a comparison to fiscal year 2018-2019.

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Adopted Budget 2019-2020	Percent Change
Beg. Fund Balance	\$ 29,412,165	\$ 29,412,165	\$ 25,274,875	
Estimated Revenues Appropriations Transfers Out	52,943,191 50,467,021 6,401,170	53,258,191 50,994,311 6,401,170	55,224,065 51,999,534 8,115,267	4% 2% 27%
Total Appropriations Excess/(Deficiency) of Revenues	\$ 56,868,191	\$ 57,395,481	\$ 60,114,801	4.74%
Over/(Under) Appropriations Ending Fund Balance	(3,925,000) 25,487,165	(4,137,290) 25,274,875	(4,890,736) 20,384,139	
Fund Balance categories per GASB		400.007	405 000	
Non-Spendable Fund Balance Restricted Fund Balance Committed Fund Balance Assigned Fund Balance	128,037 - 700,000 6,889,373 17,760,755	128,037 - 700,000 6,889,373	125,000 - 550,000 1,939,384	
Unassigned Fund Balance Ending Fund Balance	17,769,755 \$ 25,487,165	17,557,465 \$ 25,274,875	17,769,755 \$ 20,384,139	

The following table presents a comparison of the estimated revenues, appropriations, other financing sources and uses, and beginning and ending fund balance of all governmental funds for fiscal year 2019-2020:

		Governi	mental		Propr	Proprietary		
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total	
Estimated Revenues Appropriations	\$ 55,224,065 51,999,534	\$ 40,474,974 40,474,974	\$ 2,917,611 2,917,611	\$ 3,796,869 14,416,869	\$ 5,585,951 5,585,951	\$ 4,907,948 2,532,724	\$ 112,907,418 117,927,663	
Transfers Out	8,115,267	-	-	-	-	2,375,224	10,490,491	
Total Appropriations and Other Uses	60,114,801	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,418,154	
Appropriations from Fund Balance:	(4,890,736)	-	-	(10,620,000)	-	-	(15,510,736)	
Projected Fund Balance Beg.	25,274,875	-	-	11,219,387	1,452,407	500,000	38,446,669	
Projected Fund Balance End.	\$ 20,384,139	\$-	\$-	\$ 599,387	\$ 1,452,407	\$ 500,000	\$ 22,935,933	

The Department's Proprietary Funds are the Internal Service Fund and the Enterprise Fund. The <u>Internal</u> <u>Service Fund</u> consists of two funds: The <u>Worker's Compensation Fund</u> and the <u>Facilities Support</u> <u>Charges</u>. For the Worker's Compensation Fund, the Department participated in a partially self-funded pool, originally approved by the Board in the fiscal year 2005. In FY 2016-2017, the Department moved to a fully funded program. Claims administration, loss control, and consultant services will be provided for by worker's compensation insurance company and a third-party administrator will handle the run-off claims from the previous self-insurance plan.

Internal Service Fund - Workers Compensation

The following table presents a comparison of the proposed fiscal year 2019-20 revenues and expenditures for the <u>Workers Compensation Fund</u> with a comparison to fiscal year 2018-2019:

	Adopted Budget 2018-2019		Amended Budget 2018-2019		Adopted Budget 019-2020
Operating Revenues	\$	300,000	\$	450,000	\$ 450,000
Operating Expenses		300,000		450,000	450,000
Total Operating Expenses and Other Uses		300,000		450,000	450,000
Net Position		-		-	 -
Projected Balance Beginning		1,452,407		1,452,407	1,452,407
Projected Balance Ending	\$	1,452,407	\$	1,452,407	\$ 1,452,407
Net Position Projected Balance Beginning	\$	1,452,407	\$	1,452,407	\$ 1,452,407

Internal Service Fund - Facilities Support Charges

The Internal Service Fund also includes the <u>Facilities Support Charges Fund</u>. It consists of facilities support charges that are divided among the divisions based on square footage. The following table presents a comparison of the proposed fiscal year 2019-2020 revenues and expenditures for the Facilities Support Charges with a comparison to fiscal year 2018-2019. Due to operational efficiencies, the Facilities Division is projecting \$292,545 less than fiscal year 2018-2019 budget.

	Adopted Budget 2018-2019		Amended Budget 2018-2019		Adopted Budget 2019-2020
Operating Revenues	\$	5,428,496	\$	5,428,496	\$ 5,135,951
Operating Expenses		5,428,496		5,428,496	 5,135,951
Total Operating Expenses and Other Uses		5,428,496		5,428,496	5,135,951
Projected Balance Beginning		-		-	 -
Projected Balance Ending	\$	-	\$	-	\$ -

Enterprise Fund – Choice Partners

The Enterprise Fund consist of the Choice Partners Fund which offers quality, legal, procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities. The following table presents a comparison of the proposed fiscal year 2019-2020 revenues and expenditures for Choice Partners with a comparison to fiscal year 2018-2019.

Internal Service Fund-Chioce Partners

	Adopted Budget 2018-2019		Amended Budget 2018-2019		Adopted Budget 2019-2020	
Operating Revenues	\$ 4,6	46,364	\$	4,646,364	\$ 4,907,948	
Operating Expenses	2,	567,144		2,567,144	2,532,724	
Transfers Out	2,0	79,220		2,079,220	 2,375,224	
Total Operating Expenses and Other Uses	4,6	46,364		4,646,364	4,907,948	
Projected Balance Beginning	5	00,000		500,000	500,000	
Projected Balance Ending	\$5	00,000	\$	500,000	\$ 500,000	

Balanced Budget

Per CE Local policy, the operating budget requires a balanced budget. This means that for each fund, expenditures are not to exceed revenues plus projected one-time use fund balances. If the fund balance is used, this cost must be a one-time cost and not recurring (i.e. capital expenditures). The Department is projecting a balanced budget for fiscal year 2019-2020. Expenditures plus other financing uses total \$60,114,801. Revenues equal \$55,224,065. One-time costs total \$4,890,736, from which construction projects total \$3,796,869, technology replacement costs total \$593,867, and one-time Head Start contribution for \$500,000 for Coolwood Head Start Center. We believe that the budget represents a fiscally responsible and conservative approach to the needs of the Department within the available funds. The chart below shows a historical summary of the general fund.

General Operating Fund Summary (Trend)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Beginning Fund Balance	\$27,903,234	\$30,920,238	\$28,122,486	\$29,412,165	\$25,274,875	\$20,384,139	\$20,126,636	\$20,432,790	\$21,330,939	\$22,850,500
Estimated Revenue	47,406,991	49,028,062	51,262,202	53,258,191	55,224,065	56,880,787	58,587,211	60,344,827	62,155,172	64,019,827
Appropriations	41,137,794	43,146,296	44,202,144	50,994,311	51,999,534	53,039,525	54,100,315	55,182,321	56,285,968	57,411,687
Total Other Uses	(3,252,193)	(8,679,518)	(5,770,379)	(6,401,170)	(8,115,267)	(4,098,766)	(4,180,741)	(4,264,356)	(4,349,643)	(4,436,636)
Net Change in Fund Balance	3,017,004	(2,797,752)	1,289,679	(4,137,290)	(4,890,736)	(257,504)	306,154	898,149	1,519,561	2,171,503
Ending Fund Balance	\$30,920,238	\$28,122,486	\$29,412,165	\$25,274,875	\$20,384,139	\$20,126,636	\$20,432,790	\$21,330,939	\$22,850,500	\$25,022,003

Projected Fund Balance

We are projecting that the fiscal year 2019-2020 ending fund balance will be \$20,384,139. This represents a change of \$4,890,736 from the projected 2018-2019 ending fund balance. The use of fund balance is for planned appropriations that are one time in nature (i.e. Construction projects and capital outlay). It is the policy of the Department to maintain an unassigned fund balance equivalent to a minimum of two months of operations costs. Currently, the Department projects the desired fund balance. According to our five-year forecast, the Department will have sufficient funds to meet the CE local policy requirements but may need additional cash to fund the Special Revenue Fund since they work on a reimbursement basis.

About the 2019-2020 Department Budget

Below are highlights of the Department that will provide you with a general overview of the basis of our assumptions and projections for the coming 2019-2020 fiscal year. In order to prepare the annual budget, HCDE develops projections for taxable value, collection rate, and expenditure levels.

Appropriation Levels

General Operating Fund – The 2019-2020 appropriation levels for the General Operating Fund are projected at \$51,999,534 and estimated other uses (transfers to other funds and one-time cost at \$8,115,267, for a total of \$60,114,801; this represents an increase of 4.74% or \$2,719,320 increase from 2018-2019 amended budget.

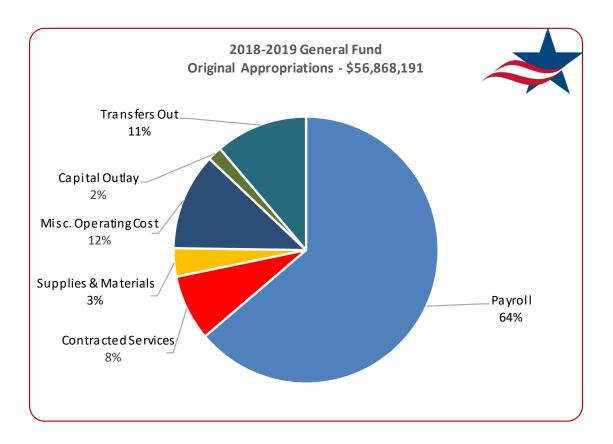
The 2019-2020 budget includes a 5% salary increase to teachers, 4.5% to Assistant Principals, Counselors and Nurses and 3% for all other employees. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted to \$8,115,267 for fiscal year 2019-2020 mainly due to the additional participation of the General Fund in the construction projects to upgrade existing facilities roofs and HVAC units. The capital outlay initiatives in the budgets include \$593,867 for the technology and department wide asset replacement cost.

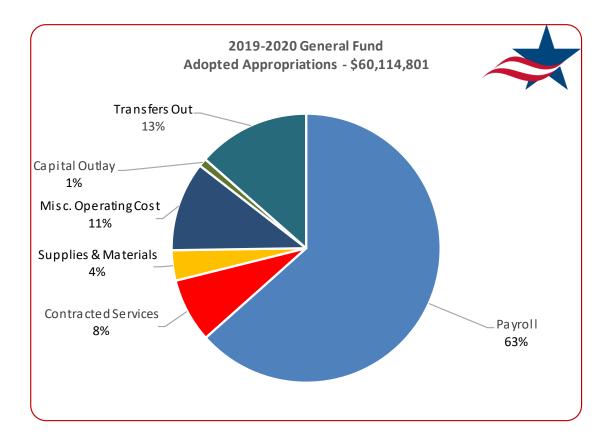
Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Adopted Budget 2019-2020	Percent Change
Payroll	\$ 36,280,761	\$ 36,287,561	\$ 38,120,427	5%
Contracted Services	4,543,454	5,083,111	4,631,482	-9%
Supplies & Materials	1,955,012	1,932,592	2,190,690	13%
Misc Operating Cost	6,690,794	6,659,308	6,463,068	-3%
Capital Outlay	997,000	1,031,739	593,867	-42%
Transfers Out	6,401,170	6,401,170	8,115,267	27%
Total Appropriations	\$ 56,868,191	\$ 57,395,481	\$ 60,114,801	5%

In the following charts, please find the comparison of the appropriation for the previous year budget and the current year budget.





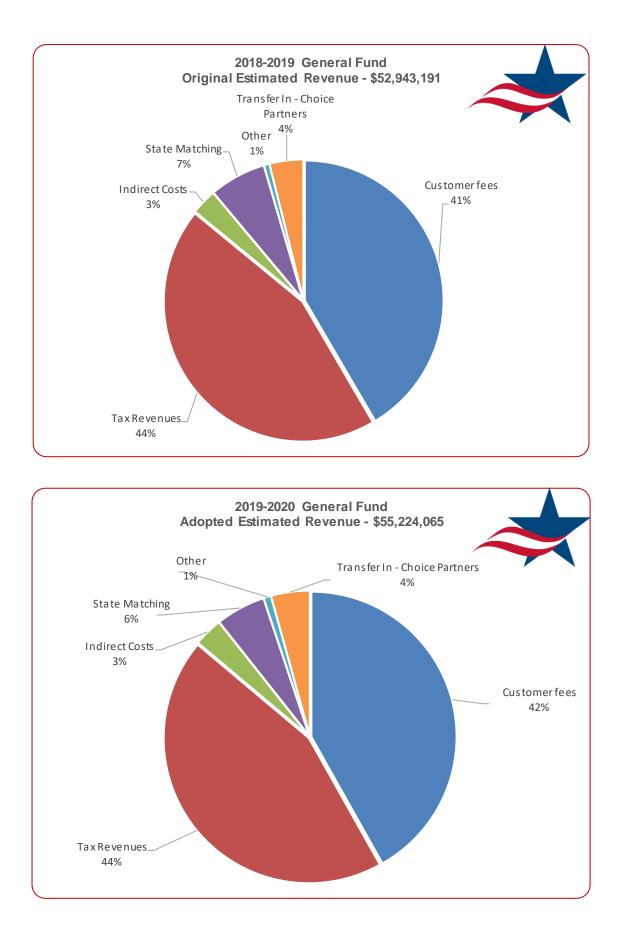
Debt Service Fund – The Department budgeted \$2,917,611 in appropriations for fiscal year 2019-2020. Resources in the Debt Service Fund must be used to pay for general long-term debt principal and interest for debt issues and other long-term debts for which revenues are dedicated from the General Fund. A transfer is projected from the General Fund to the Debt Service Fund in the amount of \$2,917,611. Currently the Department has approximately \$16 million in debt including \$7 million bonds issued for the construction of a new building for the AB West School which began in fiscal year 2018-2019.

Special Revenues Funds – Appropriations for these funds are restricted to or designated for specific purposes by a grantor. For fiscal year 2019-2020, the Department's appropriation is \$40,474,974. The Department provides information to the Board of Trustees on all Department grants, as the Notice of Grant Awards (NOGA) are received, the estimated revenues and appropriations are adjusted to reflect the awarded grant budget. These grants have restrictions placed by grantors.

Revenue Levels

Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget.

The following charts present the estimated revenue levels for fiscal year 2018-2019 and the estimated revenues for fiscal year 2019-2020.



The Department estimates total General Operating Fund revenues of \$55,224,065 for the 2019-2020 fiscal year. Customer fees are projected to be \$23,118,627 or 42% of the estimated revenues. Tax revenues are projected to be \$24,444,517 of 44% of the estimated revenues. The remaining revenues are indirect costs at \$1,781,380; state funding \$3,050,000, transfer in from Choice Partners of \$2,375,224 and other revenues at \$454,317.

The recommended budget includes an increase in revenues of 4% from the amended fiscal year 2018-2019 budget for the General Fund.

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Adopted Budget 2019-2020	Percent Change
Customer fees	\$ 21,987,099	\$ 22,302,099	\$ 23,118,627	4%
Tax revenues	23,475,040	23,475,040	24,444,517	4%
Indirect costs	1,575,629	1,575,629	1,781,380	13%
State funding	3,490,000	3,490,000	3,050,000	-13%
Other	336,203	336,203	454,317	35%
Transfer In-Choice Partners	2,079,220	2,079,220	2,375,224	14%
Total Revenues	\$ 52,943,191	\$ 53,258,191	\$ 55,224,065	4%

Local Revenues

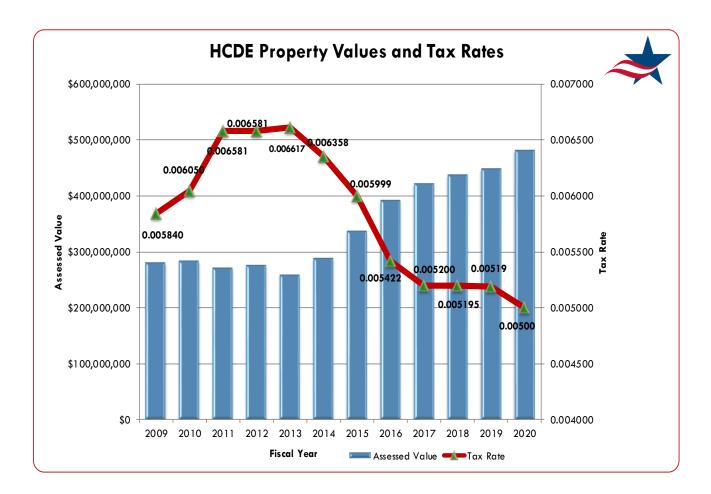
Local revenues are projected to increase by 4%. Revenues from current year customer fees are expected to increase by 4% from an estimated \$22,302,099 in fiscal year 2018-2019 to a projected \$23,118,627 for fiscal year 2019-2020. The increase is due to a combination of increment in the rates (1.5%) and additional contracted seats at the special schools, increment in the service rates from Records Management (3% in county and 5% out-of-county), Educator Certification will increase in rates to a level closer to competitors in the market (\$150 to \$200 per program), the Center for Safe and Secure Schools is estimating additional services and, additional revenue from the Therapy division. In addition, the Department anticipates a 4% change in tax revenues from \$23,475,040 in fiscal year 2018-2019 to \$24,444,517 in fiscal year 2019-2020 due to the increase in property values. A 7.27% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. We estimated that this increase in values will lower the effective tax rate from the current nominal rate. Also, a 99% collection was used in projecting revenues for fiscal year 2019-2020, and it is expected that this rate will be realized for the fiscal year.

Tax Rate – Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the effective tax rate at \$0.005030, the estimated rate below the effective tax rate is <u>\$0.0050</u>. Throughout the budget process, we used the current tax rate and the projected values to estimate the level of local effort. Upon receiving the certified values and the effective tax rate calculation from the Harris County Tax Assessor – Collector, the tax rate proposal will be developed and presented to the board in accordance with the truth in taxation law.

Taxable Value – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2018 certified valuations of net taxable value for the 2018-2019 fiscal year is \$450,373,365,545 (based on HCAD report updated 4/30/18). The 2019 Preliminary Estimate is <u>\$477,674,516,408</u> (based on HCAD letter dated 4/30/19), which is an increase of \$27,301,150,863 or 6.06%. For Effective Tax Rate calculation, the appraised values were estimated at \$483,136,334,697 which represents a 7.27% increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2020-2021 to 2023-2024,

the Department projects a 3% growth on appraised values due to the positive economic impact in the region and value growth.

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



In the chart above, the tax rate has been reducing as the property values for the Harris County have increased. As the population in the Harris County has grown, new areas have been developed with new construction and new businesses.

Other local revenues

The department does not have any other local taxes or collections. Harris County Department of Education does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services for various activities. The following are general fee charges by the various divisions.

Fees for services

School based therapy services are provided to school districts which contract with HCDE to provide occupational therapists. The rates based are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$380 to \$532 per day. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes.

Special school services are provided to school district which contract with HCDE to provide services for students with behavioral and disability issues. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$6,250 (Fortis – In County) to \$23,853 (AB Schools – Out of County) per year. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes.

Records management services are provided to school districts which contract with HCDE to provide services to safe keeping documents and records. Rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$.24 to .26 cents per box, \$.25 cents per month for tape or film. Rates are lower for educational entities, and other out of County or non-educational entities require a 15% to 25% margin to reduce the cost of providing services to ISDs.

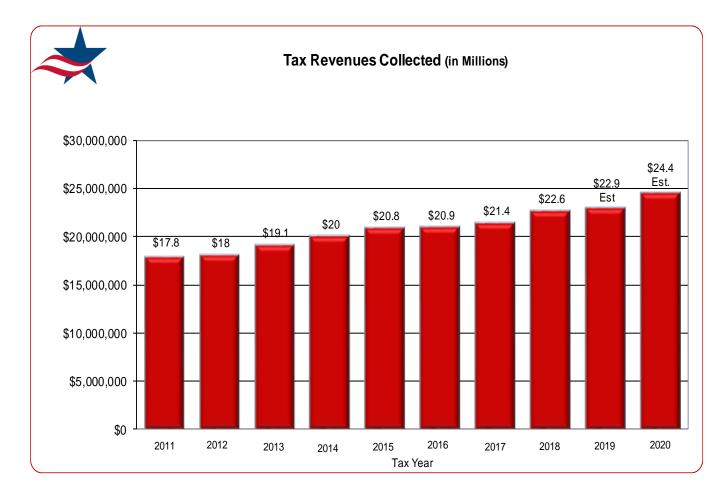
Teaching and Learning Center services are provided to school districts which contract with HCDE to provide digital training and course development. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$850 to \$2,497 depending on the scope of work. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes.

Safe and Secure School services are provided to school districts which contract with HCDE to provide facility audits. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$1,200 to \$2,500 per school.

Certification and training services are provided to individuals seeking certification in the areas of teaching, principalship and superintendency. The rates range from \$4,400 to \$6,595 per individual per program.

Enterprise Activity

Cooperative procurement services are provided to school districts which contract with HCDE and participate in the national cooperative – Choice Partners. The rates are paid by the vendors based on the type of commodity. The fees range from 1% to 4%. The sustainability of this model has been identified a self-sustaining activity which provides revenue to the general fund and supports department activities for grants and other services.



The following chart presents the tax revenues collected in the last ten years.

Other 2019-2020 HCDE Budget Highlights

Salary Increase -

The proposed budget includes a 5% salary increase to teachers, 4.5% to Assistant Principals, Counselors and Nurses and 3% for all other employees se for General Fund, Facilities and Enterprise employees. Grant employees are only included in the increase if the grant can absorb the cost.

Other Payroll Highlights -

Additionally, included in the budget are 9 new positions which included 1 Instructional Coach, 1 Bus Driver, 1 Parent Involvement Coordinator, 1 Teacher for Highpoint for Special Schools, 2 Occupational Therapists for Therapy, 1 Imaging clerk for Records Management and 2 help desk technicians for Technology. All positions are budget neutral.

Workers Compensation Insurance –

The amount of \$450,000 was budgeted for fiscal year 2019-2020. There are sufficient funds in the reserve account for uncertainties and to cover any run off claims.

Transfers Out –

The amount of transfers out increased by \$1,714,097 from fiscal year 2018-2019, for a total of \$8,115,267. This includes the Head Start transfer for \$850,000, the CASE transfer for \$550,787, Lease

(QZAB) fund transfer for \$451,429, the capital projects for \$3,796,869 and the Debt Service transfer for \$2,466,182.

Transfers In -

Choice Partners is an Enterprise Fund with excess funds transferred to the General Fund to support the mission of HCDE. The total transfer is \$2,375,224.

Below is the five-year all Funds forecast for Harris County Department of Education. The assumption is that revenues will grow at a 3% rate and appropriation will grow at a 2% rate for the estimated years below.

	Amended	Budget	Estimated	Estimated	Estimated	Estimated	Estimated
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning Fund Balance	\$42,583,959	\$38,446,669	\$22,935,933	\$24,065,007	\$26,379,609	\$29,938,338	\$34,802,011
Estimated Revenues	105,950,330	112,907,418	116,294,641	119,783,480	123,376,984	127,078,294	130,890,642
Appropriations (Exp.)	110,087,620	128,418,154	115,165,566	117,468,878	119,818,255	122,214,620	124,658,913
Difference	(4,137,290)	(15,510,736)	1,129,074	2,314,602	3,558,729	4,863,673	6,231,730
Projected Ending Fund Balance	\$38,446,669	\$22,935,933	\$24,065,007	\$26,379,609	\$29,938,338	\$34,802,011	\$41,033,741
Nonspendable Fund Balance	128,037	128,037	128,037	128,037	128,037	128,037	128,037
Restricted Fund Balance	-	-	-	-	-	-	-
Committed Fund Balance	2,014,976	575,000	575,000	575,000	575,000	575,000	575,000
Assigned Fund Balance	9,499,397	1,299,379	1,325,367	1,325,367	1,325,367	1,325,367	1,325,367
Unassigned Fund Balance	13,632,465	7,761,723	22,036,604	24,351,206	27,909,935	32,773,608	39,005,338
Minimum Cash Flow Required -							
two months	18,347,937	21,403,026	19,194,261	19,578,146	19,969,709	20,369,103	20,776,485
Cash Flow Needed for one month:							
- For Special Revs Funds	3,372,915	3,372,915	3,440,373	3,509,180	3,579,364	3,650,951	3,723,970
- From General Fund	5,801,054	7,328,598	6,156,758	6,279,893	6,405,491	6,533,601	6,664,273
Cash Flow Calculations:							
Special Revenue Funds - Grants	40,474,974	40,474,974	41,284,473	42,110,163	42,952,366	43,811,414	44,687,642
1/12 of Total Grant is (one month)	3,372,915	3,372,915	3,440,373	3,509,180	3,579,364	3,650,951	3,723,970
All Funds - Appropriations	69,612,646	87,943,180	73,881,093	75,358,715	76,865,889	78,403,207	79,971,271
1/12 of General Fund for Cash Flow	5,801,054	7,328,598	6,156,758	6,279,893	6,405,491	6,533,601	6,664,273

Harris County Department of Education All Funds Revenues and Expenditures Five Year Forecast

Going forward beyond fiscal year 2019-2020

Estimated revenues and appropriations for the next five years will depend on the ability for HCDE to remain implementing a positive business model that will maximize fee structure, grant resources and leverage local tax dollars. The ability to remain competitive in the market relies on maintaining a knowledgeable and expert work force, safe and secured facilities, 21st century technology, and relevant program and services that client districts and governmental entities need and seek from HCDE.

The future financial situation of HCDE would be the result of the collective Department effort to become a major player in three areas: (1) Therapy Services: HCDE's objective is to become the best source of therapy services for the schools in Harris County by offering competitive rates and top of the line services; (2) Special Schools: HCDE provides excellent services in schools designed to provide education to students with special needs. HCDE looks forward to expanding its clientele to new schools in other areas of the Harris County, such is the case of the Fortis Academy; (3) Choice Partners: HCDE provides benefit to school districts in Harris County and other clients by complying with the procurement requirements and vendors in all service areas. Out of every transaction, the vendors that supply Choice Partners members pay a commission as revenue for Choice. After Choice expenses are covered, the remaining excess is transferred to the General Fund to fund HCDE programs that benefit our community and students.

One of HCDE main goals is recruiting, hiring and retaining high quality staff. In regards to personnel staffing trends, HCDE maintains the minimum level of staff required to provide good quality services. The HCDE advantage is that is able to utilize tax revenues to provide quality services.

Acknowledgements

In fiscal year 2018-2019, the Business Office earned the Distinguished Budget Presentation Award for Budgeting from ASBO. This was the tenth submission for HCDE in its history. All budget managers also were instrumental in providing timely information to the Business Office. In fiscal year 2018-1019 the GFOA application was submitted, and we are waiting for GFOA final decision. HCDE has received the Budget Distinguished Award form GFOA for the last 10 years.

Final Comments

The preparation of the Department's budget is a coordination of many efforts from divisions, Research & Evaluation, Human Resources, Technology and Business Support Services. We are excited about the performance-based budgeting and look forward to FY 2019-2020. We thank the Budget Team that coordinated the wealth of information before you and we look forward to your input and feedback on our financial and operations plan.

Respectfully,

<u>/s/____</u>

/s/

James Colbert, Jr Superintendent of Schools Jesus Amezcua, PhD, CPA, RTSBA Assistant Superintendent for Business Services

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

NAME TITLE	
President	2018
Vice President	2016
Member	2018
Member	2016
Member	2018
Member	2015
Member	2006
	President Vice President Member Member Member Member

ADMINISTRATIVE OFFICIALS

Name	Position
James Colbert, Jr.	Superintendent
Jesus Amezcua, PhD, CPA, RTSBA	Assistant Superintendent for Business Services
Jonathan Parker	Assistant Superintendent for Academic Support
Kimberly McLeod, Ed.D.	Assistant Superintendent for Education &
	Enrichment
Danielle Clark	Chief Communications Officer
Natasha Truitt, MBA	Executive Director, Human Resources

CONSULTANTS & ADVISORS

Financial Advisor	US Capital, LLC. Houston , Texas
Bond Counsel	Orrick, Herrington & Sutcliffe LLP Houston, Texas
Certified Public Accountants	Whitley Penn, LLP Houston, Texas
General Counsel	Karczewski, Bradshaw, Spalding, Nichols, Lamp, Langlois Houston, Texas



James Colbert, Jr

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

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

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

He and wife Angie are the parents of a son, Isom, who attends Louisiana State University. Mr. Colbert and his family have made Kingwood, Texas their home upon relocating to the Houston area.

ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES' BIOGRAPHY



Jesus J. Amezcua, PhD, CPA, RTSBA

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

Under his leadership, the Department secured over \$8 million in Quality Zone (QZAB) credit contracts and over \$5.8 million in E-RATE technology funding, and recently the 2016 Bond series for the construction of the AB West new campus for \$7 million. Mr. Amezcua also coordinated the creation of the School Finance Council to provide professional development opportunities, sharing of ideas and networking opportunities for business managers in Harris County.

After graduating from Martin High School, Mr. Amezcua attended Tarkio College in Missouri and earned three master's degrees, including an MBA from Texas A&M International University. Mr. Amezcua is a Certified Public Accountant and has taught since 1991 at Texas A&M International University. He earned his doctorate in educational administration from Texas A&M University in December 2014, and his Texas Superintendent Certificate in 2016.

Before HCDE, Mr. Amezcua worked for Laredo Independent School District as the Chief Finance Officer for 12 years. Prior to Laredo ISD, Mr. Amezcua worked for the City of Laredo. During his tenure with the city, he served as the assistant director of finance, revenue manager, internal auditor, and staff accountant.

Mr. Amezcua is member of the Houston Rotary Club and is actively involved in numerous community events and organizations. He is a member of the best practice committees for GFOA and ASBO, and a member of the Professional Standards Committee by the Texas Society of CPAs. He is also a member of the AICPA.

Mr. Amezcua and his wife, Ramona, have three children and a grandchild.

BOARD OF TRUSTEES BIOGRAPHIES

Josh Flynn Board President Position 4, Precinct 3



Josh Flynn serves as president of the HCDE Board of Trustees and as trustee for Position 4, Precinct 3. He was elected as trustee in November 2018.

Flynn is a licensed tax professional chartered through the IRS and specializes in nonprofit accounting. He formerly served as trustee for a university in Bethany, Oklahoma. His immediate goal in office is to make HCDE as transparent as possible. Long-term, he will promote efficiency, directing maximum benefits to Harris County students.

Dr. George Moore Position 1, Precinct 2, Board Vice-President



Dr. George P. Moore serves as trustee for Harris County Department of Education Position 1 Precinct 2 and was elected to office in November 2016.

Dr. Moore is currently the campus pastor for Champion Forest Baptist Church in Jersey Village. He has 41 years of experience in project management at KBR and adjunct instructor for the University of Houston.

Dr. Moore holds bachelors and master's degrees. He earned a Doctorate in Worship Studies. Dr. Moore has created multiple scholarships endowment funds including a triple negative breast cancer endowment fund at the University of Alabama in honor of his wife, Lin.

Richard Cantu Position 3, At-Large



Richard Cantu serves as trustee for Harris County Department of Education Position 3, At-Large and was elected to office in November 2018.

Richard is the deputy executive director of the East Aldine Management District and has held several nonprofit and municipal leadership positions.

Eric Dick Position 2, Precinct 4



Eric Dick serves as a trustee of the HCDE Board of Trustees and as trustee for Position 2, Precinct 4. He was elected as trustee in November 2016.

Dick is a homeowner's insurance lawyer and owner of Dick Law Firm, PLLC.

After obtaining as associate degree from Community College, he gained his bachelor's degree from University of Phoenix. He obtained his law degree after attending Western Michigan University Cooley Law School and the University of Alabama School of Law.

Danyahel (Danny) Norris Position 6, Precinct 1



Danyahel (Danny) Norris serves as trustee for Harris County Department of Education Position 6, Precinct 1 and was elected to office in November 2018.

Norris is an associate director and instructor of law at Thurgood Marshall School of Law on the campus of Texas Southern University. He is a practicing intellectual property attorney, principal partner of Norris & Norris Attorneys and Counselors at Law and is a past president of the Houston Lawyers Association. He shares his leadership skills through various professional organizations, including the New Leaders Council, Houston chapter.

Don Sumners Position 7, At-Large



Don Sumners serves as trustee for Harris County Department of Education Position 7, At-Large since 2015.

Sumners is a certified public accountant and the former Harris County Tax Assessor/Collector.

He serves on the Audit and Budget Board committees for HCDE and is the Board representative to the Head Start Policy Council. Michael Wolfe Position 5, At Large



Michael Wolfe serves as Harris County Department of Education Trustee Position 5, At-Large.

Wolfe is former educator in Houston ISD as well as former juvenile supervision officer at Harris County's Juvenile Justice Center. He hold a bachelor's degree in political science, a master's degree in healthcare administration.

Wolfe serves as alternate to the Board's government relations committee for HCDE and as the alternate representative to the Head Start Policy Council. Wolfe was first elected to the Harris County Department of Education Board of Trustees in 2006.





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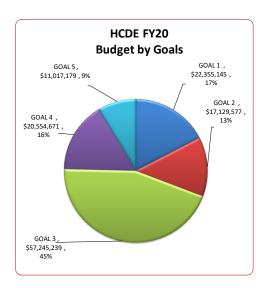
Harris County Department of Education ("HCDE"), a highly successful educational resource in the Houston Metroplex, is a nonprofit taxassisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools since 1889. Harris County Department of Education was formed as the original area district to provide free public schools. Today,



HCDE has about 1,050 employees and provides education services for school districts and the general public in Harris County and beyond. The organization impacts the educational community through visionary leadership, shared resources and innovative programs.

HCDE Mission Statement

Harris County Department of Education supports Harris County by enriching educational opportunities and providing value through services.

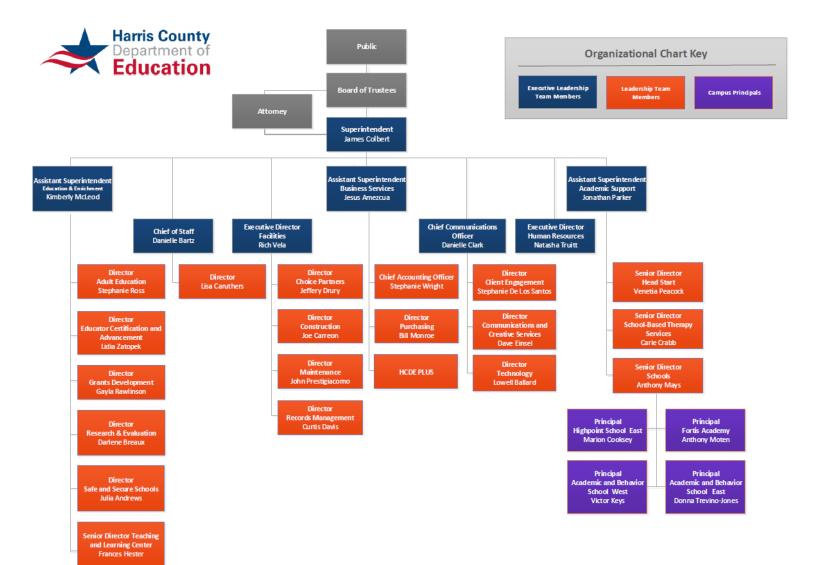


Goals

Harris County Department of Education will

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

ORGANIZATIONAL CHART



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

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

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

COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE	
Josh Flynn	President	2018	
George Moore	Vice President	2016	
Richard Cantu	Member	2018	
Eric Dick	Member	2016	
Danyahel (Danny) Norris	Member	2018	
Don Sumners	Member	2015	
Michael Wolfe	Member	2006	

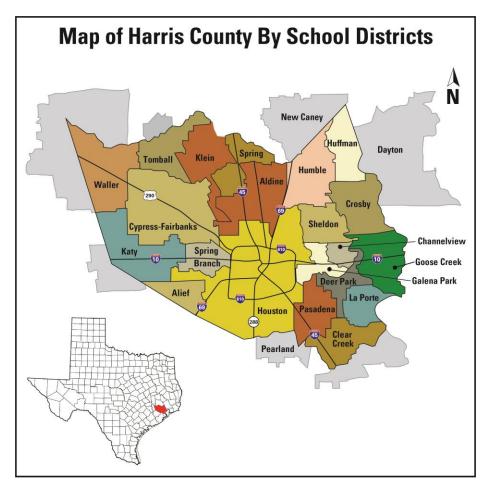
ADMINISTRATIVE OFFICIALS

Name	Position	
James Colbert, Jr.	Superintendent	
Jesus Amezcua, PhD, CPA, RTSBA	Assistant Superintendent for Business Services	
Jonathan Parker	Assistant Superintendent for Academic Support	
Kimberly McLeod, Ed.D.	Assistant Superintendent for Education &	
	Enrichment	
Danielle Clark	Chief Communications Officer	
Natasha Truitt, MBA	Executive Director, Human Resources	

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

Organization Authority

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



Harris County School Districts

Aldine ISD Alief ISD Channelview ISD Clear Creek ISD Crosby ISD Cypress-Fairbanks ISD Dayton ISD **Deer Park ISD** Galena Park ISD Goose Creek ISD Houston ISD Huffman ISD Humble ISD Katv ISD Klein ISD La Porte ISD New Canev ISD Pasadena ISD Pearland ISD Sheldon ISD Spring ISD Spring Branch ISD Stafford MSD Tomball ISD Waller ISD

Organizational Philosophy

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

Primary Services

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

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

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

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

Business Services / HCDE Plus provides professional services in the area of school finance to school districts and charter schools. It also, through the School Finance Council, serves school districts business managers and CFOs with training and pertinent information relative to school finance and business operations.

<u>CASE - The Center for After-School, Summer and Enrichment</u> serves elementary, middle, and high school students delivering quality after-school learning opportunities. It includes a program implemented in FY18 as an out-of-school-time debate program for low income and minority high school students. An expansion of HUDL – Houston Urban Debate League in collaboration with Houston ISD.

<u>Center for Safe and Secure Schools</u> was created in 1999 in response to a request from School Superintendents in Harris County. The Center was tasked with the mission of supporting school districts' efforts to have safe and secure learning environments; it provides a wide variety of services pertaining to best practices in the fields of Emergency Preparedness and School Safety.

<u>Choice Partners National Cooperative</u> offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities. Through this cooperative purchasing program, members gain immediate access to legal, competitively bid contracts they need, saving time and money on the bidding and purchasing process.

<u>Education Certification and Professional Advancement</u> train and supports degreed professionals to become teachers, administrators and Superintendents. Candidates attend teacher training and teach in a public school with the guidance of an assigned teacher / mentor.

Fortis Academy serve youth coming out of treatment from substance dependency by providing a safe place with counseling and curriculum to continue academic requirement for finishing school.

<u>Head Start / Early Head Start Programs</u> serve preschool children ages 6 weeks to 5-year old from economically disadvantaged families, and their families with school readiness abilities. Over 10 percent of those children have an identified disability requiring intervention.

<u>Highpoint School</u> serve adjudicated youth by providing intensive counseling and a technology-driven curriculum in a strict disciplinary environment.

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

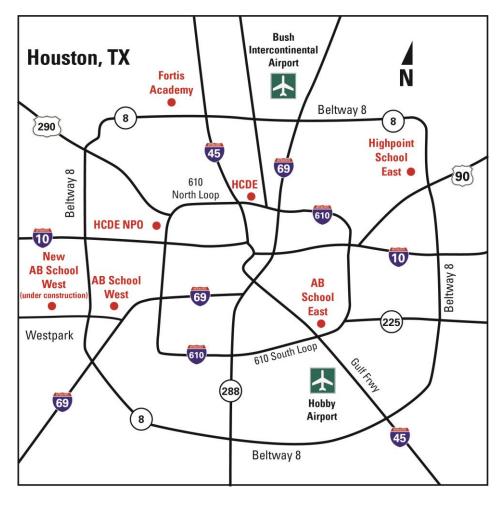
<u>Resource Development / Texas Center for Grant Development</u> supports efforts to locate and obtain funds which forward new programs, program enhancement and expansion needs.

<u>Research and Evaluation</u> provides quality, scientific-based evaluations services that meet the needs of HCDE, School districts, and other community groups.

<u>School-Based Therapy Services</u> provides assessment, intervention, consultation training and direct service to children with disabilities and their families.

<u>The Teaching and Learning Center</u> provides professional development and instructional support to administrators, teachers, support personnel, students, parents and the community.

Below is a map of Houston identifying the location of the administrative building and the five different campuses, including the new AB West campus under construction:



Legal Requirement for Budgets

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

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

Statement of Texas Law

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

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

Texas Education Agency (TEA) Legal Requirements

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

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

Tax Authority

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

Code of Ethics

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

Risk Awareness

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

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

Fraud Prevention

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

HCDE Financial Policies

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

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

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

Fiscal Policy & Objectives

Financial Stability

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

In an effort to provide adequate cash flow for its operations, HCDE shall maintain a fund balance (the difference between assets and liabilities in a governmental fund) with five categories to meet the GASB 54 requirements:

- 1. Non-Spendable fund balance
- 2. Restricted fund balance
- 3. Committed fund balance
- 4. Assigned fund balance
- 5. Unassigned fund balance

As of August 31, 2019, HCDE will have a fund balance of approximately 2 months of operating costs. To achieve this goal, the Superintendent and the Assistant Superintendent for Business Services are instructed to implement the following financial plan:

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

Funds from Operations

Funds from operations should provide adequate funds to support its:

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

Revenue

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

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

General Operating Fund Expenditures

General fund expenditures shall maintain the following priorities of obligation:

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

Long Term Financing

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

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

Short Term Financing

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

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

Reporting – Department and Public Facilities Corporation (PFC)

HCDE will prepare reports of financial operations as follows:

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

Investments

Investment Authority

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

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

Approved Investment Instruments

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

- 1. Obligations of or guarantees by, governmental entities as permitted by Government Code 2256.009.
- 2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
- 3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
- 4. A securities lending program as permitted by Government Code 2256.0115.
- 5. Banker's acceptances as permitted by Government Code 2256.012.
- 6. Commercial paper as permitted by Government Code 2256.013.
- 7. No-load money market mutual funds and No-load mutual funds as permitted by Government Code 2256.014.
- 8. A guaranteed investment contract as an investment vehicle for bond proceeds provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
- 9. Public funds investment pools as permitted by Government Code 2256.016, .019.

Safety and Investment Management

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

Liquidity and Maturity

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

Diversity

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

Monitoring Market Prices

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

Funds / Strategies

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

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

Safekeeping and Custody

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

Brokers / Dealers

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

Soliciting Bids for CD's

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

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of HCDE. Controls deemed most important shall include:

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

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

Portfolio Report

In addition to the quarterly report required by law and signed by HCDE's investment officer, a comprehensive report on the investment program and investment activity shall be presented annually to the Board. This report shall include a performance evaluation that may include, but not be limited to, comparisons to 91-day U.S. Treasury Bills, six-month U.S. Treasury Bills, the Fed Fund rate, the Lehman bond index, and rates from investment pools. The annual report shall include a review of the activities and total yield for the preceding 12 months, suggest policies, strategies, and improvements that might enhance the investment program, and propose an investment plan for the ensuing year. The Government Treasurers' Organization of Texas (GTOT) has certified our policy.

Ad-Valorem Taxes

Discounts

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

Split Payments

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

Purchasing & Acquisition

Purchasing Authority

The Board delegates to the Superintendent or designee the authority to determine the method of purchasing, in accordance with HCDE Board policy CH (LEGAL), and to make budgeted purchases. However, any single budgeted purchase of good or services that costs or aggregates to a cost of \$50,000 or more shall require Board approval before a transaction is culminated according to HCDE Board policy CH (LOCAL). Additionally, all purchases of political services, including, without limitation, lobbying services, shall require Board approval. The Board is informed of purchases that aggregate to \$50,000 or greater from a single vendor in the absence of prior Board approval.

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

Competitive Bidding

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

Competitive Sealed Proposals

Competitive Proposals and Request for Proposal ("RFP"), are used when the user has a good idea of what he / she wants but there might be different ways of arriving at the same goal. Competitive proposals may be the preferred method of acquisition when the need exists to generate a spectrum of alternative responses to the need proposed and to retain the ability to refine these responses through negotiation. The competitive proposal

will have a scope of work that describes the goods or services being purchased and the application, but HCDE is going to leave it up to the company as to how to best accomplish the end result. Competitive Sealed Bids is used on generic goods or services that normally are awarded to low bidder meeting specifications. RFP is used on more complicated purchases that require an evaluation to take place along with possible negotiations. If competitive sealed proposal method is chosen as the purchasing method, the Superintendent or designee shall prepare the request for proposals and/or specifications for items to be purchased. All proposals shall be submitted in sealed envelopes, plainly marked with the name of the proposer and the time of opening. Proposals received after the specified time shall not be considered. Proposals shall be opened at the time specified, and all proposers shall be invited to attend the proposal opening. Proposals may be withdrawn prior to the scheduled time of opening. Changes in the content of a proposal, and in prices, may be negotiated after proposals are opened. HCDE may reject any and all proposals.

Responsibility for Debts

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

Purchase Commitments

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

Conflict of Interest rules

HCDE has developed conflict of interest rules for all of its employees in the past. Effective with new federal EDGAR rules under 2 CFR Section 200 and Chapter 176 of the Texas Local Government Code, conflict of interest guidelines are in effect which impact employees who plan, recommend, select, and implement grants and contracts.

HCDE (i.e. Districts) is required to comply with House Bill 1295, which amended the Texas Government Code by adding Section 2252.908, Disclosure of Interested Parties. Section 2252.908 prohibits HCDE from entering into a contract resulting from this RFP with a business entity unless the business entity submits a Disclosure of Interested Parties (Form 1295) to the HCDE at the <u>time business entity submits the signed contract</u>. The Texas Ethics Commission has adopted rules requiring the business entity to file Form 1295 electronically with the Texas Ethics Commission.

EDGAR Conflict of Interest Requirements

It should be noted that in accordance with EDGAR requirements as amended on Dec 26, 2014 under 2 CFR Part 200, the requirements include the following: No employee, officer, or agent may participate in the selection, award, or administration of a contract if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of HCDE may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, HCDE has set a de minimis amount of less than \$50 per year for items that are unsolicited and of minimal and promotional items. Violations of this standard by an employee will be reported to the Superintendent's Office and addressed through our personnel policies. Violations of this standard by an officer or the Superintendent shall be addressed to the **Board President and addressed through the board policies**.

State of Texas Conflict of Interest requirements

In addition, Chapter 176 of the Local government Code, a local government officer shall file a <u>conflict of</u> <u>interest disclosure</u> with respect to a vendor if: (1) the <u>vendor</u> enters into a contract with the local government entity or the local governmental entity is considering entering into a contract with the vendor **AND**, (2) the <u>vendor</u> has (A) an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family receiving taxable income, other than investment income, that exceeds <u>\$100</u> during the 12 month preceding the date that the officer becomes aware that: (i) A contract between the local governmental entity and vendor has been executed by (ii) The local governmental entity is considering entering into a contract with the vendor (B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12 month period preceding the date the officer becomes aware that (i) a contract between the local governmental entity and vendor has been executed or (ii) the local governmental entity is considering entering into a contract with the vendor or (C) has a family relationship with the local government officer.

Personnel

New Positions

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

New positions created after approval of the budget shall be approved by the Board at public meeting before the positions can be advertised, offered, or funded. For fiscal year 2019-2020, there are 9 new positions added to the budget that are budget neutral.

Annual Operating Budget

Fiscal Year

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

Budget Planning

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

Availability of Proposed Budget

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

Budget Meeting

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

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

Authorized Expenditures

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

Budget Amendments

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

Budget Amendments / Transfers

Budget amendments / transfers must be aligned with modifications to division plans. Every time that a significant change is made to a budget, the change must be reflected in their division plan. In the processing of the budget amendment, the division must include required documentation. Budget amendments will not be approved if the required documentation is not included with the amendment form. Budget transfers are approved on line and require budget manager approval. Budget transfers over \$25,000 require Assistant Superintendent for Business' approval

Budget Transfers & Amendments Signature Authority

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

Capital Expenditures Policies

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

New Purchases

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

Assets having a value of \$1,000 or more, but less than \$5,000-unit cost, or sensitive items regardless of the price, should use object codes 6393 (new purchase). Items, such as desks, file cabinets, etc., under \$1,000 should be charged to general supply object code 6399. For software purchases and purchase of computer software including site license, application, and anything associated with software the code 6497 is used.

The funds utilized for capital expenditures include the following:

- **PFC Fund** capital expenditures are funded through this fund when a new bond is issued and committed for capital expenditures
- Local Construction Fund capital expenditures are funded on a pay as you go basis and funded from excess general funds. These projects and capital expenditures are appropriated annually.
- Facilities Fund capital expenditures are funded on a pay as you go basis and funded from facilities charges allocated to all divisions. These projects and capital expenditures are appropriate annually.

Capital Expenditures

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For fiscal year 2019-2020, one-time capital expenditures include:

Assigned Fund Balance:	
Technology & Replacement Assets	\$ 593,867
Upgrade to Buildings & Improvements	3,796,869
Head Start transfer	500,000
TOTAL FUND BALANCE CAPITAL EXPENDITURE APPROPRIATIONS	<u>\$ 4,890,736</u>

Reporting Entity

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

Accounting System Structure

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

The Department's hardware includes three servers that are virtualized as well as numerous personal computers and system terminals. The Department utilizes the eFinancePlus a software application from PowerSchool which during February of 2017 acquired SunGard, the manufacturer of Pentamation software application and computerized financial accounting system, which includes a system of internal accounting controls. Such controls have been designed and are continually being reevaluated to provide reasonable, but not absolute assurance for the safeguarding of assets against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statement and maintaining accountability of the Department's assets.

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

Basis of Accounting

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

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

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

Basis of Budgeting

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

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

Operating Budget	Audited Financial Statements
Modified Accrual	Modified Accrual
Accruck	Accrual
Accruai	Accrual
Accrual	Accrual
	Modified Accrual Modified Accrual Modified Accrual Modified Accrual Accrual Accrual

Funds and Fund Types

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

Governmental fund type

<u>General Fund</u> – used to account for financial resources used for general operations. Any fund balances are considered resources available for current operations. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. Included in this fund is the Local Construction and the Retirement Fund.

<u>Special Revenue Funds</u> – used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal, state, and local grants are accounted for in a separate special revenue fund.

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

<u>Capital Projects Fund</u> – accounts for the proceeds of general obligation bond sales. Revenues from sale of bonds are used for acquiring sites, constructing, and equipping new facilities and renovating existing facilities. The Harris County Department of Education Public Facility Corporation (PFC) issues bonds to provide for the acquisition of and the construction and renovation of educational facilities in accordance with the Public Facility Corporation Act. In January 2006, the PFC issued bonds to fund construction of the new AB West school and the acquisition, renovation, and equipping of the records management warehouse / administrative North Post Oak facility. The Department issued \$7,000,000 bonds in FY16-17 for this purpose.

Proprietary fund types

<u>Internal Services Fund</u> – used to account for revenues and expenses related to services provided by one division within the Department to other divisions. This fund facilitates distribution of facility support costs to the users of support services and workers compensation costs through a modified self-insurance program prior to FY15-16. Beginning September 1st, 2016 HCDE is fully insured with Texas Mutual Insurance Company.

<u>Enterprise Fund</u> – used to report an activity for which a fee is charged to external users of goods and services. It is to account for Choice Partners Cooperative.

Fiduciary fund types

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

HCDE Fund Codes

<u>100 – GENERAL FUND</u>	400 – LOCAL GRANTS – Cont.
199 – General Fund	498 – Local Grants
	500 – DEBT SERVICE
200 – FEDERAL GRANTS	599 – Debt Service
205 – Head Start	600 CAPITAL PROJECTS FUNDS
206 – Head Start Training	695 – Capital Project Local Funds
208 – Educator & Families Engl.	697 – Capital Projects
210 – Stop School Violence Grant	698 – PFC Refunding Bonds
215 – Early Head Start Up - Operation	699 – Public Facilities Corporation
216 – Early Head Start – TT&A	
217 – Gen-Cyber Grant	700 – PROPRIETARY FUNDS
223 – Temporary Assistance for Needy Families	711 – Choice Partners – Enterprise Fund
230 – Adult Basic Education (ABE) Regular	753 – Workers Compensation
234 – ABE EL / Civics	799 – Facility Support Services
267 – TX 21 st Century Grant Cycle 9	800 – FIDUCIARY - TRUST/AGENCY FUNDS
268 – TX 21 st Century Grant Cycle 10	811 – Highpoint – East Activity Funds
288 – CASE After School Partnership	814 – Highpoint – North Activity Funds
<u> 300 – STATE GRANTS</u>	815 – Courtesy Committee
381 – Adult Basic Education Regular	829 – Blair Endowment Scholastic Program
400 – LOCAL GRANTS	<u>900 – ACCOUNT GROUPS</u>
463 – Houston endowment Grant	901 – General Capital Assets
467 – CASE – City of Houston	902 – PFC Capital Assets
475 – Early Head Start In Kind	903 – Long Term Debt
479 – Head Start in Kind	904 – PFC Long Term Debt
496 – Head Start Hogg Grant	

Accounting Measurement Focus

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

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

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

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Any excess revenues at fiscal year-end are recorded as deferred revenue or due to grantor, as necessary. Proprietary Fund Types and Fiduciary Fund Types use the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable, and expenses in the accounting period in which they are incurred and become measurable

Property Taxes

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

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

Fund Balance

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

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

- 1. **Non-spendable fund balance** shall mean that portion of the gross fund balance that is not expendable (such as inventories) or is legally earmarked for a specific use such as the self-funded reserves program. Example of fund balance reserves for which fund balance is not available for financing general operating expenditures are:
 - a. Inventories
 - b. Prepaid items
 - c. Deferred expenditures
 - d. Self-funded risk management programs
 - e. Long term receivables
 - f. Outstanding encumbrances
- 2. <u>Restricted fund balance</u> includes amounts constrained to a specific purpose by the provider, such as grantor.
 - a. Federal or state granting agency (i.e. CASE, Adult Education, Head Start)
 - b. Construction funds (PFC)
 - c. Retirement of long-term debt
- 3. <u>Committed fund balance</u> shall mean that portion of the fund balance that is constrained to a specific purpose by the Board of Trustees.
- 4. <u>Assigned fund balance</u> shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board of Trustees and/or the Superintendent. In current practice, such plans or intent may change and never be budgeted or result in expenditures in future periods of time. Examples of assigned fund balances which the department may have tentative plans for expenditures in future period include:
 - a. Capital replacement (expenditures for equipment, furniture, software)
 - b. Building construction, repair and renovation
 - c. Insurance deductibles
 - d. Claims and judgments
 - e. Employee retirement leave reserves
 - f. Expansion and moving costs
 - g. Program startup costs
 - h. Debt service reduction
 - i. Other legal uses
- 5. <u>Unassigned fund balance</u> 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 no-spendable fund

balance restricted fund balance, committed fund balance and assigned fund balance.

Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in a government's general fund to evaluate the government's continued creditworthiness. Historically, HCDE enjoyed a Moody's A2 Rating on Education Lease Revenue Bonds, Series 1999, released to raise revenue for construction purposes. When HCDE borrowed from the Qualified Zone Academy Bonds and Maintenance Notes in 2009, HCDE's credit rating was A2. HCDE's credit rating on Education Lease Revenue for construction purposes. The 2016 bonds for the construction of AB West School are also rated A2.

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

Estimated Revenues are classified by fund and object or source. There are three major sources: local sources, state sources and federal sources. Federal and State estimated revenues correspond to grants assigned to the different programs HCDE offers. Local estimated revenue includes Property Tax Revenue, Customer Fees, Capital Projects and Transfers In. Customer fees main sources are: Therapy Services, Tuition from the four schools, The Teaching and Learning Center fees, Record Management fees and other. Capital projects correspond to revenue precedent from Bond issuance. Transfers In represent the excess of revenues over the expenses for the Choice Partners Cooperative.

Expenditure Functions

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

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

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

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

Function 21 – Instructional Leadership – is used for expenditures directly used for managing, directing, supervising, and leadership to staff who provide general and specific instructional services. It includes salaries and fringe benefits for instructional supervisors, educational program coordinators or directors, and related

support staff. It includes expenditures for supplies and materials associated with the upkeep of the instructional support area.

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

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

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

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

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

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

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

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

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

Function 61 – Community Services – is used for expenditures that are for activities other than regular public education and adult basic education services. It includes providing resources to non-public schools, higher

education institutions and proprietary types of services incurred for outside entities in the community. Expenditures include related parenting programs, parental involvement programs, and parental and educational services to adults other than adult basic education. Includes expenditures for staff providing childcare for teen parents attending school, staff pro-viding child care for teachers or working parents, baby-sitting after hours and after school daycare and other related expenditures needed to maintain the programs. HCDE uses this function for expenditures for Center for Safe and Secure Schools, Education Foundation, and Scholastic Arts and Writing Program.

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

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

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

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

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

Budget Requirements

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

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

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

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

Budget Responsibilities

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

- 1. Division Level
 - a. Division / Budget Directors
- 2. Department Level: HCDE Budget Committee
 - a. Superintendent
 - b. Assistant Superintendent Business
 - c. Chief Accounting Officer
 - d. Budget Analyst
 - e. Assistant Superintendents
 - f. Executive Director of Human Resources
 - g. Executive Director of Facilities
 - h. Chief Communications Officer
 - i. Chief of Staff
- 3. Board Level:
 - a. Board Budget Committee
 - b. Board of Trustees

Annual Budget Responsibilities and Guidelines

HCDE is organized as a department with multiple divisions which report to the various Executive Team members. The Executive Team is composed of the following individuals: Superintendent, Assistant Superintendents, Chief Communication Officer, Executive Director for Human Resources, Executive Director for Facilities, and Chief of Staff.

The levels of responsibility include:

Division: Includes division managers who have fiscal oversight over their individual budgets.

Department: Includes the executive team members who have oversight of divisions within their responsibility.

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

PARTICIPANTS	ROLES & RESPONSIBILITIES	LEVEL
Division / Budget	✓ Coordinates preparation of division level program budgets,	Division
Directors	performance measures and objectives	
HCDE Budget	✓ Reviews for appropriateness division-level budgets and	Division
Committee	reviews/prioritizes allocated requests submitted by division	
	directors	
	✓ Discusses budget recommendations for superintendent review	
Superintendent	✓ Communicates budget process guidelines to division / budget	Department
-	directors and HCDE budget committee	•
	✓ Serves as lead member of HCDE Budget Committee to review	
	division budget requests and to analyze budget components	
Assistant	✓ Serves as chair of HCDE Budget Committee	Department
Superintendent for	✓ Serves as Department Budget Officer	•
Business	✓ Communicates budget calendar	
	✓ Reviews fund balance estimates	
	✓ Conducts final review of proposed budget to Board Budget	
	Committee	
Chief Accounting	 Reviews proposed budget drafts subsequent to 	Department
Officer	superintendent and HCDE Budget Committee review	•
Budget Analyst	 Provides requested forecasts and analyses to Assistant 	Department
	Superintendent for Business, HCDE Budget Committee, and	•
	Superintendent	
	✓ Compiles division budgets into proposed Department budget	
	 Communicates any revisions to appropriate divisions 	
	 Develops and communicates budget calendar 	
	 Develops division revenue estimates 	
	✓ Develops fund balance estimates	
	 Updates proposed budget drafts subsequent to 	
	superintendent and HCDE Budget Committee review	
Assistant	✓ Serves as member of HCDE Budget Committee	Department
Superintendents	 Reviews and approves all division budgets under their 	
	immediate supervision prior to submission to Assistant	
	Superintendent for Business	
Executive Director of	✓ Compiles and reviews personnel staffing needs submitted by	Division
Human Resources	budget directors and any necessary revisions	
	✓ Serves as member of HCDE Budget Committee to ascertain	Department
	personnel use changes and requirements	
Executive Director of	✓ Develops schedules of facilities and facility and vehicle	Division
Facilities	maintenance for budget planning	
	✓ Serves as member of HCDE Budget Committee to ascertain	Department
	facility support responsibilities	
Chief Communication	✓ Serves as member of HCDE Budget Committee to ascertain	Department
Officer	communications and technology support responsibilities	
Board Budget	✓ Reviews / prioritizes / revises proposed budget submitted by	Board
Committee	Superintend and Assistant Superintendent for Business	
	✓ Recommends a final version of the proposed budget for	
	adoption by the full Board of Trustees	
Board of Trustees	 Conducts public hearings for budget presentation 	Board
	 Adopts official budget and tax rate 	

Budget Guidelines

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

- 1. A *budget transmittal letter* from the Superintendent which provides the overall context for budget development at the division/program levels.
- 2. A *budget overview* which explains the department budgeting philosophy and approach; outlines the budget development process to include the *development of budget requests, performance objectives and division objectives for the year;* and references *major assumptions and changes in the budgetary process* from the previous year.
- 3. *Fiscal limitations* to be observed department-wide such as maintenance of service levels, specific percentage increases / decreases in resource allocations, and personnel hiring guidance.
- 4. A *budget calendar* of critical dates for budget development, submission and review.
- 5. Instructions concerning level of detail required for budget submission.
- 6. A copy of standard budget preparation worksheets and submission forms.
- 7. A list of the *account codes* necessary for the preparation of campus and division budgets. This list normally will include fund, function, object, sub-object and program intent codes.
- 8. *Instructions* for the submission of budgets to the business office including the number of copies required, due dates and personnel to contact for assistance.
- 9. *Guidelines* for estimating the costs of salaries and benefits are provided by the Human Resources division.

Key factors that affected the fiscal year 2019-2020 Budget development included:

- Wage increase: 5% to teachers, 4.5 to Assistant Principals, Counselors and Nurses and 3% for all other employee. HCDE plans to recruit, hire and retain high quality staff to be able to provide the best services available in the marketplace. HCDE is also taking a portion of the health insurance, as additional benefit.
- 2. School Division: one of the fiscal year 2019-2020 initiatives is the enhancing of the competitive edge in the School Division. 4 additional FTEs, one to help improve relationship with parents, one instructional coach, a teacher for Highpoint school and a bus driver. These are budget neutral positions. Funding from ISDs will cover their cost, and, a major construction project will replace AB West School location.
- 3. HCDE School Based Therapy Program is also part of the initiatives to be more competitive in the marketplace. 2 new positions will be added. Plans to expand services to the east side of Harris County are affecting the proposed budget.
- 4. Client Engagement will have a reclassification of personnel to help Choice with a dedicated professional.
- 5. Other facility projects to be addressed in FY19-20 are:
 - a. AB East roof and HVAC replacement for \$1,365,760,
 - b. AB East bus line and detention pond project for \$436,374,
 - c. Adult Education facilities require roof and HVAC replacement, as well as other major adjustments to make them compliant with ADA requirements, for \$1,681,735
 - d. Fortis Academy science lab initial modification of the building will cost \$138,000
 - e. Westview facility will implement the LED replacement project for \$175,000
- 6. Technology is also an important driver of our success. 2 temporary helpdesk technicians will be hired as fulltime employees; this makes the 2 new FTEs budget neutral. Our technology requires upgrading and \$593,867 is targeted for asset replacement in FY19-20. This cost is reserved in the fund balance. This division is converting contracted services to internal staff to increase security.
- 7. Record Management will add 1 Imaging Clerk to increase service to our clients and maximize resources. The division is converting a contracted person to an employee. This item is budget neutral.
- Balanced Budget: Planned one-time expenditures from the General Fund balance totaling \$4.89 million as follows:

Technology & Replacement Assets	\$	593,867
Upgrade to Buildings & Improvements		3,796,869
Head Start transfer		500,000
Total fund balance capital expenditure appropriations		<u>5 4,890,736</u>

 The budget is predicated on adopting a rate below the estimated effective tax rate of \$.0050297 is key to the funding of the operations plan for the current year and future years.

Budget Calendar

The budget calendar is the responsibility of the Assistant Superintendent for Business whom presented it to the Board of Trustees at the December board meeting. Updates may be made with approval from the Superintendent and are communicated to the HCDE budget committee and division / budget directors.

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

Funds reviewed and incorporated into the budget review process

The budget review for SWOT analysis and review through the budget committee review and budget board workshops includes all funds: General Fund, Facilities Fund (internal service fund), grants (special revenue funds, and Choice Fund, (enterprise fund) and other worker's comp. fund (internal service fund).

The budget process includes the development of a budget for the operating of the department. The general fund is the primary budget. In addition, each division manager also incorporates in the review the planned grants to be received during the subsequent year. The grant proposals and projections are reviewed and prioritized during the budget process. The facilities inclusive of the budget is an integral part of the operating function of the department, and charges are allocated to each division. The Facilities Division, as part of their annual budget review, addresses facilities needs and capital projects to be funded for the year through a pay as you go plan. The facilities budget is included in the budget review and the it is discussed during the Superintendent and Budget Committee meetings discussion over SWOT Analysis and Performance Review for each division. The Department does not have an interest and sinking tax rate; thus all projects are either funded through pay as you go plan or through the Public Facilities Corporation which is funded through the General Fund.

BUDGET PLANNING CALENDAR

HARRIS COUNTY DEPARTMENT OF EDUCATION
FY 2019-20 Budget Planning Calendar

	Date	Activity	Location	Participants
		Budget Planning with Budget Analyst & Accounting Staff		
		Strategic Planning Process Begins		Divisions
p	Thursday, December 13, 2018	Cost of Service level to ISD	N/A	
ji L	Wednesday, December 19, 2018	Cost of Services Report due Board Budget Committee	12:00 PM Board Room	Board
Pla	December 17 - 21, 2018	1st Qtr. Budget Review Meetings	304	Budget Managers
Budget Planning	Wednesday, December 19, 2018	Board Meeting. 1 PM Approve calendar for FY 2019-20 Proposed Budget	1 PM Board Room	Board
Bu	Friday, January 11, 2019	Accountability Steering Committee	503	Budget Managers
	Friday, February 08, 2019	Budget Information & Instructions	N/A	Business Svcs
		Available on the HCDE portal		
	Monday, February 11, 2019	Budget Planning / Preparation Training	1 PM Room 501	Business Svcs - Budget Mgrs
t ent		Needs Assessment to be conducted	N/A	Divisions
en sm	Thursday, February 14, 2019	Budget Entry Training	9 AM Lab 500	Business Svcs - Budget Entry
ses ndg	Monday, February 18, 2019	Budget Entry Training	9 AM Lab 500	Business Svcs - Budget Entry
ds Assessmi and Budget Development	Wednesday, February 27, 2019	DUE: Proposed Budgets to Business Analyst	N/A	Budget Mgrs
eeds Assessmen and Budget Development	March 11-15, 2019	Spring Break		Department Closed
ee –	March 18 to 22, 2019	2nd Qtr. Budget Review Meetings	304	Budget Managers
-	Monday, March 25, 2019	DUE: Risk Assessment - Mid-Year Evaluation	Bus. Office	Budget Mgrs
view	Thursday, March 21, 2019	Final FY19-20 Accountability Objectives to be sent to Research & Evaluation / Budget Manager Overview Form	N/A	Budget Managers
et Analysis and Superintendent Review	Monday, April 01, 2019	Budget Committee Planning Workbook to Budget Committee		Business Analyst
and	Tuesday, April 02, 2019	Budget Committee Planning Meeting	400A	HCDE Budget Committee
sis ten	Tuesday, April 02, 2019	SWOT Analysis for Divisions	N/A	Budget Managers
aly.	Monday, April 08, 2019	HCDE Goals & Strategic Plan Integration - Executive Team	N/A	ELT Members
up.	April 2 - 25, 2019	Leaders (ELT) - Annual Review Division Budget Presentations	400A	HCDE Budget Committee
Budget Analysis and Superintendent	Tuesday, April 30, 2019	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent, Bus.Svcs Assistant Superintendents
	Thursday, May 30, 2019	Agenda Items Due	N/A	Business Svcs
	Wednesday, June 12, 2019	Budget Work Session #1	400A	Board Budget Committee
(sdoh	Wednesday, June 19, 2019	Final Accountability Objectives Presented to the Board	Board Room	Superintendent, Bus. Svcs
tive tive	Thursday, June 20, 2019	Supt. Budget Review Session: Draft 2 Proposed Budget		Superintendent, Bus. Svcs
3oard Workshops (Tentative)	Saturday, June 29, 2019	Post <u>Budget Notice</u> in the <u>Houston Chronicle</u> and Post Budget on the web	N/A	Business Svcs
oar (June 24 - 28, 2019	3rd Qtr. Budget Review Meetings	304	Budget Managers
8	Wednesday, July 17, 2019	Budget Work Session #2	400A	Board Budget Committee Superintendent, Bus. Svcs
Budget Approval (Tentative)	Wednesday, July 17, 2019	 Board Budget Committee Present Finalized Budget and Make Recommendation Public Hearing on the Budget, 12:00 PM Board Meeting, 1:00 PM 	Board Room	Board Budget Committee, Superintendent, Bus. Svcs Board Board
it Ap	Friday, August 30, 2019	Risk Assessment Year-End Evaluation	N/A	Divisions
đđe	Sunday, September 01, 2019	FY20 Budget is effective		
Bud	Wednesday, October 16, 2019	Board Presentation of Risk Assessment Document	Board Room	Board
	October 21 - 25, 2019	4th Qtr. Budget Review Meetings	304	Budget Managers

HARRIS COUNTY DEPARTMENT OF EDUCATION

Tax Calendar 2018

Tax Calendar 2018					
	Date	Activity			
	Wednesday, July 17, 2019 Friday, August 02, 2019 Wednesday, August 14, 2019 Wednesday, August 21, 2019 Friday, August 23, 2019	Presentation to the Board on Effective and Rollback Tax Rates Certification of anticipated collection rate by collector (Letter) Board Approves HCTO to calculate Effective and Rollback Tax Rates Calculation of effective and roll back tax rates HCDE will have 60 days to adopt the Tax Rate from receiving the HCTO calculation Estimated date to receive the Certification of Appraisal Values (HCAD)			
	Thursday, September 05, 2019	Publication of effective and roll back rates and submission to the governing body, statement and schedules; submission to governing body.			
	Friday, September 13, 2019 Wednesday, September 18, 2019	72 hour meeting notice <u>Meeting of Governing Body to Adopt Tax Rate</u> As proposed tax rate deos not exceed the rollback or the effective tax rate (whichever is lower), take record vote and approve Tax Rate for HCDE.			

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

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

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

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

PLANNING PHASE

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

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

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

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

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

With the Budget Development Process, divisions are allowed time to integrate the Department goals into their specific budget requests. During division budget hearings the Business Services Division will review revenue projections and refined budget requests to develop a preliminary department budget. As a result of this collaborated process, the Business Services Division was able to present a preview of the proposed 2019-2020 budget to the Board of Trustees before the June Workshop. The preview enabled the Board of Trustees and the Superintendent to review and discuss the direction of the budget at the July 17th public hearing.

IMPLEMENTATION PHASE

Revenue Projections

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

- Local Revenues typically consists of monies generated by the local tax efforts and fees for service. Factors that need to be taken into account include such things as assessed property values, property value growth / decline rates, applicable tax rates, historical collection rates. Factors for fees for service are market value for services, demand for service, and current market conditions. The main source of local revenues are Tax revenues that represent about 44% of local revenue, customer fees that are estimated in about 42%, and other revenues for about 12% generated by indirect costs, and other transfers-in from Choice Partners. HCDE does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services rendered by some of its divisions. More detailed explanations will be provided in the Financial Section.
- State Revenues traditionally consists of monies received as a result of state funding. The tool that plays a major part in the estimation of this type of resources is the state provided "Summary of Finances" which takes into account several components.
- Federal Revenues involve a variety of amounts and sources. These sources generally are federally distributed funds, which can flow through the department, Region Education Centers, Texas Education Agency, or directly from the federal source. Methods of allocations can vary from payment of indirect costs to applications for specific grants.

Expenditure Projections

In order to support the mission, goals and objectives of the Department, directors should forecast the operating costs for all funds necessary to achieve those intents. Expenditures / appropriation / 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 a 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, developed the budget. Budget Preparation Training was held February 11th with Division managers and two budget entry training on February 14th and February 18th, 2019. The budget deadline set for divisions was February 27th, 2019, and the Business Services Division compiled the budget requests. During the months of March, April and May, various budget meetings were scheduled with the Superintendent, the Executive Team and Division Directors.

The Superintendent's Budget Review Team reviewed 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 were held on June 12th and July 17th to review the preliminary budget estimates. The citizens of Harris County and Department employees were invited to attend the budget workshops. On July 17th, the Board of Trustees approved the final budget and will be implemented on September 1st, 2019.

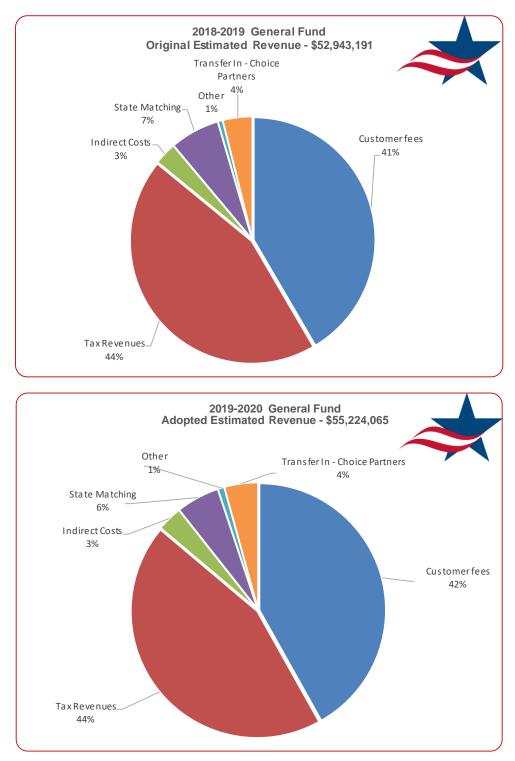
EVALUATION PHASE

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.

LOCAL REVENUES

Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget. The following charts present the estimated revenue levels for fiscal year 2018-2019 and the estimated revenues for fiscal year 2019-2020.



The Department estimates total General Operating Fund revenues of \$55,224,065 for the 2019-2020 fiscal year. Customer fees are projected to be \$23,118,627 or 42% of the estimated revenues. Tax revenues are projected to be \$24,444,517 of 44% of the estimated revenues. The remaining revenues are indirect costs at \$1,781,380; state funding \$3,050,000, transfer in from Choice Partners of \$2,375,224 and other revenues at \$454,317.

The recommended budget includes an increase in revenues of 4% from the amended fiscal year 2018-2019 budget for the General Fund.

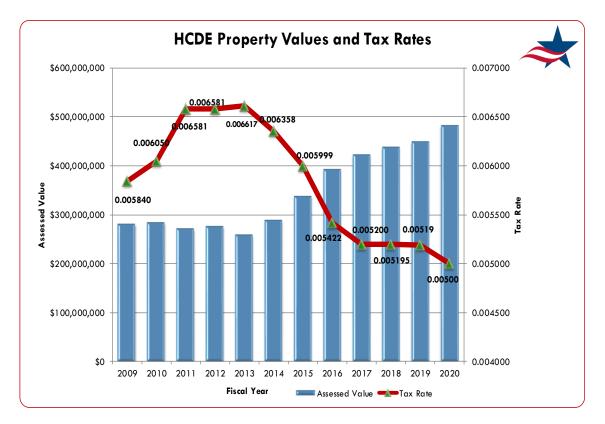
Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Adopted Budget 2019-2020	Percent Change
Customer fees	\$ 21,987,099	\$ 22,302,099	\$ 23,118,627	4%
Tax revenues	23,475,040	23,475,040	24,444,517	4%
Indirect costs	1,575,629	1,575,629	1,781,380	13%
State funding	3,490,000	3,490,000	3,050,000	-13%
Other	336,203	336,203	454,317	35%
Transfer In-Choice Partners	2,079,220	2,079,220	2,375,224	14%
Total Revenues	\$ 52,943,191	\$ 53,258,191	\$ 55,224,065	4%

Local revenues are projected to increase by 4%. Revenues from current year customer fees are expected to increase by 4% from an estimated \$22,302,099 in fiscal year 2018-2019 to a projected \$23,118,627 for fiscal year 2019-2020. The increase is due to a combination of increment in the rates (1.5%) and additional contracted seats at the special schools, increment in the service rates from Records Management (3% in county and 5% out-of-county), Educator Certification will increase in rates to a level closer to competitors in the market (\$150 to \$200 per program), the Center for Safe and Secure Schools is estimating additional services and, additional revenue from the Therapy division. In addition, the Department anticipates a 4% change in tax revenues from \$23,475,040 in fiscal year 2018-2019 to \$24,444,517 in fiscal year 2019-2020 due to the increase in property values. An 7.27% increase in values is projected based on the preliminary estimate from the Harris County Appraisal District. We estimated that this increase in values will lower the effective tax rate from the current nominal rate. Also, a 99% collection was used in projecting revenues for fiscal year 2019-2020, and it is expected that this rate will be realized for the fiscal year.

Tax Rate – Based on the taxable value, the Department must project the level of taxation that will generate adequate funds to provide for funds to meet Department obligations while keeping in mind the ability of local taxpayers to pay their taxes. The Harris County Tax Office will calculate the effective tax rate at \$0.005030, the estimated rate below the effective tax rate is \$0.0050. Throughout the budget process, we used the current tax rate and the projected values to estimate the level of local effort. Upon receiving the certified values and the effective tax rate calculation from the Harris County Tax Assessor – Collector, the tax rate proposal will be developed and presented to the board in accordance with the truth in taxation law.

Taxable Value – The Harris County Appraisal District certifies the taxable value from which the Department begins to develop the estimates for local tax revenues. The 2018 certified valuations of net taxable value for the 2018-2019 fiscal year is \$450,373,365,545 (based on HCAD report updated 4/30/18). The 2019 Preliminary Estimate is <u>\$477,674,516,408</u> (based on HCAD letter dated 4/30/19), which is an increase of \$27,301,150,863 or 6.06%. For Effective Tax Rate calculation, the appraised values were estimated in \$483,136,334,697 which represents a 7.27% increase. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal years 2020-2021 to 2023-2024, the Department projects a 3% growth on appraised values due to the positive economic impact in the region and value growth.

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



In the chart above, the tax rate has been reducing as the property values for the Harris County have increased. As the population in the Harris County has grown, new areas have been developed with new construction and new businesses.

Other local revenues

The department does not have any other local taxes or collections. Harris County Department of Education does not receive sales tax, franchise taxes or any other taxes. It does charge fees for services for various activities. The following are general fee charges by the various divisions.

Fees for services

School based therapy services are provided to school districts which contract with HCDE to provide occupational therapists. The rates based are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$380 to \$532 per day. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes.

Special school services are provided to school district which contract with HCDE to provide services for students with behavioral and disability issues. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$6,250 (Fortis – In County) to \$23,853 (AB Schools – Out of County) per year. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes.

Records management services are provided to school districts which contract with HCDE to provide services to safe keeping documents and records. Rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$.24 to .26 cents per box, \$.25 cents per month for tape or film. Rates are lower for educational entities, and other out of County or non-educational entities require a 15% to 25% margin to reduce the cost of providing services to ISDs.

Teaching and Learning Center services are provided to school districts which contract with HCDE to provide digital training and course development. The rates are based whether the district is within the county boundaries

or outside of the boundaries. The fees range from \$850 to \$2,497 depending on the scope of work. The sustainability of this model has been identified as locally supported activity which is assisted by property taxes.

Safe and Secure School services are provided to school districts which contract with HCDE to provide facility audits. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$1,200 to \$2,500 per school.

Certification and training services are provided to individuals seeking certification in the areas of teaching, principalship and superintendence. The rates range from \$4,400 to \$6,595 per individual per program.

Enterprise Activity

Cooperative procurement services are provided to school districts which contract with HCDE and participate in the national cooperative – Choice Partners. The rates are paid by the vendors based on the type of commodity. The fees range from 1% to 4%. The sustainability of this model has been identified a self-sustaining activity which provides revenue to the general fund and supports department activities for grants and other services.



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FINANCIAL SECTION

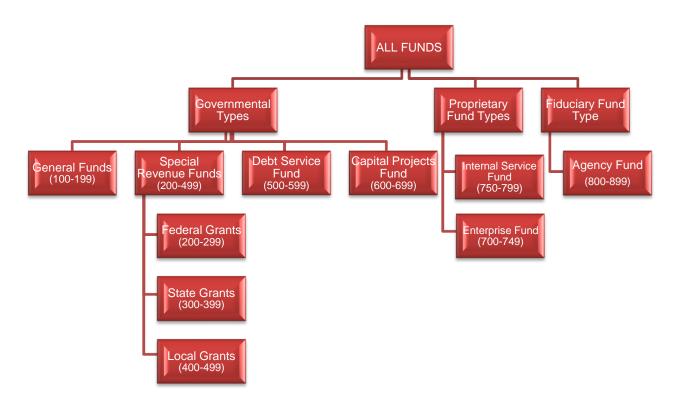


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HCDE'S FUNDS STRUCTURE & FUND TYPES

ALL FUND TYPES

All fund types include Governmental Funds, Proprietary Funds and Fiduciary Funds. This is illustrated in the following chart:



GOVERNMENTAL FUND TYPES

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

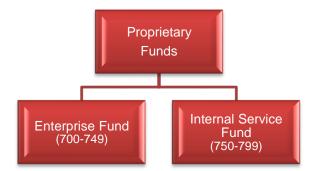
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The following are the Department's governmental funds:

- General Fund The governmental fund type used and serves as the chief operating fund of the organization. This fund is considered a major fund under the uniform grant guidance (EDGAR).
- Special Revenue Fund A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.
- Debt Service Fund Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- Capital Project Fund A governmental fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds) funded through the Maintenance and Operations tax rate.

PROPRIETARY FUND TYPES

The Department's Proprietary Fund consists of the Enterprise Fund and the Internal Service Fund. The following are the Department's Proprietary Funds:

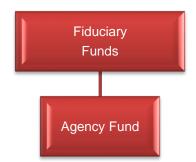


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

The Internal Service Fund consists of two funds: the Worker's Compensation Fund and the Facilities Support Services. For the Worker's Compensation Fund, the Department participated in a partially self-funded pool, originally approved by the Board in fiscal year 2005; beginning FY16-17 HCDE moved to a fully funded program. Claims administration, loss control, and consultant services are provided for by a third-party administrator for run-off claims from a self-insurance plan. The Facilities Support Services takes care of the maintenance and supports renovations and construction of additions to HCDE buildings.

FIDUCIARY FUND TYPES

In addition to Governmental Funds, the Department has one Fiduciary Fund which is not budgeted and is a non-major fund. It is classified as an Agency Fund and is used to account for assets held by the Department in a trustee capacity, or as an agent for individuals, private organizations, other government units, and/or other funds.



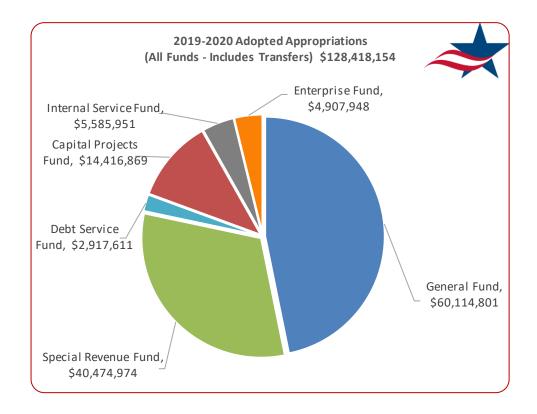
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East and North, one endowment fund for scholarships and a trust fund for the flexible expending of HCDE employees. These are accounted for on the accrual basis and are not reported as part of HCDE Financial Statements.

The following table presents the proposed budgeted expenditures for FY20 for the Governmental Fund Types (General Fund, Special Revenues Fund, Debt Service Fund and Capital Projects Fund) and the Proprietary Fund Types (the Internal Service Fund and the Enterprise Fund).

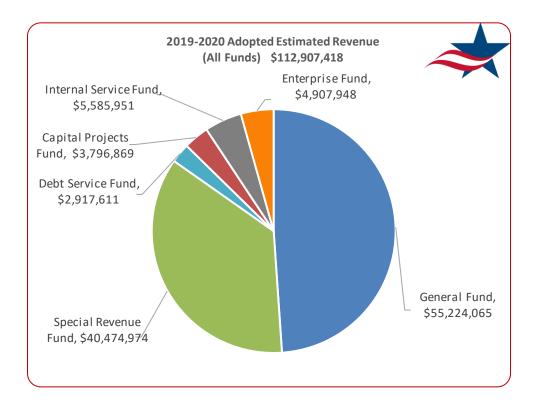
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

		Govern	mental		Propr	ietary	
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	Total
Estimated Revenues	\$ 55,224,065	\$ 40,474,974	\$ 2,917,611	\$ 3,796,869	\$ 5,585,951	\$ 4,907,948	\$ 112,907,418
Appropriations Transfers Out	51,999,534 8,115,267	40,474,974 	2,917,611	14,416,869 	5,585,951 	2,532,724 2,375,224	117,927,663 10,490,491
Total Appropriations and Other Uses	60,114,801	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,418,154
Appropriations from Fund Balance:	(4,890,736)	-	-	(10,620,000)	-	-	(15,510,736)
Projected Fund Balance Beg.	25,274,875	-	-	11,219,387	1,452,407	500,000	38,446,669
Projected Fund Balance End.	\$ 20,384,139	\$ -	\$-	\$ 599,387	\$ 1,452,407	\$ 500,000	\$ 22,935,933

The following pie chart presents the budgeted appropriations for the fiscal year 2019–2020 by fund type, the participation of each fund in the total budgeted amount is presented.



In the following pie chart the total estimated revenues are presented by fund type.



Note: The difference between estimated revenue and appropriations is \$15,510,736 which includes one-time costs associated with:

AB West School Construction, in Capital project	\$ 10,620,000
In General Fund for \$4,890,736:	
Technology & Replacement Assets	593,867
Head Star Transfer	500,000
Upgrade to building and Improvements	3,796,869

Harris County Department of Education Combined Statement of Revenues, by Source and Expenditures by Object - All Funds For The Fiscal Year Ended August 31, 2020

		Governme	ntal Funds		Proprieta	ry Funds	
	General Funds	Special Revenue	Debt Service	Capital Projects	Internal Services	Enterprise	Total
	Conoral Panao	Funds	Funds	Fund	Funds	Funds	rotai
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 23,118,627	\$-	\$-	\$-	\$-	\$ 4,907,948	\$ 28,026,575
Property Tax Rev-Current	24,279,517	-	-	-	-	-	24,279,517
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	453,590	-	-	-	-	-	453,590
Other Local Revenues	727	-	-	-	-	-	727
Local Grants	-	5,478,805	-	-	-	-	5,478,805
Total Local Revenues	48,017,461	5,478,805	-	-	-	4,907,948	58,404,214
Facility Support Services	-,- , -	-, -,	_	-	5,135,951	-	5,135,951
Workers Compensation	-	-	-		450,000	-	450,000
Total Inter-Departmental Revenues			·	·	5,585,951		5,585,951
State TEA Supplemental Compensation	300,000		·		-		300,000
State TRS On Behalf Payments	2,750,000	_	_	_	_	_	2,750,000
State Grants	2,750,000	1,021,128	-	-	-	-	1,021,128
	-	1,021,120	-	-	-	-	
State-Indirect Costs	33,419	-	-		-		33,419
Total State Revenues	3,083,419	1,021,128	-	-	-	-	4,104,547
Federal Grants	-	32,574,254	-	-	-	-	32,574,254
Indirect Cost-Federal Grants	1,747,961	-	-		-		1,747,961
Total Federal Revenues	, ,	32,574,254	-		-		34,322,215
Total Revenues	52,848,841	39,074,187	-		5,585,951	4,907,948	102,416,927
Other Financing Sources							
Transfers In-							
Fund 711-Choice Partners	2,375,224	-	-	-	-	-	2,375,224
Fund 697- Capital Projects	-	-	-	3,796,869	-	-	3,796,869
Fund 288-CASE After School Partnership	-	550,787	-	-	-	-	550,787
Fund 205-Head Start	-	850,000	-	-	-	-	850,000
Fund 599-Debt Service Payment (PFC)	-	-	2,466,182	-	-	-	2,466,182
Fund 599-Debt Service Payment (QZAB)	-	-	451,429	-	-	-	451,429
Total Transfers In	2,375,224	1,400,787	2,917,611	3,796,869	-	-	10,490,491
Bond Issuance-Fund 697 Capital Project	-	-	-	-	-		-
Total Other Sources	2,375,224	1,400,787	2,917,611	3,796,869	-	-	10,490,491
Total Revenues & Other Sources		40,474,974	2,917,611	3,796,869	5,585,951	4,907,948	112,907,418
EXPENDITURES	00,22 1,000	10,111,011	2,011,011	0,100,000	0,000,001	1,001,010	
Expenditures by Object							
6100 - Payroll Costs	38,120,427	23,801,944	-	-	2,643,991	1,501,076	66,067,438
6200 - Contracted Services	4,631,482	8,277,272	-	-	1,568,028	488,006	14,964,788
6300 - Supplies and Materials	2,190,690	2,263,562	-	-	401,984	135,450	4,991,686
6400 - Misc. Operating Costs	6,463,068	6,090,511	-	-	910,048	408,192	13,871,819
6500 - Debt Service Costs	- 502 067	-	2,917,611	-	-	-	2,917,611
6600 - Capital Outlay 8900 - Transfers Out	593,867 8,115,267	41,685 -	-	14,416,869	61,900 -	- 2,375,224	15,114,321 10,490,491
Total Expenditures	60,114,801	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,418,154
			,• ,•			.,	
Appropriations from Fund Balance	(4,890,736)	-	-	(10,620,000)	•	-	(15,510,736)
Projected Fund Balance Beginning	25,274,875	-	-	11,219,387	1,452,407	-	37,946,669
Projected Fund Balance Ending	\$ 20,384,139	\$-	\$-	\$ 599,387	\$ 1,452,407	\$-	\$ 22,435,933

Harris County Department of Education Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds For The Fiscal Year Ended August 31, 2020

		Governme		Proprieta	ary Funds		
		Special	Debt	Capital Projects	Internal	Enterprise	
	General Funds	Revenue Funds	Service Funds	Fund	Services Funds	Funds	Total
REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 23,118,627	\$-	\$-	\$-	\$-	\$ 4,907,948	\$ 28,026,575
Property Tax Rev-Current	24,279,517	-	-	-	-	-	24,279,517
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	453,590	-	-	-	-	-	453,590
Other Local Revenues	727	-	-	-	-	-	727
Local Grants	-	5,478,805	-	-	-	-	5,478,805
Total Local Revenues:	48,017,461	5,478,805	-	-	-	4,907,948	58,404,214
Facility Support Services	-	-	-	-	5,135,951	-	5,135,951
Workers Compensation	-	-	-	-	450,000	-	450,000
Total Inter-Departmental Revenues:	-	-	-	-	5,585,951	-	5,585,951
State TEA Supplemental Compensation	300,000	-	-	-	-	-	300,000
State TRS On Behalf Payments	2,750,000	-	-	-	-	-	2,750,000
State Grants	-	1,021,128	-	-	-	-	1,021,128
State-Indirect Costs	33,419	-	-	-	-	-	33,419
Total State Revenues:		1,021,128	-	-			4,104,547
Federal Grants	-	32,574,254	-				32,574,254
Indirect Cost-Federal Grants	1,747,961	-	-	-	-	-	1,747,961
Total Federal Revenues:		32,574,254	-	-	-		34,322,215
Total Revenues:		39,074,187	-		5,585,951	4,907,948	102,416,927
Other Financing Sources						.,,	
Transfers In-							
Fund 711-Choice Partners	2,375,224	-	-	-	-	-	2,375,224
Fund 697- Capital Projects	_,0:0,	-	-	3,796,869	-	-	3,796,869
Fund 288-CASE After School Partnership	-	550,787	-	-	-	_	550,787
Fund 205-Head Start	-	850,000	-	_	-	_	850,000
Fund 599-Debt Service Payment (PFC)	-	-	2,466,182	_	-	_	2,466,182
Fund 599-Debt Service Payment (QZAB)		_	451,429	_		_	451,429
Total Transfers In	2,375,224	1,400,787	2,917,611	3,796,869			10,490,491
Total Other Sources:		1,400,787	2,917,611	3,796,869			10,490,491
Total Revenues & Other Sources:	11	40,474,974	2,917,611	3,796,869	5,585,951	4,907,948	112,907,418
EXPENDITURES & OTHER USES	55,224,005	40,474,574	2,317,011	3,730,003	3,303,331	4,307,340	112,307,410
Expenditures by Function							
11 - Instruction	12,324,192	11,755,008	-	-	-	-	24,079,200
13 - Staff Development	2,779,321	297,383	-	-	-	-	3,076,704
21 - Instructional Leadership	13,211,683	4,540,682	-	-	-	-	17,752,365
23 - School Leadership	1,494,170	-	-	-	-	-	1,494,170
31 - Guidance & Counseling 33 - Health Services	1,072,336 374,098	7,273	-	-	-	-	1,079,609 374,098
35 - Food Services	26,568	- 218,770	-	-	-	-	245,338
41 - General Administration	12,433,163	-	-	-	450,000	1,501,076	14,384,239
51 - Plant Maintenance	5,830,145	60,268	-	-	4,830,300	66,572	10,787,285
52 - Security & Monitoring	492,175	-	-	-	305,651	-	797,826
53 - Data Processing	3,613,110	-	-	-	-	-	3,613,110
61 - Community Services	261,195	4,726,292	-	-	-	-	4,987,487
62 - School District Admin Support Svcs 71 - Debt Service	1,269,347	-	-	-	-	3,340,300	4,609,647
81 - Acquisition & Construction	451,429 4,296,869	- 2,807,700	2,917,611	- 14,416,869	-	-	3,369,040 21,521,438
99 - Other Government Charges	4,290,809	16,061,598	-		-	-	16,246,598
Total Expenditures & Other Uses:	60,114,801	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,418,154
-							
Expenditures from Fund Balance:	(4,890,736)	-	-	(10,620,000)	-	-	(15,510,736)
Projected Fund Balance Beginning:	25,274,875	-	-	11,219,387	1,452,407	500,000	38,446,669
Projected Fund Balance Ending:	\$ 20,384,139	s -	\$-	\$ 599,387	\$ 1,452,407	\$ 500,000	\$ 22,935,933

Harris County Department of Education Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds For The Fiscal Year Ended August 31, 2020

		Governmer	ntal Funds		Proprieta	ary Funds		
	General	Special	Debt	Capital	Internal	Enterprise	Total	
	Funds	Revenue Funds	Service Funds	Projects Fund	Services Funds	Funds	Total	
EST. REVENUES & OTHER Sources								
Revenues								
Customer Fees & Charges	\$ 23,118,627	\$-	\$-	\$-	\$-	\$ 4,907,948	\$ 28,026,575	
Property Tax Rev-Current	24,279,517	-	-	-	-	-	24,279,517	
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000	
Investment Earnings-HCDE	453,590	-	-	-	-	-	453,590	
Other Local Revenues	727	-	-	-	-	-	727	
Local Grants	-	5,478,805	-		-	-	5,478,805	
Total Local Revenues:	48,017,461	5,478,805				4,907,948		
	40,017,401	3,470,003			5,135,951	4,907,940	58,404,214	
Facility Support Services	-	-	-	-		-	5,135,951	
Workers Compensation					450,000		450,000	
Total Inter-Departmental Revenues:		-	-		5,585,951		5,585,951	
State TEA Supplemental Compensation	300,000	-	-	-	-	-	300,000	
State TRS On Behalf Payments	2,750,000	-	-	-	-	-	2,750,000	
State Grants	-	1,021,128	-	-	-	-	1,021,128	
State-Indirect Costs	33,419	-	-	-	-	-	33,419	
Total State Revenues:	3,083,419	1,021,128	-	-	-	-	4,104,547	
Federal Grants	-	32,574,254	-	-	-	-	32,574,254	
Indirect Cost - Federal Grants	1,747,961	-	-	-	-	-	1,747,961	
Total Federal Revenues:	1,747,961	32,574,254	-	-	-	-	34,322,215	
Total Revenues:	52,848,841	39,074,187	-	-	5,585,951	4,907,948	102,416,927	
Other Financing Sources								
Transfers In-								
Fund 711 - Choice Partners	2,375,224	-	-	-	-	-	2,375,224	
Fund 697- Capital Projects	_,,	-	-	3,796,869	-	-	3,796,869	
Fund 288 - CASE After School Partnership	-	550,787	-	-	-	-	550,787	
Fund 205 - Head Start	_	850,000	_	_		-	850,000	
Fund 599 - Debt Service Payment (PFC)		-	2,466,182			-	2,466,182	
	-	-		-	-	-		
Fund 599 - Debt Service Payment (QZAB)	-	-	451,429	-			451,429	
Total Other Sources:		1,400,787	2,917,611	3,796,869		-	10,490,491	
Total Revenues & Other Sources:	55,224,065	40,474,974	2,917,611	3,796,869	5,585,951	4,907,948	112,907,418	
EXPENDITURES & OTHER USES Expenditures								
Board of Trustees	186,626	-	-	-	-	-	186,626	
Superintendent's Office	527,344	-	-	-	-	-	527,344	
Assistant Supt Education & Enrichment Center for Safe & Secure Schools	296,652 613,277	- 147,174	-	-	-	-	296,652 760,451	
Educator Certification & Professional Advance		20,000	-	-	-	-	706,795	
Adult Ed. Local & (Funds 223, 230, 234, & 3		7,869,492	-	-	-	-	8,042,882	
Internal Grant Services	593,835	-	-	-	-	-	593,835	
Research & Evaluation	643,743	-	-	-	-	-	643,743	
The Teaching and Learning Center								
TLC - Division Wide	308,041	-	-	-	-	-	308,041	
TLC - Digital Education & Innovation	205,186	-	-	-	-	-	205,186	
TLC - Math	217,220	-	-	-	-	-	217,220	
TLC - Science TLC - Bilingual Education	109,707 153,320	-	-	-	-	-	109,707 153,320	
TLC - English Language Arts	190,889	-	-	-	-	-	190,889	
TLC - Social Studies	53,068	-	-	-	-	-	53,068	
TLC - EC Winter Conference	161,747	-	-	-	-	-	161,747	
							183,707	
TLC - Scholastic Arts Program	183,707	-	-	-	-	-	100,101	
TLC - Scholastic Arts Program TLC - Special Education	77,561	-	-	-	-	-	77,561	
			-	-	-	-		

Harris County Department of Education Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Funds For The Fiscal Year Ended August 31, 2020

		Government	al Funds		Proprieta	ry Funds	
	General	Special	Debt	Capital	Internal	Enterprise	
	Funds	Revenue	Service	Projects Fund	Services	Funds	Total
EXPENDITURES & OTHER USES		Funds	Funds	runu	Funds		
Chief of Staff	271,409	-	-	-	-	-	271,409
CASE Local & (Funds 266/7, 288, 463, 467,479	747,444	7,294,294	-	-	-	-	8,041,738
Business Services	1,963,839	-	-	-	-	-	1,963,839
Department Wide	4,120,420	-	-	-	-	-	4,120,420
Retirement Leave Benefits	100,000	-	-	-	-	-	100,000
State TEA On Behalf Payments	2,750,000	-	-	-	-	-	2,750,000
State TEA Employee Health Insurance	373,519	-	-	-	-	-	373,519
Purchasing Support	592,322	-	-	-	-	-	592,322
Workers Compensation (Fund 753)	-	-	-	-	450,000	-	450,000
Debt Services (Fund 599)	-	•	2,917,611	-	-	-	2,917,611
Chief Information Officer	197,545	-	-	-	-	-	197,545
Technology Services	3,632,946	-	-	-	-	-	3,632,946
Asset Replacement Schedule	593,867	-	-	-	-	-	593,867
Client Engagement	500,524	-	-	-	-	-	500,524
Communication	1,058,109	-	-	-	-	-	1,058,109
Human Sources	1,081,016	-	-	-	-	-	1,081,016
Assistant Supt Academic Support	295,103	-	-	-	-	-	295,103
Therapy Services	12,308,371	-	-	-	-	-	12,308,371
Head Start	5,000	-	-	-	-	-	5,000
Head Start Grant Special Schools & Services-	-	25,144,014	-	-	-	-	25,144,014
Special Schools Administration	808,577	-	-	-	-	-	808,577
Academic & Behavior School-East	4,333,333	-	-	-	-	-	4,333,333
Academic & Behavior School-West	3,809,633	-	-	10,620,000	-	-	14,429,633
Fortis Academy / Other	1,276,859	-	-	3,796,869	-	-	5,073,728
Highpoint East School	3,360,344	-	-	-	-	-	3,360,344
Facilities Support Services							
Facilities-Construction Services	187,931	-	-	-	-	-	187,931
Records Management Services	2,034,676	-	-	-	-	-	2,034,676
Facilities - Choice Partners	-	-	-	-	-	2,532,724	2,532,724
Facilities - Operations							
Facilities - Internal Service (Fund 799)	-	-	-	-	5,135,951	-	5,135,951
Total Expenditures:	51,999,534	40,474,974	2,917,611	14,416,869	5,585,951	2,532,724	117,927,663
Other Uses							
Transfers Out-							
Fund 199-General Fund	-	-	-	-	-	2,375,224	2,375,224
Fund 288-CASE	550,787	-	-	-	-	-	550,787
Fund 205-Head Start	850,000	-	-	-	-	-	850,000
Fund 599-Debt Service-PFC	451,429	-	-	-	-	-	451,429
Fund 599-Debt Service-QZAB	2,466,182	-	-	-	-	-	2,466,182
Fund 697-Capital Projects	3,796,869	-	-		-	-	3,796,869
Total Other Uses:	8,115,267	-	0.047.044	-	- -	2,375,224	10,490,491
Total Expenditures & Other Uses:	60,114,801	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,418,154
Expenditures from Fund Balance:	(4,890,736)	-	-	(10,620,000)	-	-	(15,510,736)
Projected Fund Balance Beginning:	25,274,875	-	-	11,219,387	1,452,407	500,000	38,446,669
Projected Fund Balance Ending:	\$ 20,384,139	\$-	\$-	\$ 599,387	\$ 1,452,407	\$ 500,000	\$ 22,935,933

Harris County Department of Education Combined Summary of Fund Balances - All Funds For the Fiscal Year Ended August 31, 2020

Fund	Fund Description	Beginning Fund Balance	Estimated Revenues	Appropriations	Transfers (Out) / In	Ending Fund Balance
	General Fund:					
199	General Operating Fund	\$ 25,274,875	\$ 52,848,841	\$ 51,999,534	\$ (5,740,043)	\$ 20,384,139
	Total General Fund	25,274,875	52,848,841	51,999,534	(5,740,043)	20,384,139
200 - 499	Special Revenue Funds:	-	39,074,187	40,474,974	1,400,787	
	Total Special Revenue Fund	-	39,074,187	40,474,974	1,400,787	-
	Debt Service Funds:					
599	Debt Service Fund	-		2,917,611	2,917,611	-
	Total Debt Service Fund	-	-	2,917,611	2,917,611	-
	Enterprise Fund:					
711	Choice Partners	500,000	4,907,948	2,532,724	(2,375,224)	500,000
	Total Enterprise Fund	500,000	4,907,948	2,532,724	(2,375,224)	500,000
	Capital Project					
697	AB West - Construction	11,219,387	-	14,416,869	3,796,869	599,387
	Total Debt Service Fund	11,219,387	-	14,416,869	3,796,869	599,387
	Internal Service Funds:					
753	Workers Compensation Fund	1,452,407	450,000	450,000	-	1,452,407
799	Facilities Fund	-	5,135,951	5,135,951		-
	Total Internal Service Fund	1,452,407	5,585,951	5,585,951	-	1,452,407
	Total	38,446,669	102,416,927	117,927,663	-	22,935,933
	Transfers In and Out	-	10,490,491	10,490,491	-	-
	Total with Transfers In/Out:	38,446,669	112,907,418	128,418,154	-	22,935,933
	Unassigned Fund Balance	17,557,465	-	1,158,096	-	16,399,369
	Non-Spendable Fund Balance	128,037	1,569	-	-	129,606
	Restricted Fund Balance	-	-	-	-	-
	Committed Fund Balance	700,000	1,215,780	-	-	1,915,780
	Assigned Fund Balance	6,889,373	-	4,949,989		1,939,384
	Ending Fund Balance	\$ 25,274,875	\$ 1,217,349	\$ 4,949,989	\$-	\$ 20,384,139

Efficient Leverage Indicator

How much is available in reserves?

Unassigned Fund Balance	\$16,399,369	=	80.5%
Total Fund Balance	\$20,384,139		

Goal:	>75%
Benchmark:	50%-75%
Danger:	<50%

The Board of Trustees and the administration work together to make sure that the mission and goals are achieved. Harris County Department of Education has a board policy that provides guidance on the unassigned fund balance. 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 <u>operations costs</u>. 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.

Each year the Board's adopted budget is reviewed to make sure that the fund balance requirements are met. At the end of the year once the annual audit is completed, the administration recommends a level of assignments and commitments and adopts a resolution of fund balance designations and these are incorporated into the financial statements. The annual audit is presented within 120 days of the fiscal year and this it typically completed during the month of January. Below is the table showing the fund balance by governmental fund types:

	General Funds	Special Revenue Funds		Debt Service Funds		Capital Projects Funds		Internal Services Funds		Enterprise Funds		Total	
Non-Spendable Fund Balance	\$ 129,606	\$ -	\$	-	\$		\$		\$	-	\$	129,606	
Restricted Fund Balance	-	-		-		599,387		1,452,407		500,000		2,551,794	
Committed Fund Balance	1,915,780	-		-		-		-		-		1,915,780	
Assigned Fund Balance	1,939,384	-		-		-		-		-		1,939,384	
Unassigned Fund Balance	16,399,369	-		-		-		-		-	1	6,399,369	
Ending Fund Balance	\$ 20,384,139	\$ -	\$	-	\$	599,387	\$	1,452,407	\$	500,000	\$ 2	2,935,933	

For the Fiscal Year Ending August 31, 2020 - Projected

General fund percent of Ending Fund Balance and indicator to meet board policy (CE Local) available at http://pol.tasb.org/Home/Index/578

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Projected
Operating Expenditures	\$ 75,858,286	\$ 78,145,010	\$ 72,783,901	\$ 76,879,551	79,368,338	117,335,372	128,418,154
Capital Outlay or one time fund balance use	1.278.954	2,678,806	1,336,508	1,779,866	2,079,977	13,955,380	15,510,736
Operating Expenditures - Net	74,579,332	75,466,204	71,447,393	75,099,685	86,365,989	87,386,035	87,386,035
Unassigned Fund Balance	14,901,561	15,826,627	17,022,340	17,020,303	17,769,755	17,557,465	16,399,369
Percentage of Ending Fund Balance to Operating Expenditures		21%	24%	23%	21%	20%	19%
Months of operations in Fund Balance	2.40	2.52	2.86	2.72	2.47	2.41	2.25

The Fiscal Year unassigned fund balance is estimated to remain at two months to meet the Board policy.

GENERAL FUND

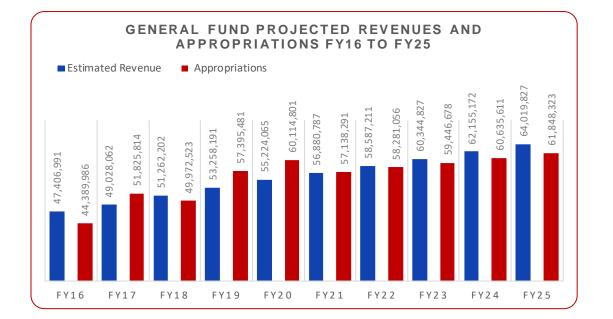
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General Fund utilizes the modified accrual basis of accounting.

The General Fund is the primary operating fund of the Department. The Department accounts for financial resources used for general operations in this fund. It is a budgeted fund, and any fund balances are considered resources available for current operations. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. The major revenue sources include: customer fees, property tax revenues, state matching and indirect costs from state and federal grants.

General Operating Fund (199) is the department's primary fund and is used to account for all financial transactions.

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Beginning Fund Balance	\$27,903,234	\$30,920,238	\$28,122,486	\$29,412,165	\$25,274,875	\$20,384,139	\$20,126,636	\$20,432,790	\$21,330,939	\$22,850,500
Estimated Revenue	47,406,991	49,028,062	51,262,202	53,258,191	55,224,065	56,880,787	58,587,211	60,344,827	62,155,172	64,019,827
Appropriations	41,137,794	43,146,296	44,202,144	50,994,311	51,999,534	53,039,525	54,100,315	55,182,321	56,285,968	57,411,687
Total Other Uses	(3,252,193)	(8,679,518)	(5,770,379)	(6,401,170)	(8,115,267)	(4,098,766)	(4,180,741)	(4,264,356)	(4,349,643)	(4,436,636)
Net Change in Fund Balance	3,017,004	(2,797,752)	1,289,679	(4,137,290)	(4,890,736)	(257,504)	306,154	898,149	1,519,561	2,171,503
Ending Fund Balance	\$30,920,238	\$28,122,486	\$29,412,165	\$25,274,875	\$20,384,139	\$20,126,636	\$20,432,790	\$21,330,939	\$22,850,500	\$25,022,003

Harris County Department of Education FY20 General Fund Proposed Budget Overview



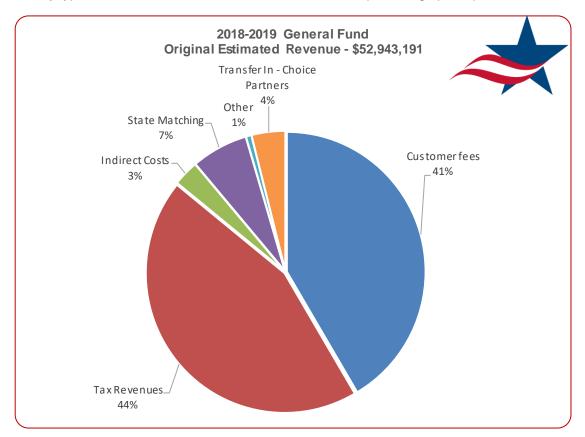
HCDE Goals

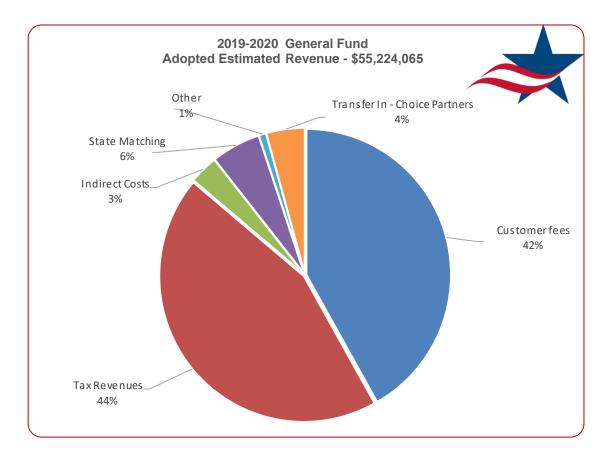
- Impact education by responding to the evolving needs of Harris County
- Deliver value to Harris County by utilizing resources in an ethical, transparent and fiscally responsible manner
- Advocate for all learners by using innovative methods to maximize students' potential
- Provide cost savings to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

Harris County Department of Education FY20 General Fund Proposed Budget Overview Estimated Revenues

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Adopted Budget 2019-2020	Percent Change
Customer fees	\$ 21,987,099	\$ 22,302,099	\$ 23,118,627	4%
Tax revenues	23,475,040	23,475,040	24,444,517	4%
Indirect costs	1,575,629	1,575,629	1,781,380	13%
State funding	3,490,000	3,490,000	3,050,000	-13%
Other	336,203	336,203	454,317	35%
Transfer In-Choice Partners	2,079,220	2,079,220	2,375,224	14%
Total Revenues	\$ 52,943,191	\$ 53,258,191	\$ 55,224,065	4%

The following pie charts present the fiscal year 2018-2019 and the 2019–2020 estimated revenues for the General Fund by type of revenue, with the estimated amount and the percentage participation from the total.

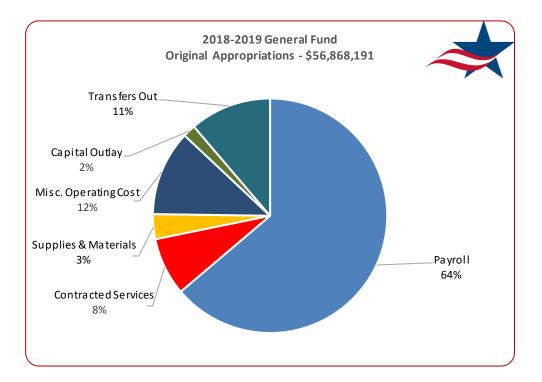


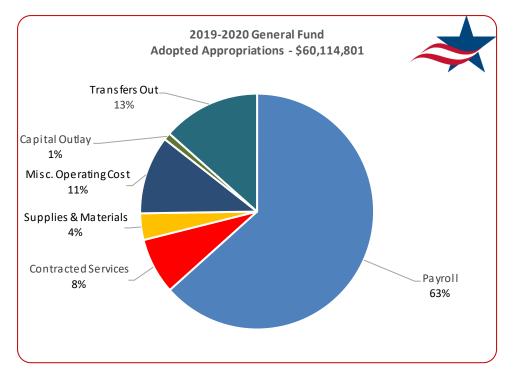


Harris County Department of Education FY20 General Fund Proposed Budget Overview Appropriations

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Adopted Budget 2019-2020	Percent Change
Payroll	\$ 36,280,761	\$ 36,287,561	\$ 38,120,427	5%
Contracted Services	4,543,454	5,083,111	4,631,482	-9%
Supplies & Materials	1,955,012	1,932,592	2,190,690	13%
Misc Operating Cost	6,690,794	6,659,308	6,463,068	-3%
Capital Outlay	997,000	1,031,739	593,867	-42%
Transfers Out	6,401,170	6,401,170	8,115,267	27%
Total Appropriations	\$ 56,868,191	\$ 57,395,481	\$ 60,114,801	5%

The following pie charts presents the total budgeted appropriations for the fiscal years 2018-2019 & 2019-2020 by type of expenditures and with the percentage participation from the total amount.





Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund

For the Fiscal Year August 31, 2020

For the Fiscal Year August 31, 202	20					1				
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues										
Customer Fees/Charges	\$19,213,400	\$20,043,478	\$20,383,455	\$22,202,099	\$23,118,627	\$23,812,186	\$24,526,551	\$25,262,348	\$26,020,218	\$26,800,825
Property Tax Revenue-Current	20,812,501	21,462,505	22,226,355	23,310,040	24,279,517	25,007,903	25,758,140	26,530,884	27,326,810	28,146,615
Tax Revenue-Del, P&I, HCTO Fees	328,643	289,418	288,436	165,000	165,000	169,950	175,049	180,300	185,709	191,280
Investment Earnings	60,649	139,528	396,977	336,000	453,590	467,198	481,214	495,650	510,520	525,835
Indirect Cost from Local Grants		-	-	-	_	-	-	-	-	-
Other Local Revenues	103,689	100,025	338,272	100,203	727	749	771	794	818	843
State TEA Supplemental Compensation	267,360	238,468	270,803	340,000	300,000	309,000	318,270	327,818	337,653	347,782
State TEA Employee Portion Health Ins	542,819	484,162	549,813	650,000	500,000	000,000	-	527,010	001,000	041,10 <u>2</u>
	,			,	0.750.000	0 000 500		-	0.005.440	-
State TRS On Behalf Matching	2,215,370	2,290,135	2,396,189	2,500,000	2,750,000	2,832,500	2,917,475	3,004,999	3,095,149	3,188,004
Indirect Costs from State Grants	34,074	18,647	73,509	25,629	33,419	34,422	35,454	36,518	37,613	38,742
Indirect Cost from Federal Grants	1,281,028	1,373,613	1,535,289	1,550,000	1,747,961	1,800,400	1,854,412	1,910,044	1,967,346	2,026,366
Total Revenues	44,859,533	46,439,979	48,459,098	51,178,971	52,848,841	54,434,306	56,067,335	57,749,355	59,481,836	61,266,291
Expenditures										
Board of Trustees	131,482	138,343	128,396	196,016	186,626	190,359	194,166	198,049	202,010	206,050
Superintendent's Office	382,543	445,967	443,458	516,203	527,344	537,891	548,649	559,622	570,814	582,230
Assistant Supt Education & Enric	250,132	266,334	276,140	287,602	296,652	302,585	308,637	314,809	321,106	327,528
Center for Safe & Secure Schools	473,676	647,093	458,509	605,633	613,277	625,543	638,053	650,814	663,831	677,107
Educator Certification & Professional	420,288	615,966	616,557	648,292	686,795	700,531	714,542	728,832	743,409	758,277
Adult Ed. Local & (Funds 223, 230, 2	143,983	201,615	131,750	151,184	173,390	176,858	180,395	184,003	187,683	191,437
Internal Grant Services	540,539	550,918	558,168	599,203	593,835	605,712	617,826	630,182	642,786	655,642
Research & Evaluation	506,034	569,923	590,450	634,155	643,743	656,618	669,750	683,145	696,808	710,744
The Teaching and Learning Center										
TLC - Division Wide	223,460	119,670	142,563	307,736	308,041	314,202	320,486	326,896	333,433	340,102
TLC - Digital Learning & Instr Tech.	34,341	30,117	30,818		-	-	-	-		-
TLC - Digital Education & Innovation	197,947	158,339	173,406	239,730	205,186	209,290	213,476	217,745	222,100	226,542
TLC - Math	225,678	210,185	215,252	224,042	217,220	221,564	225,996	230,516	235,126	239,828
TLC - Science	87,091	156,156	154,676	147,575	109,707	111,901	114,139	116,422	118,750	121,125
TLC - Bilingual Education	51,504	117,650	115,634	135,315	153,320	156,386	159,514	162,704	165,958	169,278
TLC - English Language Arts	155,351	126,789	154,204	194,865	190,889	194,707	198,601	202,573	206,624	210,757
TLC - Social Studies	16,858	78,491	75,451	41,666	53,068	54,129	55,212	56,316	57,443	58,591
TLC - EC Winter Conference	150,271	192,965	196,042	138,508	161,747	164,982	168,282	171,647	175,080	178,582
TLC - Scholastic Arts Program	102,115	101,187	99,931	142,473	183,707	187,381	191,129	194,951	198,850	202,827
TLC - Special Education	23,508	68,812	64,735	74,502	77,561	79,112	80,694	82,308	83,955	85,634
TLC - Speaker Series	89,499	158,708	110,542	467,424	175,639	179,152	182,735	186,390	190,117	193,920
TLC - Professional Development	24	-	6,000	39,000	39,000	39,780	40,576	41,387	42,215	43,059
Chief of Staff	187,574	289,057	239,430	286,106	271,409	276,837	282,374	288,021	293,782	299,657
Education Foundation	199,603	9,812	-	-	-	-	-	-		-
CASE Local & (Funds 266/7, 288, 46	152,784	273,537	672,106	648,237	747,444	762,393	777,641	793,194	809,057	825,239

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund For the Fiscal Year August 31, 2020

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Amended	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast
Expenditures (Continued)										
Business Support Services	1,783,858	1,711,576	1,733,236	1,964,411	1,963,839	2,003,116	2,043,178	2,084,042	2,125,722	2,168,237
Department Wide	3,125,178	4,032,352	3,127,884	3,622,143	4,120,420	4,202,828	4,286,885	4,372,623	4,460,075	4,549,277
Retirement Leave Benefits	322,795	358,964	124,832	-	100,000	102,000	104,040	106,121	108,243	110,408
State TRS On Behalf	2,215,370	2,290,135	2,396,189	2,500,000	2,750,000	2,805,000	2,861,100	2,918,322	2,976,688	3,036,222
State TEA Employee Portion	527,438	539,660	526,930	650,000	373,519	380,989	388,609	396,381	404,309	412,395
Purchasing Support Svs	472,964	487,590	488,358	602,804	592,322	604,168	616,252	628,577	641,148	653,971
QZAB & Maintenance Notes	6,281	-	-	-	-	-	-	-	-	-
Fiscal Accountability	-	-	-	-	-	-	-	-	-	-
Chief Information Officer	189,282	152,604	138,432	194,995	197,545	201,496	205,526	209,636	213,829	218,106
Technology Support Svs	3,497,029	2,875,832	2,722,544	3,854,616	3,632,946	3,705,605	3,779,717	3,855,311	3,932,418	4,011,066
Asset Replacement Schedule	8,069	318,418	734,913	48,735	593,867	605,744	617,859	630,216	642,821	655,677
Client Engagement	449,700	371,341	485,496	696,621	500,524	510,534	520,745	531,160	541,783	552,619
Communication	874,333	844,140	762,759	829,855	1,058,109	1,079,271	1,100,857	1,122,874	1,145,331	1,168,238
Human Resources	935,877	986,813	998,178	1,085,113	1,081,016	1,102,636	1,124,689	1,147,183	1,170,126	1,193,529
Asst Supt for Academic	283,003	268,261	274,141	286,525	295,103	301,005	307,025	313,166	319,429	325,818
School Based Therapy Srvs	9,292,131	9,701,864	10,317,231	11,745,178	12,308,371	12,554,538	12,805,629	13,061,742	13,322,977	13,589,436
Headstart	330	1,986	4,558	5,000	5,000	5,100	5,202	5,306	5,412	5,520
Special Schools & Services-										
Special Schools Admin	497,140	492,543	551,185	545,291	808,577	824,749	841,244	858,068	875,230	892,734
Academic and Behavior East	3,339,917	3,502,335	3,700,004	4,249,732	4,333,333	4,420,000	4,508,400	4,598,568	4,690,539	4,784,350
Academic and Behavior West	2,784,398	3,134,178	3,172,524	3,704,844	3,809,633	3,885,826	3,963,542	4,042,813	4,123,669	4,206,143
Recovery Highschool	-	61,275	1,031,385	1,313,250	1,276,859	1,302,396	1,328,444	1,355,013	1,382,113	1,409,756
Highpoint North School	1,258,294	670,199	-	-	-	-	-	-	-	-
Highpoint East School	2,567,391	2,847,310	2,833,112	3,235,020	3,360,344	3,427,551	3,496,102	3,566,024	3,637,344	3,710,091
Facilities Support Services-										
Construction Services	125,603	179,413	192,282	194,578	187,931	191,690	195,523	199,434	203,423	207,491
Records Management	1,519,615	1,557,380	1,826,139	1,940,133	2,034,676	2,075,370	2,116,877	2,159,214	2,202,399	2,246,447
Choice Partners-Facility & Co-op	-	-	-	-	-	-	-	-	-	-
Local Construction	315,515	232,493	405,614	1,000,000	-	-		-	-	-
ECI-Keep Pace Program	-	-	-	-	-	-	-		-	-
Total Expenditures	41,137,794	43,146,296	44,202,144	50,994,311	51,999,534	53,039,525	54,100,315	55,182,321	56,285,968	57,411,687

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - General Fund

For the Fiscal Year August 31, 2020

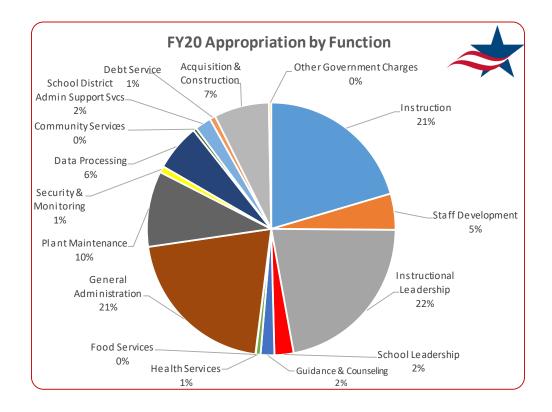
For the Fiscal fear August 31, 2	020					1				
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Actual	Amended	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast
Excess (Deficiency) of Revenues										
Over/(Under) Expen	3,721,739	3,293,683	4,256,954	184,660	849,307	1,394,782	1,967,020	2,567,034	3,195,868	3,854,604
Other Financing Sources	<u> </u>			·						
Transfers In-										
Chioce	2,547,458	2,588,083	2,803,104	2,079,220	2,375,224	2,446,481	2,519,875	2,595,471	2,673,336	2,753,536
Transfers Out-										
Fund 288, CASE	(550,787)	(550,787)	(550,787)	(550,787)	(550,787)	(561,803)	(573,039)	(584,500)	(596,190)	(608,113)
Fund 481, ECI-Keep Pace	-				-					-
Fund 205, Head Start	(288,206)	-	(569,000)	(700,886)	(850,000)	(561,000)	(572,220)	(583,664)	(595,338)	(607,244)
Fund 599, PFC Lease	(1,715,371)	(2,439,503)	(2,458,963)	(2,458,368)	(451,429)	(460,458)	(469,667)	(479,060)	(488,641)	(498,414)
Fund 599, QZAB Payment	(692,829)	(694,229)	(685,629)	(691,129)	(2,466,182)	(2,515,506)	(2,565,816)	(2,617,132)	(2,669,475)	(2,722,864)
Capital project	(5,000)	(4,994,999)	(1,506,000)	(2,000,000)	(3,796,869)	-	-	-	-	-
Total Other Financing Sources (Uses)	(704,735)	(6,091,435)	(2,967,275)	(4,321,950)	(5,740,043)	(1,652,285)	(1,660,866)	(1,668,885)	(1,676,308)	(1,683,100)
Net Change in Fund Bal	3,017,004	(2,797,752)	1,289,679	(4,137,290)	(4,890,736)	(257,504)	306,154	898,149	1,519,561	2,171,503
Fund Balance - Initial	27,903,234	30,920,238	28,122,486	29,412,165	25,274,875	20,384,139	20,126,636	20,432,790	21,330,939	22,850,500
Ending Fund Balance	\$30,920,238	\$28,122,486	\$29,412,165	\$25,274,875	\$20,384,139	\$20,126,636	\$20,432,790	\$21,330,939	\$22,850,500	\$25,022,003

GENERAL FUND ANALYSIS BY FUNCTION

The following charts present the budgeted appropriations for the fiscal year 2019-2020 for the general fund by function.

Harris County Department of Education FY 2020 Approved Budget Compared to FY19 Budget Expenditures by Function

Funtion Code	Function Description	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Difference
11	Instruction	\$ 12,324,192	\$ 12,284,569	39,623
13	Staff Development	2,779,321	2,499,037	280,284
21	Instructional Leadership	13,211,683	12,319,348	892,335
23	School Leadership	1,494,170	1,416,739	77,431
31	Guidance & Counseling	1,072,336	1,041,615	30,721
33	Health Services	374,098	379,595	(5,497)
35	Food Services	26,568	25,363	1,205
41	General Administration	12,433,163	12,033,123	400,040
51	Plant Maintenance	5,830,145	5,405,787	424,358
52	Security & Monitoring	492,175	403,200	88,975
53	Data Processing	3,613,110	3,827,320	(214,210)
61	Community Services	261,195	189,500	71,695
62	School District Admin Support Svcs	1,269,347	1,171,866	97,481
71	Debt Service	451,429	691,129	(239,700)
81	Acquisition & Construction	4,296,869	3,000,000	1,296,869
99	Other Government Charges	 185,000	180,000	5,000
	Total Appropriations by Function:	\$ 60,114,801	\$ 56,868,191	3,246,610



The following table presents FY15 to FY18 actual historical data, amended FY19, adopted budget FY20, and forecasted amounts for the following five years.

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Harris County Department of Education Est. Revenues and Expenditures by Function - General Fund For the Fiscal Year August 31, 2020

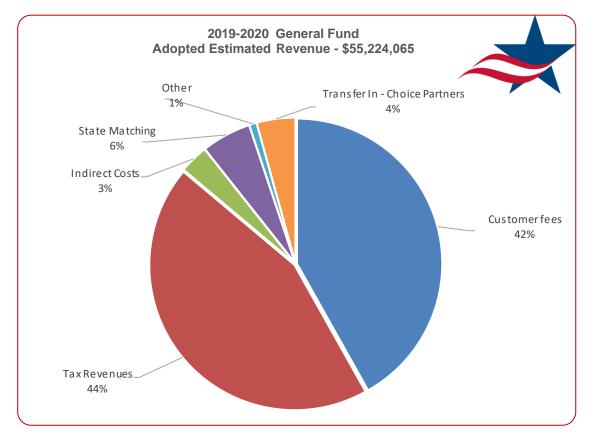
											0001 0005
	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues											
Local Sources	\$ 43,916,838	\$ 40,518,880	\$ 42,034,953	\$ 43,633,495	\$ 46,113,342	\$ 48,017,461	\$ 49,457,985	\$ 50,941,724	\$ 52,469,976	\$ 54,044,075	\$ 55,665,398
State Sources	2,944,471	3,059,624	3,031,413	3,290,314	3,515,629	3,083,419	\$ 3,175,922	\$ 3,271,199	\$ 3,369,335	\$ 3,470,415	\$ 3,574,528
Federal Sources	1,524,977	1,281,029	1,373,614	1,535,289	1,550,000	1,747,961	\$ 1,800,400	\$ 1,854,412	\$ 1,910,044	\$ 1,967,346	\$ 2,026,366
Total Revenues	\$ 48,386,286	\$ 44,859,533	\$ 46,439,979	\$ 48,459,098	\$ 51,178,971	\$ 52,848,841	\$ 54,434,306	\$ 56,067,335	\$ 57,749,355	\$ 59,481,836	\$ 61,266,291
Expenditures by Function											
Instruction	6,892,452	6,542,693	7,042,625	7,692,434	10,940,580	11,423,405	11,651,873	11,884,911	12,122,609	12,365,061	12,612,362
Staff Development	2,162,840	2,147,931	2,608,113	2,266,976	2,846,698	2,779,321	2,834,907	2,891,606	2,949,438	3,008,426	3,068,595
Instructional Leadership	10,050,337	10,867,461	11,250,856	11,788,529	12,317,948	13,211,683	13,475,917	13,745,435	14,020,344	14,300,751	14,586,766
School Leadership	1,642,959	1,545,643	1,394,697	1,430,457	1,433,589	1,494,170	1,524,053	1,554,534	1,585,625	1,617,338	1,649,684
Guidance & Counseling	834,699	780,948	731,015	1,040,432	1,130,615	1,072,336	1,093,783	1,115,658	1,137,972	1,160,731	1,183,946
Health Services	209,556	284,722	293,355	27,052	379,595	374,098	381,580	389,212	396,996	404,936	413,034
Food Service	-		25,595	310,981	25,363	26,568	27,099	27,641	28,194	28,758	29,333
General Administration	7,150,326	7,633,282	8,834,671	9,011,830	9,618,826	9,966,981	10,166,321	10,369,647	10,577,040	10,788,581	11,004,352
Plant Maintenance	5,140,433	4,858,050	4,998,302	5,066,794	5,406,537	5,830,145	5,946,748	6,065,683	6,186,997	6,310,736	6,436,951
Security & Monitoring	394,951	331,421	332,518	443,023	486,600	492,175	502,019	512,059	522,300	532,746	543,401
Data Processing	4,218,453	3,771,169	3,276,133	3,261,935	3,989,094	3,613,110	3,685,372	3,759,080	3,834,261	3,910,946	3,989,165
Community Services	804,772	660,800	650,894	78,755	192,000	261,195	266,419	271,747	277,182	282,726	288,380
School District Admin	2,728,529	1,012,719	1,064,789	1,208,628	1,171,867	1,269,347	1,294,734	1,320,629	1,347,041	1,373,982	1,401,462
Acquisition & Construction	986,227	538,458	482,906	409,614	875,000	-			-	-	
Other Govt Charges	164,313	162,496	159,825	164,703	180,000	185,000	188,700	192,474	196,323	200,250	204,255
Total Expenditures	\$ 43,380,847	\$ 41,137,793	\$ 43,146,295	\$ 44,202,144	\$ 50,994,312	\$ 51,999,534	\$ 53,039,525	\$ 54,100,315	\$ 55,182,321	\$ 56,285,968	\$ 57,411,687
Excess/(Defiency) of											
Revenues Over/(Under)	5,005,439	3,721,740	3,293,684	4,256,954	184,659	849,307	1,394,782	1.967.020	2.567.034	3,195,868	3.854.604
					· <u> </u>						<u> </u>
Other Financing Sources (Uses)									· · · · · · · ·	• • • • • • • • • • • • • • • • • • • •	
Transfers In	-	2,547,458	2,588,083	2,803,104	2,079,220	2,375,224	\$ 2,446,481	\$ 2,519,875	\$ 2,595,471	\$ 2,673,336	\$ 2,753,536
Transfers Out	(3,703,404)	(3,252,193)	(8,679,518)	(5,770,379)	(6,401,170)	(8,115,267)	(4,098,766)	(4,180,741)	(4,264,356)	(4,349,643)	(4,436,636)
Total Other Financing Sources (Uses)	(3,703,404)	(704,735)	(6,091,435)	(2,967,275)	(4,321,950)	(5,740,043)	(1,652,285)	(1,660,866)	(1,668,885)	(1,676,308)	(1,683,100)
(0303)	(0,100,101)	(104,100)	(0,001,100)	(2,001,210)	(1,021,000)	(0,1-10,0-10)	(1,502,200)	(1,000,000)	(1,000,000)	(1,010,000)	(1,000,100)
Net Change in Fund Bal	1,302,035	3,017,005	(2,797,751)	1,289,679	(4,137,291)	(4,890,736)	(257,504)	306,154	898,149	1,519,561	2,171,503
Fund Balance, Beginning	26,601,199	27,903,234	30,920,238	28,122,487	29,412,166	25,274,875	20,384,139	20,126,635	20,432,789	21,330,938	22,850,499
Fund Balance, Ending	\$ 27,903,234	\$ 30,920,238	\$ 28,122,487	\$ 29,412,166	\$ 25,274,875	\$ 20,384,139	\$ 20,126,635	\$ 20,432,789	\$ 21,330,938	\$ 22,850,499	\$ 25,022,002

MAJOR REVENUE ASSUMPTIONS

A variety of demographic, economic and tax information impact assumptions are made during the budget process. Business Support Services prepares annual budgets to forecast the financial status of the department. It is imperative that assumptions be made to accurately forecast our financial position.

The Department's top three General Fund revenue sources are:

- 1. Customer Fees/Charges at 42%,
- 2. Property Tax Revenues at 44%
- 3. State Matching Funds at 6%.



Estimating revenue from two major sources, customer fees and local property taxes are critical to the budget. The Department estimates total General Operating Fund revenues of \$55,224,065 for the 2019-2020 fiscal year.

Customer Fees/Charges

The Department has projected a 4% increase of \$916,528 in customer fees from \$22,202,099 in 2018-2019 in the Amended Budget to \$23,118,627 for FY2019-2020. The customer fees are received from school districts that use HCDE services. Since the Department contracts with school districts, the current economy will have an effect on the revenues. Each division had contract talks or negotiations with their customers and made conservative, but achievable customer fee revenue assumptions.

Property Tax Revenues

Current appraisal district values were used in the early stages of the planning process. During the budget process we received updated information for fiscal year 2019-2020, the projected property values increased by 7.27% including values under protest; the tax revenues were updated to reflect the growth from the amended budget.

State Matching

The Department has projected a 12.3% decrease of \$432,210 in state matching revenue from \$3,515,629 in 2018-2019 in the amended budget to \$3,083,419 for FY2019-2020. The State Matching Revenue has been estimated to decrease during fiscal year 2019-2020 due to the change in legislation that eliminated the State contribution in Health insurance for employees. With increased competition for competitive grants, conservative projection has been made for this revenue type.

Harris County Department of Education

Statement of Revenues by Source, Expenditures by Classification - General Fund (199)

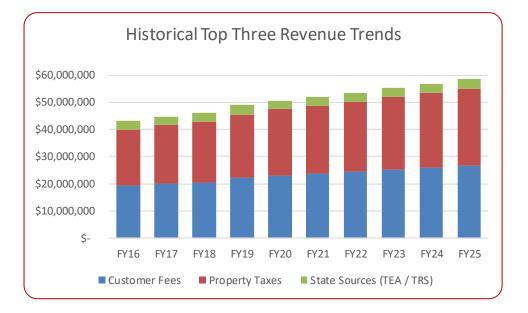
For the Fiscal Year August 31, 2020

	2018-2019 Amended	2019-2020 Adoptedd Budget	Increase (Decrease)	% Change
REVENUES & OTHER RESOURCES				
Revenues				
Customer Fees/Charges	\$ 22,202,099	\$ 23,118,627	\$ 916,528	4%
Property Tax Revenues-Current	23,310,040	24,279,517	969,477	4%
Tax Revenues-Delinquent, P&I	165,000	165,000	-	0%
Investment Earnings	336,000	453,590	117,590	26%
Other Local Revenues	100,203	727	(99,476)	-13683%
Foundation Schools Program Compensation	340,000	300,000	(40,000)	-13%
TEA State Health Insurance	650,000	-	(650,000)	0%
TRS State Matching	2,500,000	2,750,000	250,000	9%
Indirect Costs - State matching	25,629	33,419	7,790	23%
Federal Indirect Cost from Grants	1,550,000	1,747,961	197,961	11%
Transfer In-Choice Partners	2,079,220	2,375,224	296,004	12%
Total Revenues:	53,258,191	55,224,065	1,965,874	4%
EXPENDITURES & OTHER USES				
Expenditures				
6100-Payroll Costs	36,287,561	38,120,427	1,832,866	5%
6200-Professional & Contracted Services	5,083,111	4,631,482	(451,629)	-10%
6300-Materials & Supplies	1,932,592	2,190,690	258,098	12%
6400-Other Operating Costs	6,659,308	6,463,068	(196,240)	-3%
6600 & 6800-Capital Purchases	1,031,739	500 007	(407.070)	-74%
	1,031,739	593,867	(437,872)	-74%
Total Expenditures	50,994,311	593,867 51,999,534	1,005,223	-74% 2%
Excess /(Defiency) of Revenues	50,994,311	51,999,534	1,005,223	2%
Excess /(Defiency) of Revenues Over /(Under) Expenditures				
Excess /(Defiency) of Revenues Over /(Under) Expenditures Other Financing Sources (Uses)	50,994,311 2,263,880	51,999,534 3,224,531	1,005,223 960,651	2% 30%
Excess /(Defiency) of Revenues Over /(Under) Expenditures Other Financing Sources (Uses) Transfers Out	50,994,311 2,263,880 (6,401,170)	51,999,534 3,224,531 (8,115,267)	1,005,223 960,651 (1,714,097)	2% 30% 21%
Excess /(Defiency) of Revenues Over /(Under) Expenditures Other Financing Sources (Uses) Transfers Out Total Other Financing Sources (Uses)	50,994,311 2,263,880 (6,401,170) (6,401,170)	51,999,534 3,224,531 (8,115,267) (8,115,267)	1,005,223 960,651 (1,714,097) (1,714,097)	2% 30% 21% 21%
Excess /(Defiency) of Revenues Over /(Under) Expenditures Other Financing Sources (Uses) Transfers Out Total Other Financing Sources (Uses) Net Change in Fund Balance	50,994,311 2,263,880 (6,401,170) (6,401,170) (4,137,290)	51,999,534 3,224,531 (8,115,267) (8,115,267) (4,890,736)	1,005,223 960,651 (1,714,097) (1,714,097) (753,446)	2% 30% 21% 21% 15%
Excess /(Defiency) of Revenues Over /(Under) Expenditures Other Financing Sources (Uses) Transfers Out Total Other Financing Sources (Uses)	50,994,311 2,263,880 (6,401,170) (6,401,170)	51,999,534 3,224,531 (8,115,267) (8,115,267)	1,005,223 960,651 (1,714,097) (1,714,097)	2% 30% 21% 21%

Statement of Revenues-All General Funds (100-199)

For the Fiscal Year August 31, 2020, with Comparative Data for Prior Years

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast
Revenues	Autua	Hotuu	Hotuu	Amenaea	Adopted	Torcoust	rorcoust	Torcoust	10100031	Torcoust
Customer Fees/Charges	\$ 19,213,400	\$ 20,043,478	\$ 20,383,455	\$ 22,202,099	\$ 23,118,627	\$ 23,812,186	\$ 24,526,551	\$ 25,262,348	\$ 26,020,218	\$ 26,800,825
Property Tax Revenue-Current	20,812,501	21,462,505	22,226,355	23,310,040	24,279,517	25,007,903	25,758,140	26,530,884	27,326,810	28,146,615
Tax Revenue-Delinquent, P&I	328,643	289,418	288,436	165,000	165,000	169,950	175,049	180,300	185,709	191,280
Investment Earnings	60,649	139,528	396,977	336,000	453,590	467,198	481,214	495,650	510,520	525,835
Indirect Cost from Local Grants		-	-	-	-	-	-	-	-	
Other Local Revenues	103,689	100,025	338,272	100,203	727	749	771	794	818	843
Total Local Sources	40,518,882	42,034,954	43,633,495	46,113,342	48,017,461	49,457,985	50,941,724	52,469,976	54,044,075	55,665,398
State TEA Supplemental Compensation	267,360	238,468	270,803	340,000	300,000	309,000	318,270	327,818	337,653	347,782
State TEA Employee Portion Health Ins	542,819	484,162	549,813	650,000		-	-	-	-	
State TRS On Behalf Matching	2,215,370	2,290,135	2,396,189	2,500,000	2,750,000	2,832,500	2,917,475	3,004,999	3,095,149	3,188,004
Indirect Costs from State grants	34,074	18,647	73,509	25,629	33,419	34,422	35,454	36,518	37,613	38,742
Total State Sources	3,059,623	3,031,412	3,290,314	3,515,629	3,083,419	3,175,922	3,271,199	3,369,335	3,470,415	3,574,528
Indirect Cost from Federal Grants	1,281,028	1,373,613	1,535,289	1,550,000	1,747,961	1,800,400	1,854,412	1,910,044	1,967,346	2,026,366
Total Federal Sources	1,281,028	1,373,613	1,535,289	1,550,000	1,747,961	1,800,400	1,854,412	1,910,044	1,967,346	2,026,366
Other Financing Sources (Uses)										
Transfer In-Choice Partners	2,547,458	2,588,083	2,803,104	2,079,220	2,375,224	2,446,481	2,519,875	2,595,471	2,673,336	2,753,536
Total Other Financing Sources										
(Uses)	2,547,458	2,588,083	2,803,104	2,079,220	2,375,224	2,446,481	2,519,875	2,595,471	2,673,336	2,753,536
Total Revenues	\$ 47,406,991	\$ 49,028,062	\$ 51,262,202	\$ 53,258,191	\$ 55,224,065	\$ 56,880,787	\$ 58,587,211	\$ 60,344,827	\$ 62,155,172	\$ 64,019,827



HARRIS COUNTY DEPARTMENT OF EDUCATION Revenue Analysis - Customer Fees by Division For the Fiscal Year Ended August 31, 2020

•				FY19							
CUSTOMER FEES	FY2020 Adopted Budget	FY2019 Adopted Budget	Increase / Decrease between original budgets	Amended Budget	(1) Actual to 2/28/19	Actual to over/under					
Business Services	\$ 100,000	\$ 100,000	\$-	\$ 100,000	\$ 10,327	\$ (89,673)	10%				
Center for Grant Development	1,000	1,000	-	1,000	1,570	570	100%				
Center for Safe & Secure Schools	399,750	229,500	170,250	229,500	168,380	(61,120)	73%				
CASE Local	61,700	58,000	3,700	58,000	27,290	(30,710)	47%				
Educator Certification and Prof Adv	409,210	400,735	8,475	400,735	137,244	(263,491)	34%				
Records Management Services	1,916,425	1,841,508	74,917	1,841,508	807,061	(1,034,447)	44%				
Research & Evaluation	106,688	79,500	27,188	79,500	39,750	(39,750)	50%				
School Based Therapy Services	10,033,388	9,863,987	169,401	9,863,987	4,529,429	(5,334,559)	46%				
Special Schools:											
AB-East	3,469,001	2,982,300	486,701	2,982,300	3,229,113	246,813	108%				
AB-West	3,119,600	2,824,900	294,700	2,824,900	2,585,680	(239,220)	92%				
Highpoint-East	2,094,473	2,003,300	91,173	2,003,300	1,805,575	(197,725)	90%				
Fortis Academy	196,250	393,000	(196,750)	393,000	108,793	(284,207)	28%				
Technology Support Services	18,203	16,400	1,803	16,400	17	(16,383)	0%				
Teaching and Learning Center:											
Digital Education and Innovation	259,919	259,919	-	259,919	74,845	(185,074)	29%				
Math	186,150	186,150	-	186,150	71,437	(114,713)	38%				
Science	91,000	91,000	-	91,000	39,108	(51,892)	43%				
Bilingual Education	85,000	85,000	-	85,000	9,300	(75,700)	11%				
English Language Arts	155,000	155,000	-	155,000	140,675	(14,325)	91%				
Social Studies	47,900	47,900	-	47,900	6,905	(40,995)	14%				
EC Winter Conference	100,000	100,000	-	100,000	64,880	(35,120)	65%				
Scholastic Arts & Writing Program	16,000	16,000	-	16,000	27,360	11,360	171%				
Special Education	69,000	69,000	-	69,000	20,796	(48,204)	30%				
Speaker Series	143,970	144,000	(30)	459,000	143,332	(315,668)	31%				
Prof Development	39,000	39,000	-	39,000	-	(39,000)	0%				
Total Customer Fees :	\$ 23,118,627	\$ 21,987,099	\$ 1,131,528	\$ 22,302,099	\$14,048,866	\$ (8,253,233)	63%				

HARRIS COUNTY DEPARTMENT OF EDUCATION

Revenue Analysis - Other Revenue by Type

For the Fiscal Year Ended August 31, 2020

					FY	′19	
OTHER	FY2020 Requested Budget	FY2019 Adopted Budget	Increase / Decrease between original budgets	Amended Budget	Actual to 2/28/19	Amount over/under	% Realized
Tax Revenues							
Property Tax Revenues-Current	24,279,517	23,310,040	969,477	23,310,040	22,133,179	(1,176,861)	95%
Property Tax Revenues-Del & P&I	165,000	165,000	-	165,000	27,827	(137,173)	17%
Total Tax Revenues	24,444,517	23,475,040	969,477	23,475,040	22,161,006	(1,314,034)	94%
Indirect Costs-Federal	1,747,961	1,550,000	197,961	1,550,000	690,991	(859,009)	45%
Indirect Costs-State	33,419	25,629	7,790	25,629	-	(25,629)	0%
State Matching							
FSP-Compensation	300,000	340,000	(40,000)	340,000	156,489	(183,511)	46%
TEA Health Ins-Employees	-	650,000	(650,000)	650,000	317,720	(332,280)	49%
TRS Matching	2,750,000	2,500,000	250,000	2,500,000	-	(2,500,000)	0%
Total State Matching	3,050,000	3,490,000	(440,000)	3,490,000	474,209	(3,015,791)	14%
Other							
Investment Earnings	453,590	336,000	117,590	336,000	297,857	(38,144)	89%
Other Local Revenues	727	203	524	203	128,269	128,066	63186%
Transfers In	2,375,224	2,079,220	296,004	2,079,220	4,444,890	2,365,670	214%
Total Other Revenues	2,829,541	2,415,423	414,118	2,415,423	4,871,015	2,455,592	202%
Total Estimated Revenues	\$ 32,105,438	\$ 30,956,092	\$ 1,149,346	\$ 30,956,092	\$ 28,197,222	\$ (2,758,870)	91%
Total Customer Fees	23,118,627	21,987,099	1,131,528	22,302,099	14,048,866	(8,253,233)	
Total Est. Rev. & Other Resources:	\$ 55,224,065	\$ 52,943,191	\$ 2,280,874	\$ 53,258,191	\$42,246,088	\$ (11,012,103)	

Assumptions:

The Department used the following assumptions in estimating values:

- 99% collection rate for tax revenues was used. The nominal tax rate estimated for the projections was (\$0.005029) for fiscal year 2019-2020. The actual rate used for fiscal year 2018-2019 was (\$0.005190). The tax rate approved by the Board of Trustees for fiscal year 2019-2020 was (\$0.005000)
- Local revenue and grants are submitted by divisions.
- Indirect Costs: Based on Fiscal Year 2019 Grants

SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources which are legally restricted to expenditures for specific purposes. Listed by program:

Adult Basic Education (ABE) Program

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

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

Center for After School, Summer and Expanded Learning (CASE)

- 21st Century Community Learning Centers (CLC) Accounts, on a project basis, for federal funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students. This is a shared services arrangement program.
- Partnership Funding to provide professional development opportunities, supplemental funding for comprehensive programs and project-based providers that offer activities that support language literacy and numeracy development, collaborative reading initiatives and educational material and equipment for use in out of school time programs.
- Local City of Houston Houston endowment •

Center for Safe and Secure Schools

Federal grant by the US Department of Justice, a three-layered approach to prevent violence, directed to enable adult training in active shooter scenarios, threat assessment, the Alert, Lockdown, Inform, Counter, Evacuate (ALICE) programs, and Youth Mental Health First Aid.

Educator Certification and Professional Advancement

Alternative certification for teachers or principals, preparing aspiring degreed professionals to become teachers or principals.

Head Start (HS) Program

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

Head Start Grant

Early Head Start Grant USDA Child & Adult are Food Program

Local In-Kind Funds for local matching funds

HS Teacher Training and Technical Assistance

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds - By Program For the Fiscal Year ended August 31, 2016 through August 31, 2024

-									
	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues									
Local Sources	\$ 5,086,589	\$ 5,052,209	\$ 4,765,565	\$ 5,502,026	\$ 5,478,805	\$ 5,643,169	\$ 5,812,464	\$ 5,986,838	\$ 6,166,443
State Sources	1,965,790	1,519,576	1,458,159	556,979	1,021,128	1,051,762	1,083,315	1,115,814	1,149,289
Federal Sources	21,341,533	22,293,025	23,359,736	29,827,104	32,574,254	33,551,482	34,558,026	35,594,767	36,662,610
Total Revenues	28,393,912	28,864,810	29,583,460	35,886,109	39,074,187	40,246,413	41,453,805	\$ 42,697,419	\$ 43,978,342
Expenditures									
Adult Education Program	3,924,886	3.695.395	4,794,998	4,455,408	7,869,492	8.026,882	8,187,419	8,351,168	8,518,191
Center for Safe and Secure Schools	-	-	-	147,306	147,174	150,117	153,120	156,182	159,306
AB Schools	361	310	435	9,893	-	-	-	-	-
Educator Certification and Professional Adv	205,181	57,499	2,777	20,000	20,000	20,400	20,808	21,224	21,649
Center for After School Enrichment (CASE)	7,191,848	7,046,399	6,743,752	7,326,876	7,294,294	7,440,180	7,588,983	7,740,763	7,895,578
Digitial Learning & Instructional Technology	146,356	10,324	-	-	-	-	-	-	-
Head Start (Early Head Start) (1)	16,439,045	17,453,127	18,955,702	25,152,697	25,144,014	25,646,894	26,159,832	26,683,029	27,216,689
Research & Evaluation	6,631	5,908	-	-	-	-	-	-	-
The Learning Center	-	-	3,698	25,602	-	-	-	-	-
Texas LEARNS	611	-	-	-	-	-	-	-	-
Texas Virtual Schools Network (TxVSN)	1,317,986	1,146,635	201,885		-	-		-	
Total Expenditures:	29,232,905	29,415,597	30,703,247	37,137,782	40,474,974	41,284,473	42,110,163	\$ 42,952,366	\$ 43,811,414
Excess (Deficiency) of Revenues									
Over/(Under) Expenditures	(838,993)	(550,787)	(1,119,787)	(1,251,673)	(1,400,787)	(1,038,061)	(656,358)	(254,947)	166,928
Other Financing Sources									
Transfers In	838,993	550,787	1,119,787	1,251,673	1,400,787	1,038,061	656,358	254,947	(166,928)
Total Other Financing Sources (Uses):	838,993	550,787	1,119,787	1,251,673	1,400,787	1,038,061	656,358	254,947	(166,928)
Net Change in Fund Balance	-	-	-	-	-	-	-	-	-
Fund Balance-Beginning	-	-	-		-	-		-	
Fund Balance-Ending	\$-	\$ -	\$ -	\$ -	\$-	\$ -	\$ -	\$-	\$-

(1) There is an overlap in grant years and the Head Start Fund includes a total of both grant awards. The 12 month calendar year Head Start grant is approximately \$12 million.

In the following chart the Special Revenue Funds are presented by object:

Harris County Department of Education

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds - By Object For the Fiscal Year ended August 31, 2016 through August 31, 2024

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues									
Local Sources	\$ 5,086,589	\$ 5,052,209	\$ 4,765,565	\$ 5,502,026	\$ 5,478,805	\$ 5,643,169	\$ 5,812,464	\$ 5,986,838	\$ 6,166,443
State Sources	1,965,790	1,519,576	1,458,159	556,979	1,021,128	1,051,762	1,083,315	1,115,814	1,149,289
Federal Sources	21,341,533	22,293,025	23,359,736	29,827,104	32,574,254	33,551,482	34,558,026	35,594,767	36,662,610
Total Revenues	28,393,912	28,864,810	29,583,460	35,886,109	39,074,187	40,246,413	41,453,805	\$ 42,697,419	\$ 43,978,342
Expenditures									
Expenditures by Object									
6100 - Payroll Costs	15,589,400	15,945,718	15,519,422	19,741,027	23,801,944	24,277,983	24,763,543	25,258,813	25,763,990
6200 - Contracted Services	7,284,186	6,656,432	8,914,161	8,430,415	8,277,272	8,442,817	8,611,674	8,783,907	8,959,585
6300 - Supplies and Materials	1,289,580	1,234,942	1,547,121	2,743,949	2,263,562	2,308,833	2,355,010	2,402,110	2,450,152
6400 - Misc. Operating Costs	4,796,987	5,526,765	4,665,214	6,054,353	6,090,511	6,212,321	6,336,568	6,463,299	6,592,565
6500 - Debt Service Costs	-	-	-	-	-	-	-	-	
6600 - Capital Outlay	272,752	51,740	57,329	168,038	41,685	42,519	43,369	44,236	45,121
8900 - Transfers Out	-	-	-	-	-	-	-	-	-
Total Expenditures:	29,232,905	29,415,597	30,703,247	37,137,782	40,474,974	41,284,473	42,110,163	\$ 42,952,366	\$ 43,811,414
Excess (Deficiency) of Revenues									
Over/(Under) Expenditures	(838,993)	(550,787)	(1,119,787)	(1,251,673)	(1,400,787)	(1,038,061)	(656,358)	(254,947)	166,928
Other Financing Sources									
Transfers In	838,993	550,787	1,119,787	1,251,673	1,400,787	1,038,061	656,358	254,947	(166,928)
Total Other Financing Sources (Uses):	838,993	550,787	1,119,787	1,251,673	1,400,787	1,038,061	656,358	254,947	(166,928
Net Change in Fund Balance	-	-	-	-	-	-	-	-	-
Fund Balance-Beginning	-	-	-	-	-	-	-	-	-
Fund Balance-Ending	\$-	\$-	\$-	\$ -	\$-	\$-	\$-	\$-	\$-

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds For the Fiscal Year August 31, 2020

	Federal ABE Regular	Federal ESL / Civics	State ABE Regular	Federal TANF	
Revenues					
Local Sources	\$-	\$ -	\$-	\$-	
State Sources	-	-	1,021,128	-	
Federal Sources	5,662,118	813,166		373,080	
Total Revenues	5,662,118	813,166	1,021,128	373,080	
Expenditures					
•	E 660 110	912 166	1 001 100	272.090	
Adult Education Program	5,662,118	813,166	1,021,128	373,080	
Educator Certification and Professional Adv.	-	-	-	-	
CASE	-	-	-	-	
Head Start (Early Head Start)	-	-	-	-	
Center for Safe and Secure Schools					
Total Expenditures:	5,662,118	813,166	1,021,128	373,080	
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures				-	
Other Financing Sources					
Transfers In					
Total Other Financing Sources (Uses):					
Net Change in Fund Balance	-	_	_		
Fund Balance-Beginning	_				
Fund Balance-Ending	\$-	\$-	\$-	\$-	

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds For the Fiscal Year August 31, 2020

	Federal Partnership After School	Local Houston Endowment	Federal 21st Century Cycle 9	Federal 21st Century Cycle 10	Center Safe Secure Schools
Revenues					
Local Sources	\$-	\$ 845,000	\$-	\$-	\$-
State Sources	-	-	-	-	-
Federal Sources	2,753,386		1,652,621	1,492,500	147,174
Total Revenues	2,753,386	845,000	1,652,621	1,492,500	147,174
Expenditures					
Adult Education Program	-	-	-	-	-
Educator Certification and Professional Adv.	-	-	-	-	-
CASE	3,304,173	845,000	1,652,621	1,492,500	-
Head Start (Early Head Start)	-	-	-	-	-
Center for Safe and Secure Schools					147,174
Total Expenditures:	3,304,173	845,000	1,652,621	1,492,500	147,174
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	(550,787)				
Other Financing Sources					
Transfers In	550,787	-	-		
Total Other Financing Sources (Uses):	550,787		-		
Net Change in Fund Balance		-	-		
Fund Balance-Beginning		-	-		
Fund Balance-Ending	\$ -	\$-	\$ -	\$ -	\$ -

Combined Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Funds For the Fiscal Year August 31, 2020

	Federal Head Start	Federal Head Start Training Funds	Local Head Start	Educator Certification	Total Special Revenue Funds
Revenues					
Local Sources	\$-	\$ -	\$ 4,633,805	\$-	5,478,805
State Sources	-	-	-	-	1,021,128
Federal Sources	19,382,826	277,383		20,000	32,574,254
Total Revenues	19,382,826	277,383	4,633,805	20,000	39,074,187
Expenditures					
Adult Education Program	-	-	-	-	7,869,492
Educator Certification and Professional Adv.	-	-	-	20,000	20,000
CASE	-	-	-	-	7,294,294
Head Start (Early Head Start)	20,232,826	277,383	4,633,805	-	25,144,014
Center for Safe and Secure Schools					147,174
Total Expenditures:	20,232,826	277,383	4,633,805	20,000	40,474,974
Excess (Deficiency) of Revenues					
Over/(Under) Expenditures	(850,000)				(1,400,787)
Other Financing Sources					-
Transfers In	850,000				1,400,787
Total Other Financing Sources (Uses):	850,000		-		1,400,787
Net Change in Fund Balance			-		
Fund Balance-Beginning			-		
Fund Balance-Ending	\$ -	\$ -	\$-	\$-	\$ -

DEBT SERVICE FUND

The Debt Service Fund is a governmental fund type, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness, including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred. This fund utilizes the modified accrual basis of accounting.

TAX AUTHORITY

HCDE accounts for bond payments in the Debt Service Fund, however, all debt is supported and paid by the Maintenance and Operations Tax. The Department does not have authority to tax a Debt Service Tax Rate.

DEBT MANAGEMENT POLICIES

Harris County Department of Education has managed its debt by maintaining a conservative approach to financing and refunding of debt instruments. All previous bonds have been financed and savings in interest have been realized. The Department via policy has maintained a debt service fund balance equal to 0% of the average principal and interest because there is no long term debt payable by the interest and sinking tax rate. All current debt is paid from the maintenance and operations taxes and annual revenue contracts.

Type of Debt

- Public Facility Corporation Bonds (PFC): Contractual obligations are issued to finance the capital requirements of the department. Contractual obligations are issued at parity with general obligation bonds, but carry a secondary revenue stream pledge. This debt can be issued without a vote of the citizens.
- Qualified Zone Academy Bond (QZAB): The QZAB is for the purpose of paying all or a portion of the Department's costs incurred in connection with the repair, rehabilitation, renovation, and replacement of school facilities at the Qualified Zone Academies.

Method of Sale

The Department uses a combination of competitive bidding process and a negotiation process in the sale of bonds. The notice of sale is carefully constructed to ensure the best possible value for the Department considering the existing market conditions and other prevailing factors. Parameters to be examined include:

- Limits between lowest and highest coupons
- Coupon requirements relative to the yield curve
- Method of underwriter compensation, discount or premium coupons
- Use of bond insurance
- Deep discount bonds
- Variable rate bonds
- Call provisions

Currently, the Department has approximately \$13.9 million in debt of which \$12,110,081 is mid-term debt in the form of Public Facilities Corporation (PFC) and \$1,805,795 in Qualified Zone Academy Bonds (QZAB). All of these debt payments are paid by fee for services and available maintenance and operations taxes in the general fund.

Federal Requirements

The Department complies with arbitrage rebate and other federal requirements.

Bond Ratings

Bond ratings directly affect the cost of debt. The Department's fiscal policies call for the maintenance of high bond ratings in order to minimize the cost of debt. HCDE's bonds currently have the following rating:

	<u>Moody's</u>
QZAB Maintenance Tax Notes	Aaa
PFC Maintenance Tax Notes	Aa2

LEGAL DEBT MARGIN

Debt margin, sometimes referred to as borrowing power, is the difference between the amount of debt limit calculated as prescribed by law and the net amount of outstanding indebtedness subject to limitation. The computation of the District's legal debt margin, as established by State Statutes, as of August 31, 2013, and for HCDE is as follows:

Assessed Valuation of 2019 Tax Roll (3)		\$445,498,950,047
Debt Limit - 10 Percent of Assessed Valuation (1)		44,549,895,005
Less:		
General Obligation Bonds Outstanding at Aug. 31, 2019	\$0	
Amount Available in Debt Service Fund Bal. at Aug. 31, 2019	0	
Applicable Debt		\$0
Legal Debt Margin at Aug. 31, 2019		\$44,549,895,005

Note:

(1) This percentage is in accordance with the recommendation of the Texas Education Agency as stated in FASRG version 14.0.

(2) Harris County Department of Education does not have a tax rate for debt service. A transfer is made from the maintenance & operations tax reserve to fund the required debt service payment.(3) Using total certified taxable value received from Harris County Appraisal District on 8/2/19.

LONG TERM DEBT PAYMENT REQUIREMENTS

On February 2014, January 2015, and August 2016 Harris County Department of Education Public Facility Corporation issued lease revenue bonds, Series 2014, 2015 and 2016. Debt Service requirements of general obligation bonds are payable solely from future revenues consisting of school contracts. Effective interest rates range from 2.03% to 2.40%.

Public Facilities Corporation Annual Debt Service Requirements

Date	Principal		Interest		Total Annual D/S	
8/31/2020 8/31/2021	\$	2,255,000	\$	211,182	\$	2,466,182
8/31/2021 8/31/2022 8/31/2023		2,305,000 2,350,000		162,613 113,032		2,467,613 2,463,032
8/31/2024		2,395,000 720,000		62,479 30,912		2,457,479 750,912
8/31/2025 8/31/2026		740,000 740,000		18,648 6,216		758,648 746,216
Total	\$	11,505,000	\$	605,081	\$	12,110,081

In April 2009, Harris County Department of Education issued Qualified Zone Academy Bonds, series 2009A and 2009B. The QZAB program allows school districts to obtain interest-free financing for the purpose of establishing 'qualified zone academies". The QZAB are set up to deposit annual payments in the amount of \$451,428.57 in order to pay the debt by FY2024. Below are the payment requirements for the QZAB bonds.

Date	Principal		Interest		Total Annual D/S	
8/31/2020	\$ 451,429	\$	-	\$	451,429	
8/31/2021	\$ 451,429		-	\$	451,429	
8/31/2022	\$ 451,429		-	\$	451,429	
8/31/2023	\$ 451,429		-	\$	451,429	
Total	\$ 1,805,714	\$	-	\$	1,805,714	

Maintenance Tax Qualified Zone Academy Bonds, Series 2009A

The Department issued Harris County Department of Education Public Facilities Corporation Lease Revenue Bonds, Series 2016 in the amount of \$7 million on August 30, 2016 and closed during November 2016.

The Department prepared a needs assessment for a new AB West School (the "School"). The total project cost for the construction of the School was estimated at \$12M, of which \$5M were paid from the general fund balance, and \$7M was financed through the sale of lease-revenue bonds issued through the HCDE Public Facilities Corporation (the "PFC"). Part of the \$5M general fund contribution toward the construction of the School includes the purchase of real estate, which was contributed to the PFC and used as the building site for the School.

Consistent with prior capital project financings by the Department, the bonds will be issued by the PFC and secured by lease payments from the Department. The lease payments from the Department securing the bonds will be paid for over a period of 10 years, after which such lease payments will cease, and ownership of the School will transfer from the PFC and fully vest in the Department.

Harris County Department of Education Ratio of Annual Debt Service Expenditure by Type To Governmental Funds Expenditures Last Ten Fiscal Years (Unaudited)

	Principal and Interest							Ratio of Bonded
Year Ended August 31	Bonds & Notes Payable Expenditures		Capital cquisition Program	Ex	Total Debt Expenditures		vernmental Funds penditures	Debt & Expenditures to Governmental Expenditures
2019	\$ 3,149,496	\$	-	\$	3,149,496	\$	76,402,026	4.12%
2018	\$ 3,144,592	\$	-	\$	3,144,592	\$	79,368,338	3.96%
2017	3,133,732		-		3,133,732		76,879,551	4.08%
2016	2,408,200		-		2,408,200		72,783,901	3.31%
2015	2,438,478				2,438,478		78,145,010	3.12%
2014	2,568,163		-		2,568,163		75,858,286	3.39%
2013	2,652,897		-		2,652,897		83,597,445	3.17%
2012	2,654,452		-		2,654,452		78,904,603	3.36%
2011	2,653,998		-		2,653,998		88,792,110	2.99%
2010	2,652,474		-		2,652,474		84,895,196	3.12%
2009	2,119,339		-		2,119,339		86,031,097	2.46%

Note: 2019 Expenditures are estimated until audited figures are available.

Harris County Department of Education

Combined Statement of Revenues and Expenditures - Debt Service Funds For the Fiscal Year August 31, 2016 through August 31, 2024

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues	Autual	Autual	Autual	Amenaea	Adopted	Torcoast	Torcoust	Torcoust	Torcoust
Local Sources	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
State Sources	-	-	-	-	-	-	-	-	-
Federal Sources	-			-	-	-	-	-	-
Total Revenues	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Expenditures by Function									
Debt Service-PFC	\$ 1,715,371	\$ 2,439,503	\$ 2,454,263	\$ 2,458,368	\$ 2,466,182	\$ 2,467,614	\$ 2,463,032	\$ 2,457,479	\$ 750,912
Debt Service-QZAB	692,829	694,229	690,329	691,129	451,429	451,429	451,429	451,429	451,429
Total Expenditures	\$ 2,408,200	\$ 3,133,732	\$ 3,144,592	\$ 3,149,497	\$ 2,917,611	\$ 2,919,043	\$ 2,914,461	\$ 2,908,908	\$ 1,202,341
Excess/(Defiency) of Revenues Over/(Under) Expenditures	(2,408,200)	(3,133,732)	(3,144,592)	(3,149,497)	(2,917,611)	(2,919,043)	(2,914,461)	(2,908,908)	(1,202,341)
Other Financing Sources (Uses)									
Transfers from G/F - PFC	1,715,371	2,439,503	2,454,263	2,458,368	2,466,182	2,467,614	2,463,032	2,457,479	750,912
Transfers from G/F - (QZAB)	692,829	694,229	690,329	691,129	451,429	451,429	451,429	451,429	451,429
Total Other Financing Sources	2,408,200	3,133,732	3,144,592	3,149,497	2,917,611	2,919,043	2,914,461	2,908,908	1,202,341
Projected Fund Balance Beg.	-	-	-	-	-	-	-	-	
Projected Fund Balance End.	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

(1) HCDE does not have a tax rate for debt service. A transfer is made from the Maintenance & Operations (General Fund) tax reserve to fund the required debt service payment.

The capital projects fund is a governmental fund type, with budgetary control, that must be used to account, on a project basis, for projects financed by the proceeds from the bond issues, or for capital projects otherwise mandated to be accounted for in this fund. The capital projects fund utilizes the modified accrual basis of accounting.

FUNDING SOURCES OF CAPITAL PROJECTS

The Harris County Department of Education Public Facility Corporation ("PFC") meets the criteria set out by GASB 39 and has been included as a blended component until in the financial statements of the Department. The PFC, a legally separate entity, is, in substance, part of the Department's operations and its purpose is to finance the Department's construction and building acquisition needs. Therefore, the PFC is reported as a capital project fund.

Capital Expenditures are funds committed for improving facilities or for the construction of new facilities. Capital expenditures also include costs of maintenance and operations on facilities and are financed through various funds depending on available funding. Among the funds include the following:

- PFC Fund capital projects for the construction of large facilities require to be funded through the emission of bonds. This fund is used to the administration of the bond proceeds and the debt service.
- Local Construction Fund capital expenditures are funded on a pay as you go basis and funded from excess general funds. These projects and capital expenditures are appropriated annually.
- Facilities Fund capital expenditures are funded on a pay as you go basis and funded from facilities charges allocated to all divisions. These projects and capital expenditures are appropriated annually.
- QZAB Fund capital expenditures are funded on QZAB bonds issued for equipment and renovation. These projects are initiated depending on available revenues to pay back the bonds issued.

PFC – Public Facilities Corporation In January 2006, the Harris County Department of Education Public Facility Corporation issued \$22.6 million in lease revenue bonds (Series 2006A, 2006B, 2006C) to fund the purchase and renovation of a facility for administrative offices, meeting rooms, a warehouse, records storage, and printing; and the construction of new Academic and Behavior Center and Highpoint schools. Bond money will also be spent on furnishing and equipping the new facilities. Debt Service requirements of lease bonds are payable solely from future revenues consisting of school contracts. These bonds are issued as 3 through 17 year lease revenue bonds with various amounts of principal maturing each year.

Capital Expenditures in the PFC Fund Capital expenditures for HCDE have been included in the PFC fund for prior years. During fiscal year 2016-2017, PFC issued bonds for \$7,000,000 and received transfers from general fund for \$5,000,000 during that same year for the construction of the new AB West School Campus.

Capital Expenditures - Pay as you go Plan

The (HCDE) Department has a pay as you go plan which is reviewed each year. The Facilities Division develops an annual review of facilities needs and includes in their SWOT analysis potential projects to be developed with current year revenues. In addition, the department prepares development plans to determine feasibility and cost impact to the general fund maintenance as well as revenue impact. The (HCDE) department funding source for pay as you go projects is excess revenue for the year and fund balance assigned for future projects. The projected amount assigned as of the end of the year was \$15,510,736 which included \$10,620,000 in the adopted budget appropriations for the AB West School and other ongoing projects.

Impact of capital expenditures to general fund for completed projects from PFC Fund for FY20

In the past, the PFC has funded various projects through the PFC Fund using Maintenance Tax Notes supported by maintenance and operations taxes of the General Fund, including the bonds issued in FY17. Replacements schedules for Facility and Technology items are reviewed every fiscal year and necessary items are added to the budget. Ongoing maintenance or periodic updates are reviewed on a yearly basis and budgeted as needed.

As mentioned in the Debt Service section, The Department prepared a needs assessment for a new AB West School (the "School"). The total project cost for the construction of the School is estimated at \$12M, of which \$5M were paid with general fund balance, and \$7M were financed through the sale of lease-revenue bonds issued through the HCDE PFC.

The Department issued Harris County Department of Education Public Facilities Corporation Lease Revenue Bonds, Series 2016 in the amount of \$7 million during August 2016 and funds were collected during November 2016. Due to a request from the Board of Trustees, a Board Feasibility Subcommittee was created, headed by board member Mr. Don Sumners and the evaluation of the construction has been under the supervision of the subcommittee. During fiscal year 2017-2018 the construction had some delays related to Property Owners Association for the new location; HCDE PFC obtained the permission from the Property Owners Association to build the School without the current restrictions. Construction will be finished during fiscal year 2019-2020.

Consistent with prior capital project financings by the Department, HCDE PFC issued the 2016 Series bonds and secured by lease payments from the Department. The lease payments from the Department securing the bonds will be paid for over a period of 10 years, after which such lease payments will cease, and ownership of the School will transfer from the PFC and fully vest in the Department.

Harris County Department of Education

Consolidated Summary of Capital Expenditures - All Funds

For The Fiscal Year Ended August 31, 2020

-		Governmental Funds						
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund (PFC)	Total			
Estimated Revenues								
Transfers In / (Out)	\$ (4,296,869)	\$ 500,000	\$-	\$ 3,796,869	\$-			
Revenue Sources	-	-						
Total Expenditures:	(4,296,869)	500,000	-	3,796,869				
Expenditures								
Technology Replacement Assets	593,867	-	-	-	593,867			
AB East Roof & HVAC Replacement	-	-	-	1,365,760	1,365,760			
AB East Bus Line - Detention Pond	-	-	-	436,374	436,374			
Adult Ed upgrade of Buildings	-	-	-	1,681,735	1,681,735			
Fortis Academy Science Lab	-	-	-	138,000	138,000			
Westview LED Replacement	-	-	-	175,000	175,000			
AB West New Campus	-	-	-	10,620,000	10,620,000			
Head Start Collwood Project	-	500,000	-		500,000			
Total Expenditures:	593,867	500,000	-	14,416,869	15,510,736			
Projected Balance Beginning	\$-	\$-	\$-	\$ 11,219,387	\$ 11,219,387			
Projected Balance Ending	\$ (4,890,736)	\$-	\$-	\$ 599,387	\$ (4,291,349)			

For FY20, HCDE has several capital initiatives planned

- 1. The construction of the new AB West School.
- 2. For Technology replacement of assets including some upgrades to the storage of digital information has been established in \$593,867
- 3. AB East will have two main projects:
 - a. Roof and HVAC unit replacement for \$1,365,760
 - b. Bus line and Detention Pond for \$436,374
- 4. For Adult Ed buildings there are two projects:
 - a. The building at 2626 Lindale, will have a Roof repair and HVAC replacement for \$679,360
 - b. The building at 6515 Irvington requires repair on the floor and ceiling due to the presence of some asbestos and to make it compliant with Texas Accessibility Standards for \$1,002,375.
- 5. Building of a new science lab for Fortis academy. For \$138,000. It does not include the implements for the Lab.
- 6. Replacement of fluorescent lights to LED light, in the 6005 Westview building for \$175,000. This will benefit HCDE in a reduction of 35% in electricity consumption in the next 5 years.
- 7. Head Start Coolwood location requires a change in the building and it will represent an HCDE transfer of \$500,000 to contribute with the project.

These projects are planned as fund balance appropriations, except for AB West School. AB West new campus began on September 2017 There was a delay due to a change in classification of the building from Educational Facility to Institutional facility due to the number of students who are incapable of "Self-Preservation" during an emergency. The estimated completion date is now the end of February 2020.

Harris County Department of Education

Combined Statement of Revenues and Expenditures-Public Facilities Corporation - by Program For the Fiscal Years ended August 31, 2016 through August 31, 2024

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenues									
Local Sources	\$ 5,102	\$ 12,025,951	\$ 1,663,731	\$ 2,000,000	\$ 3,796,869	\$85	\$ 80	\$ 70	\$ 70
Total Revenues	5,102	12,025,951	1,663,731	2,000,000	3,796,869	85	80	70	70
Expenditures by Function									
Construction	5,000	1,183,927	1,318,350	1,999,630	14,416,869	-	-	-	-
Total Expenditures	5,000	1,183,927	1,318,350	1,999,630	14,416,869	-	-	-	-
Excess/(Defiency) of Revenues Over/(Under) Expenditures	102	10,842,024	345,381	370	(10,620,000)		80	70	70
Other Financing Sources (Uses) Transfers Out to Debt Service	(166)	<u> </u>						<u> </u>	
Total Other Financing Sources (Uses)	(166)			<u> </u>	-		<u> </u>		<u> </u>
Net Change to Fund Balance	(64)	10,842,024	345,381	370	(10,620,000)	85	80	70	70
Projected Fund Balance-Beginning	31,676	31,612	10,873,636	11,219,017	11,219,387	599,387	599,472	599,552	599,622
Projected Fund Balance-Ending	\$ 31,612	\$ 10,873,636	\$ 11,219,017	\$ 11,219,387	\$ 599,387	\$ 599,472	\$ 599,552	\$ 599,622	\$ 599,692

(1) HCDE does not have a tax rate for debt service. A transfer is made from the Maintenance & Operations (General Fund) tax reserve to fund the required debt service payment.

The following chart presents the Capital Project Fund statement by Object:

Harris County Department of Education

Combined Statement of Revenues and Expenditures-Public Facilities Corporation - by Object For the Fiscal Years ended August 31, 2016 through August 31, 2024

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Revenue									
Local Sources	\$ 5,102	\$ 12,025,951	\$ 1,663,731	\$ 2,000,000	\$ 3,796,869	\$85	\$ 80	\$ 70	\$ 70
Total Revenues	5,102	12,025,951	1,663,731	2,000,000	3,796,869	85	80	70	70
Expenditures by Function									
6100 - Payroll Costs	-	-	-	-	-	-	-	-	-
6200 - Contracted Services	-	-	12,991	-	-	-	-	-	-
6300 - Supplies and Materials	-	-	35,505	20,000	-	-	-	-	-
6400 - Misc. Operating Costs	-	-	-	-	-	-	-	-	-
6500 - Debt Service Costs	-	-	-	-	-	-	-	-	-
6600 - Capital Outlay	5,000	1,183,927	1,269,854	1,979,630	14,416,869	-	-	-	-
8900 - Transfers Out	-	-	-	-	-	-	-	-	-
Total Expenditures	5,000	1,183,927	1,318,350	1,999,630	14,416,869	-	-	-	-
Excess/(Defiency) of Revenues Over/(Under) Expenditures	102	10,842,024	345,381	370	(10,620,000)	85	80	70	70
Other Financing Sources (Uses)									
Transfers Out to Debt Service	(166)	-	-		-	-	<u> </u>	<u> </u>	
Total Other Financing Sources	(166)								
(Uses)	(166)	-	-	-	-	-	-		
Net Change to Fund Balance	(64)	10,842,024	345,381	370	(10,620,000)	85	80	70	70
Projected Fund Balance-Beginning	31,676	31,612	10,873,636	11,219,017	11,219,387	599,387	599,472	599,552	599,622
Projected Fund Balance-Ending	\$ 31,612	\$ 10,873,636	\$11,219,017	\$11,219,387	\$ 599,387	\$ 599,472	\$ 599,552	\$ 599,622	\$ 599,692

INTERNAL SERVICE FUND

The Department's Proprietary Fund consists of the Internal Service Fund. The Internal Service Fund consists of two funds: the Worker's Compensation Fund and the Facilities Support Charges.

For the Worker's Compensation Fund (753), the Department participated in a partially self-funded pool, originally approved by the Board in fiscal year 2005. Claims administration, loss control, and consultant services were provided for by a third-party administrator for run-off claims from a self-insurance plan. Beginning in fiscal year 2016-2017 the Department moved to a fully funded program. HCDE established an internal service fund, (Workers' Compensation Fund), to account for the claims. Claims administration, loss control, and consultant services are provided for by a third-party administrator for run-off claims from a self-insurance plan.

Harris County Department of Education

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund For the Fiscal Year ended August 31, 2016 through August 31, 2024

Workers Compensation Fund

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Amended	Adopted	Forecast	Forecast	Forecast	Forecast
Operating Revenues									
Inter-Departmental Revenues	\$ 428,076	\$ 257,135	\$ 313,094	\$ 300,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Total Operating Revenues	\$ 428,076	\$ 257,135	\$ 313,094	\$ 300,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Operating Expenses									
Payroll	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Contracted Services	37,866	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-
Miscellaneous Operarting Costs	50,962	242,386	291,926	300,000	450,000	450,000	450,000	450,000	450,000
Total Operating Expenses	\$ 88,828	\$ 242,386	\$ 291,926	\$ 300,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Change in Net Assets	339,248	14,749	21,168	-	-	-	-	-	-
Beginning	1,077,242	1,416,490	1,431,239	1,452,407	1,452,407	1,452,407	1,452,407	1,452,407	1,452,407
Ending	\$1,416,490	\$1,431,239	\$1,452,407	\$1,452,407	\$1,452,407	\$1,452,407	\$1,452,407	\$1,452,407	\$1,452,407

(1) The fund balance for the Worker's Compensation Fund is categorized as assigned in accordance with GASB 54.

The Internal Service Fund also includes the Facilities Support Charges (799). The charges consist of facilities support charges that are divided among the divisions based on square footage. The charges include the costs of maintaining the facilities, to include, but not limited to maintenance payroll, utilities, contracted services, and supplies associated with the upkeep of the buildings and grounds.

Harris County Department of Education

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund For the Fiscal Year ended August 31, 2016 through August 31, 2024

Facilities Support Service

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Actual	Amended	Adopted	Forecast	Forecast	Forecast	Forecast
Operating Revenues									
Inter-Departmental Revenues	\$4,790,972	\$4,762,985	\$4,870,171	\$5,428,496	\$5,135,951	\$5,238,670	\$5,343,443	\$5,450,312	\$5,559,319
Total Operating Revenues	\$4,790,972	\$4,762,985	\$4,870,171	\$5,428,496	\$5,135,951	\$5,238,670	\$5,343,443	\$5,450,312	\$5,559,319
Operating Expenses									
Payroll	\$2,167,706	\$2,354,833	\$2,437,533	\$2,545,639	\$2,643,991	\$2,696,871	\$2,750,808	\$2,805,824	\$2,861,941
Contracted Services	1,547,252	1,582,693	1,551,261	1,820,055	1,568,028	1,599,389	1,631,376	1,664,004	1,697,284
Supplies and Materials	327,493	360,600	427,287	450,069	401,984	410,024	418,224	426,589	435,120
Miscellaneous Operating Costs	564,942	422,694	454,090	585,848	460,048	469,249	478,634	488,207	497,971
Capital Outlay	183,579	42,165		26,885	61,900	63,138	64,401	65,689	67,003
Total Operating Expenses	\$4,790,972	\$4,762,985	\$4,870,171	\$5,428,496	\$5,135,951	\$5,238,670	\$5,343,443	\$5,450,312	\$5,559,319
Change in Net Assets	-	-	-	-	-	-	-	-	-
Total Net Assets -Beginning	-				-				
Ending	\$ -	\$-	\$-	\$-	\$ -	\$ -	\$-	\$-	\$ -

E.

NEW PLANNING & EVALUATION MODEL FOR FY19-20

Beginning FY 17-18 the Department established a new planning and evaluation model. The purpose of this model is to integrate the financial process with the academic evaluation to make the Budget an engaging activity for all stakeholders such as principals, teachers, community and students. The process includes several steps:

- What are the student learning goals
- What is preventing the institution from reaching the goals
- What are the best strategies to reach the goals
- How to pay for the strategies
- How to prioritize the strategies over the long term, and,
- How to create a financial strategic financial plan

Beginning FY17-18 the Department included two elements in the Budget Planning Process. The GAP Analysis and the Academic Return On Investment ("AROI").

The GAP Analysis compares the actual performance with the potential performance. Sometimes it is referred as need-gap analysis, need analysis or need assessment. The division determines the factors that define its current state, lists down the factors needed to reach its target state and then plan on how to fill the gap between the two states. It helps to identify if a division is performing to its potential and if not performing, the reasons why it is not performing to its potential. This helps identify flaws in resource allocation, planning, operations and other. HCDE also used the SWOT Analysis (Strengths, Weakness, Opportunities and Threats) in the planning process as it is explained below. SWOT analysis and GAP analysis can be used in different context and they might give a different meaning. Below is a description of SWOT analysis vs GAP analysis in the context of an organization:

- SWOT analysis evaluates an organization against its peers, while GAP analysis is an internal evaluation to identify performance deficiencies.
- SWOT analysis is done for long term planning while GAP analysis is often done to reach short term goals
- SWOT analysis is often a comprehensive study evaluating many aspects and many competitors. GAP analysis can be targeted towards fine tuning one process.

AROI or Academic Return On Investment is a tool created to determine the effect of the amount spent on the desired objectives. The most common determination is established by dividing the (Learning Increase) times (number of students helped) by the amount of dollars spent.

During the budget planning process the Business Services staff met with all Division Managers and discussed in detail the new analysis. Every division manager that requires this analysis presented their evaluation to the Budget Committee. The Divisions that will be included in this evaluation are CASE for Kids, the Special Schools (Academic and Behavior School West, Academic and Behavior School East, and, Highpoint School East), Head Start, Adult Education, and Educator Certification and Professional Advancement. During the Budget Planning individual meetings were held with the individual divisions to review the new requirements. The key individuals included in the new planning and evaluation process were Dr. Kimberly McLeod, Assistant Superintendent for Education and Enrichment and Jonathan Parker, Assistant Superintendent for Academic Support. Their contact information is as follows:

Dr. Kimberly McLeod	Jonathan Parker
Assistant Superintendent for	Assistant Superintendent for
Education and Enrichment	Academic Support
kmcleod@hcde-texas.org	jparker@hcde-texas.org

Dr. Jesus Amezcua, CPA Assistant Superintendent for Business Services jamezcua@hcde-texas.org

In order to respond to these models, it would be important to consider the actual situation of HCDE. HCDE is not a school district, and the students we serve are part of the school district HCDE serves. On the other hand, HCDE has 47 active budget divisions for fiscal year 2019-2020 from which 24 divisions that provide internal or administrative services to HCDE such as "Superintendent Office", "Human Resources", "Communications" and others. For the remaining 23, some divisions are part of a general type of services such as "The Teaching and Learning Center - TLC" which groups 11 budget divisions, or the "Special Schools Administration" that groups 4 budget divisions.

HCDE has decided to include in this section an analysis of the following divisions:

- Adult Education
- CASE Center for Afterschool Summer and Enrichment
- Head Start
- Special School Administration
 - o AB West School
 - o AB East School
 - Highpoint East Scholl
 - o Fortis Academy is <u>not</u> included as it will start operations only in FY 2018
- School Based Therapy Services ("Therapy")
- The Teaching and Learning Center

During the budget development process each division was trained on the GFOA and ASBO requirements and each division presented their own AROI and Gap Analysis with we are including in this section. Please note that the division will be listed and then the Gap Analysis and then the Academic Return on Investment will be included. We have also included some profile sheets for each division.

Division	Key Contributor	Chief Academic Officer		Budget Allocation	Projected Results (AROI)
			•	0.040.000	0.04
Adult Education (*)	Stephanie Ross	Dr. Kimberly McLeod	\$	8,042,882	2.31
CASE (*)	Dr. Lisa Caruthers	Danielle Bartz		8,041,331	\$0.77
Head Start (*)	Venetia Peacock	Jonathan Parker		25,144,014	0.0045
Special Schools	Dr. Anthony Mays	Jonathan Parker		808,577	N/A
AB West	Dr. Victor Keys	Jonathan Parker		3,809,633	1
AB East	Donna Trevino-Jones	Jonathan Parker		4,333,333	0.95
Highpoint East	Marion Cooksey	Jonathan Parker		3,360,344	0.43
Fortis Academy	Dr. Anthony Moten	Jonathan Parker		1,276,859	1
Therapy	Carie Crabb	Jonathan Parker		12,308,371	0.09
TLC	Dr. Frances Hester	Dr. Kimberly McLeod		1,875,085	2.76
		TOTAL	\$	69,000,429	

(*) For Special Revenue Grans, in some cases the Grant term does not coincide with HCDE fiscal year and the budget will include grans from two terms. In these cases, the Budget amounts will not coincide.

Certified FY19-20 Budget Document

Date July 18, 2019

/s/ Assistant Supt. for Education & Enrichment

/s/ Assistant Supt. for Academic Support

/s/ Assistant Supt. for Business

ADULT EDUCATION

Gap Analysis

For fiscal year 2018-2019 Adult Education presented the following Gap Analysis:

Strategic Objective	Current Standing	Deficiency	Action Plan
Meet State Benchmarks for student progress	The Division only met 1 of the 11 student performance benchmarks in Advanced ESL	Although the Divisions student performance is significantly above average compared to other Gulf Coast Area programs, it is below Start target measures in 10 measures	Enhance the onboarding and selection of teachers to ensure that outcomes are expected. Standardize syllabi and other content curriculum standards. Improve professional development. Focus on quality enrollment vs. quantity by improving student registration, orientation and assessment
The Division needs to address accessibility issues in partner locations to meet and contractual obligations	Evaluating partner facilities for physical accessibility per audit standards.	Some partner sites are not 100% physical accessibility compliant.	Work with partner sites to become compliant. Identify sites that meet physical accessibility requirements.
Increase enrollment in Integrated EL Civics	The Division served 76 students out of a target of 182 per year	The Division did not enroll enough students to meet the target.	Use funding to recruit and retain learners for integrated EL Civics

These are the comments from the Division Manager regarding the Gap Analysis for FY18-19:

- By enhancing the teacher hiring and onboarding process, improving the level of classroom support and teacher observations, Adult Education Division improved the academic outcomes over the prior year (FY17/18) by meeting 3 of 11 student performance benchmarks as opposed to 1 out of 11 the prior year.
- Through the Request for Proposal process, the Adult Education Division procured additional service providers which resulted adding 6 new vocational certificate programs throughout all areas.
- Adult Education Division did not meet the proposed target of 116 Integrated EL Civics students this year. However, we increased the total number of students served from 35 to 96 over last year which, a 174% increase.

For fiscal year 2019-2020 the Adult Education division propose the following action plan in the areas that require further action in next budget year. The Gap Analysis for fiscal year 2019-2020 is the following:

Strategic Objective	Current Standing	Deficiency	Action Plan
Meet State Benchmarks for student progress	The Division met 3 of the 11 student performance benchmarks	The Division's student performance is significantly above average compared to other Gulf Coast Area programs however, it is below the state target measures in 8 categories	Enhance the onboarding and selection of teachers to ensure that outcomes are expected. Provide 4 teacher instructional professional development workshops geared toward improving academic quality and outcomes. Conduct a minimum of 2 classroom observations per year to monitor teacher delivery and classroom engagement. Deliver immediate feedback for continuous improvement. Provide student performance with teachers quarterly.
Offer short term workforce certificate programs that lead to gainful employment	The Division currently supports 6 workforce programs through AEL instruction.	Space and resources limit the number of program offerings	Work with partner sites and service providers to develop programs that deliver certificate programs.
Increase enrollment in Integrated EL Civics	The Division achieved 83.6% of the student target	The student population did not meet the minimum requirements to participate in the IET programs offered.	Use funding to recruit and retain learners for integrated EL Civics

AROI - Academic Return on Investment

The AROI for fiscal year 2018-2019 Budget was the following:

Increase in GED graduate earnings x expected grads x years in workforce (3500)x (150) x (20)

	=		= 2.55
Expected budget	\$	4,113,447	
The Actual AROI for fiscal year 2018-2019 is:			
Increase in GED Graduate Earnings x Expected Graduate x Years in Workforce	(3,50	0)x(174)x(20)	= 2.88
Dollars Spent	\$	4,224,379	

For Fiscal year 2018-2019 the Adult Education Division increased the number of GED graduates by 35% over the prior year. The Division was awarded more funds over the estimated amount in the prior year which allowed for more GED classes.

The AROI for Fiscal 2019-2020 is proposed as follows:

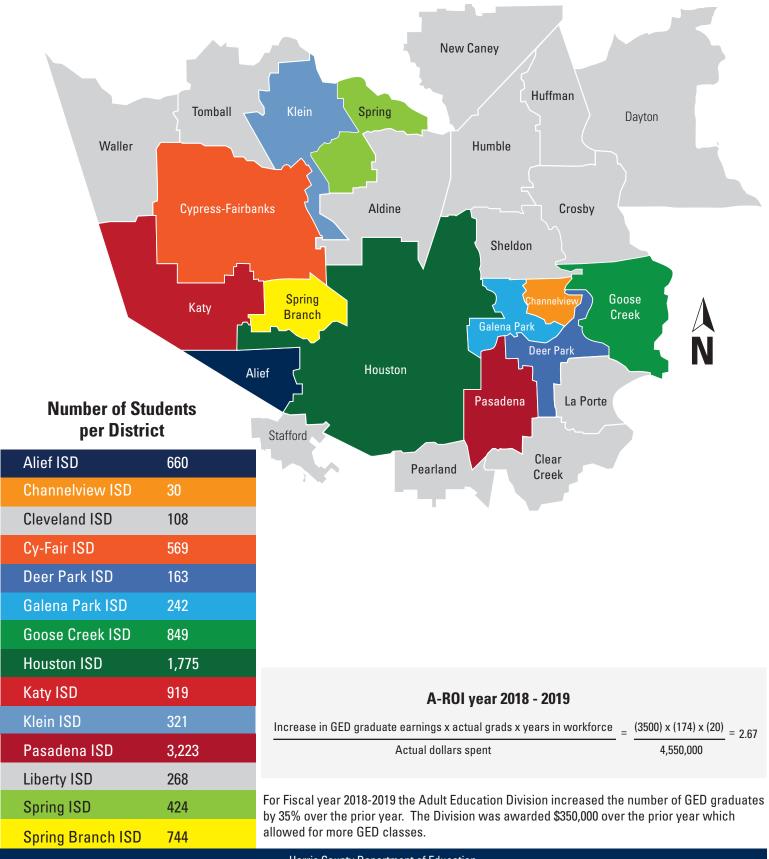
Increase in GED graduate earnings x actual grads x years in workforce	(3500) x (150) x (20)
	= = 2.31
Actual Dollars Spent	\$4,550,000

For Adult Education, the AROI would be \$2.31 to help 150 students increase their earnings in \$3,500 over their 20 years in the workforce.

Adult Education Enrollment by District



Number of Students Enrolled: 10,295



CASE – CENTER FOR AFTERSCHOOL SUMMER AND ENRICHMENT

Gap Analysis

For fiscal year 2018-2019 CASE presented the following Gap Analysis:

Strategic Objective	Current Standing	Deficiency	Action Plan
1. Expand Resources- Leverage funds to maximize services to youth through out-of- school time programming	1. Serve over 8,000 youth through afterschool programs and activities.	Not enough funding to create sustainable systems of care in the Out- of-School time area to serve youth as federal money transitions from their community.	Build on our current contact system to develop or collaborate with mapping systems that connect resources and community partners by zip codes and service areas.
2. Enhance Quality – Provide support services to youth serving providers that expands their capacity to serve and increases the quality of the services they provide to youth	2. CASE collaborates with 13 districts and 95 community partners to administer 43 comprehensive afterschool programs and 100+ content-based projects. 25 workshops and a conference have already been offered in 2017.2018 with attendance from 905 professionals.	Clients have difficulty budgeting for and attending training. Often they have part-time staff	Gather content and prepare quality materials that are research aligned for circulation via multiple training and social media formats.
3.Drive Change – Collaborate with out-of- school time investors to best leverage resources and create sustainable funding streams for youth investments in afterschool, summer programs.	3. CASE certifies 1.5 million dollars in afterschool investments through HCDE contributions and collaborator matched funds from school districts, not-for-profit organizations utilizing public dollars and Divisions of Harris County. These funds leverage 1.7 million in federal funds.	The growing interest in our field and the large scale of community partners makes it difficult to collaborate around funding and messaging to leverage investors that can provide additional funding to youth in through afterschool programming.	Organize community partners in an effort to develop collaborative messaging and utilize content to create presentations to stakeholder groups to address areas of need for serving youth through out- of-school time programming.

CASE for Kids Gap analysis FY-19 Progress Update:

- To expand resources and leverage funds to maximize services to youth through out-of-school time programming and based on good standing with the Texas Education Agency, our Cycle 9 21st CCLC funding for 10 campuses was extended for two additional years.
- 2. Quality enhancement services this year continued through the provision of trainings, scholarships to state conferences, and collaboration with Out2Learn to provide support to their 1/4ly Network meetings. We have applied for funding to specifically host a conference to facilitate SEL and Equity training in collaboration with multiple partners and districts. CASE also used social media to issue SEL Challenges to program providers.

3. In an effort to drive change and collaborate with out-of-school time investors to best leverage resources a fiscal scan of local out-of-school time investments was conducted in collaboration with the Houston Endowment and United Way. Results are being shared with local stakeholders and funders. CASE launched phase three of our ENRICH Afterschool work. This iteration was the creation of an afterschool council of advisors made up from different youth serving sectors.

Ofrecte with Ohlipsetive	Oursent Oten die e	Definition	Astise Dise
Strategic Objective	Current Standing	Deficiency	Action Plan
1. Expand Resources-	1. Our current revenue portfolio includes: The	Grant from the Houston Endowment is declining and	Build on our current service portfolio to expand
Leverage funds to	Houston Galveston Area	will be in 3^{rd} and final year.	services to seek additional
maximize services	Council contract, City of	Next application will be a	funding streams.
to youth through out-	Houston contract, 2- 21 st	completely new proposal with	runding streams.
of-school time	CCLC grants, a Houston	potential data initiative	
programming	Endowment grant; and a	City of Houston may be at	
	few small corporate and	risk due to fire fighters and	
	foundation grants for	will result in a loss of over	
	Ecobot	80+ annual partners. HGAC	
		is due to remain constant and	
		contract is in good standing.	
		Limitations for HGAC relate to	
		services are limited to 12 and	
		under.21 st are in good	
		standing and will continue into next fiscal year but are	
		limited to identified sites.	
2. Enhance Quality	2. CASE collaborates with	There is limited funding for	CASE is seeking to
 Provide support 	13 districts and 95	older youth. Youth need to	specifically expand our
services to youth	community partners to	have a safe space to slow	project-based learning
serving providers	administer 43	down and understand context	portfolio to include college
that expands their	comprehensive afterschool	for safety work and develop	and career readiness
capacity to serve	programs and 100+	skills that they can utilize	activities for middle and
and increases the	content-based projects. 25	themselves in case of an	high school students.
quality of the	workshops and a	emergency.	CASE is also seeking to
services they	conference have already		expand our afterschool
provide to youth	been offered in 2017.2018		safety initiative to include
	with attendance from 905		middle and high school
	professionals. Currently		youth training and services
	offer safety to adults,		
	program coordinators and		
	assure alignment and inclusion with school district		
	safety plans		
3.Drive Change –	3. CASE sits on several	Access to data continues to	A data-shared plan that
Collaborate with out-	community collaboratives	be a difficult process. Districts	includes badging youth for
of-school time	that are trying to maximize	charge fees and the process	afterschool
investors to best	on resource sharing and	is difficult.	accomplishments will be
leverage resources	supporting youth initiatives.		proposed to the Houston
and create	Examples include		Endowment for
sustainable funding	Out2Learn, My Brothers		consideration for a new 3-
streams for youth	Keeper, Bridge UP at		year grant and could also
investments in	Menninger, Children at Risk		be sources to national
afterschool, summer	 youth advisory group. 		foundations that are
programs.			

Gap Analysis CASE for Kids FY 20

			interested in this type of work.
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AROI - Academic Return on Investment

The AROI for fiscal year 2018-2019 Budget was the following:

In relation to comprehensive afterschool programming, CASE will utilize the framework developed in a study from Dr. Patrick Leung, University of Houston, completed in 2016 to assess our return on investment in relation to afterschool impact areas.

The resulting return was \$7.33 for every dollar invested. Data included investments in CASE comprehensive afterschool programs. Impact areas were related to 1) increases in revenues to school districts for school day attendance, 2) increases to graduation rates as it relates to the individual participant's future increased earning potential, and 3) reduction in costs to society as measured by reduction in crime costs for improved behavioral performance. Other Harris County afterschool programs were also assessed. The return in aggregate was \$5.93. The difference of \$1.40 in additional return evidences the leveraging power of collaboration with HCDE.

See summary by Dr. Leung.

The following is the ROI for HCDE CASE for Kids:

Effects	Total Benefits Lower Estimates	Higher Estimates
Estimated Effects		-
Increased Attendance*	-\$595.90	-\$3,772.05
Increased Compensation**	\$44,492.83	\$57,907.99
Reduced Crime Costs***	\$19,774.78	\$32,229.31
Total	\$63,671.71	\$86,365.25
Average Total Benefits: (\$63,671.71+\$86,365.2	25)/2 = \$75,018.48	
Cost of Program: \$5,594,214.84	,	
Number of Students: 4,374 (based on those wh	no attended the program	n more than 29 days per year)
Average Cost per student: \$5,594,214.84/4,374	4 = \$1,278.97	
Years of investment: 8 (estimate)	. ,	
Total Cost for 8 years: \$1,278.97x 8 years = \$1	0,231.76	
Net Benefit/Cost Ratio: \$75,018.48/\$10,231.76	= \$7.33	
For every one dollar investment in after school	program at HCDE CAS	E for Kinds, the return for
investments is \$7.33.		
*Based on the R.I. Providence After School Pro	ogram (Kauh, Tina. J., 2	011)., South Carolina After School
Program (Appenzeller, G., Nelson-Howell, M., I		
ACE Program (Naftzger, N., et. al., 2013) and		
Reisner, E. R., 2010).		, , , , , , , , , ,
**Based on the Brown estimates (Brown, Frate	s, Rudge and Tradewell	l, 2002).

***Based on LA Best After School Program (Goldschmidt, P., & Huang, D., 2007).

The Actual AROI for fiscal year 2018-2019 is:

For FY 18, FY 19 and FY 20, to integrate number of students served in all program areas, CASE director, Dr. Lisa Caruthers, applied a more conservative model based on the same research and cost indicators. FY 17 was only based on research completed by Dr. Leung with data from two of CASE programs. Conservative estimates from Dr. Leung's formulas include: 1% increased School Day Attendance; 1%

increased High School Graduation; .01% reduction in crime costs. The average cost was used for the financial proxy. The years over time projections were removed as well so estimates could be made annually.

FY 19 Actuals	
Estimates of Effects	Financial Proxy
Increased School Day Attendance (1/100)	-\$2,138
Increased Compensation for HS Graduates (1/100)	\$51,200
Reduced Crime Costs (1/1000)	\$26,002
Cost of Program:	\$7,787,038
Number of Students:	11,778
Average Cost per student: \$7787038/ 11,778 =	\$661.15
(Estimated Effects of Number of Youth x Increased Attendance) +	(Estimated Effects of Number of Youth
x Increased Compensation) + (Estimated Effects of Number of You	uth x Reduced Crime Costs)
Cost of Program	

Cost of Program

(118 x -2,138) + (118 x 51,200) + (12 x 26,002)= 6,095,983.87

\$7,787,038

Return on Investment: \$0.78 return for every dollar invested.

Numbers are like 2017-2018. While our budget for FY 2018.2019 is lower than 2017-2018 so are our numbers of youth served.

The AROI for Fiscal 2019-2020 is proposed as follows:

FY 20 Estimate Estimates of Effects Financial Proxy Increased School Day Attendance (1/100) -\$2,138 Increased Compensation for HS Graduates (1/100) \$51,200 Reduced Crime Costs (1/1000) \$26,002 Cost of Program: \$8,000,000 Number of Students: 12.000 Average Cost per student: \$8,000,000/ 12,000 = \$666.66 (Estimated Effects of Number of Youth x Increased Attendance) + (Estimated Effects of Number of Youth x Increased Compensation) + (Estimated Effects of Number of Youth x Reduced Crime Costs)

Cost of Program

(120 x -2,138) + (120 x 51,200) + (12 x 26,002)= 6,193,996.74	
\$8,000,000	

Return on Investment: \$0.77 return for every dollar invested. While our funding for our 21st CCLC grant will increase in FY 20, our numbers of youth served will remain the same.



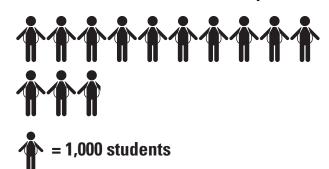
CASE for Kids

6005 Westview Dr. | Houston, Texas 77055 Phone: 713-696-1331 | Fax: 713-696-1342

Director :	Dr. Lisa Caruthers	Ext. 1336
Project Coordinator:	Tiffany Croone	Ext. 1330
Admin Assistant:	Kimberlee Flowers	Ext. 1331



Student Profile Number of Students Served: 12,351

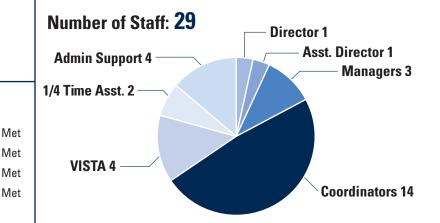


Parent Profile Total Served: 1,192

Accountability Standards

Funding Profile Total Budget: \$7,787,038

21st CCLC Cycle 9	\$1,658,700
21st CCLC Cycle 10	\$1,500,000
HGAC	\$2,498,182
HCDE/Match	\$557,787
HCDE/Revenue	\$688,466
Houston Endowment	\$100,000
Education Foundation	\$13,903
City of Houston	\$770,000



Districts Served (13)

Students Served

Client Satisfaction

Cost per Student

Student Improvement

Aldine
Alief
Association for the Advancement of
Mexican Americans (Charter)
Clear Creek
Galena Park
Harmony Public Schools (Charter)
Houston
Humble
KIPP Texas Public Schools (Charter)

Pasadena Promise School (Charter) Raul Yzaguirre School for Success Sheldon Southwest Schools (Charter) Spring Spring Branch YES Prep (Charter)

100%

91%

87%

>1,000 a year

Community Partners

Houston EndowmentPerforming AHouston Urban Debate LeagueJ. Harding anYMCA of Greater HoustonWEN HoustonUnited Way of Greater HoustonBank of TexaBoys and Girls Clubs of Greater HoustonCenterPointUniversity of Houston- CentralCity of HoustUniversity of Houston- DowntownMicrosoftButler Business ProductsWood

Texas Litho Printing
Hobby Center for the
Bank of TexasSpace Center
Bank of TexasPerforming ArtsWells FargoJ. Harding and Co.Texas SoutherWEN HoustonHouston Comm
Bank of TexasBank of TexasFrench CornerCenterPointChick-Fil-ACity of HoustonSpindletop Cha
Workshop Hou
Out 2 Learn

Space Center Houston Bank of Texas Wells Fargo Texas Southern University Houston Community College French Corner Chick-Fil-A Spindletop Charters Workshop Houston Out 2 Learn

Harris County Department of Education

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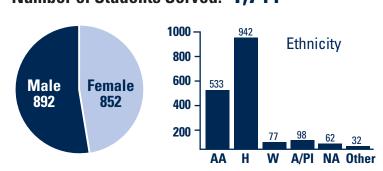


CASE for Kids - Comprehensive Programs

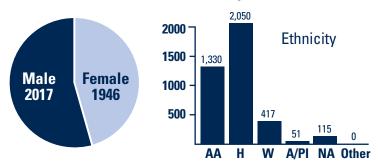
6005 Westview Dr. | Houston, Texas 77055 Phone: 713-696-1331 | Fax: 713-696-1342

Manager:	Jesselyn Allen	Ext. 1334
Project Coordinator:	Brandi Nichols	Ext. 2128
Project Coordinator:	Jasmine Castleberry	Ext. 1788
Program Coordinator:	Mario Garcia	Ext. 1330
Project Coordinator:	Audrey Jefferson	Ext. 2134
Administrative Assistant:	LaTasha Rignaiden	Ext. 1341

Partnership Student Profile Number of Students Served: 1,744



21st CCLC Student Profile Number of Students Served: 3,963



Total Parents Served: 1,192

Districts Served (14)

Aldine Alief Association for the Advancement of Mexican Americans (Charter) Baker Ripley Promise School Clear Creek Galena Park Houston Humble Pasadena Raul Yzaguirre School for Success Sheldon Southwest Schools (Charter) Spring Centers

21st Century Community Learning Centers Partnership Project

Aldine ISD	Drew Academy	21st CCLC
	Raymond Academy	Partnership
Alief ISD	Albright Middle School	21st CCLC
	Cummings Elementary	Partnership
	Heflin Elementary	Partnership
	Liestman Elementary	Partnership
	Mahanay Elementary	Partnership
	Martin Elementary	Partnership
	Miller Intermediate	Partnership
	Outley Elementary	Partnership
Boys and Girls Club	Morefield	Partnership
	Spring Branch	Partnership
Charter	Academy of Accelerated Learning	Partnership
Clear Creek ISD	Clear Creek Intermediate	21st CCLC
Galena Park	North Shore 9th Grade Center	21st CCLC
	North Shore ES	21st CCLC
	Tice Elementary	21st CCLC
	Williamson Elementary	21st CCLC
Houston ISD	Chavez High School	21st CCLC
	Benbrook Elementary	Partnership
	Briscoe Elementary	Partnership
	Lyons Elementary	Partnership
	Park Place Elementary	Partnership
	Sanchez Elementary	Partnership
	Whidby Elementary	Partnership
	White Elementary	Partnership
Humble ISD	Sterling Middle School	21st CCLC
Initiatives for Healthy	Initiatives for Healthy	Partnership
Communities	Communities	
Pasadena ISD	South Houston Intermediate	21st CCLC
	Frazier Elementary	Partnership
Promise School	Promise School Baker Ripley	21st CCLC
Raul Yzaguirre	Houston T-SEM & Early	21st CCLC
School for Success	College School	
Sheldon ISD	Null Middle School	21st CCLC
	C.E. King High School	21st CCLC
	C.E. King Middle School	21st CCLC
	Royalwood Elementary	21st CCLC
	Carroll Elementary	Partnership
	ouo	
	Garrett Elementary	Partnership
	· ·	

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CASE for Kids-Quality Support

6005 Westview Dr. | Houston, Texas 77055 Phone: 713-696-1331 | Fax: 713-696-1342

Program Manager:	Kathleen Evans	Ext. 1369
Project Coordinator:	Victoria Lopez-Case	Ext. 2125
Program Coordinator:	Jacqueline Chavez	Ext. 2132
Program Coordinator:	Kittra Hewitt	Ext. 1353
Admin Assistant:	Patrice Hearon	Ext. 1375



Professional Development

Workshops, Symposium and consulting services geared to administrators, managers and frontline staff of all afterschool programs, school age child care centers, summer camps as well as out-of-school time service providers.

Workshops Offered: 43 Participants: 1,095 CEUs Earned: 3,313 hours

Afterschool Provider Placement

Service providers deliver activities that integrate numeracy and literacy for students in afterschool programs in Harris County.

Approved Direct Service Providers: 110 Contracts Awarded: 44 Sites Received Services: 45 Hours Served: 1,696.5 Students Served: 2,489

SMART Zone

Curriculum and activity kits that utilize interactive learning strategies are available for check out through our Sharing Multiple Afterschool Resources and Technology (SMART) Zone.

Items Available: 1,365 Number of Items Checked Out: 736 Sites Served: 118 Students Indirectly Served: 2,820

Program Quality Support

Program assessments are conducted using a national afterschool program quality development tool.

Site Program Quality Assessments Completed: 60 Number of Collaborators: 34



CASE for Kids - Resource Management

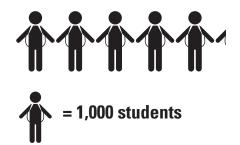
6005 Westview Dr. | Houston, Texas 77055 Phone: 713-696-1331 | Fax: 713-696-1342

Manager:	Mary Doyle-Glover	Ext. 1360
Program Coordinator:	Adrian Izaguire	Ext. 1321
Program Coordinator:	Chasidy Celestine	Ext. 1773



City Connections Student Profile

Number of Students Served: 5,155



Afterschool Strategic Investment (ASI)

ASI Collaboarators

- Boys and Girls Club
- Harris County Precinct 1
- Harris County Precinct 2
- Harris County Libraries
- Alief ISD

Resources Provided

Curriculum and Materials	836
27 Service Provider provided OST activities	71
Professional Development	8
ASI Kids' Days	4

City Connections Funding \$695,140 Number of Not for Profit Funded Sites: 62 Number of Not for Profit Project Sites: 108

Houston City Council District	Number of Project Sites
District A	8
District B	6
District C	9
District D	12
District E	7
District F	8
District G	5
District H	22
District I	10
District J	11
District K	19

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CASE for Kids - Project-Based Learning

6005 Westview Dr. | Houston, Texas 77055 Phone: 713-696-1331 | Fax: 713-696-1342

Assistant Director:	Trina Finley	Ext. 1357
Project Coordinator:	Tracie Scales	Ext. 1782
Project Coordinator:	Toni Candis	Ext. 1757



All Earth Ecobot

In an effort to continue providing students with the opportunities to engage in activities that support the development of problem-solving skills, critical thinking, and 21st-century skills, CASE for Kids hosted the 10th Annual All-Earth Ecobot Challenge robotics competition

Youth Served: 615 Practice Days: 2 Number of Competitions: 4

CASE Debates

During its first year, CASE Debates in partnership with the Houston Urban Debate League students participated in debate activities such as seminar workshops, tournaments, attended a college campus tour, debated in a federal courtroom, attend summer camp and engage with various professionals in business, law, government, and education. Some students also received college scholarships and participated in regional and national tournaments.

Number of Youth Served: 301 Sites Served: 16 Number of Events: 9

Special Events:

- 10/25/18 Lights On Afterschool
- **10/27/18** Link Up Greater Houston Conference
- 12/7/18 Kids' Day Entrepreneurship
- 4/24/19 Kids' Day Little Birdies Golf
- 4/26/19 Kids' Day Math-a-Matics
- 4/27/19 All-Earth Ecobot Challenge -Elementary Competition

4/6/19 - Humble ISD Ecobot Eco Genius Lab
5/17/19 - All-Earth Ecobot Challenge - Middle Competition
6/20/19 - Kids' Day at the Hobby Center for the Performing Arts
6/27/19 - Kids' Day Amazing Race: College & Career Exploration
Week of July 8, 2019 - National Summer Learning Week
Week of July 14, 2019 - HUDL Summer Institute

HEAD START

Gap Analysis

For fiscal year 2018-2019 Head Start presented the following Gap Analysis:

Strategic Objective	Current Standing	Deficiency	Action-Plan
Revamping Standard Operating procedures.	In progress	Creating a common understanding of content for new layout. Time available to complete revamp due to competing priorities	Schedule times, ongoing communication SOP committee. Tracking dates of submission/completion, stick to approval process
Achieve & maintain full staffing of all positions	In progress	Competitive salaries and Qualified individuals	Consistently recruiting & interviewing, continue working with Human Resources Department
Achieve full compliance in all EHS-CCP partner sites.	In progress	Subsidy Waitlist (lack of funds), Teacher Quality / Turnovers, In-Kind, Hiring Qualified Staff, Varying stages of compliance at each site	Staff training, corrective action plans for centers, regular site visits

During FY 18-19, Head Start was able to establish a process for reviewing an assessment of need for changes to Standard Operating procedures based on the updated standards. The process included revamping the format for the Standard Operating Procedures. Staff has begun the work of systematically updating the procedures, training when applicable and posting them to the portal.

Head Start continued to work to achieve and maintain full staffing of all positions. Consistent recruitment activities are scheduled during FY 18-19 to support a consistent pool of qualified applicants. The HCDE Board of Trustee approved and implements salary adjustments for teaching staff positions, supporting the strategic objective to offer competitive salaries.

While we continue to work though challenges with the Early Head Start Child Care Partners, we did receive a Federal Review Focus 2 Review in February 2018 with no findings.

Gap Analysis Head Start for FY19-20

STRATEGIC OBJECTIVE:	CURRENT STANDING:	DEFICIENCY:	ACTION PLAN:
Achieve & maintain full staffing of all positions	In progress	Competitive salaries Qualified individuals	Consistently recruiting & interviewing (three scheduled job fairs annually) Continue working with Human Resources Department
Create a culture that supports staff satisfaction and retention	In progress	Competitive salaries Time	Revamp onboarding Leveling ongoing professional development
Achieve full compliance in all EHS-CCP partner sites	In progress	Teacher quality/Turnovers In-Kind Hiring qualified staff Varying stages of compliance at each site Immunizations, dentals, physicals Lack of staff training	Regular site visits Updating SOPs to create comprehensive and more streamlined process Scheduled training on a yearly plan on Saturdays Added training director's round table Changed layout of the center staffing to be more comprehensive

AROI- Academic Return on Investment

The AROI proposed for fiscal year 2018-2019 was the following:

Considering the abnormalities during the fiscal year 2017-2018 and the gap between teacher training and assessment, and the need to further monitor reliability of the assessors, we anticipate a possible drop in the average gain score for fiscal year 2018-2019, as follows:

Growth * Student	=	Average Gains Score*Student #	=	Average Gain Score
Budget		Cost per student* Student #		Cost per Student
Growth * Student	=	40	=	0.004
Budget		\$10,000		

Based on the estimated AROI, for each dollar invested in the students, Head Start will expect to see a 0.004 increase in score per student. In other words, Head Start would invest \$250 to gain one score point per student during fiscal year 2018-2019

Head Start will uses the CLI Engage student assessment to assess student gains by implementing three assessment during the academic school year. To assessment demonstrates the level of gains that the students achieve between the initial assessment and the final assessment. The formula for the AROI follows:

Growth * Student	=	Average Gains Score*Student #	=	Average Gain Score
Budget		Cost per student* Student #		Cost per Student

2017-18 was the first year using CLI Engage student assessment. Several variables must be considering in looking at the initial year of the assess gains, including the late start of the school year due to Hurricane Harvey, the instability of the staff dealing with the trauma of the Hurricane, reliability of staff implementing the tool during the initial year, the student's would were traumatized by the event and its impact on student behavior that may have impact their learning.

The AROI for the 2017-18 school year is .48. During the year 2018-2019 students overall average across all domains was 46.61. The AROI for 2018-19 is as follows:

Growth * Student	=	46.61	=	0.0045
Budget		\$10,314		

Based on the estimated AROI, for each dollar invested in the students, Head Start will expect to see a 0.004 increase in score per student. In other words, Head Start would invest \$222 to gain one score point per student during fiscal year 2018-2019. As anticipated, AROI for FY 2018-19 experienced a drop. While the average gains increased, the cost per student was increase due to a Cost of Living Increase to the program. However, the AROI did exceed the projected .40.

The AROI for Fiscal 2019-2020 is proposed as follows:

Head Start projects an increase in gains and cost per child for the 2019-20, with the AROI maintaining in the .0045 for fiscal year 2019-2020. Considering the gap between teacher training and assessment, and the need to further monitor reliability of the assessors, we anticipate no change in the ARIO for the next fiscal year, as follows:

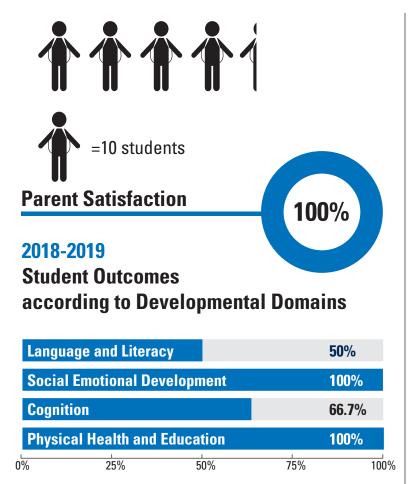
Growth * Student	_ =	Average Gains Score*Student #	=	Average Gain Score
Budget		Cost per student* Student #		Cost per Student
Growth * Student	_ =	45	=	0.0045
Budget		\$10,000		

Based on the estimated AROI, for each dollar invested in the students, Head Start will expect to see a 0.004 increase in score per student. In other words, Head Start would invest \$250 to gain one score point per student during fiscal year 2018-2019

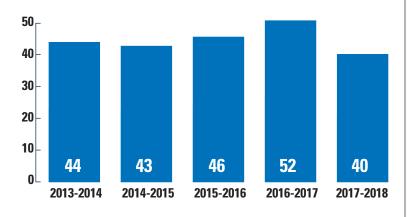


Barrett Station 77532, 77520

2018-2019 Students Served: 43



Students Served Last 5 Years:







Top Community Resources Utilized:

Harris County Public Library: Library card assignment; books; children's activities

Texas Department of Health and Human Services: Outreach counselor, update on benefit status

Ronald McDonald Mobile Clinic: Immunizations, Well-Child Physical Exam

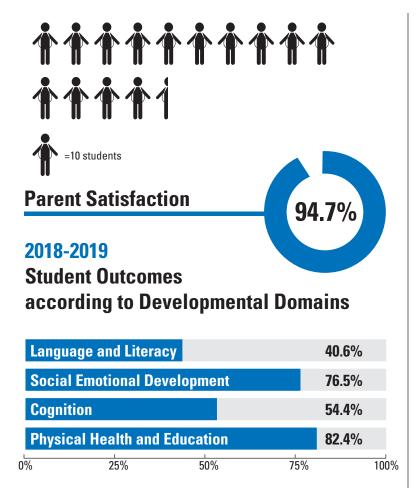
WIC: Supplemental nutrition for families

Lee College: ESL Courses

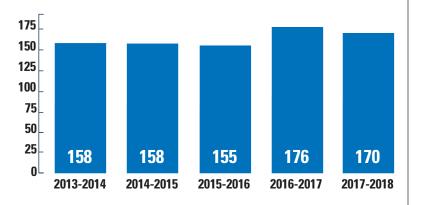


Baytown 77520, 77521,77523

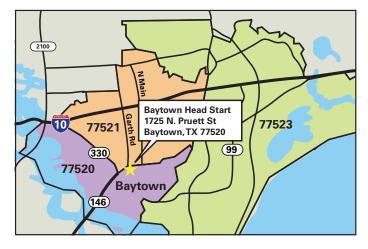
2018-2019 Students Served: 145



Students Served Last 5 Years:







Top Community Resources Utilized:

Legacy Community Health Services: Physical and Dental Exams

Sterling Municipal Library: Library Card Assignment

WIC: Food and Nutrition Supplements, Education

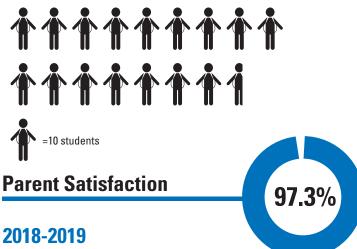
Texas Health and Human Services: SNAP and Medicaid

Texas Children's Mobile Clinics: Physicals and Immunizations



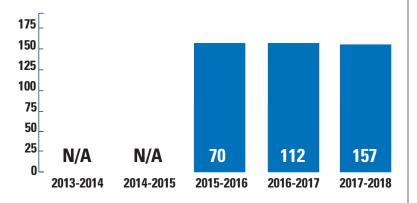
Baytown 77520, 77521,77523, Crosby 77532, Channelview 77530, Pasadena 77504

2018-2019 Students Served: 167



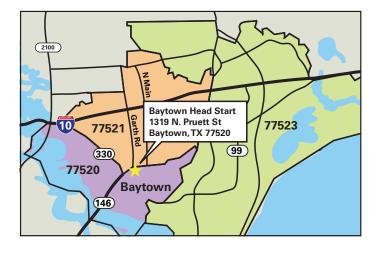
Student Outcomes according to Developmental Domains

- Students ages 0-3 years receive differentiated instruction that supports both English and Spanish learners building on students' skills. Students are assessed with a checklist that measures their individual development milestones.
- Based on the data collected from student ongoing assessments, staff provided child-centered intentional and integrated individualized instruction.



Students Served Last 5 Years:





Top Community Resources Utilized:

Legacy Community Health Services: Physical and Dental Exams

Sterling Municipal Library: Library Card Assignment

WIC: Food and Nutrition Supplements, Education

Texas Health and Human Services: SNAP and Medicaid

Texas Children's Mobile Clinics: Physicals and Immunizations

Cedar Bayou Grace: Diapers, wipes and other toiletries

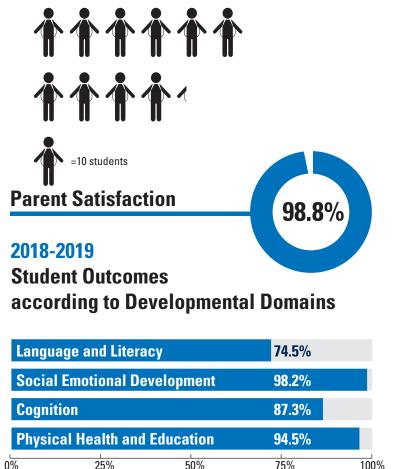
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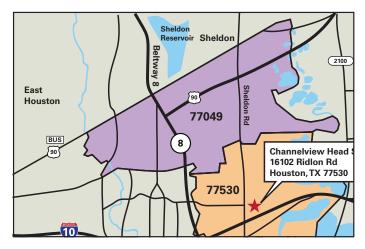


Channelview 77530, 77049

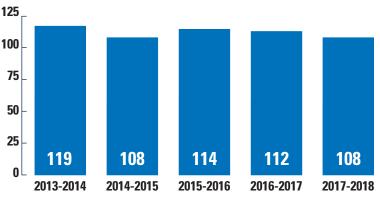
2018-2019 Students Served: 102







Students Served Last 5 Years:



Top Community Resources Utilized:

Harris County Public Library: Library card assignment; books: children's activities

Texas Department of Health and Human Services: Outreach counselor, update on benefit status

Ronald McDonald Mobile Clinic: Immunizations, Well-Child Physical Exam

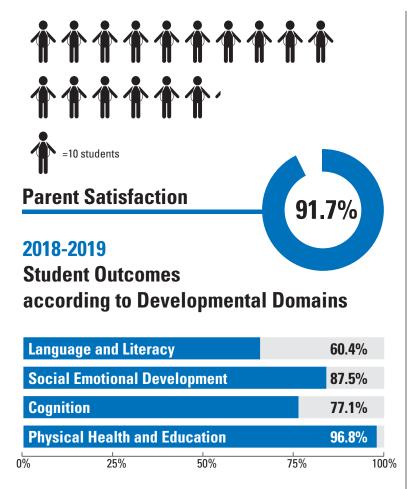
WIC: Supplemental nutrition for families

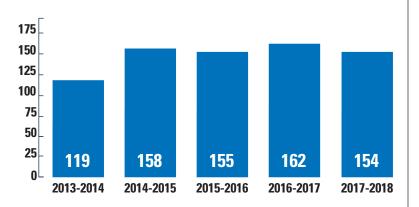
Lee College: ESL Courses



Compton 77028, 77050, 77078, 77016, 77093

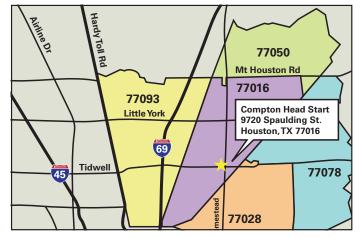
2018-2019 Students Served: 161





Students Served Last 5 Years:





Top Community Resources Utilized:

Texas Star Program: Insurance/Medicaid

WIC: Supplemental nutritious foods, nutrition education and counseling at clinics; screening and referrals to other health, welfare, and social services

HCDE Adult Education: Free classes in convenient locations and flexible schedules (morning, afternoon, and evening); highly qualified and trained teachers; adult centered.

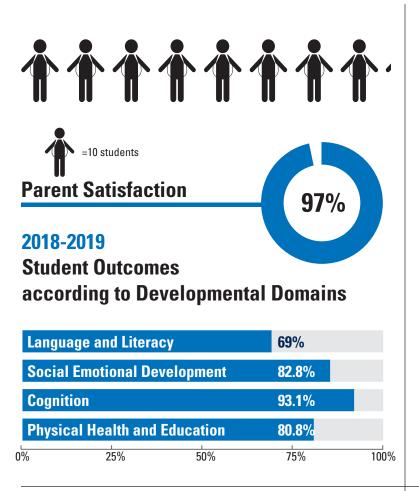
Legacy Community Health Services: Adult primary care; pediatrics and OB/GYN, behavioral health service, dental care, vision services, vaccination/immunizations and HIV awareness

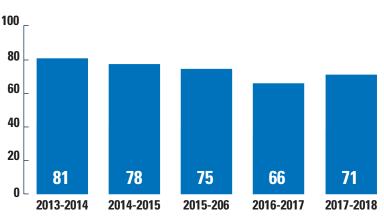
Super Smile Savers Program: Dental health promotion; early preventive care; referrals and case management



Coolwood 77013, 77029, 77049, 77015, 77530

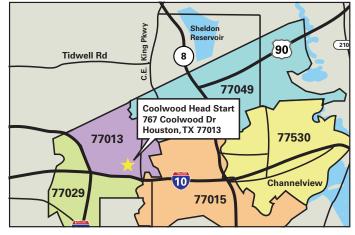
2018-2019 Students Served: 81





Students Served Last 5 Years:





Top Community Resources Utilized:

Harris County Public Library: Library card assignment; books; children's activities

Texas Department of Health and Human Services: Outreach counselor, update on benefit status

Ronald McDonald Mobile Clinic: Immunizations, Well-Child Physical Exam

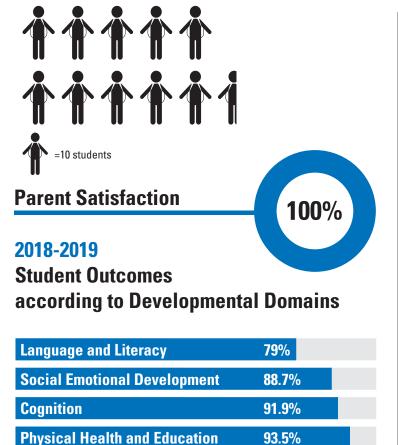
WIC: Supplemental nutrition for families

Lee College: ESL Courses



Dogan 77020, 77026

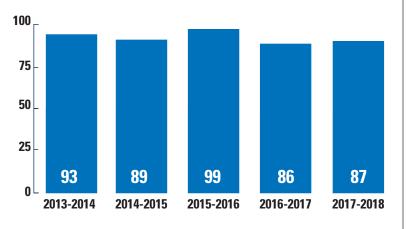
2018-2019 Students Served: 106



Students Served Last 5 Years:

25%

0%



50%

75%

100%





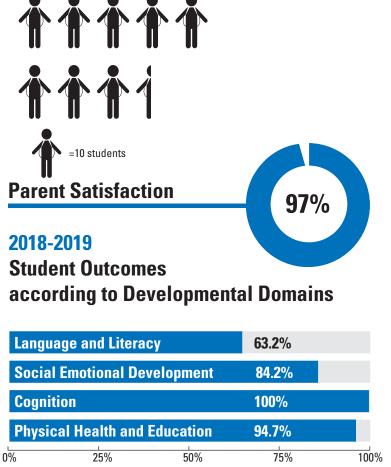
Top Community Resources Utilized:

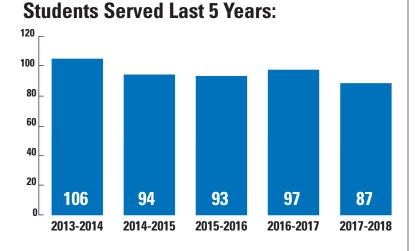
Houston Children's Charity: Toys Goodwill Job Connection Center: Employment Berry Medical Center: Physical Exams Berry Dental Clinic: Dental Exams Legacy Community Health Services: Physical/Dental Exams



Fifth Ward 77020, 77026

2018-2019 Students Served: 84









Top Community Resources Utilized:

Fifth Ward Enrichment Program: Provides services for youth within the Community

Fifth Ward Multipurpose Center: Provides government assistance, assistance with Medicaid, and community resources

Fifth Ward Houston Public Library: Provides educational library support services

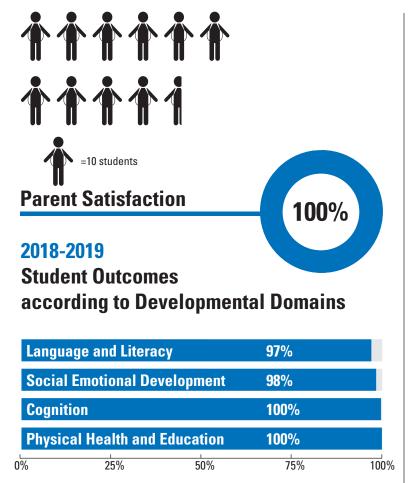
Legacy Community Health Services: Provides health care services to low income families

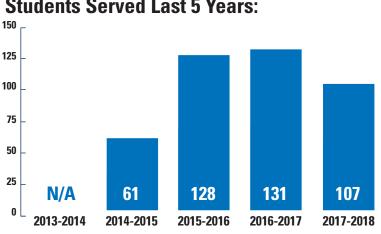
Jefferson Dental: Provides dental services



Fonwood 77026, 77028, 77016

2018-2019 Students Served: 111











Top Community Resources Utilized:

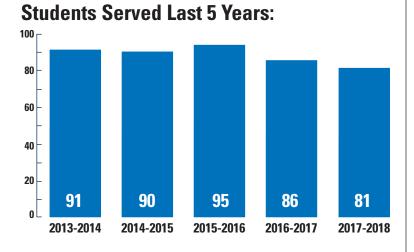
Legacy Community Health: Health Services South Texas Dental: Dental Services Harris County Mobile Clinic: Immunizations and physical exams **Depelchin:** Counseling

Food Banks: Food Resources

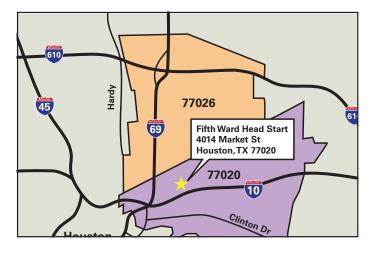


Humble 77336, 77338, 77339, 77345, 77346, 77357, 77365, 77396

2018-2019 Students Served: 88 *** *** =10 students **Parent Satisfaction** 97.8% 2018-2019 **Student Outcomes** according to Developmental Domains Language and Literacy 60.9% **Social Emotional Development** 62.5% Cognition 75% **Physical Health and Education** 70% 25% 75% 0% 50% 100%







Top Community Resources Utilized:

Fifth Ward Enrichment Program: Provides services for youth within the Community

Fifth Ward Multipurpose Center: Provides government assistance, assistance with Medicaid, and community resources

Fifth Ward Houston Public Library: Provides educational library support services

Legacy Community Health Services: Provides health care services to low income families

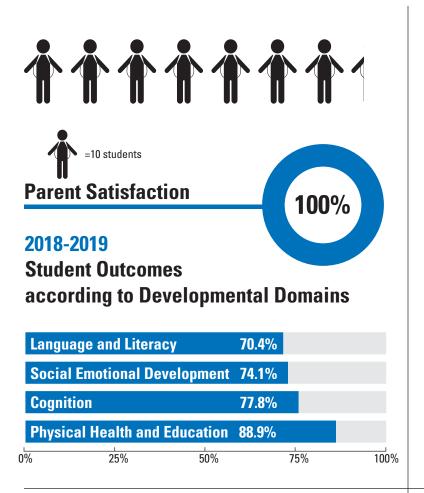
Jefferson Dental: Provides dental services

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J.D. Walker 77520, 77521

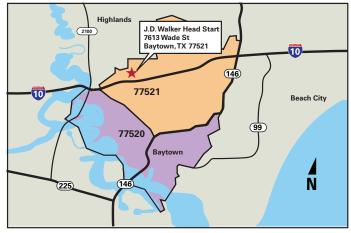
2018-2019 Students Served: 72



80 60 40 40 20 69 69 2013-2014 69 2014-2015 68 69 2015-2016 2016-2017 2016-2017

Students Served Last 5 Years:





Top Community Resources Utilized:

Love Network, Inc.: Food, clothing, and furniture resources; utility assistance

Goose Creek School Base Clinic: Physical examinations and immunizations

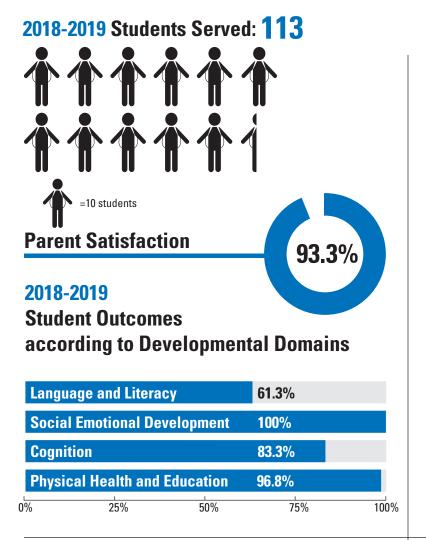
Project Lee Way College: Vocational and technical education

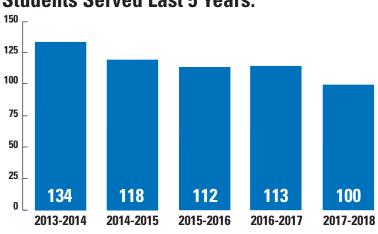
Our Lady of Guadalupe Catholic Church: Food pantry Harris County Social Services: Utility and social service resources

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La Porte 77571, 77062, 77059, 77586, 77546, 77598, 77058





Students Served Last 5 Years:





Top Community Resources Utilized:

La Porte EMS: Immunization services

Texas City Immunization Clinic: Immunization services Legacy Community Health Services: Behavioral and pediatric services

Bayshore Baptist Church and Food Pantry: Food resources

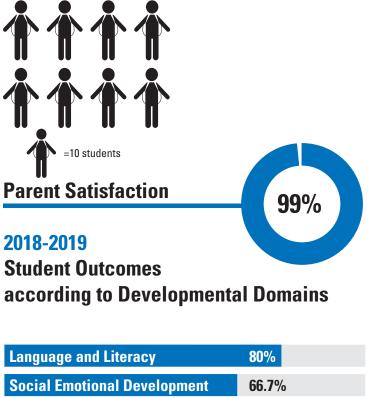
Red Bluff Health Department: WIC and immunization services

Harris County Department of Education

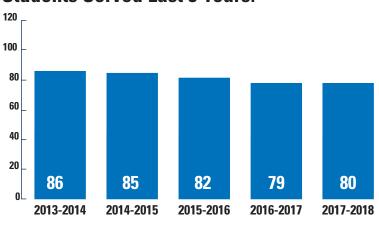


Pugh 77020, 77026, 77029

2018-2019 Students Served: 80

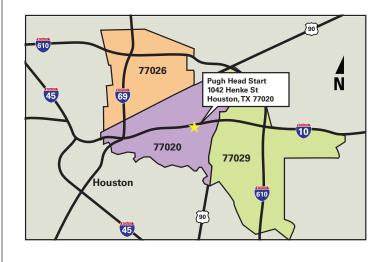


Cognition		95%		
Physical Health and Education		100%		
0%	25%	50%	75%	100%



Students Served Last 5 Years:





Top Community Resources Utilized:

Target Hunger: Food pantry resources

HOPES Parenting: Parenting skills and education

Early Head Start- Gulf Coast: Childcare resources

Legacy Community Health Services: Dental and physical examinations

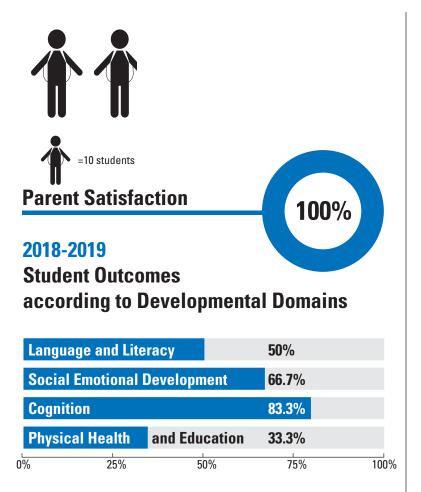
Texas Children's Mobile Clinic: Physical examinations and immunizations

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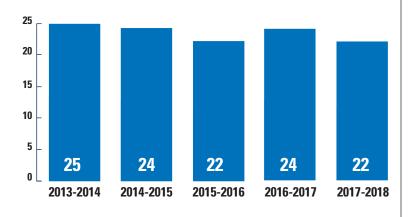


San Jacinto Varied Zip Codes

2018-2019 Students Served: 19



Students Served Last 5 Years:







Top Community Resources Utilized:

Uvalde Baptist Church: Food pantry resources

St. Andrew's Catholic Church: Food pantry resources **Denver Harbor Clinic:** Physical and dental examinations and counseling resources

Channelview Public Library: Library partnership for book resources

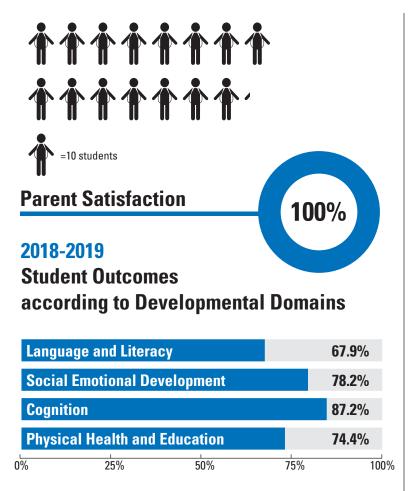
San Jacinto College, North Campus: Education

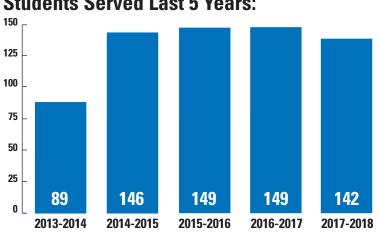
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Sheffield 77015, 77049, 77029, 77547

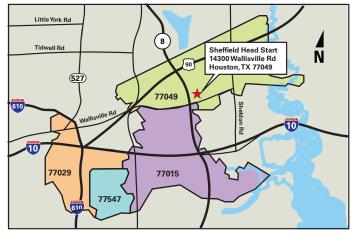
2018-2019 Students Served: 152





Students Served Last 5 Years:





Top Community Resources Utilized:

Uvalde Baptist Church: Food pantry resources St. Andrew's Catholic Church: Food pantry resources

Denver Harbor Clinic: Physical and dental examinations and counseling resources

Channelview Public Library: Library partnership for book resources

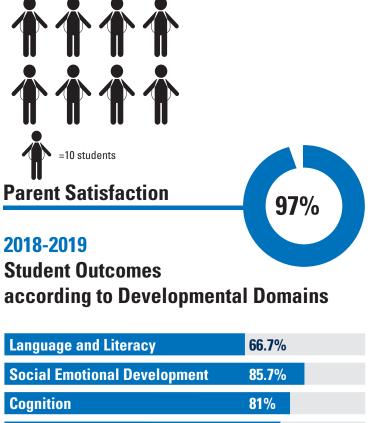
San Jacinto College, North Campus: Education

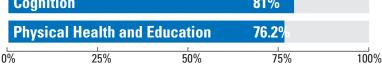
Harris County Department of Education



Tidwell 77044, 77049

2018-2019 Students Served: 80

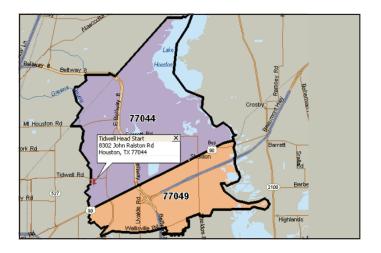




100 80 60 40 20 71 74 89 73 74 0 2013-2014 2014-2015 2015-2016 2016-2017 2017-2018

Students Served Last 5 Years:





Top Community Resources Utilized:

Texas Star Program: Insurance-Medicaid

WIC: Supplemental nutritious foods; nutrition education and counseling at WIC clinics; screening and referrals to other health welfare and social services Sheldon ISD: Pre-kindergarten/ Kindergarten support

HCDE Adult Education: Free classes in convenient locations and flexible schedules (morning, afternoon, and evening); highly qualified and trained teachers; adult centered.

Legacy Community Health System: Adult Primary Care, pediatrics, OB/GYN and maternity services; behavioral health services; dental care; vision services; vaccination and immunization support, and HIV/STD awareness.

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SPECIAL SCHOOL ADMINISTRATION

Gap Analysis for all Schools

For fiscal year 2018-2019 Special Schools presented the following Gap Analysis:

Strategic Objective	Current Standing	Deficiency	Action Plan
Increase technology offerings for staff with teacher laptop program	refresh but 3 of the 4 campuses need technology in the form of computers for teachers.	technology that is in need on campuses to support student interaction with technology. Teachers need laptops for planning and professional	Invest upwards to 30K-40K across the four campuses in technology to support student increased opportunities for student engagement with technology.
Increase student reading fluency and comprehension levels using the I-Ready software	campus has the program in place on campus but is still	be incorporated to provide baseline reading results for	Actively monitor data from the I- Ready program to observe student gains in literacy.
Decrease the number of campus red calls by 10% through student engagement and use of ABA strategies and technology	component to supporting student academic and behavioral progress. On 4 of	to support increasing student engagement to decrease number of student restraints.	Invest upwards to 30K-40K across the four campuses in technology to support student increased opportunities for student engagement with technology.
Increase campus partnerships for vocational education initiative which provide job/social skills for students in each program.	an active vocational component which provides opportunities for students to go out into the Houston community and develop	which provides opportunities	Increase number of campus partnerships for 3 of the four campuses that do not have fully functioning programs.

During the fiscal year 2018-2019, the Special Schools Division worked on the action plan as follows.

Our instructors find themselves in need of technology to plan lessons, record data, and to engage students. In 2018-2019, the teacher laptop program was not initiated, but other professional staff such as assistant principals, transition specialist at each campus have been provided Surface Pros to conduct evaluations observation of students effectively. The technology also allows the professional staff to participate in ARD meetings more effectively. AB School East received five new SMART Board Projectors; Highpoint had 8 SMART Boards that

needed routine maintenance. AB School West will receive the technology package when they move into the new building. AB School East received 25 new Google Chrome books. One new cart for Chrome books

Students that enter our campuses frequently have literacy struggles, and the i-ready software is a program that offers a screener and support to improve a student's Lexile level. One hundred percent of the classes at AB School West is using the i-ready reading software. AB School East is in the infant stages of implementing the initiative. Next steps to support implementation include identifying a teacher to serve as a lead trainer to help support teachers use of the resource with supporting literacy. A new position that supports teachers with the use of assistive technology and other platforms such as i-ready and IXL is needed to take support to scale across the Schools Division system. The new position will also be utilized to monitor video request and meet other technology needs for campuses and the Schools Division.

This year a Parent Engagement Liaison has been added to support increasing campus partnerships for vocational, and School Division needs. A bus driver has also been added to sustain success with this goal. Previously transportation to and from work sites was a challenge for campuses, despite providing a modest stipend of 500 dollars, attracting a driver for the school bus proved to be a challenge. We now have a bus driver that will support all campuses. Between our Parent Engagement Liaison supporting the campus with establishing partnerships and the bus travel providing transportation for eligible students, our campus students will be engaging in several activities that will provide opportunities for students to grow job and social skills. Many other elements have been added to support student engagement. We have added Unique Learning as a curriculum for students that are in our Life Skills program. This program provides instructional materials for core subject areas and vocational skill development.

Textbooks have been purchased and online platforms for accessing core curriculum in Math, Science, Social Studies, and elementary and middle English Language Arts. These items have been purchased to support teacher and student success. We are partnering with Therapy Services to provide a music program for students to take advantage of to grow in their abilities to express themselves through alternative means. Students will receive exposure to SIRE, which offers equine therapy and the opportunity for students to improve balance, enhance self-esteem, and strengthen social interactions.

Strategic Objective	Current Standing	Deficiency	Action Plan
Increase technology offerings for staff with teacher laptop program for use with students.	One of the four campuses have had a technology refresh but 3 of the 4 campuses are in need of technology in the form of computers for teachers.	campuses to support student interaction with technology. Teachers need laptops for planning and professional	Invest upwards to 30K-40K across the four campuses in technology to support student increased opportunities for student engagement with technology.
Increase student reading fluency and comprehension levels using the I-Ready software for AB campuses	One of four campuses has I- Ready in use. One campus has the program in place on campus but is still working on implementation.	be incorporated to provide baseline reading results for students as they enter programs on three of the four	Actively monitor data from the I- Ready program to observe student gains in literacy at AB School East and AB School West. Implementation at Highpoint

Schools Division proposes the following GAP Analysis for the fiscal year 2019-2020.

Decrease the number of campus red calls by 10% through student engagement and use of ABA strategies and technology		to support increasing student engagement to decrease number of student restraints.	Utilize new campus technology within the classroom to enhance student engagement and quality of instruction.
Increase campus partnerships for vocational & CATE education initiative which provides job/social readiness skills for students	an active vocational component which provides opportunities for students to go out into the Houston community and develop	which provides opportunities for students to go out into the	Increase number of campus partnerships for three of the four campuses that do not have fully functioning vocational programs.
Increase curricular offerings with Unique Learning Systems, SIRE, Music program, and textbooks for teachers to		teacher's ability to effectively meet the IEP demands of students. Programs like Unique Learning and	Add additional programing to strengthen School Division offerings such as Unique Learning Systems, SIRE, and music hours with HCDE Therapy Services

AROI - Academic Return on Investment

AB WEST SCHOOL

2018-2019 Budget Return on Investment					
Number of Students Served	125	_	0.928	Studente por cost	-
Number of Annual Contracts	116	=	0.920	Students per seat	
Revenue	\$2,626,200	_	\$21,009.60	Per student	
Number of Students Served	125	=	φ21,009.00	Fei Student	

2018-2019 Actual Budget Return on Investment

Number of Students Served	173	_	0 757025424	Studente por acat
Number of Annual Contracts	131	=	0.757225454	Students per seat
Revenue	\$2,835,671	_	¢16 201 16	Doratudant
Number of Students Served	173	=	\$16,391.16	Per Student

Based on the AROI 2018-2019 Actual Budget, the number of students served increased by 48 and the number of contracts increased by 7, yielding an additional investment of \$209,471. The increase in

students served is based on an increased number of students transitioning to their district, and another student being assigned to occupy that seat. Transitioning back to the district can be the result of the student mastering their IEP Goals, the student withdrawing from their district, or an ARD Committee decision. The revenue rate was based on the increase in numbers per seat.

2019-2020 Budget Return on Investment					
Number of Students Served	135		1	Studente per eset	
Number of Annual Contracts	135	=	I	Students per seat	
Revenue	\$2,843,284		¢01 061 26	Per student	
Number of Students Served	135	=	φ21,001.30	Fel Student	

AB EAST SCHOOL

2018-2019 Budget Return on Investment				
Number of Students Served	154	_	0 002506404	Students per seat
Number of Annual Contracts	153	=	0.993300494	Students per seat
Revenue	\$3,031,100	_	\$19.682.47	Por student
Number of Students Served	154	=	= \$19,682.47	Per student

2040 2040 Dudget Deturn on Investment

2018-2019 Actual Budget Return on Investment

Number of Students Served	154		0.002506404	Studente per eget	
Number of Annual Contracts	153	=	0.993500494	Students per seat	
Revenue	\$3,208,300		¢00 000 10	Doratudant	
Number of Students Served	154	=	=	\$20,833.12	Perstudent

Based on the AROI 2018-2019 Actual Budget, the number of students served increased by 1 and the number of contracts increased by 1, yielding an additional investment of \$20,833. The increase in students served is based on an increased number of students transitioning to their district, and another student being assigned to occupy that seat. Transitioning back to the district can be the result of the student mastering their IEP Goals, the student withdrawing from their district, or an ARD Committee decision. Due to the increase of students served, we were more efficient and able to service the student with a lower cost per student.

2019-2020 Budget Return on Investment

Number of Students Served	160	0.05625	Studente per eset
Number of Annual Contracts	153	0.95625	Students per seat
Revenue	\$3,489,606	¢00 007 00	Per student
Number of Students Served	153	φ22,007.00	rei siuuelli

HIGH POINT EAST SCHOOL

2018-2019 Budget Return on Investment				
Number of Students Served	400		0.4325	Studente per eget
Number of Annual Contracts	173	=	0.4325	Students per seat
Revenue	\$2,013,200		¢5 022 00	Dor atudant
Number of Students Served	400	=	\$5,033.00	Per student

2018-2019 Actual Budget Return on Investment

Number of Students Served	453		0.270600040	Ctudente per cost	
Number of Annual Contracts	172	=	0.379690949	Students per seat	
Revenue	\$1,705,800		¢0.765.56	Der student	
Number of Students Served	453	=	\$3,765.56	Per student	

Based on the AROI 2018-2019 Actual Budget, the number of students served increased by 53 students. There was a reduction of contracts by 2 yielding a reduction of estimated investment by \$307,400. Due to the increase of students served a lower cost per student seat decreased by \$1,267.44. Revenue was based on the increase of numbers per seat.

2019-2020 Budget Return on Investment

Number of Students Served	400		0.43	Students per seat
Number of Annual Contracts	172	=		
Revenue	\$1,731,473	_	\$4.328.68	Per student
Number of Students Served	400	=	Ψ4,320.00	Per Student

HIGH POINT EAST SCHOOL

2018-2019 Budget Return on Investment				
Number of Students Served	30		1	Students per seat
Number of Annual Contracts	30	- =	I	Students per seat
Revenue	\$393,000		¢12 100 00	Per student
Number of Students Served	30	- =	φ13,100.00	Fei Student

2017-2018 Actual Budget Return on Investment

Number of Students Served	9		= 0.88888889	Students per seat
Number of Annual Contracts	8	=		
Revenue	\$96,000		¢10 666 67	Dor atudant
Number of Students Served	9	=	\$10,666.67	rei student

Fortis is a new school that has been starting to serve students with chemical dependence. The process has been slow and for fiscal year 18-19 the awareness of the program was just starting. The number so far are very preliminary, and it may take another year to star showing progress.

30	1	Studente per eset
30	= 1	Students per seat
\$188,750	- ¢6 201 67	Per student
30	= \$0,291.07	
	30 \$188,750	$\frac{30}{30} = 1$ $\frac{$188,750}{$6,291.67}$

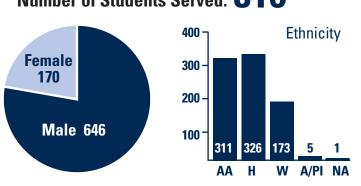
2019-2020 Budget Return on Investment for August 2019-June 2020

Schools Division Profile

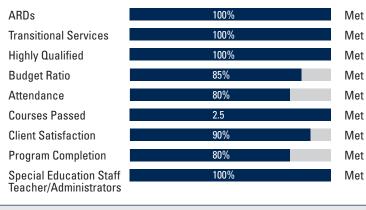
Administration

6300 Irvington Blvd. Houston, Texas 77022 Phone: 713-696-8281 Fax: 713-696-8217			
County/District :	101-000		
Senior Director:	Anthony Mays	Ext. 8216	
Curr. Ser. Dir:	Brenda Mullins	Ext. 1761	
Admin. Assistant:	Denise-Almos-Jones	Ext. 8218	
Gen. Office CI:	Barbara Jack	Ext. 8219	
Instructional Coach:	Nkechinyere Ihejirikah	Ext. 1322	
Partent Engagement Liason:	Gabriela Hernandez	Ext. 1719	

Student Profile Number of Students Served: 816



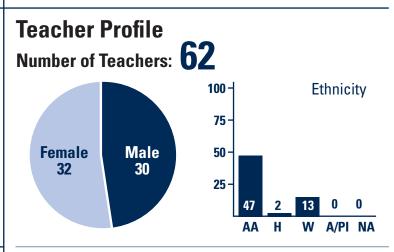
Accountability Standards



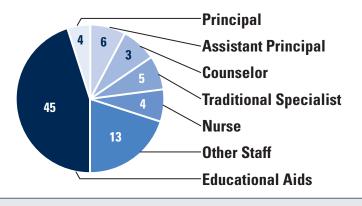
School Programs

Autism Pro/ Insights to Behavior Boys Town Eduphoria PowerSchool Power Teacher Special Olympics Community Based Vocational Instruction EdgenuityTheraputic ModelsApplied Behavior Analysis (ABA)Lore & Logici-Ready (Reading & Math)Lore & LogicThe Turning PointUnlimited VisionsUnlimited VisionsSpecial OlympicsUniversity of HoustonDowntown Internship ProgramRestorative PracticesHead State State





Number of Staff: 80



Districts Served

Aldine	Dayton
Alief	Deer Park
Alvin	Dickinson
Babers Hill	Friendswood
Channelview	Fort Bend
Clear Creek	Galena Park
Conroe	Galveston
Crosby	Goose Creek
Cy-Fair	Harmony

Hitchcock	Liberty
Houston	Magnolia
Huffman	Pasadena
Humble	Pearland
Katy	Santa Fe
KIPP	Sheldon
Lamar	Shepherd
Consolidated	Splendora
La Porte	Spring

Spring Branch Stafford MSD Texas City Tomball

Harris County Department of Education

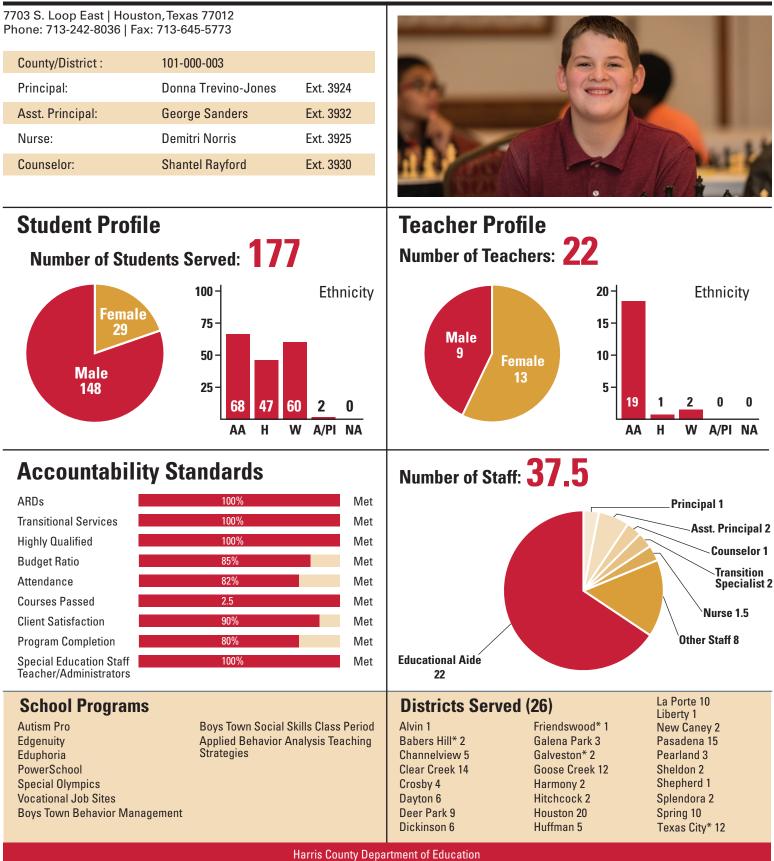


Schools Division Profile 2018-2019





Academic and Behavior Schools East



Schools Division Profile 2018-2019





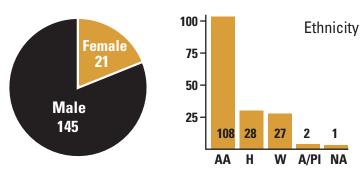
Academic and Behavior Schools West

7800 Westglen | Houston, Texas 77063 Phone: 713-339-9411 | Fax: 713-978-7662

County/District :	101-000-004	
Principal:	Dr. Victoria Keys	Ext. 1416
Asst. Principal:	Gaylynn Sanders	Ext. 1409
Asst. Principal:	Terrence Archie	Ext. 1433
Nurse:	Barbara Hurd	Ext. 1413
Counselor:	Michelle Calhoun	Ext. 2859

Student Profile

Number of Students Served: 166



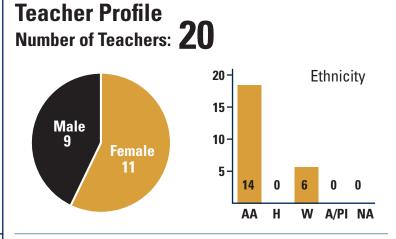
Accountability Standards

ARDs	100%	Met
Transitional Services	100%	Met
Highly Qualified	100%	Met
Budget Ratio	85%	Met
Attendance	82%	Met
Courses Passed	2.5	Met
Client Satisfaction	90%	Met
Program Completion	80%	Met
Special Education Staff Teacher/Administrators	100%	Met

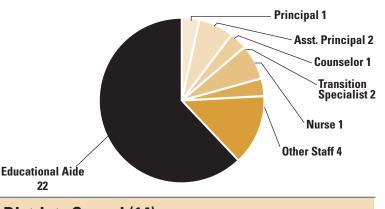
School Programs

Autism Pro/Insights to Behavior i-Ready (Reading and Math Program) IXL (Comprehensive K-12 Curruculum) Edgenuity Eduphoria PowerSchool Community Based Vocational Instruction Boys Town Classroom Management Program Applied Behavior Analysis (ABA) Success Ed









Districts Served (14)

Aldine 8 Alief 44 Conroe* 10 Cy-Fair 5 Fort Bend* 20 Harmony PS 2 Houston 15 Katy 5 KIPP 6 Lamar Consolidated* 1 Magnolia 1 Santa Fe* 4 Spring Branch 10 Stafford MSD* 1

Harris County Department of Education

Schools Division Profile 2017-2018





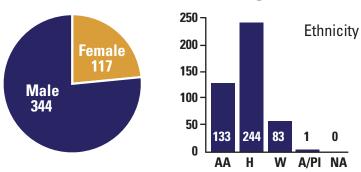
Highpoint School

8003 E. Sam Houston Pkwy | Houston, Texas 77049 Phone: 713-696-2160 | Fax: 713-696-2161

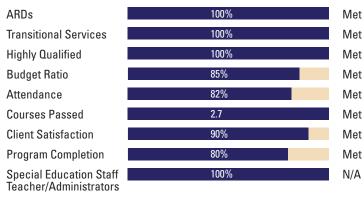
County/District :	101-000-002	
Principal:	Mr. Marion Cooksey	Ext. 2157
Asst. Principal:	Mercedes Love	Ext. 2156
Asst. Principal:	Courtney Waters	Ext. 2158
Nurse:	Laura Raines	Ext. 1326
Counselor:	LaTonya White	Ext. 1865

Student Profile

Number of Students Served: **461**



Accountability Standards



School Programs

College & Career Day Edgenuity Love & Logic PowerSchool **Power Teacher** Teen Summit

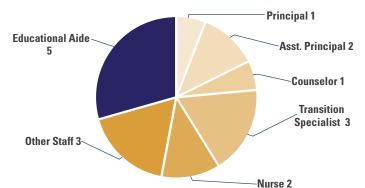
Unlimited Visions Education Open Doors University of Houston-Downtown Intern Program



Number of Teachers: 17 20 -Ethnicity 15· Male Female 10 10 5 0 0 13 0 Η A/PI NA AA w



Teacher Profile



Districts Served (12)

Aldine 30 Babers Hill 2 **Channelview 41** Crosby 30 Deer Park 9 Galena Park 5

Goose Creek 18 Humble 14 KIPP 3 La Porte 18 Sheldon 20 Spring Branch 8

Harris County Department of Education

Schools Division Profile 2018-2019

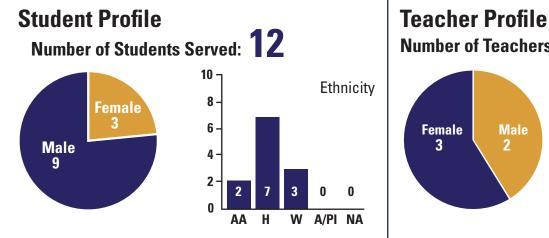


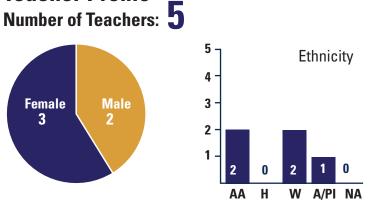


8003 E. Sam Houston Pkwy | Houston, Texas 77049 Phone: 713-696-2160 | Fax: 713-696-2161

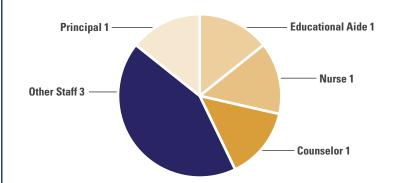
County/District :	101-000-008	
Principal:	Dr. Anthony Moten	Ext. 3132
Nurse:	Kaynell Simpson	Ext. 1283
Counselor:	Nakia Lee-Francis	Ext. 2167







Number of Staff: 7



School Programs

The Turningpoint Edgenuity PowerSchool Power Teacher Restorative Practices Theraputic Models: T4C,APG Lore & Logic Unlimited Visions

Districts Served (5)

Aldine 1 Channelview 3 Galena Park 1 Goose Creek 2 Sheldon 1

THERAPY - SCHOOL BASED THERAPY SERVICES

Gap Analysis

For fiscal year 2018-2019 Therapy presented the following Gap Analysis:

Strategic Objective	Current Standing	Deficiency	Action-Plan
1. The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2018 to account for the multiple additions and modifications requested throughout the contract year.	Due to school days lost due to hurricane Harvey (874.25), school days lost due to the ice storm in January 2018 (224.25), and a higher than typical number of employees out on FMLA, the percentage of contracted days delivered by this division will not be as high as is typical. No school districts made up time for the days lost due to Harvey and only a few are making up days lost in the ice storm. The division is fully staffed with no open/unfilled positions. Employees are working any make-up days that the districts schedule. The division is in the process of re-hiring 2 former employees into PRN status to help with delivering contracted services to students.	2017-18 was an unusual year regarding the extreme weather that impacted the division's ability to deliver service days to districts; however, weather experts do predict a continuation of this weather pattern (although not to the degree that was experienced this year.) Additionally, our aging workforce may continue to experience the need for FMLA due to aging parents that require the employee to miss work-days to attend parent's medical needs.	 The division plans to continue to work with human resources regarding ways to increase our pool of PRN employees who may be able to fill in for FMLAs and assist with make-up weather days. The division plans to work with the human resources division to review division procedures regarding mandatory make-up weather days. The division will continue to utilize current procedures to track and monitor service days provided to client districts. The division plans to utilize PRN staff and part- time staff to fill medical leaves and continue to utilize staff across districts to meet unplanned or new district needs as they arise. The division will continue with current efforts to work with colleges and universities to provide training to professional students through fieldwork opportunities and lectures to university students on school-based practice to maintain a well-prepared pool of staff from which to hire. The division would like to work with communications division to develop recruitment materials to be utilized at job fairs and mailings for recruitment purposes in order to meet future staffing needs.

		r	
2. 90% of School- Based Therapy Services' clients and employees will be satisfied with services.	The School-Based Therapy Services Division enjoys a historically high rating of satisfaction from both our staff and our clients. Managers are highly responsive to staff and client needs and provide the needed training and support to field staff.	As the climate in districts becomes more challenging with higher therapist caseloads, increasing number of highly contentious district situations, and pending fallout from the state's corrective action plan, there is potential for the staff satisfaction rating to fall. Retention of staff under these conditions will require increased management support. Additionally, as the number of needed student evaluations continues to rise in the districts due to an increase in the number of students with disabilities moving into the client districts and the potential for an increase in retroactive child-find activities on the part of districts resulting from the state's corrective action plan, there will be an increased demand for managers to proof evaluation reports to ensure legal defensibility of the report. Ensuring high- quality, legally defensible evaluations is key to keeping the client satisfaction rating high.	 Division senior director is requesting an increase in management staff for the upcoming school year to address this potential gap in staff and client satisfaction as a high employee and client satisfaction rating is paramount to ensure staff retention and client business. Division managers will continue to keep in close contact with district client administration to meet needs and address concerns as they arise. Division managers will continue to keep in close contact with staff to provide support and to address concerns to keep staff job satisfaction high. Division managers will continue with current quality assurance measures to ensure high quality of service delivery.
3. A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.	Currently the division seeks to collect information about the therapists' effectiveness with delivering services considered best practice (Clark & Chandler, 2013) via a survey design. The 2016-17 school year was used to pilot the survey in one client district. Results from the pilot indicated that 100% of our therapists	No identified deficiencies in this area.	1.Continue to work with the IRB and pending final approval, roll out the survey to teachers in client districts and charter schools in the Spring.

	ware adhering to beat		
	were adhering to best practices in delivery of		
	services to students. 97%		
	of the respondents		
	reported that the students		
	made progress that was		
	directly related to the		
	support provided by HCDE		
	therapists. The outcome		
	study to be used division-		
	wide is currently in the IRB.		
	It is intended to be utilized		
	in the Spring and is ready		
	to roll out pending final IRB		
	approval.		
4. School-based	The division lost \$397,763	It is possible that due	1.Division staff will continue
Therapy services will	in revenue due to	to the extraordinary	to work any scheduled
be 85% - 90% self-	Hurricane Harvey,	challenges of this	district make-up days.
supporting.	\$101,568.75 in revenue	schoolyear, the	2.The division will work with
	due to the ice storm in	division may not	HR to explore all options to
	January 2018 and has	achieve this goal this	hire PRN employees to help
	experienced a higher than	year.	with providing needed
	typical number of		services to students and
	employees out on FMLA		recoup revenue as possible.
	resulting in further loss of		3. Part-time therapists will
	revenue. No school		continue to work additional
	districts made up time for		days to assist with service
	the days lost due to Harvey		delivery and revenue
	and only a few are making		recoupment as possible.
	up days lost in the ice		
	storm.		
	The division is fully staffed		
	with no open/unfilled		
	positions. Employees are		
	working any make-up days that the districts schedule.		
	The division is in the		
	process of re-hiring 2 former employees into		
	PRN status to help with		
	delivering contracted		
	services to students and		
	recouping revenue as		
	possible.		

During fiscal year 2018-2019, Therapy Division worked on their action plans with he following results:

Objective 1:

The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2018 to account for the multiple additions and modifications requested throughout the contract year.

Objective was met/exceeded. On August 15, 2018, the division had contracts with districts and charter schools to provide 21, 140.5 days of occupational therapy, physical therapy and music therapy. The

division provided 19, 872.75 days of service during the 2018-2019 school year, or **94%** of contracted days.

While the objective was met/exceeded, market factors presented obstacles. Hiring therapists has become increasingly difficult due to market factors which have negatively impacted our division's ability to hire therapists and meet client districts' needs. During the 2018-2019 school year, the division missed an opportunity to fill 2 occupational therapy positions in 2 districts due to an inability to hire personnel quickly enough.

Steps Taken:

- 1. School-Based Therapy Services partnered with HR to list openings on the HCDE website, social media, and on-line recruiting websites, such as Glassdoor.
- Division managers tracked and closely monitored service days provided by staff to client districts. Part-time and PRN staff were utilized when possible to make-up days of service lost due to illness or extended medical leaves. Staff from larger districts were used to provide service to smaller, harder-to-fill districts and charter schools.
- 3. The division partnered with Communications and Client Engagement to develop videos that were included in recruitment emails to prospective applicants. The videos contained testimonials from 3 new-hires regarding why they love working for School-Based Therapy Services. The email recruitment campaign resulted in an increase in applicant response; 94% of the applicants to whom offers were extended accepted positions with the division.
- 4. The division purchased email marketing software to allow it to better target and fine-tune recruiting strategies to increase recruitment success. The overall "opened-average" of the 11 recruitment email campaigns run by the division between June and August of 2019 was 35%, with the industry "opened-average" being 20%.
- 5. In order to expand the pool of well-prepared candidates from which to hire, the division expanded efforts to partner with colleges and universities to provide training to professional students through fieldwork opportunities and coursework. During the 2018-2019 school year, the division partnered with 7 school districts to provide professional fieldwork experiences for 27 occupational therapy, occupational therapy assistant, physical therapy, physical therapist assistant and music therapy students from 7 different universities and colleges. The division also began a new collaboration with UTMB's Occupational Therapy Capstone Program which will allow doctoral occupational therapy students to complete their capstone projects with HCDE.

Objective 2:

90% of School-Based Therapy Services' clients and employees will be satisfied with services. This objective was met/exceeded with a client satisfaction rating of **100%**, an employee job satisfaction rating of **97%** and weighted client and employee satisfaction rating of **97%**.

While the objective was met/exceeded during the 2018-2019 school year, there was potential for deficiency in this area. The climate/working conditions in districts has become more challenging with higher therapist caseloads, increasing number of highly contentious district situations, and fallout from the state's corrective action plan. These factors create the potential for the staff job satisfaction rating to fall. Retention of staff under these conditions has required increased management support. Additionally, an increase in child-find activities has resulted in an increase in student evaluations and an increase in demand for managers to proof evaluation reports to ensure legal defensibility of the report. Ensuring high-quality, legally defensible evaluations is key to keeping the client satisfaction rating high.

Steps Taken:

- 1. The division received an increase by .5 manager FTE for the 2018-2019 school year. This increase has been instrumental in the division's ability to respond to the increase in demand for personnel support and evaluation oversight in order to retain staff and ensure high-quality and legally defensible services/evaluation reports.
- 2. Division managers kept in close contact with district client administration to assure their needs were being met and to address any concerns as they arose.
- **3.** To ensure high quality service provision and documentation, key factors in client satisfaction, division managers provided onsite and remote oversight of personnel, staff training and

mentoring, and utilized quality assurance measures to ensure accurate and legally defensible documentation.

4. As staff consistently report management support and job flexibility as instrumental in their job satisfaction, division managers kept in close contact with staff and provided support to address staff concerns and provided mentoring and training as needed; division procedures allow for flexibility within the workday and workweek to promote work-life balance for employees.

Objective 3:

A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.

The objective was met/exceeded according to data from the outcome study survey completed by instructional staff in client districts and charter schools, indicating that **100%** of therapy providers adhered to best practices when delivering services to students. In retrospect, a change in the study design this year contributed to ambiguity in interpreting the answers in some of the survey responses, and 28% of the survey responses had to be thrown out. Historically, results of outcomes studies in this area by this division have been very high; 100% of providers have been found to adhere to best practices when delivering services to students in the prior two school years. The division will work with Research and Evaluation to improve the study design for the 2019-2020 school year.

Steps Taken:

- 1. The management team is comprised of occupational therapists and a physical therapist with an average of 30 years of experience in their fields and 20 years of experience in school-based practice. Managers actively work to stay abreast of current evidence in the literature. Those on the management team are recognized as experts in their field and present at professional conferences and as guest lecturers at colleges and universities.
- 2. Division managers provided onsite and remote oversight of personnel, staff training and mentoring to ensure therapy staff deliver services utilizing a best practices model.
- 3. Staff are provided up to 5 days of professional development that is both evidence-based and relevant to school-based practice. Therapy personnel are provided at least 3 days of professional development at our central office on topics that the management team feels is timely and needed based on district trends and staff needs. Speakers are of high-quality and are thoroughly vetted to ensure information provided is evidence-based and considered best practice. Staff are offered additional opportunities to attend outside professional development offerings that meet their individual professional development needs, with the approval of their managers and director.
- 4. Therapy personnel have access to an extensive library of resources to support their practice.
- 5. Staff have access to the division-run *TxSpot*, which is a website that provides expert and authoritative information and guidance regarding best practice in the area of school-based occupational therapy and physical therapy.
- 6. The division is currently conducting an internal review utilizing the *Quality Indicators* tool recently released by the American Occupational Therapy Association. This tool is sensitive to incremental change and will allow the division to assess its effectiveness in key areas, set targeted improvement goals and track its progress toward improvement in those areas.

Objective 4:

School-Based Therapy services will be 85% - 90% self-supporting.

Division data indicates that the division is on track to meet this objective and is predicted to be **85.5%** self-supporting. School-Based Therapy Services' business model reduces financial risk to the department as personnel are not hired without contracts from districts and charter schools to support positions. The division's organizational structure is relatively flat, reducing managerial and administrative expenses.

Steps Taken:

1. Division managers have worked to ensure all possible revenue has been realized by fulfilling an average of 94% of all contracted days of service.

- 2. Part-time and PRN staff were utilized when possible to make-up days of service lost due to illness or extended medical leaves. Staff from larger districts were utilized to provide service to smaller, harder to fill districts and charter schools.
- **3.** The division runs in a lean and efficient manner with a flat organizational structure. Non-salary expenses make up only 2.6 % of the division's overall expenses.

Gap Analysis for FY19-20:

Strategic Objective	Current Standing	Deficiency	Action-Plan
 The School-Based Therapy Services Division will deliver 80% of the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years. The number of contracted days will be calculated on August 15, 2019 to account for the multiple additions and modifications requested throughout the contract year. 2. 90% of School- 	The division is experiencing an increase in demand for services from client districts and charter schools due to the influx of population into the area and an increase in SPED population due to expanded child find activities resulting from the recent TEA corrective action. The increase in demand across the county may deplete the pool of therapy providers and make recruitment efforts more challenging. The division was recently unable to staff for 2 districts quickly enough and lost the contracts.	Possible deficiency in pool of applicants for the 2019-20 school year.	 Continue work with the Communications Division to produce a recruitment video with testimonials from new staff to be used in recruitment efforts Work with communications division to develop recruitment materials to be utilized at job fairs and mailings in order to be ready for recruitment in order to meet future staffing needs. Continue to utilize PRN staff and part-time staff as able to fill the increased demand. Continue to utilize staff across districts to meet unplanned or new district needs as they arise. Continue with current efforts to work with colleges and universities to provide training to professional students through fieldwork opportunities and lectures to university students on school-based practice in order to maintain well- prepared pool of staff for future. Explore possibility of expanding partnerships with area universities to increase visibility to pool of new grads.
Based Therapy Services' clients and employees will be satisfied with services.	Services Division enjoys a historically high rating of satisfaction from both our staff and our clients. Managers are highly responsive to staff and client needs and provide	districts becomes more challenging with higher therapist caseloads, increasing number of highly contentious district situations, and the rapid growth in SPED population	 continue to keep in close contact with district client administration in order to meet needs and address concerns as they arise. 2. Division managers will continue to keep in close contact with staff to provide

	the needed training and support to field staff.	without adequate staffing relief, there is potential for the staff satisfaction rating to fall.	support and to address concerns in order to keep staff job satisfaction high. 3. Division will work to find time saving solutions to streamline evaluation and documentation process in order to lighten the load on staff and improve efficiency for districts. 4. Division is looking for a mental-health-for-the- provider program to bring to staff in the upcoming schoolyear to reduce stress and increase employee satisfaction and retention.
3. a. A minimum of 80% of therapy providers will adhere to best practices when delivering services to students.	a. Currently the division seeks to collect information about the therapists' effectiveness with delivering services considered best practice (Clark & Chandler, 2013)	received IRB approval for the current Outcomes Survey and will roll it out in the Spring.	Research and Development on completion of survey and roll out to teachers in the pilot district in the Spring. b. Consider training in the
b. Additionally, the division is conducting a self-evaluation utilizing the recently published AOTA Quality Indicators. For the 2019-2020 school year, the division will attempt to improve the documentation skills of its therapy providers by moving from the developing rating toward the proficient rating in the documentation of student progress in therapy progress notes.	via a survey design. b. The division is collecting base-line data in the 2018- 2019 schoolyear regarding the rating of therapist's progress notes according to the AOTA Quality Indicators.	b. Once base-line data is established from data collected in the 2018- 2019 schoolyear a plan will be developed to improve documentation of student progress in therapy progress notes.	fall of 2019-2020 during Returning Staff Orientation and development of additional resources over the summer to assist therapists with improved documentation skills.
4. School-based Therapy services will be 85% - 90% self- supporting.	The School-Based Therapy Services Division is on target to meet this objective.	No identified deficiencies in this area.	 Division managers will continue with procedures to track and monitor service delivery and accuracy in billing clients. Division managers will continue with procedures to ensure therapists are meeting the expected number of billable days in client districts.

AROI - Academic Return on Investment

Academic Return on Investment Calculation - FY 19 (Projected)

The **learning increase measure** that will be used will be taken from our division's annual outcome study measure. This year the division seeks to collect information about its therapists' effectiveness with delivering services considered best practice. Our hypothesis is that the 75% or more of the students served will make progress on goals supported by the therapists.

The **number of students** served will be taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. Data will be collected through August 31, 2019 for FY 19. It is projected that 7,000 students will be served in the 2018-2019 schoolyear.

Therapist Days is determined by the projected number of contracted days for FY 19. The total projected therapist days is 21,204.

Dollars spent was determined from division's budget.

 $\frac{\text{Dollars Spent}}{\text{Learning Increase x Students Served x Days of Therapy}} = \frac{11,304,956}{(.75)x(7,000)x(21,204)} = $ 0.10$

School Based Therapy Division requires \$0.10 per day per therapist per child to serve the 7,000 students at a learning increase rate of 75% for fiscal year 2018-19.

Academic Return on Investment Calculation - FY 19 (actual)

The **learning increase measure** that was used was taken from our division's annual outcome study measure. This year the division sought to collect information about its therapists' effectiveness with delivering services considered best practice. Our hypothesis was that the 75% or more of the students served would make progress on goals supported by the therapists. It was determined through survey responses provided by instructional personnel in school districts and charter schools served by division therapists that 81% of students served made progress on the IEP goals that were being supported by division therapists.

The **number of students** served was taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. The number of students served surpassed projected levels. School-Based Therapy Services division personnel served 7,732 students in the 2018-2019 school year (September 01,2018 through August 31, 2019).

Therapist Days is determined by the actual number of contracted days provided to school districts and charter school in FY 19. The total number of days of service provided was 19,872.75.

Dollars spent was determined from division's budget.

Dollars Spent	=	10,542,551.77	= \$ 0.08
Learning Increase x Students Served x Days of Therapy		(.81)x(7,732)x(19,872.75)	

School Based Therapy Division requires \$ 0.08 per day per therapist per child to serve the 7,732 students at a learning increase rate of 81% for fiscal year 2018-19.

Academic Return on Investment Calculation - FY 20 (projected)

The **learning increase measure** will be taken from our division's annual outcome study measure. The division continues to seek to collect information about its therapists' effectiveness with delivering services considered best

practice. Our hypothesis is that the 80% or more of the responding classroom staff members will indicate that their students made progress on goals supported by therapy staff.

The **number of students** served will be taken from the division's monthly data system. Data is collected each school year on numbers of students served and tallied at the end of each fiscal year. Data will be collected through August 31, 2020 for FY 20 and is projected to be over 7,500 students.

Therapist Days will be determined by the number of contracted days provided to districts for FY 20. The total therapist days projected for FY 20 is 21,820.

Dollars spent was determined from division's budget.

Dollars Spent	=	11,767,265	= \$ 0.09
Learning Increase x Students Served x Days of Therapy		(.80)x(7,500)x(21,82	20)

School Based Therapy Division requires \$ 0.09 per day per child to serve the 7,500 students at a learning increase rate of 80% for fiscal year 2019-2020.

School-Based Therapy Services 2018-2019



Comparison of HCDE School-Based Therapy Services and Outside Contracting Agencies

• HCDE continues to come in **below market rates** for therapy staff:

	OT/PT	COTA/PTA	МТ
HCDE	\$475/day	\$375/day	\$475/day
Average Market*	\$513/day	\$437/day	\$483/day

• What districts get when they contract with HCDE that they don't get from other companies (why districts use us):

- 1) 100% Client Satisfaction Rate areas of:
 - a. Student Outcomes
 - b. HCDE Management
 - c. Proficiency of Therapists
 - d. Overall Quality and Value

	Therapist Average Years of Experience	Average Years Thera- pist in Current District	Number of Therapists in District > 20 years
CyFair	19	9	6
Houston	23	7	3
Katy	20	8	3
Spring Branch	18	7	

3) Management Team with high level of expertise. Managers have average of 30 years of experience and average of 20 years of experience in School-Based Practice. Recognized as leaders in the field. TxSpot Expertise in education law and professional practice laws. Available to district administration for problem solving consulting (district administration relies on this).

- 4) Managerial support includes:
 - a. Hiring high quality candidates-thorough interview process
 - b. Training-teach school practice, provide quality continuing education, mentoring
 - c. Overseeing-onsite support/supervision, problem-solving, thorough appraisal system, manage caseloads/assignments, assist with preparation for challenging ARDs, data collection/management, review every evaluation to assure quality and defensibility prior to going to ARD.

School-Based Therapy Services 2018-2019



Comparison of HCDE School-Based Therapy Services and Outside Contracting Agencies

- 5) HCDE forms, tests and protocols included. Therapists have extensive resources available to them.
- 6) HCDE pays mileage, cost of continuing education, provides laptop costs to districts to provide/manage therapy themselves:

Additional costs incurred:

- 1) Benefits
- 2) TRS/Fedeal taxes
- 3) Management (management of team is included when contract with HCDE)
- 4) HR costs to monitor licensure status, manage employee
- 5) Continuing Education costs
- 6) Mileage
- 7) Forms/Tests/Protocols/laptop

Reasons why some districts might want to hire their own:

- 1) Retain control over personnel
- 2) Desire of school board to eliminate contractors

*Source: 2017-18 TASB District Personnel Salary Survey

TLC – THE TEACHING AND LEARNING CENTER

Gap Analysis

For fiscal year 2018-2019 Therapy presented the following Gap Analysis:

Strategic Objective	Current Standing	Deficiency	Action Plan
Develop and retain district and community partnerships	TLC has served all 25 school districts in Harris County. We have also meet with all of the Community Colleges in the area and several business partners	Although there is collaboration with HCDE's communications department to market services, we are still not reaching the vast majority of clients that we have access to.	 Podcasts Face to face visits Social media Marketing campaign
Provide quality and superior customer service	The TLC provides evaluations at the end of each workshop as a tool for feedback	Feedback is limited from participants. Very few participants complete the surveys	Work with Research and Evaluation to increase survey feedback
Increase revenue for The Teaching and Learning Center	The TLC department is currently meeting our revenue goal 70%. We are currently 72.6% self- sufficient as a department. However, Science and Special Populations are below revenue targets.	Continue to monitor all areas in TLC that are meeting their revenue targets. Laser focus on Special Populations and Science. Outstanding Invoices (\$109,988)	Team TLC will participate in some Face to Face meeting with districts when available Develop professional learning packages at a reduced cost to work with campuses over a period of time. Cross curricular training Increase presenting at conferences to market individual programs. Analyze evaluations for planning purposes. Bridge model
Offer innovative, research based, and TEKS related workshops.	Workshops are data driven and written to meet the unique needs of each district, and or campus using researched based practices	Each content area will embed strategies in the workshop to meet the need of the diverse learning styles and needs in each classroom.	Directors write workshops to meet the universal learning needs of all students in the classroom

During the fiscal year 2018-2019, the Teaching and Learning Center worked on several call to action plans for the school year.

- 1. The Teaching and Learning Center will work the Client Engagement department to market professional development offerings throughout the year.
- TLC will be 70% self-supporting. TLC will continue to visit districts and share upcoming
 professional development opportunities, access current district needs, and seek opportunities for
 collaboration and partnerships. During the 2018-2019 school year, the TLC supported all 25
 school districts.
- 3. TLC will continue to share professional development content on social media sites: Twitter, Facebook, etc.
- 4. TLC will revisit district packages for each content area. The Teaching and Learning Center will discuss possible memberships for content areas.
- 5. TLC will continue to rebrand TLC with the support of Client Engagement. Ex. TLC uniforms, promotional items, department coupons, culture and climate of workshops on campus.
- 6. The TLC estimates that each content area will produce 70% or higher revenue as predicted. The staff is dedicated to marketing, calling and visiting specific directors in school districts.

Gap Analysis for FY19-20 is the following:

Strategic Objective	Current Standing	Deficiency	Action Plan
Develop and retain district and community partnerships	TLC has served all 25 school districts in Harris County. TLC is continuing to focus on building relationships with charter, private schools and outside organizations. In addition to providing indirect support, TLC has focused on increasing its direct support efforts with students	Although there is collaboration with HCDE's communications department to market services, we are still not reaching the vast majority of clients that we have access to. However, we have seen a significant improvement in the communication and outreach efforts over this past year.	Face to face visits Social media Marketing campaign Offer district packages Continue to work with the client engagement division to develop materials to for PD to share with districts and schools about TLC Use Asana (strategic plan) to track the division goals, objectives, and celebrations.
Provide quality and superior customer service.	The TLC provides evaluations at the end of each workshop, and leadership meeting as a tool for feedback.	Feedback is limited from participants. Very few participants complete the surveys.	Work with Research and Evaluation (REI) to increase survey feedback. Work with REI to develop an incentive for survey feedback Directors have incorporated QR codes in presentations for survey feedback. Prepare and more targeted workshops to meet county needs.
Increase revenue for The Teaching and Learning Center.	The TLC department is currently meeting our revenue goal 70%. We are currently 72.6% self- sufficient as a department. However, Science and Special Populations are below revenue targets.	Continue to monitor all areas in TLC that are meeting their revenue targets. Laser focus on Special Populations and Science.	Team TLC will participate in in Face to Face meeting with districts. Promote professional learning packages at a reduced cost to work with campuses over a period of time. Address the new State Accountability System: Approaches, Meets, Masters Cross curricular training Increase presenting at conferences to market individual programs. Analyze evaluations for planning purposes. Bridge model Offer promotions. TLC Uniforms.
Offer innovative, research based, and TEKS related workshops.	Workshops are data driven and written to meet the unique needs of each district, and or campus using researched based practices.	Each content area will embed strategies in the workshop to meet the need of the diverse learning styles and needs in each classroom.	Directors write workshops to meet the universal learning needs of all students in the classroom. Use state, district, and campus data to design workshops to address specific content needs, etc. Address two PD areas: Pacing and Engagement

AROI - Academic Return on Investment

The AROI for fiscal year 2018-2019 Budget was the following:

TLC determined the AROI by calculating the number of teacher's TLC has affected, multiplying it by the number of workshops they require. The total budget amount will be the denominator and the rate obtained will be the cost per teacher, per workshop in US Dollars.

 $AROI = \frac{(240 \text{ Workshops}) \times (21,000 \text{ Teachers})}{\$1,858,836} = 2.71$ **The Actual AROI for fiscal year 2018-2019 is:** $AROI = \frac{(360 \text{ Workshops}) \times (22,795 \text{ Teachers})}{\$1,700,271} = 4.82$

Total Number of Teachers Served: 22,795 Total Number of Workshops: 360 Aggregate TLC Budget: \$1,700,271

TLC determined the AROI by calculating the number of teacher's TLC has affected, multiplying it by the total number of workshops required, and then dividing that number by the total budget amount. The value obtained from this calculation is the total number of teachers per workshop impacted by each dollar spent by TLC.

The AROI for Fiscal 2019-2020 is proposed as follows:

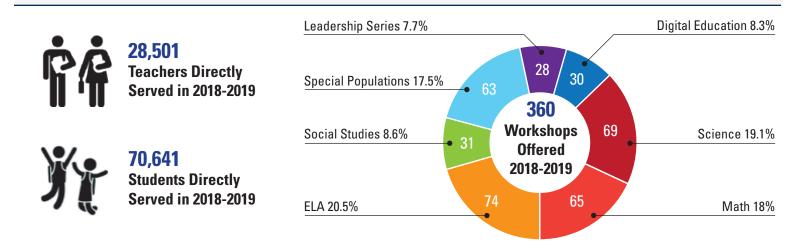
TLC determined the AROI by calculating the number of teacher's TLC has affected, multiplying it by the total number of workshops required, and then dividing that number by the total budget amount. The value obtained from this calculation is the total number of teachers per workshop impacted by each dollar spent by TLC.

Teaching and Learning Center 2018-2019



Teacher and Student Service Delivery

Teachers Se	rved in 2018-2019 (by District)
Aldine ISD	95
Alief ISD	690
Channelview ISD	607
Clear Creek ISD	149
Crosby ISD	62
Cypress-Fairbanks ISD	19,945
Dayton ISD	47
Deer Park ISD	132
Galena Park ISD	166
Goose Creek CISD	250
Houston ISD	1,490
Huffman ISD	47
Humble ISD	111
Katy ISD	
Klein ISD	107
La Porte ISD	28
New Caney ISD	
Pasadena ISD	63
Pearland ISD	
Sheldon ISD	
Spring ISD	
Spring Branch ISD	
Stafford MSD	
Tomball ISD	
Waller ISD	
Other ISDs	
Charters	
Others	1,640





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INFORMATION SECTION



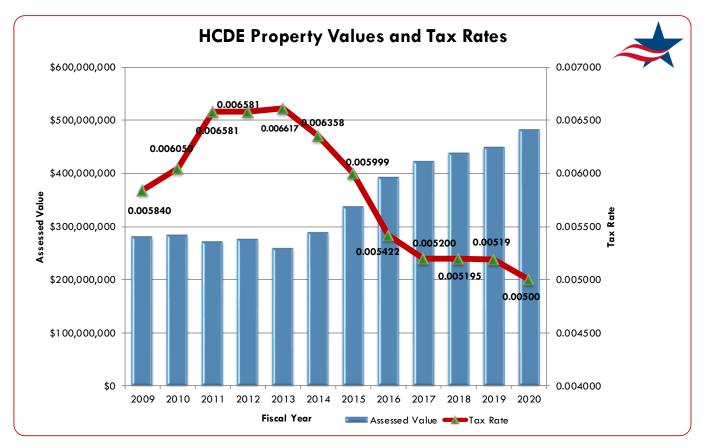


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Taxable Value and Tax Rates

Current appraisal district values were used in the early stages of the planning process. The 2019 adjusted Taxable Values were \$477,674,516,408, and during the budget process we received updated information. The Harris County Appraisal District estimated the 2018 values at \$483,136,334,697. This is a 7.27% increase in values from the ones certified for the previous year. Houston has experienced a spike in property values that have an inverse relationship with tax rates. Even though, we are expecting a considerable increase in values, we budgeted a conservative 4.1% growth in tax revenues to \$24,444,517 from \$23,475,040.

The following graph shows the historical taxable values and estimates for the next year.



Assessed value of taxable property estimated in 3% annual increase for FY 2021 to FY 2023.

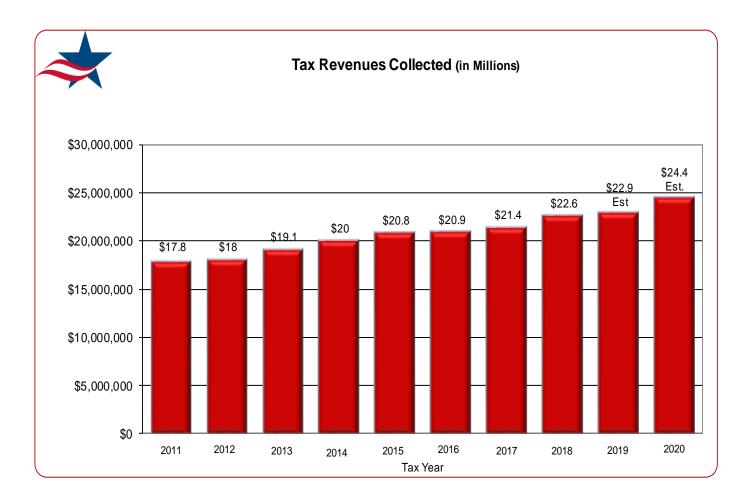
Fiscal Year	2009	2010	2011	2012	2013
Assessed Value in Thousands					
\$(000)	\$ 281,242,543	\$ 283,907,489	\$ 271,962,091	\$ 276,708,489	\$ 258,927,593
Tax Rate per \$100 in Dollars	\$ 0.005840	\$ 0.006050	\$ 0.006581	\$ 0.006581	\$ 0.006617
Fiscal Year	2014	2015	2016	2017	2018
Assessed Value in Thousands					
\$(000)	\$ 289,414,941	\$ 338,519,353	\$ 393,714,660	\$ 422,985,448	\$ 437,880,500
Tax Rate per \$100 in Dollars	\$ 0.006358	\$ 0.005999	\$ 0.005422	\$ 0.005200	\$ 0.005195
				Forecast	
Fiscal Year	2019	2020	2021	2022	2023
Assessed Value in Thousands					
\$(000)	\$ 450,373,366	\$ 483,136,335	\$ 497,630,425	\$ 512,559,338	\$ 527,936,118
Tax Rate per \$100 in Dollars	\$ 0.005190	\$ 0.005000	\$ 0.004990	\$ 0.004980	\$ 0.004970

Tax Rate

The tax rate for 2019-2020 used in estimating revenue was \$0.0050. The Effective Tax Rate was calculated at \$0.005030, and it was received by HCDE on 8/14/19. The Effective Tax Rate is calculated by the Harris County Appraisal District (HCAD) and validated by HCDE. The graph above illustrates the inverse relationship between Assessed Values and Tax Rates. As the values have increased, the tax rates have decreased. On September 17, 2019 the HCDE Board of Trustees adopted a tax rate of \$0.0050 which is less than the Effective Tax Rate.

Tax Collections

Harris County Tax Office collects tax revenues for HCDE. The anticipated collection rate for 2019 for the Harris County Department of Education is 99.06% as projected by the Harris County Tax Assessor – Collector. In the following chart the amount of tax revenue collected during the last ten years is presented. For year 2020 the estimated amount is \$24,444,517, from which \$24.279,517 are Estimated Revenue for Current Property Taxes and \$165,000 are estimated for Delinquent Property Taxes. As of July 31st, 2019, the actual total collection for taxes for HCDE is \$22,949,647 pending to receive official data for the last two months of the FY19. HCDE recognizes fees to the Harris County Appraisal District and to the Harris County Tax Office. The actual amount paid as of July 31st, 2019 was \$618,363 equivalent to 2.69% of the actual tax collected. Actual figures for the fiscal year for tax collections and fees will change according to the assumptions below.



Property Tax Revenue Estimate

The Harris County Appraisal District report dated April 30, 2019 was used to calculate the Tax Revenue Estimate since the certified values were received later in the budget process (8/14/19). The assumptions used include the following:

1. 99.77% historical average for current tax collections; in addition, Delinquent and Penalty &

Interests combine to make total tax collections reach the 100% budgeted.

- 2. In preparing the budget, HCDE used the total estimate of \$165,000 for Delinquent Tax, Penalty and Interests and special tax assessments collections.
- 3. The Harris County Tax Office (HCTO) collects tax revenues for HCDE. A 3% fee is deducted by HCTO. In the same proportion taxes are collected, HCTO deducts its fee and the net revenue is sent to HCDE. Collection fees are estimated at <u>\$475,000</u> for Fiscal Year 2019-2020.
- 4. The Harris County Appraisal District (HCAD) appraises property and hears appraisal protests on behalf of HCDE. For these services, HCAD charges HCDE a quarterly fee based on HCDE percentage of the total appraisals for Harris County. Appraisal fees are estimated at <u>\$185,000</u> for FY2019-2020.

Harris County Department of Education Tax Year 2019 Current Tax Revenue Estimate Update

Property Use Category Recap-Certified To Date-Report:	EST. FINAL VALUE HCAD
Taxable value	\$ 483,136,334,697
PLUS: Uncertified Roll Summary Report:	φ 405,150,554,097
Scenario (1) Appraised value	_
Scenario (2) Owner's value	_
Scenario (3) Estimated final value	_
Total taxable value, Certified and Uncertified:	\$483,136,334,697 (A)
Calculate Interim Current Tax Revenue Estimate:	
1) (A) divided by 100	\$ 4,831,363,347 (B)
2) Current Tax Rate	X 0.00500 (C)
3) 2016 Current Tax Revenue Estimate,	
at 100% Collection Rate, (B) X (C)	\$24,156,817 (D)
4) Tax Rev Estimate @ 99% Collection Rate:	\$24,132,660 (E)
Current Tax Revenue Estimate (E)	\$24,132,660 (E)
LESS: Tax Revenue, Budgeted	\$24,279,517 (F)
Total Revenue Estimate Over/(Under) Current Tax Revenue, Currently Budgeted, (E) - (F):	-\$146,857
FY2019-2020 Estimated Current Tax Revenue	\$ 24,279,517
Estimated Delinquent Tax Collections Estimated Penalty and interest	150,000
Estimated Special Assesments Collections	
Total Estimated Revenue - Property Tax	24,444,517

Effect on the Average Taxpayer

Property taxes are calculated by taking the taxable value (after exemptions) divided by 100 and multiplied by the tax rate:

	FY16-17	FY17-18	FY18-19	FY19-20
Average Appraised Value	\$ 246,313	\$ 230,487	\$ 232,661	\$ 248,781
% of Homestead and Other Average Exemptions	20%	27%	27%	27%
Less Exemptions	(49,263)	(62,231)	(62,818)	(67,171)
Total Taxable Value	197,050	168,256	169,843	181,610
Divided by \$100	\$ 1,971	\$ 1,683	\$ 1,698	\$ 1,816
HCDE Tax Rate	0.005200	0.005195	0.005190	0.005000
Impact on Average Tax Payer	\$ 10.24	\$ 8.74	\$ 8.81	\$ 9.08

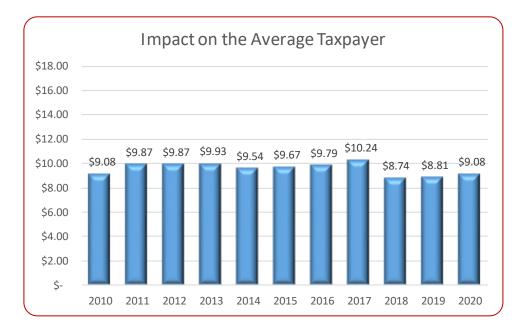
HCDE Proposed Tax Rate

\$ 0.005000 per \$100 valuation

<u>\$181.610</u> / **\$100= \$1,816.10** x **\$.005000 = \$9.08** Total Property Tax Due Per Year **\$100**

It is estimated that for Fiscal Year 2020, the homeowner / taxpayer will have to pay \$9.08 per year for an average appraised valued home.

The impact on the taxpayer during the last eleven years is shown on the following table:



PROJECTED DEBT

In February 2014, January 2015, and August 2016 Harris County Department of Education Public Facility Corporation issued lease revenue bonds, Series 2014, 2015 and 2016. Debt Service requirements of general obligation bonds are payable solely from future revenues consisting of school contracts. Effective interest rates range from 2.03% to 2.40%.

Public Facilities Corporation Annual Debt Service Requirements

Date	Principal	Interest	Ţ	otal Annual D/S
8/31/2020	\$ 2,255,000	\$ 211,182	\$	2,466,182
8/31/2021	2,305,000	162,613		2,467,613
8/31/2022	2,350,000	113,032		2,463,032
8/31/2023	2,395,000	62,479		2,457,479
8/31/2024	720,000	30,912		750,912
8/31/2025	740,000	18,648		758,648
8/31/2026	 740,000	6,216		746,216
Total	\$ 11,505,000	\$ 605,081	\$	12,110,081

In April 2009, Harris County Department of Education issued Qualified Zone Academy Bonds, series 2009A and 2009B. The QZAB program allows school districts to obtain interest-free financing for the purpose of establishing 'qualified zone academies'. The QZAB are set up to deposit annual payments in the amount of \$451,428.57 in order to pay the debt by FY2024. Below are the payment requirements for the QZAB bonds.

Date	Principal	Interest	Total Annual D/S	
8/31/2020	\$ 451,428.6	\$ -	\$ 451,428.6	
8/31/2021	451,428.6	-	451,428.6	
8/31/2022	451,428.6	-	451,428.6	
8/31/2023	451,428.6	-	451,428.6	
Total	\$1,805,714.3	\$ -	\$1,805,714.3	

Maintenance Tax Qualified Zone Academy Bonds, Series 2009A

The Department issued Harris County Department of Education Public Facilities Corporation Lease Revenue Bonds, Series 2016 in the amount of \$7 million on August 30, 2016 and closed during November 2016.

The Department prepared a needs assessment for a new AB West School (the "School"). The total project cost for the construction of the School was estimated at \$12M, of which \$5M were paid from the general fund balance, and \$7M was financed through the sale of lease-revenue bonds issued through the HCDE Public Facilities Corporation (the "PFC"). Part of the \$5M general fund contribution toward the construction of the School includes the purchase of real estate, which was contributed to the PFC and used as the building site for the School.

Consistent with prior capital project financings by the Department, the bonds will be issued by the PFC and secured by lease payments from the Department. The lease payments from the Department securing the bonds will be paid for over a period of 10 years, after which such lease payments will cease, and ownership of the School will transfer from the PFC and fully vest in the Department.

For fiscal year 2019-2020 HCDE has no plans to issue new bonds. No new debt is projected in the current budget.

The budget process is linked to the accountability system in that all of the performance objectives and financial measures are made part of the annual budget process. Furthermore, during the budget process objectives are reviewed and each division is required to develop an analysis of Strengths, Weaknesses, Opportunities and Threats, called the "SWOT Analysis", for their division prior to projecting and requesting funding.

The budget development process includes planning, development, monitoring and evaluation. The budget process is coordinated by the Assistant Superintendent for Business Services.

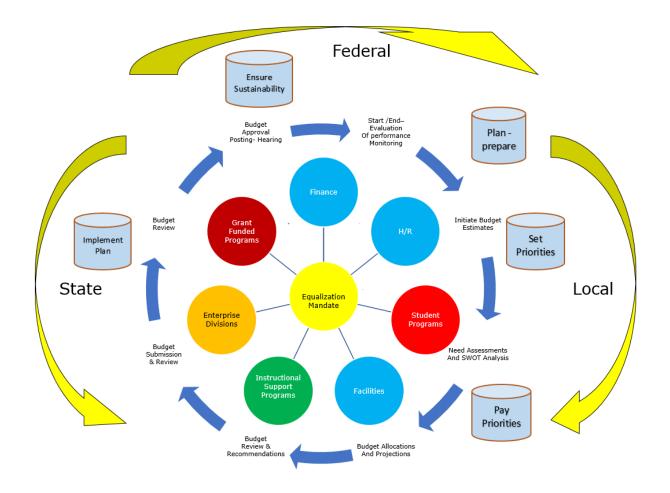
HCDE implemented two new elements in the Budget Planning Process. The GAP Analysis and the Academic Return On Investment ("AROI"). The purpose is to integrate the financial process with the academic evaluation to make the budget an engaging activity for all stakeholders such as principals, teachers, community and students. The process includes several steps:

- What are the student learning goals
- What is preventing the institution from reaching the goals
- What are the best strategies to reach the goals
- How to pay for the strategies
- How to prioritize the strategies over the long term, and,
- How to create a financial strategic financial plan

<u>The Gap Analysis</u> compares the actual performance with the potential performance. Sometimes it is referred as need-gap analysis, need analysis or need assessment. The division determines the factors that define its current state, lists down the factors needed to reach its target state and then plan on how to fill the gap between the two states. It helps to identify if a division is performing to its potential and if not performing, the reasons why it is not performing to its potential. This helps identify flaws in resource allocation, planning, operations and other

<u>AROI</u> or Academic Return On Investment is a tool created to determine the effect of the amount spent on the desired objectives. The most common determination is established by dividing the (Learning Increase) times (number of students helped) by the amount of dollars spent.

The Board of Trustees reviews the annual budget process. The link of the budget process, the accountability process and the strategic planning process. All the parts used in the evaluation process are reflected in the graph below:



The arrows represent the laws, regulations, taxes and other aspects at the federal, state and local level that frames HCDE. The cylinders represent the new elements included into the budget development process. The blue arrows and tasks represent the process that takes place at HCDE to go through the determination of the figures to include and approve during the previous year to the budget year. The circles represent the different divisions and the administration. All of this gravitating around the Equalization mandate that ascertain whether each class of real or personal property has been equally and uniformly assessed in the Harris County.

Four constructs of the Harris County Department of Education accountability system are:

1.- SERVICE DELIVERY

Program Services

Four different types of measures are reported for the twelve program serving programs and divisions. These include unduplicated counts (counts of individuals, districts, schools, or other organizations), coverage, service units, and response time objectives.

	Types of Service Delivery Objectives for Program Services				
Measurement	Definition	Divisions			
Unduplicated counts or increase in client entities	Each served district is counted only once regardless of how often it is served. Some objectives state a desired amount of increase in districts served.	Center for Safe & Secure Schools Choice Partners			
Coverage	The unduplicated number of clients served or services provided divided by the total number of clients eligible for service. The service in question may include all services or a specific service. Client may be individual or a district.	Adult Education CASE for Kids; Teaching and Learning Center Schools: AB Schools: Highpoint Head Start School Based Therapy Services			
Service units	The number or percent of service units provided or units received as well as increased or decreased over time. The service unit may be expressed as visits, classes, money, days, hours, participants, products, etc. May be duplicated.	Educator Certification & Professional Advancement			
Response time	The amount of time it takes for weekly delivery services	Records Management			

<u>Support Services</u> Five different types of measures are reported for the ten divisions/programs providing services to HCDE internal clients. Each type necessitates a different type of tracking.

Types of Service Delivery Objectives for Support Services			
Measure	Definition	Divisions	
Response time	The amount of time it takes between when a service request is made and filled	Facilities - Maintenance	
Unduplicated counts of clients or products	Each served client/product is counted only once despite the frequency he/she is served. "Client" is an HCDE division / program or employee.	Business Services Internal Purchasing Client Engagement Human Resources	
Service Units	Number of times services were delivered or number of service hours delivered	Communication & Community Engagement, Research & Evaluation Institute	
Coverage	The unduplicated number of clients served divided by the total number of clients eligible for service.	Center for Grants Development Technology Support Services	
Accuracy rate	The accuracy of room set up according to all requested specifications.	Facilities - Operations	

2.- CLIENT SATISFACTION

HCDE asses the level of satisfaction its clients have with the services they receive. Each divisions gathers empirical data from those they served during the year using customized survey instruments. Paper scan able or online surveys are distributed as appropriate to clients served by all divisions. Respondents include individuals such as adult students, teachers, parents, and administrators, representatives, and buyers from school districts as well as from other organizations. An agency-wide Composite Survey (online or scan able survey) is used to assess employee satisfaction with HCDE Support services.

The client satisfaction objective has a mandated benchmark of 90% for all divisions. The level of satisfaction is based on surveys with one of two response scales depending on the type of division. Program service and Enterprise divisions use a 4 point scale with 1 = strongly disagree and 4 = strongly agree in which respondents need to score a 3 or higher to indicate "satisfied". Internal support divisions use surveys with a six point scale 1 = completely Disagree/Dissatisfied and 6 = Completely Agree/Satisfied in which respondents need to score a 4 or higher to indicate "satisfied". Both scales conform to industry standards with the 6 point scale used to better capture variability in the responses.¹

3.- OUTCOMES

Outcomes are the core of any program evaluation. Programs exist for the benefit or effect they promote for clients, district/entity, or HCDE. With the diversity of services provided by HCDE, the specific outcome assessed varies greatly, as does the method and measure. Even though, the gold standard to assess program effects is the experimental or comparison design, these designs are not usually feasible to implement in a practice environment. In lieu of rigorous experimentation, objectives are supported by a theory of change and are written to be compatible with one of two general types of designs:

(1) Benchmark / Static Designs: A post-test only or end of year measure or level of attainment is applied with a specified standard desired and stated in the objective. This design does not measure a starting point—only a desired end point.

(2) Change Designs: A pretest-posttest design to estimate the amount of change in a group of clients that has occurred over a given period. Some divisions specified a certain average amount of change; others specified a statistically significant change. Note that conclusions cannot be drawn about the *cause* of the change, just that change did occur².

4.- FINANCIAL EFFECTIVENESS

Program serving divisions are required to be revenue-generating. That is, these divisions are not expected to rely solely upon HCDE tax revenues for support. Rather, they are expected to receive funds from external sources for most of their operations. The source of revenues may be from fee-for-services (i.e. workshops, sliding scale), member dues, job order contracting, cooperative purchasing, grants, and contracts.

Financial data are supplied by Business Services following the independent audit for each fiscal year. The revenues reported are those billed and received. Revenues reported from grants do not include indirect costs. For the tests of objectives, allocated facilities' costs are subtracted out of the total expenditures. Some divisions which are divided into programs for other accountability objectives are considered as one division for the financial construct because the structure of their budget may not isolate program costs.

¹ DeVellis, R.F. (2012). *Scale development: Theory and applications*. Los Angeles, CA: Sage Publications. ² A change can occur for many reasons in addition to a possible effect of the program; history, maturation, regression, testing effects are all technical terms for the alternative causes for an observed change.

COMMUNITY PROFILE



Harris County is the third largest county in the United States and houses the fourth largest city in the nation. Its county seat is Houston Texas, also the fourth largest city in the nation. Within a big city comes a diverse population. Houston has among the youngest populations in the nation. The city has the third largest Hispanic and third largest Mexican population in the United States. Houston has something for everyone from attending a ball game to visiting an art museum. Harris County spans over 1,778 square miles. At 655 square miles, the city limits of Houston could contain the cities of New York, Washington, DC, Boston, San Francisco, Seattle, Minneapolis and Miami. Everything is bigger in Texas!

Local History

Harris County was originally settled in 1824 and named after an early settler, John Richardson Harris. Houston was incorporated on June 5, 1837 and named after then President of the Republic of Texas former General Sam Houston — who had commanded at the Battle of San Jacinto, which took place 25 miles (40 km) east of where the city was established. The burgeoning port and railroad industry, combined with oil discovery in 1901, has induced continual surges in the city's population. In the mid-twentieth century, Houston became the home of the Texas Medical Center — the world's largest concentration of healthcare and research institutions - and NASA's Johnson Space Center, where the Mission Control Center is located.

Population

The Harris County Commissioners Court estimated in July 2018 the county population in nearly 4.7 million, in year 2000 it was 3.4 million, an increase of over 38%. If Harris County was a state, it would rank 26th in population. In Harris County, there are over 41 incorporated cities. Below are the top populated cities in Harris County.



Source: 2014 Kinder In	stitute Survey
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Harris County has been called the single most ethnically
and culturally diverse large metropolitan region in the
nation

Race & Ethnicity	
White Hispanic African American Asian	30% 42% 16% 7%
Other	5%

Source: Texas Association of Counties, The County Information Program, Harris County Profile, 2016

i opalation	
Total Population	4,698,619
Houston	2,325,502
Pasadena	153,219
Pearland	122,149
League City	106,244
Baytown	77,024
Missouri City	74,705
Friendswood	40,181
LaPorte	35,423
Deer Park	33,931
Katy	19,216

Population—Harris County

Education

Harris County independent school districts operate with the basic premise that every child can and should learn. Harris County has many educational opportunities from distinguished school districts to prominent colleges and universities. The U.S. Census Bureau reported that 2,923,982 of the population are 25 years of age or older from which 79% have at least a high school degree, 29.5% have some college.

Harris County area has 25 independent school districts.			
Aldine	Alief	Channelview	
Clear Creek	Crosby	Cypress-Fairbanks	
Dayton	Deer Park	Galena Park	
Goose Creek	Houston	Huffman	
Humble	Katy	Klein	
La Porte	New Caney	Pasadena	
Pearland	Sheldon	Spring	
Stafford	Spring Branch	Tomball	
Waller			



Economic Characteristics — Houston

According to "The 35th Annual Kinder Houston Area Survey", by the Rice University (Rice Kinder Institute for urban Research), conducted during the first guarter of 2015, unemployment in Harris County reduced from 8.4% in February 2011 to 5.9% in February 2017. The unemployment rate for the nation during the same month was 4.7 percent. The Greater Houston Partnership reports in September 2019 unemployment rate for Houston of 3.8%, for Texas of 3.5% and for the US 3.8%.

The Greater Houston Partnership reports The Economy at a Glance, in its Volume 28 Number 9 of September 2019 that the Energy Sector is has reduced the Rig Count from 1,083 in December 2018 to 898 in early September 2019 and crude price in the mid \$50s per barrel (WTI price). Oil field sector has laid off 8,900 workers so far this year, and, 36 firms in the same sector have filed for bankruptcy in the first eight months this year. Slower growth is forecasted for this year. The US-China trade war has also affected trade and supply chains, affecting ports and other investment decisions. Houston area sis also affected by other world large economies' slow down, such as the turmoil over Brexit, Japan-Korea trade war, political instability in Brazil and Italy, as well as Venezuela, uncertainty over the US-Mexico-Canada agreement (ASMCA).

Employers

Houston's employment base has become increasingly diverse. In the past, the economic base was dominated by energy-related businesses with nearly 85 percent of all jobs in those sectors. Today nearly half of all jobs are in non-energy fields, such as business services, technology, aero-space, medicine and manufacturing. Houston is home to 20 Fortune 500 Companies. Known as the Bayou City for its waterway system, Houston thrives because it is a great place to work and a great place to live.

Largest Houston Area Employers

Memorial Hermann Health System - 24,000 University of Texas MD Anderson - 20,000 United Airlines - 15,000 Houston Methodist - 14,985 Exxon Mobil Corporation - 13,000 UTMB Health - 12,448 Kroger Company - 12,000 Shell Oil Company - 11,892 National Oilwell Varco - 11,583 Schlumberger Limited - 10,000 Chevron - 9.000 Baylor College of Medicine - 8,924 Aramark Corp. - 8,500 Halliburton - 8,000 Source : Greater Houston Partnership, Houston 2016 Facts



Tourism

More than 31 million people visit the greater Houston area on a yearly basis, Houston has many interesting places to visit. Top Attractions include:

- Space Center Houston Museum District:
- Museum of Natural Science
- Museum of Health
- Holocaust Museum
- Contemporary Arts Museum
- Museum of Fine Arts
- Children's Museum
- Galleria Mall
- Houston Zoo
- Kemah
- Boardwalk
- Sports Arenas: Minute Maid Park, NRG Park, ToyotaCenter

Fun Fact

60 % of all domestic travelers to Houston are from Texas.

On a budget, Houston also has inexpensive places to visit such as: Art Car Museum, Blaffer Gallery, Buffalo Bayou, Children's Museum of Houston, and Discovery Green are just a few of the attractions Houston offers for 2 dollars or under.

Recreation

Besides the many places to visit, Houston is a city that loves sports. Year-round, the weather lends itself to sports, and Houstonians take advantage of it.

Houston Fans have many choices when it comes to watching professional teams:

- In basketball we have the Houston Rockets, two-time NBA champions
- In soccer we have the Houston Dynamo, 2006 & 2007 MLS champions
- In football we have the Houston Texans

Houston also has a variety of collegiate teams:

- Rice University Owls
- University of Houston Cougars
- Texas Southern University Tigers









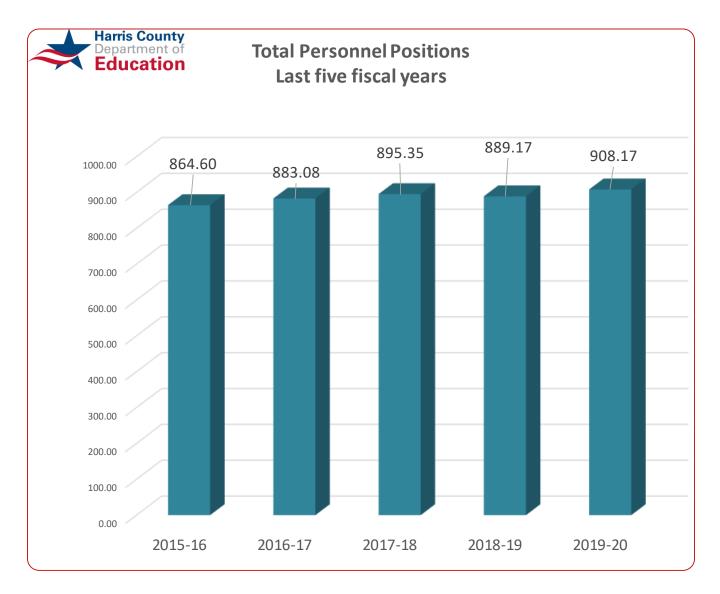




The Superintendent shall develop and recommend a pay system for all Department personnel to the Board of Trustees for adoption. The pay system shall be designed to provide appropriate pay for the assessed worth of jobs. The system shall consist of pay range structures for the following employee groups: management, professional, certified instructional, clerical/paraprofessional, and technical. The system shall be designed and administered to accomplish the following:

- Remain competitive with appropriate labor markets for the various categories of personnel.
- Recognize the levels of skill, effort, and responsibility required of different jobs.
- Be fiscally controlled and cost effective.

In the following pages, the salary schedule procedures and the employee benefits are disclosed. Also, the personnel positions by fund comparing the last five years are included. A description of each position with the level, number of days of work per year, number of positions and totals are included by division or program.



ADMINISTRATIVE PROCEDURES

1. DESCRIPTION OF PAY SYSTEMS

1.1 Purpose and Authority

Employee pay systems are designed and administered for the purpose of attracting and retaining qualified employees to achieve the goals of the Department. The Superintendent is responsible for the development, maintenance, and administration of employee pay systems in accordance with Board policies and administrative procedures.

1.2 Minimum Pay Requirements

Certified classroom teachers, librarians, registered nurses, and counselors will be paid no less than the state minimum salary schedule based on creditable experience. Experience will be credited according to the commissioner's rules on creditable service (19 TAC 153.1021). Local salaries for these employees will be determined annually after Board approval of the pay increase budget. Non-exempt employees will be paid no less than the current minimum wage in accordance with the federal Fair Labor Standards Act (FLSA).

1.3 Pay Plans

The Department will maintain position classification and pay range structures for all jobs. Jobs will be grouped into position classifications and pay range structures in the following categories: (1) managers, (2) professionals, (3) certified teachers, (4) clerical and paraprofessional, (5) maintenance and operations, and (6) technical.

Each job will be assigned to a pay grade that determines the minimum to maximum pay range for the position. Pay ranges are set to be competitive with the relevant job market for benchmark positions. Jobs are assigned to pay grades on the basis of the following factors: (1) job qualifications and required skills; (2) job duties and responsibilities defined by the Department; and (3) competitive job market prices.

No employee will be paid more than the maximum rate for his/her pay grade unless the employee was earning more than that amount prior to the adoption of the pay plan. Pay ranges are reviewed annually and should be adjusted as needed. Employee salaries will advance through the pay range based upon the general pay increase budget approved by the Board each year.

2. JOB CLASSIFICATION

2.1 Purpose and Authority

Job classification determines the assigned pay range for a job. Job classification is based on an assessment of job requirements and assigned duties. Jobs are compared and classified based on the following factors: knowledge and skill requirements, complexity of assigned duties, job accountability, and working conditions. The Human Resources division will collect job information, evaluate jobs for classification purposes, and recommend pay-grade assignments. The Superintendent has final authority concerning job classifications.

2.2 Reclassification of Current Positions

A job reclassification occurs when the same position is moved to a higher or lower pay grade. An upward or downward job reclassification will result in greater or lesser potential for pay advancement over time. Jobs may be reclassified for several different reasons. Those reasons include a significant and sustained increase or decrease in job duties and responsibilities assigned by the supervisor, a need to improve internal pay equity with other related jobs, or a significant change in the external job market.

2.3 Salary Adjustments for Job Reclassification

- 1. If the job is reclassified upward due to a significant and sustained increase in assigned job duties and responsibilities, the reclassification will be treated as a promotion. Refer to procedures on promotion increases (section 8.2).
- 2. If the job is reclassified to improve internal equity with other related jobs and there is no significant and sustained increase in assigned duties, there will be no immediate pay increase. Future earnings will be higher as a result of placement in a higher pay range. Employees will not be paid less than the minimum of the new pay range.
- 3. If the job is reclassified due to a change in the external job market, special equity adjustments may be made at the direction of the Superintendent. Refer to procedures on individual equity adjustments (section 6.0).
- 4. If the job is reclassified downward due to a decrease in duties and responsibilities assigned, the employee's pay may be reduced at the direction of the Superintendent. In this case, the reclassification will be treated as a demotion. Refer to procedures on pay adjustments for demotion (section 9.2).

2.4 Procedures for Job Classification Review

Review of job classifications must be initiated by the job supervisor. Reviews will be conducted as follows:

- 1. The immediate supervisor may request a job classification review according to the schedule and procedures designated by the Human Resources division.
- 2. The supervisor must submit a completed reclassification request form to the Human Resources division.
- 3. The Human Resources division will review the request form, obtaining additional job information if necessary. Additional information may be obtained by requesting a job analysis questionnaire, by interviewing the supervisor and/or employee(s), or by visiting the work site for observation.
- 4. The Human Resources division will re-evaluate the job against other benchmark jobs using standard compensable job factors.
- 5. The Human Resources division will prepare a written recommendation for pay grade assignment for the Superintendent's review.
- 6. The Human Resources division will notify the supervisor and the employee of the pay grade assignment after the Superintendent's review and approval.

2.5 Classification of New Positions

New positions must have a written job description. The Human Resources division will recommend to the Superintendent the pay grade classification of new positions based on the job description and consultation with the job supervisor. New positions must be classified in the pay system prior to hiring new employees.

3. BASE PAY FOR EXEMPT AND NON-EXCEMPT EMPLOYEES

3.1 Classification of Positions as Exempt or Non-exempt

All jobs will be classified as exempt or non-exempt in accordance with the requirements of the federal Fair Labor Standards Act (FLSA). The Human Resources division will determine the classification of each position based on a description of assigned job duties and the method of compensation. In order to be exempt, the employee's primary duties must fall under one of three types of exemption: executive, administrative, or professional, as defined under the FLSA, and the employee must be compensated on a salary basis. All employees who do not meet the legal requirements for exemption are classified as non- exempt.

3.2 Salary Basis

All full-time employees are paid on a salary basis for their annual employment period. Payment on a salary basis means that employees are paid a fixed sum for the job, which amount is paid out in equal installments. Exempt employees do not receive overtime compensation. Employees who are non-exempt will receive overtime compensation as described in section 4.0.

3.3 Prorating Pay for Reduced Work Year

Salaries will be adjusted proportionately for employees who work less than full time or less than a full year.

4. OVERTIME COMPENSATION

4.1 Overtime Defined

Non-exempt employees who work more than 40 hours in a workweek of seven consecutive days are entitled to overtime compensation for time worked over 40 hours. Exempt employees (i.e., professional, administrative, and executive) are not entitled to overtime compensation.

An employee's regular work schedule may be adjusted during the week to limit or eliminate overtime. The Department's workweek begins at 12:01 a.m. on Monday and ends at 12:00 midnight on the following Sunday. Overtime must be paid or accrued as compensatory time on the regular payday for the period in which the overtime workweek ended. Every workweek stands alone, and different workweeks cannot be consolidated or averaged.

4.2 Time Records

Weekly time records will be maintained on all non-exempt personnel on forms approved by the Department. Records will indicate all hours worked each week, including compensatory time earned and used. Weekly time records must be verified by the supervisor and submitted to payroll on designated dates. Official weekly time records shall be maintained in the central payroll office for all non-exempt personnel. All payroll records, including time records, shall be maintained for a period of three years, and shall be made available for inspection by government authorities on request. Failure to maintain accurate records of hours worked may result in disciplinary actions.

4.3 Authorization of Overtime

All overtime worked must be approved by a supervisor in advance. Supervisors are responsible for preventing unauthorized overtime. Employees who work unauthorized overtime may be subject to disciplinary action. Supervisors of non-exempt employees must ensure that employees understand how they will be compensated for overtime (compensatory time off or cash) prior to the employee working overtime hours. Overtime pay requirements cannot be waived by voluntary agreement between the Department and the employee and the employee cannot "donate" overtime or agree to be paid at reduced rates.

4.4 Compensation for Overtime

Compensation for overtime hours will be awarded at 1½ times the regular rate. Compensation may be given in compensatory time off or paid in the regularly scheduled paycheck.

4.5 Use of Compensatory Time

Compensatory time may be accumulated up to a maximum limit of 40 hours including time-and-a-half rates. Employees who have accrued compensatory time must use that time before using other accrued leave. Compensatory time accrued must be used or paid before the end of each fiscal year. All unused compensatory time will be paid before the beginning of the new fiscal period.

5. GENERAL PAY INCREASES

5.1 Eligibility for General Pay Increase

Employee salaries and wages will be reviewed annually for adjustment. General pay increases are given to employees to reward continued service to the Department. An employee's performance must be satisfactory to receive a pay increase unless exceptions are granted by the Board.

To be eligible for a general pay increase, 12-month employees must be employed by May 1 of the immediately preceding school year, 11-month employees must be employed by April 1, and 10-month employees must be employed by March 1.

5.2 Pay Increase Budget

The Superintendent will recommend a total budget amount for general pay increases as part of the annual budget process. Budget recommendations for general pay increases will be based on available revenue, changes in minimum pay laws, competitive job markets, and Department compensation objectives. Employee pay increases will be based on the budget approved by the Board.

5.3 General Pay Increase Calculation

General pay increases will be calculated for each employee by applying a percent increase approved by the Board to the midpoint of each employee's pay range. All employees who are in the same pay range will receive the same pay increase.

Example:

Range Midpoint x Percent Increase = Pay Increase

- Pay range midpoint for pay grade 5 is \$12.50 per hour
- Pay increase budget approved by the Board is 5 percent
- Hourly pay increase for all employees in pay grade 5 is \$12.50 x .05 = .63
- An hourly employee in pay grade 5 is earning \$11.50 per hour
- Employee's new hourly wage is \$11.50 + .63 = \$12.13

No employee's pay will be increased beyond the maximum of their assigned pay range unless a special adjustment is approved by the Superintendent.

5.4 Head Start Cost of Living Adjustments

HCDE Head Start employees receive Cost of Living Adjustments (COLA) from the Texas Department of Health and Human Services. Notice of the approved increase is generally received mid-calendar year. The COLA is effective January of the current budget year. In other words, the increase is usually retroactive, dating back to January 1 of the current year. In order to receive the COLA when the increase is applied to the payroll, an employee must be currently employed with the Head Start division.

Example: If increases are calculated and applied to the September 15th payroll, then the employee must be a current employee in the Head Start division on this date. If employment is terminated (voluntary or involuntary), or if the employee transfers to another division prior to this date, then the employee is not eligible to receive the COLA.

6. INDIVIDUAL EQUITY ADJUSTMENTS

The Superintendent may make special equity adjustments to individual employee salaries to correct identified internal or external pay equity problems. Equity adjustments are made only on as-needed basis at the direction of the Superintendent. Equity adjustments may be made to retain an employee who is at risk due to competitive pay problems; to correct an internal pay inequity; or to compensate an employee for a significant change in job responsibilities that do not result in a job classification change.

7. PLACEMENT OF NEW EMPLOYEES

7.1 Certified Teachers

Hiring rates for certified teachers will be based on years of creditable service as defined by state regulations. Service credit awarded to new hires will not exceed 20 years. Salary schedules will be prepared annually to illustrate salary placement by years of service. Salary schedules for certified teachers are subject to change each year and should not be used to predict future salaries.

7.2 Other Employees

Hiring rates for all other employees will be determined individually based on each person's job-related qualifications. Hiring rates should be sensitive to internal equity concerns of other employees in the same job. Starting salaries that are above the midpoint may be offered only for hard-to-fill positions with approval of the Superintendent. The Human Resources division will recommend starting salaries for new hires.

8. PROMOTION INCREASES

8.1 Promotion Defined

A promotion occurs when an employee is assigned to a different job in a higher pay range. Pay adjustments for promotions will begin with the effective date of the new assignment. For promotions that take effect at the beginning of a school year, the standard promotion increase includes any general increase granted by the Board. If an employee moves to a different job in a different pay structure (example: from auxiliary to professional group), then the pay adjustment will be treated as placement of a new employee (see section 7.0).

8.2 Promotion Increase

A promotion increase is based on an employee's current base pay less any stipends paid for supplemental duties. The Human Resources Director will determine salary placement for a promotion. Consideration will be given to the pay of other employees in the same position to maintain internal pay equity. No employee will be paid less than the minimum or more than the maximum of the new pay range.

9. DEMOTION

9.1 Demotion Defined

A demotion occurs when an employee is reassigned to a different job at a lower pay grade level. Demotions may be voluntary or involuntary. Position reclassification or general salary structure changes are not considered demotions.

9.2 Pay Adjustments for Demotion

A reduction in pay as a result of a demotion will be made at the discretion of the Superintendent. When a pay reduction is made for a demotion, the employee's base pay rate will be reduced. The pay adjustment for demotion will begin with the effective date of the new assignment. Pay adjustments may also be made for a longer or shorter work year if associated with the change in assignment.

10. ADJUSTING PAY-RANGE STRUCTURES

10.1 Review of Pay Ranges

The Superintendent will review pay-range structures annually and make adjustments as needed.

10.2 Amount of Structure Adjustment

Pay structures should be adjusted by an equal percent factor. The amount of percent adjustment made to the pay range control points (minimum, midpoint, maximum) should be less than the percent increase budgeted for pay raises. After the pay increase budget is established, the Superintendent will determine the appropriate amount of adjustment for pay range structures in the Department.

10.3 Structure Adjustment Procedure

To adjust a pay range structure, the adjustment factor will be applied to the midpoint of each pay range. The minimum and maximum rates of each range will then be recalculated off of the adjusted midpoint to preserve the structure. Adjustments to pay ranges should be made prior to the calculation of general pay increases.

Example: Illustrated procedure for a range offset of 20 percent from midpoints

	Unadjusted <u>Minimum</u> (80% of midpoint)	Unadjusted <u>Midpoint</u>	Unadjusted <u>Maximum</u> (120% of midpoint)
Unadjusted Pay Range	\$2,400	\$3,000	\$3,600
	Unadjusted	Unadjusted	Unadjusted
	<u>Minimum</u>	<u>Midpoint</u>	Maximum
	(80% of midpoint)	(by 2%)	(120% of midpoint)
Adjusted Pay Range	\$2,448	\$3,060	\$3,600

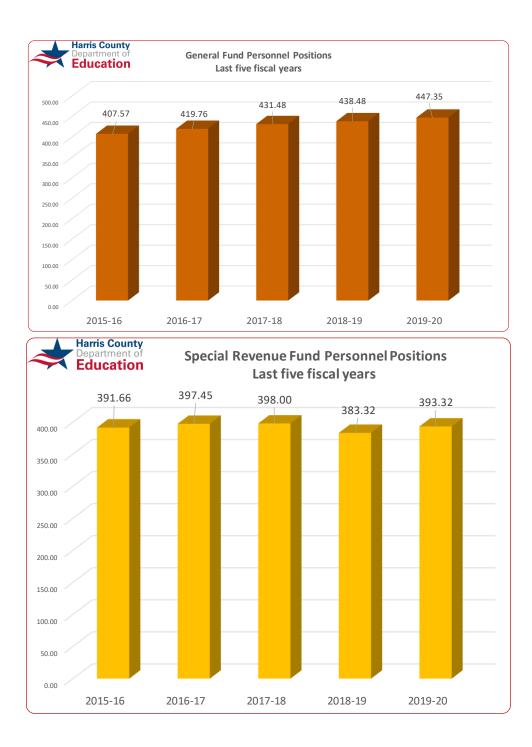
11. STIPENDS AND ALLOWANCES

A stipend shall not be paid to an employee unless it is part of the Board of Trustees' approved Salary Schedule for certified instructional teachers, transition specialists, counselors, and assistant principals. All of the following recommendations for employee stipends must be made directly to the Board: certification, additional work duties, added assignments, or any other requests. The superintendent is only authorized to provide allowances to employees for cell phones and travel.

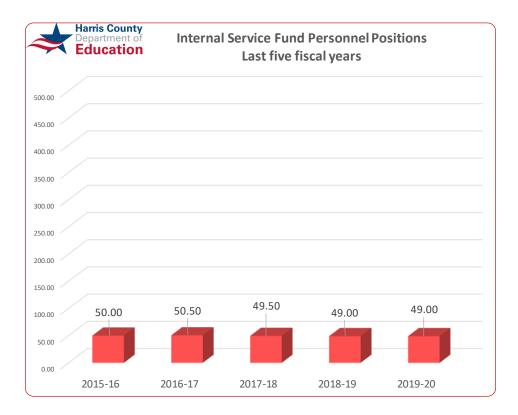
PERSONNEL POSITIONS BY FUND

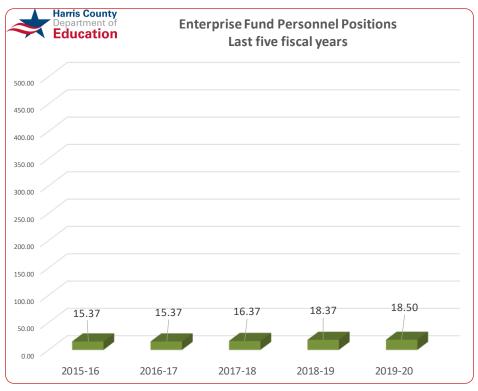
The number of employees by fund will be presented in the following charts. They will be followed by a section with more detailed information with the position level, number of working days in the year and the number of positions through the Department. Administrative salary schedules will accompany this sub-section.

The number of positions for the General Fund and Special Revenue Fund in the last 5 years are:



The number of positions for the Internal Service Find and the Enterprise Fund are:





Harris County Department of Education FY 2019-2020

FY 2019-2020 Personnel Positions-General Fund

BM NO.	DIVISION / BUDGET	2015-16	2016-17	2017-18	2018-19	2019-20
131	Academic and Behavior School East	52.50	57.40	59.40	61.40	61.90
132	Academic and Behavior School West	48.50	53.00	54.00	56.00	56.50
201	Adult Education	0.50	0.00	0.00	0.00	0.00
011	Asst. Superintendent for Academic Support	2.00	2.00	2.00	2.00	2.00
012	Asst. Superintendent for Education & Enrichment	2.00	2.00	2.00	2.00	2.00
010	Board of Trustees	0.50	0.50	1.00	1.00	1.00
050	Business Support Services	16.50	16.50	16.50	17.00	17.00
923	Center for Grants Development	6.00	6.00	6.00	6.00	6.00
005	Center for Safe & Secure Schools	4.00	3.00	4.00	4.00	4.00
093	Chief Communications Officer	1.00	1.00	1.00	1.00	1.00
940	Chief of Staff	1.00	1.00	2.00	2.00	2.00
092	Client Engagement	4.63	4.63	5.63	6.03	3.90
925	Communications and Creative Services	9.00	9.00	7.00	7.60	9.60
014	Educator Certification and Advancement	3.64	5.50	5.50	5.50	5.50
086	Facilities-Construction	1.00	1.00	2.00	2.00	2.00
800	Fortis Academy	0.00	0.00	10.00	10.00	10.00
970	Highpoint School East	32.00	36.60	36.60	36.60	37.60
971	Highpoint School North	16.00	7.33	0.00	0.00	0.00
030	Human Resources	10.00	10.00	10.00	10.00	10.00
955	Purchasing Support Services	6.00	6.00	6.00	6.00	6.00
954	Records Management Services	13.00	13.00	14.00	14.00	15.00
924	Research and Evaluation Institute	6.00	7.00	7.00	7.00	7.00
111	School-Based Therapy Services	132.00	138.30	140.35	141.85	143.85
501	Schools	4.00	4.00	4.00	4.00	6.00
001	Superintendent's Office	1.50	1.50	2.00	2.00	2.00
304	Teaching and Learning Center-Bilingual	1.34	0.75	0.75	0.75	0.75
190	Teaching and Learning Center-Digital Education and Innovation	3.00	1.70	1.70	2.00	1.75
109	Teaching and Learning Center-Digital Learning	0.00	0.30	0.30	0.00	0.00
301	Teaching and Learning Center-Division wide	1.00	0.60	0.60	2.50	2.50
309	Teaching and Learning Center-Early Childhood	1.25	1.60	1.60	1.00	0.75
307	Teaching and Learning Center-English Language Arts	1.17	0.85	0.85	1.00	1.10
302	Teaching and Learning Center-Mathematics	1.33	1.65	1.65	1.75	1.50
312	Teaching and Learning Center-Scholastic Arts & Writing Program	0.83	0.85	0.85	0.45	1.50
303	Teaching and Learning Center-Science	1.33	1.65	1.65	1.25	0.75
308	Teaching and Learning Center-Social Studies	1.50	0.85	0.85	0.50	0.40
314	Teaching and Learning Center-Speaker Series	0.00	0.85	0.85	0.55	0.75
313	Teaching and Learning Center-Special Populations	0.55	0.85	0.85	0.75	0.75
090	Technology Support Services	21.00	21.00	21.00	21.00	23.00
	Total	407.57	419.76	431.48	438.48	447.35

Harris County Department of Education

FY 2019-2020 Personnel Positions-Special Revenue Funds (Grants)

BM NO.	DIVISION / BUDGET	2015-16	2016-17	2017-18	2018-19	2019-20
201	Adult Education	70.30	75.25	74.00	73.32	73.32
014	Alternative Certification	0.86	0.00	0.00	0.00	0.00
922	Center for Afterschool, Summer and Enrichment	25.00	22.20	24.00	21.00	26.00
005	Center for Safe and Secure Schools	0.00	0.00	0.00	1.00	1.00
112	Early Childhood Intervention - Keep Pace	0.00	0.00	0.00	0.00	0.00
901	Head Start	279.50	285.00	286.00	288.00	293.00
205	Texas LEARNS	0.00	0.00	0.00	0.00	0.00
091	Texas Virtual School Network	16.00	15.00	14.00	0.00	0.00
	Total	391.66	397.45	398.00	383.32	393.32

Personnel Positions-Internal Service Fund

BM NO.	DIVISION / BUDGET	2015-16	2016-17	2017-18	2018-19	2019-20
083	Facility Support Services	39.00	39.50	38.50	38.00	38.00
084	Facility Support Services-Operations	11.00	11.00	11.00	11.00	11.00
	Total	50.00	50.50	49.50	49.00	49.00

Personnel Positions-Enterprise Fund

BM NO.	DIVISION / BUDGET	2015-16	2016-17	2017-18	2018-19	2019-20
089	Facilities-Choice Partners	15.37	15.37	16.37	18.37	18.50
	Total	15.37	15.37	16.37	18.37	18.50

POSITIONS BY FUND	2015-16	2016-17	2017-18	2018-19	2019-20
Total General Fund Positions	407.57	419.76	431.48	438.48	447.35
Total Special Revenue Fund Positions	391.66	397.45	398.00	383.32	393.32
Total Internal Service Fund Positions	50.00	50.50	49.50	49.00	49.00
Total Enterprise Fund Positions	15.37	15.37	16.37	18.37	18.50
TOTAL HCDE FTE POSITIONS	864.60	883.08	895.35	889.17	908.17

Harris County Department of Education Full-time Personnel Positions for FY 2019-2020 General Fund

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Academic and Behavior School East (Schools)				62.15
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Parent Engagement Liaison	A-3	200	0.50	
Counselor	P-2	200	1.00	
Instructional Coach	P-2	200	0.25	
Licensed Specialist in School Psychology	P-2	200	0.50	
School Nurse	P-1	213	1.40	
Behavior Intervention Specialist	P-2	200	0.50	
Teacher	teach sched	191	22.00	
Transition Specialist	teach sched	200	2.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	24.00	
Campus Clerk	S-2	210	1.00	
Food Service Clerk	0-2	191	1.00	
Substitute (Permanent/Long Term)	sub sched	178	4.00	
				50.75
Academic and Behavior School West (Schools) Principal	A-7	240	1.00	56.75
Assistant Principal	A-7 A-5	240	2.00	
Parent Engagement Liaison	A-3	200	0.50	
Counselor	P-2	200	1.00	
Instructional Coach	P-2	200	0.25	
Licensed Specialist in School Psychology	P-2	200	0.20	
School Nurse	P-1	213	1.00	
Teacher	teach sched	191	20.00	
Transition Specialist	teach sched	200	2.00	
Behavior Intervention Specialist	P-2	200	0.50	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	23.00	
Campus Clerk	S-2	210	1.00	
Substitute (Permanent/Long Term)	sub sched	178	3.00	
		_		2.00
Assistant Superintendent for Academic Support	A 40	240	1.00	2.00
Assistant Superintendent Executive Assistant	A-10 S-6	240 240	1.00	
Executive Assistant	5-0	240	1.00	
Assistant Superintendent for Education and Enric				2.00
Assistant Superintendent	A-10	240	1.00	
Executive Assistant	S-6	240	1.00	
Board of Trustees				1.00
Executive Assistant	S-6	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Business Support Services				17.00
Assistant Superintendent	A-10	240	1.00	
Chief Accounting Officer	A-7	240	1.00	
Accounting Manager	A-5	240	1.00	
Budget and Investment Analyst	A-5	240	1.00	
Senior Accountant	A-5	240	1.00	
Staff Accountant	A-3	240	3.00	
Junior Staff Accountant	A-1	240	1.00	
Executive Assistant	S-6	240	1.00	
Accounts Payable Specialist	S-5	240	3.00	
Accounts Receivable Specialist	S-5	240	1.00	
Payroll Specialist	S-5	240	3.00	
Center for Grants Development				6.00
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Specialist	A-4	240	1.00	
Coordinator	A-3	240	1.00	
Development Associate	A-2	240	1.00	
Secretary	S-4	240	1.00	
Center for Safe & Secure Schools				4.00
Director	A-6	240	1.00	
School Climate and Culture Specialist	A-5	240	1.00	
School Safety and Security Specialist	A-5	240	1.00	
School Safety Coordinator	A-3	240	1.00	
Chief Communications Officer				1.00
Chief Communications Officer	A-9	240	1.00	
Chief of Staff				2.00
Chief of Staff	A-9	240	1.00	
Public Information and Policy Manager	A-4	240	1.00	
Client Engagement				3.90
Director	A-7	240	1.00	
Assistant Director	A-5	240	0.50	
Coordinator - Client Engagement	A-3	240	2.00	
Administrative Assistant	S-4	240	0.40	
Communications and Creative Services				9.60
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Communications & Community Engagement Coordinator	A-3	240	1.00	
Communications & Marketing Coordinator	A-3	240	1.00	
Coordinator - Client Technology	T-3	240	1.00	
Multimedia Manager	T-4	240	1.00	
Multimedia Specialist	T-2	240	1.00	
Graphic Designer	T-2	240	2.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Administrative Assistant	S-4	240	0.60	
Educator Certification and Advancement				5.50
Director	A-7	240	1.00	
Curriculum and Compliance Officer	A-6	240	1.00	
Leadership Development Officer	A-6	240	1.00	
Grants Development Manager	A-4	210	1.00	
Secretary	S-4	240	1.50	
Facilities - Construction				2.00
Director	A-6	240	1.00	
Construction and Environmental Specialist	O-4	240	1.00	
Fortis Academy				10.25
Principal	A-7	230	1.00	10.20
Instructional Coach	P-2	200	0.25	
Counselor	P-2	200	1.00	
Nurse	P-1	191	1.00	
Teacher	TS	191	5.00	
Secretary to Principal	S-4	230	1.00	
Educational Aide	I-3	191	1.00	
	10	101	1100	
Highpoint East School (Schools)		0.40		37.85
Principal	A-7	240	1.00	
Assistant Principal	A-5	210	2.00	
Counselor	P-2	200	1.00	
Instructional Coach	P-2	200	0.25	
Transition Specialist	teach sched	200	3.00	
School Nurse	P-1	191	1.60	
Teacher	teach sched	191	18.00	
Secretary	S-4	240	1.00	
Educational Aide I, II, III	I-1, 2, 3	191	5.00	
Campus Clerk	S-2 sub sched	210	2.00	
Substitute (Permanent/Long Term)	Sub sched	178	3.00	
Human Resources				10.00
Executive Director	A-9	240	1.00	
Assistant Director	A-5	240	1.00	
Benefits Coordinator	A-3	240	1.00	
Human Resources Coordinator	A-3	240	3.00	
Human Resources Generalist	A-3	240	1.00	
Administrative Assistant	S-5	240	1.00	
Benefits Assistant	C-4	240	1.00	
Human Resources Clerk	C-3	240	1.00	
Purchasing Support Services				6.00
Director	A-7	240	1.00	
Assistant Director	A-5	240	1.00	
Contract Manager	A-4	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Procurement Coordinator	A-3	240	1.00	
Purchasing Specialist	S-5	240	1.00	
Quality Assurance Specialist	S-5	240	1.00	
Records Management Services				15.0
Director	A-6	240	1.00	
Records Operations Manager	A-3	240	1.00	
Senior Records Center Technician	O-6	240	1.00	
Senior Customer Support/Imaging Specialist	O-5	240	1.00	
Records Center Technician	O-4	240	5.00	
Imaging and Content Specialist	S-5	240	1.00	
Customer Support and Imaging Clerk II	S-4	240	2.00	
Customer Support Specialist	S-4	240	1.00	
Customer Support & Imaging Clerk I	S-3	240	2.00	
Research and Evaluation Institute				7.0
Director	A-7	240	1.00	
Manager	A-4	240	1.00	
Coordinator	A-3	240	4.00	
Secretary	S-4	240	1.00	
School-Based Therapy Services				143.8
Senior Director	A-8	240	1.00	
Manager	P-4	240	5.00	
Manager	P-4	230	1.00	
Manager	P-4	200	2.00	
Field Staff-OT/PT	P-3	180	97.30	
Field Staff-Music Therapist	P-1	180	6.30	
Field Staff-COTA/PTA	S-7	180	27.25	
Administrative Assistant	S-5	240	1.00	
General Office Clerk	S-4	240	2.00	
Secretary	S-3	240	1.00	
Schools				5.0
Senior Director of School Administration	A-8	240	1.00	
Director - Curriculum and Compliance Services	A-7	240	1.00	
Bus Driver	O-4	240	1.00	
Administrative Assistant	S-5	240	1.00	
General Office Clerk	S-4	240	1.00	
Superintendent's Office				2.0
Superintendent	-	240	1.00	
Senior Executive Assistant	S-7	240	1.00	
The Teaching and Learning Center				12.5
The Teaching and Learning Center-Bilingual Educ	ation			0.75
Curriculum Director	A-6	200	0.50	
Secretary	S-4	240	0.25	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	#	TOTAL
			POSITIONS	
The Teaching and Learning Center-Digital Educati				1.75
Curriculum Director	A-6	240	1.50	
Secretary	S-4	240	0.25	
The Teaching and Learning Center-Division Wide				2.50
Senior Director	A-8	240	1.00	
Secretary to Director/Financial Assistant	S-5	240	1.00	
Secretary	S-4	120	0.50	
The Teaching and Learning Center-Early Childhoo	d Winter Confe	rence		0.75
Special Projects Director	A-6	240	0.25	0.75
Manager	A-4	240	0.25	
Secretary	S-4	240	0.25	
The Teaching and Learning Center-English Langu				1.10
Curriculum Director	A-6	190	0.80	
Secretary	S-4	240	0.30	
The Teaching and Learning Center-Math				1.50
Curriculum Director	A-6	190	1.00	
Secretary	S-4	240	0.50	
		_		
The Teaching and Learning Center-Scholastic Arts	s & Writing			1.50
Special Projects Director	A-6	240	0.50	
Manager	A-4	240	0.50	
Secretary	S-4	240	0.50	
The Teeshing and Learning Conten Osienes				0.75
The Teaching and Learning Center-Science Curriculum Director	A 6	200	0.50	0.75
	A-6 S-4	200	0.50	
Secretary	5-4	240	0.25	
The Teaching and Learning Center-Social Studies				0.40
Curriculum Director	A-6	200	0.20	
Secretary	S-4	240	0.20	
The Teaching and Learning Contar Speaker Series	<u></u>			0.75
The Teaching and Learning Center-Speaker Series Special Projects Director	A-6	240	0.25	0.75
Manager	A-6 A-4	240	0.25	
Secretary		240	0.25	
				<u>I</u>
The Teaching and Learning Center-Special Popula	ations			0.75
Curriculum Director	A-6	200	0.50	
Secretary	S-4	240	0.25	
Technology Support Services				23.00
Director	T-7	240	1.00	
Applications Manager	T-6	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Operations Support Manager	T-6	240	1.00	
Senior Software Developer	T-5	240	1.00	
Senior Systems Analyst	T-5	240	1.00	
Help Desk Manager	T-4	240	1.00	
Software Developer	T-4	240	1.00	
Systems Analyst	T-4	240	3.00	
Infrastructure Analyst - Network	T-3	240	2.00	
Infrastructure Analyst - Systems	T-3	240	2.00	
Infrastructure Analyst - Server/Storage	T-3	240	1.00	
Help Desk Analyst II	T-2	240	2.00	
Help Desk Analyst I	T-1	240	3.00	
Help Desk Field Technician	T-1	240	2.00	
Administrative Assistant	S-5	240	1.00	

General Fund - Full Time Equivalent Positions

447.35

Harris County Department of Education Full-time Personnel Positions for FY 2019-2020 Special Revenue Fund

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Adult Education				73.32
Director	A-7	240	1.00	
Manager	A-5	240	5.00	
Compliance Coordinator	A-3	240	1.00	
Career Pathways Transition Specialist	A-2	240	1.00	
Teacher	A-2	190	2.00	
Secretary to Director	S-4	240	1.00	
Data Clerk	S-3	240	2.00	
General Office Clerk I	S-3	240	7.83	
Receptionist	S-1	240	1.00	
Custodian	O-1	240	1.50	
Aide - Instructional	AES	PT	11.43	
Aide - Digital	AES	PT	0.09	
Counselor	AES	PT	0.67	
Craft Instructor	AES	PT	2.00	
Program Assistant	AES	PT	5.96	
Teacher	AES	PT	27.23	
Subsitute Teacher	AES	PT	1.42	
Transition Specialist	AES	PT	1.19	
Center for Safe and Secure Schools				1.00
Grants Manager	A-4	240	1.00	
Center for Afterschool, Summer and Enrichment (CAS	E) for Kids			26.00
Director	, A-7	240	1.00	
Assistant Director	A-5	240	1.00	
Manager	A-4	240	3.00	
Coordinator - Project	A-3	240	7.00	
Coordinator - Program	A-2	240	8.00	
Coordinator - Research and Evaluation	A-3	240	1.00	
Administrative Assistant	S-4	240	1.00	
Data and Compliance Clerk	S-4	240	1.00	
Secretary	S-3	240	2.00	
Project Based Learning Assistant (P/T)	S-2	240	1.00	
Head Start (Early Head Start) Program Total				
Head Start-Central Office				35.50
Senior Director	A-8	240	1.00	
Assistant Director - Education and Family Services	A-5	240	1.00	
Assistant Director - Operations	A-5	240	1.00	
Manager - Data Compliance	A-4	240	1.00	
Manager - Education and Special Services	A-4	240	1.00	
Manager - Community Partnerships	A-4	240	1.00	
Manager - Health and Family Services	A-4	240	1.00	
Manager - Nutrition Services	A-4	240	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Manager - Operations	A-3	240	1.00	
Coordinator - Compliance	A-3	230	1.00	
Coordinator - Data	A-3	230	1.00	
Coordinator - Education and Special Services	A-3	230	4.00	
Coordinator - Family Services	A-3	230	2.00	
Coordinator - Health Services	A-3	230	2.00	
Coordinator - Nutrition Services	A-3	230	2.00	
Coordinator - Operations	A-3	230	1.00	
Coordinator - Professional Development	A-3	230	1.00	
Coordinator - Special Projects	A-3	230	0.50	
Mental Health Professional	P-2	230	1.00	
Data/Compliance Specialist	S-4	230	1.00	
Financial Assistant	S-4	230	1.00	
Administrative Assistant	S-5	230	1.00	
Secretary	S-4	240	1.00	
Clerk - Community Partnerships and Compliance	S-3	230	1.00	
Clerk - Education and Special Services	S-3	230	1.00	
Clerk - Data Compliance	S-3	230	1.00	
Clerk - Health and Family Services	S-3	230	1.00	
Clerk - Nutrition Services	S-3	230	1.00	
Clerk - Operations	S-3	230	1.00	
Courier	0-2	230	1.00	
Head Start (Early Head Start)-Child Care Partnership				9.50
Assistant Director	A-5	240	1.00	
Coordinator - Education and Special Services	A-3	240	2.00	
Coordinator - Family & Community Services	A-3	240	2.00	
Coordinator - Health Services	A-3	240	1.00	
Coordinator - Operations	A-3	230	1.00	
Coordinator - Nutrition Services	A-3	230	0.50	
Administrative Assistant	S-4	240	1.00	
Data Compliance Specialist	S-4	230	1.00	
Head Start-Barrett Center				8.00
Center Manager	A-2	230	1.00	0.00
Family Services Provider	A-1	230	1.00	
Teacher	-4	210	2.00	
Teaching Assistant	l-1	190	3.00	
Cook	0-1	190	1.00	
Head Start-Baytown Center				25.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	1-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	0-1	190	2.00	
Housekeeper	O-1	190	1.00	

BUDGETS	IN AI PHARFT	FICAL ORDER
2020210		

TOTAL POSITIONS POSITIONS

Head Start-Baytown Early Head Start				16.00
Assistant Center Manager	A-1	240	1.00	
Family Services Provider	A-1	240	1.00	
Teacher	I-4	240	12.00	
Cook	0-1	240	1.00	
Housekeeper	0-1	240	1.00	
		•	•	
Head Start-Channelview Center				19.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	5.00	
Teaching Assistant	I-1	190	7.00	
Cook	0-1	190	2.00	
Housekeeper	O-1	190	1.00	
Head Start-Compton Center				25.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	I-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	0-1	190	2.00	
Housekeeper	0-1	190	1.00	
				10.00
Head Start-Coolwood Center			1 4 9 9	12.00
Center Manager	P-3	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	1-4	210	4.00	
Teaching Assistant	l-1	190	3.00	
Cook	0-1	190	1.00	
Housekeeper	O-1	190	1.00	
Head Start-Dogan Center				11.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	5.00	
Teaching Assistant	I-1	190	2.00	
Head Start-Fifth Ward Center				15.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	4.00	

BUDGETS IN ALPHABETICAL ORDER		# DAVC	#	TOTAL
BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	POSITIONS	POSITIONS
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
	•		-	
Head Start-Fonwood Center				12.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	1-4	210	6.00	
Teaching Assistant	I-1	190	2.00	
Head Start-Humble Center				17.00
Center Manager	A-2	230	1.00	17.00
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	1-4	210	4.00	
Teaching Assistant	I-1	190	7.00	
Cook	0-1	190	1.00	
Housekeeper	0-1	190	1.00	
Head Start-JD Walker Center				12.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	1.00	
Teacher	-4	210	3.00	
Teaching Assistant	I-1	190	4.00	
Cook	O-1	190	1.00	
Housekeeper	0-1	190	1.00	
Llaad Start LaBarta Contar				22.00
Head Start-LaPorte Center	A-2	230	1.00	22.00
Center Manager Assistant Center Manager	A-2 A-1	230	1.00	
Family Services Provider	A-1 A-1	230	2.00	
Teacher	1-4	210	6.00	
Teaching Assistant	I-1	190	9.00	
Cook	0-1	190	2.00	
Housekeeper	0-1	190	1.00	
Head Start-Pugh Center				11.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	I-4	210	4.00	
Teaching Assistant	I-1	190	3.00	
Head Start-San Jacinto Center				3.00
Family Services Provider	A-1	230	1.00	5.00
Teacher	1-4	210	1.00	
Teaching Assistant	I-1	190	1.00	

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Head Start-Sheffield Center				25.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	3.00	
Teacher	1-4	210	7.00	
Teaching Assistant	I-1	190	10.00	
Cook	O-1	190	2.00	
Housekeeper	O-1	190	1.00	
Head Start-Tidwell Center				15.00
Center Manager	A-2	230	1.00	
Assistant Center Manager	A-1	210	1.00	
Family Services Provider	A-1	230	2.00	
Teacher	1-4	210	4.00	
Teaching Assistant	I-1	190	5.00	
Cook	O-1	190	1.00	
Housekeeper	O-1	190	1.00	

Special Revenue Fund - Full Time Equivalent Positions

393.32

Harris County Department of Education Full-time Personnel Positions for FY 2019-2020 Internal Service Fund

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Facility Support Services				38.00
Executive Director	A-9	240	1.00	
Maintenance Director	A-6	240	1.00	
Operations Manager	A-4	240	1.00	
Operations Coordinator	A-3	240	1.00	
Administrative Assistant	S-5	240	1.00	
Secretary to Director	S-4	240	1.00	
Fixed Assets Clerk	S-4	240	1.00	
Meeting Facilitator	S-3	240	1.00	
Receptionist	S-1	240	2.00	
Maintenance Project Specialist	O-6	240	1.00	
Maintenance Technician III	O-6	240	5.00	
Utility Craftsman	O-5	240	1.00	
Transportation Technician	O-5	240	1.00	
Maintenance Technician II	O-5	240	1.00	
Maintenance Technician I	O-4	240	4.00	
Maintenance Worker	O-3	240	2.00	
Warehouseman	O-3	240	1.00	
Courier	O-2	240	1.00	
Mail Clerk	O-2	240	1.00	
Parking Monitor	O-2	240	2.00	
Custodian	0-1	240	8.00	
Facility Support Services-Operations				11.00
Custodian-ABC East	O-1	240	3.00	
Custodian-ABC West	0-1	240	2.00	
Custodian-Highpoint East	0-1	240	4.00	
Custodian-Fortis Academy	0-1	240	2.00	

Internal Service Fund - Full Time Equivalent Positions

49.00

Harris County Department of Education Full-time Personnel Positions for FY 2019-2020 Enterprise Fund

BUDGETS IN ALPHABETICAL ORDER	LEVEL	# DAYS	# POSITIONS	TOTAL POSITIONS
Facilities - Choice Partners				18.50
Director	A-7	240	1.00	
Assistant Director	A-5	240	2.50	
Senior Manager of Facilities Planning	A-5	240	1.00	
Client Services Manager	A-4	240	1.00	
Contract Compliance Specialist	A-4	240	1.00	
Contract Manager	A-4	240	4.00	
Contract Coordinator	A-3	240	1.00	
Food Contract Coordinator	A-3	240	1.00	
Contract Specialist	S-5	240	1.00	
Food Contract Assistant	S-4	240	1.00	
General Office Clerk II	S-4	240	1.00	
Contract Clerk	S-3	240	2.00	
General Office Clerk I	S-3	240	1.00	

Enterprise Fund - Full Time Equivalent Positions

18.50

Harris County Department of Education FY 2019-2020 Budget Book Administrative Salary Schedule

<u>1</u>		MINIMUM	MIDPOINT	MAXIMUM		
	Daily	160.37	196.77	233.17		
	230 Days	36,885	45,257	53,629		
	240 Days	38,489	47,225	55,961		
	Job Titles:					
	Assistant Center Manager Head Start Family Services Provider Head Start Junior Staff Accountant Business Services					

2		MINIMUM	MIDPOINT	MAXIMUM		
	Daily	190.03	233.17	276.31		
	190 Days	36,106	44,302	52,499		
	230 Days	43,707	53,629	63,551		
	240 Days	45,607	55,961	66,314		
	Job Titles: Associate – Center for Grants Development					
	Career Pathways Transition Specialist – Adult Education					
	Data Coordinator - CASE					
	Program Coordinator CASE					
	Teacher (FT) – A	dult Education				

<u>3</u>		MINIMUM	MIDPOINT	MAXIMUM		
	Daily	225.19	276.31	327.43		
	200 Days	45,038	55,262	65,486		
	230 Days	51,794	63,551	75,309		
	240 Days	54,046	66,314	78,583		
	Job Titles:					
	Benefits Coordina	ator – Human Res	ources			
	Center Manager – Head Start					
	Compliance Coor	dinator – Adult Ed	ucation			
	•	dinator – Head St				
		ator – Choice Part	ners			
	Coordinator – Ad					
	Coordinator – Center for Grants Development Coordinator – Client Engagement Coordinator – Communications and Creative Services					
	Coordinator – Hu		dia an Inca Churta			
	Data Coordinator – Re	search and Evalua	ation institute			
		ecial Services Co	ordinator Head	Start		
		nunity Coordinator				
	-	Coordinator – Head				
	Human Resource	s Generalist				
	Nutrition Services	Coordinator – He	ad Start			
	Operations Coord	linator - Facilities				
	Operations Coord	linator – Head Sta	rt			
	Parent Engageme	ent Liaison - Scho	ols			
	Procurement Coc	ordinator – Purcha	sing			
	Professional Deve	elopment Coordina	ator – Head Start			
	Project Coordinator - CASE					
	Records Operation	Records Operations Manager				
	School Safety Sp	ecialist – Safe and	Secure Schools			
	•	nd Promotions Co				
	Staff Accountant	 Business Servic 	es			

4		MINIMUM	MIDPOINT	MAXIMUM	
	Daily	274.74	337.10	399.46	
	210 Days	57,695	70,791	83,887	
	240 Days	65,938	80,904	95,870	
	Job Titles:				
	Client Services M	anager – Choice	Partners		
	Client Services Manager – Choice Partners Community Partnerships Manager – Head Start Compliance Manager – Head Start Contract Compliance Specialist – Choice Partners Contract Manager – Choice Partners Education and Special Services Manager – Head Start Grants Development Manager – Educator Certification Grants Development Specialist – Center for Grants Development Manager – Center for Grants Development Manager – Communications and Creative Services				
	Manager – Facilit Manager – Resea		on Institute		
	Manager – Teach	ing and Learning			
	Nutrition Manager – Head Start				
	Operations Manager – Head Start Public Information and Policy Manager				
	Quality Manager - CASE				
	Special Initiatives				

<u>5</u>	MINIMUM	MIDPOINT	MAXIMUM
Daily	313.20	384.29	455.38
210 Days	65,772	80,701	95,630
240 Days	75,168	92,230	109,291
School Safety and Senior Accountan	 Choice Partner CASE Client Engager Head Start Head Start Chi Head Start Chi Human Resourt Purchasing Schools tment Analyst – E Education Culture Special Security Special Security Special 	rs ment Id Care Partnersh rces Business Services list – Safe Schools list – Safe Schools	S S

<u>6</u>		MINIMUM	MIDPOINT	MAXIMUM	
	Daily	365.81	438.09	510.37	
	200 Days	73,162	87,618	102,074	
	240 Days	87,794	105,142	122,489	
	Job Titles:				
	Construction Direct	or – Facilities			
	Curriculum and Cor	•		fication	
	Curriculum Director		guage Arts		
	Curriculum Director	of Innovation			
	Curriculum Director	of Mathematics	5		
	Curriculum Director	of Science			
	Curriculum Director	of Special Pop	ulations		
	Director – Records	Management			
	Director – Safe and Secure Schools				
	Director – Teaching and Learning Center				
	Leadership Development Officer – Educator Certification				
	Maintenance Direct	or - Facilities			

<u>7</u>		MINIMUM	MIDPOINT	MAXIMUM	
	Daily	417.02	499.42	581.82	
	230 Days	95,915	114,867	133,819	
	240 Days	100,085	119,861	139,637	
	Job Titles:				
	Chief Accounting Officer - Business Services Director – Adult Education				
	Director – Center for Grants Development Director – Choice Partners Director – Client Engagement				
	Director – Commun	ications and Cr	eative Services		
	Director – Center for After-school, Summer and Enrichment Director – Curriculum and Compliance Services Director – Educator Certification and Professional Advancement Director – Purchasing				
	Director – Research and Evaluation Institute				
	Principal – Schools				

<u>8</u>		MINIMUM	MIDPOINT	MAXIMUM		
	Daily	483.94	569.34	654.74		
	240 Days	116,146	136,642	157,138		
	Job Titles:					
	Senior Director – Head Start					
	Senior Director – School-Based Therapy Services					
	Senior Director – Schools					
	Senior Director – Te	eaching and Lea	arning Center			

<u>9</u>		MINIMUM	MIDPOINT	MAXIMUM		
	Daily	551.69	649.05	746.41		
	240 Days	132,406	155,772	179,138		
	Job Titles:					
	Chief Communications Officer					
	Chief of Staff					
	Executive Director - Facilities					
	Executive Director - Human Resources					

<u>10</u>		MINIMUM	MIDPOINT	MAXIMUM		
	Daily	628.93	739.92	850.91		
	240 Days	150,943	177,581	204,218		
	Job Titles:					
	Assistant Superintendent – Academic Support					
	Assistant Superintendent - Business Services					
	Assistant Superintendent – Education and Enrichment					

Harris County Department of Education FY 2019-2020 Budget Book

Professional Support Salary Schedule

<u>1</u>		Minimum	Midpoint	Maximum
	Daily	284.75	335.00	385.25
	162 Days	46,130	54,270	62,411
	180 Days	51,255	60,300	69,345
	191 Days	54,387	63,985	73,583
	213 Days	60,652	71,355	82,058
	219 Days	62,360	73,365	84,370
	Job Titles:			
	Music Therapist Nurse			

2		Minimum	Midpoint	Maximum
	Daily	307.53	361.80	416.07
	200 Days	61,506	72,360	83,214
	230 Days	70,732	83,214	95,696
	Job Titles: Behavior Interver Instructional Coa Licensed Special Mental Health Pro School Counselo	ch ist in School Psych ofessional	nology	

<u>3</u>		Minimum	Midpoint	Maximum		
	Daily	345.34	416.07	486.80		
	162 Days	55,945	67,403	78,862		
	180 Days	62,161	74,893	87,624		
	200 Days	69,068	83,214	97,360		
	240 Days	82,882	99,857	116,832		
	Job Titles:					
	Occupational Therapist					
	Physical Therapis	Physical Therapist				

<u>4</u>		Minimum	Midpoint	Maximum
	Daily	407.50	490.96	574.42
	200 Days	81,500	98,192	114,884
	230 Days	93,725	112,921	132,117
	240 Days	97,800	117,830	137,861
Job Titles:				
	Manager, School-Based Therapy Services			

Harris County Department of Education FY 2019-2020 Budget Book Technology Salary Schedule

<u>1</u>		Minimum	Midpoint	Maximum	
	Daily	184.80	221.44	258.08	
	240 Days	44,352	53,146	61,939	
	Job Titles:				
	Help Desk Analyst I				
	Help Desk Field Technician				

2		Minimum	Midpoint	Maximum	
	Daily	223.84	268.00	312.16	
	240 Days	53,722	64,320	74,918	
	Job Titles:				
	Graphic Designer				
	Help Desk Analyst II				
	Multimedia Spec	cialist			

<u>3</u>		Minimum	Midpoint	Maximum	
	Daily	292.25	350.00	407.75	
	240 Days	70,140	84,000	97,860	
	Job Titles:				
	Client Technology Coordinator Infrastructure Analyst – Network				
	Infrastructure Ar	alyst - Systems			
	Infrastructure Analyst – Server Storage				
	Network Analyst				
	System Support	Specialist			

<u>4</u>		Minimum	Midpoint	Maximum
	Daily	315.63	378.00	440.37
	240 Days	75,751	90,720	105,689
	<u>Job Titles</u> : Manager - Help Manager - Multir Software Analys Software Develo Systems Analyst	nedia t per		

<u>5</u>		Minimum	Midpoint	Maximum
	Daily	366.28	430.92	495.56
	240 Days	87,907	103,421	118,934
	Job Titles:		-	
	Senior Software			
	Senior Systems	Analyst		

<u>6</u>		Minimum	Midpoint	Maximum	
	Daily	402.91	474.01	545.11	
	240 Days	96,698	113,762	130,826	
	Job Titles:				
	Manager – Applications				
	Manager – Operations Support				

<u>7</u>		Minimum	Midpoint	Maximum	
	Daily	453.63	521.41	589.19	
	240 Days	108,871	125,138	141,406	
	Job Titles:				
	Director - Technology Support Services				

Harris County Department of Education FY 2019-2020 Budget Book Administrative Support Salary Schedule

<u>1</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	12.45	15.57	18.69
	Daily	99.60	124.56	149.52
	240 Days	23,904	29,894	35,885
	Job Titles:			
	Receptionist			

<u>2</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	13.45	16.81	20.17
	Daily	107.60	134.48	161.36
	210 Days	22,596	28,241	33,886
	Job Titles:	·		
	Campus Clerk			

3		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	14.91	18.64	22.37
	Daily	119.28	149.12	178.96
	230 Days	27,434	34,298	41,161
	240 Days	28,627	35,789	42,950
	Job Titles: Community Partne Contract Clerk – C Customer Service Data Clerk – Adult General Office Cle Human Resources Imaging Operator Meeting Facilitator Nutrition Services Operations Clerk - Secretary – CASE Secretary – Schoo	Choice Partners Clerk t Education erk I s Clerk – Records Mana r Clerk – Head Start	agement tart	

4		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	17.23	21.53	25.83
	Daily	137.84	172.24	206.64
	230 Days	31,703	39,615	47,527
	240 Days	33,082	41,338	49,594
	Job Titles: Benefits Assistant Data/Compliance Financial Assistant Fixed Assets Cleri Food Contract Ass General Office Cle Microfilm/Imaging Records Manager Secretary to Direct Secretary to Princ	Specialist t k sistant erk II Clerk nent Specialist tor		

<u>5</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	19.32	24.15	28.98
	Daily	154.56	193.20	231.84
	230 Days	35,549	44,436	53,323
	240 Days	37,094	46,368	55,642
	Job Titles: Accounts Payable Accounts Receiva Administrative Ass Administrative Ass Contract Specialis Financial Assistan Imaging and Cont Payroll Specialist Purchasing Specia Quality Assurance Senior Grant Acco	ble Specialist sistant - Executiv sistant - Senior E t t/Adm Assistant ent Specialist alist Specialist	Director	or

<u>6</u>		MINIMUM	MIDPOINT	MAXIMUM		
	Hourly	22.22	27.77	33.32		
	Daily	177.76	222.16	266.56		
	240 Days	42,662	53,318	63,974		
	Job Titles: Executive Assistant - Assistant Superintendent					
	Executive Assista	nt – Board of Tru	ustees			

<u>7</u>		MINIMUM	MIDPOINT	MAXIMUM	
	Hourly	25.78	32.22	38.66	
	Daily	206.24	257.76	309.28	
	162 Days	33,411	41,757	50,103	
	180 Days	37,123	46,397	55,670	
	240 Days	49,498	61,862	74,227	
	<u>Job Titles</u> : Occupational Therapy Assistant Physical Therapist Assistant Senior Executive Assistant - Superintendent				

Harris County Department of Education FY 2019-2020 Budget Book Instructional Support Salary Schedule

1		MINIMUM	MIDPOINT	MAXIMUM	
	Hourly	12.30	15.00	17.70	
	Daily	98.40	120.00	141.60	
	190 Days	18,696	22,800	26,904	
	191 Days	18,794	22,920	27,046	
	Job Titles:				
	Educational Aide I - Schools				
	Teaching Assistant - Head Start				

2		MINIMUM	MIDPOINT	MAXIMUM	
	Hourly	13.92	16.98	20.04	
	Daily	111.36	135.84	160.32	
	191 Days	21,270	25,945	30,621	
	218 Days	24,276	29,613	34,950	
	Job Titles:				
	Educational Aide II - Schools				
	Teacher (CDA) – Early Head Start				

3		MINIMUM	MIDPOINT	MAXIMUM		
	Hourly	15.79	19.26	22.73		
	Daily	126.32	154.08	181.84		
	191 Days	24,127	29,429	34,731		
	Job Titles:					
	Educational Aide III - Schools					

4		MINIMUM	MIDPOINT	MAXIMUM	
	Hourly	20.14	23.69	27.24	
	Daily	161.12	189.52	217.92	
	210 Days	33,835	39,799	45,763	
	218 Days	35,124	41,315	47,507	
	Job Titles:				
	Early Childhood Teacher – Early Childhood Head Start				
	Teacher - Head Start				

Harris County Department of Education FY 2019-2020 Budget Book Operations Support Salary Schedule

<u>1</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	12.00	15.00	18.00
	Daily	96.00	120.00	144.00
	190 Days	18,240	22,800	27,360
	218 Days	20,928	26,160	31,392
	240 Days	23,040	28,800	34,560
	Job Titles:			
	Cook			
	Custodian			
	Housekeeper			

2		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	14.15	17.25	20.36
	Daily	113.20	138.00	162.88
	191 Days	21,621	26,358	31,110
	230 Days	26,036	31,740	37,462
	240 Days	27,168	33,120	39,091
	Job Titles:			
	Courier			
	Food Service Clerk			
	Mail Clerk			
	Parking Monitor			

<u>3</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	16.27	19.84	23.41
	Daily	130.16	158.72	187.28
	240 Days	31,238	38,093	44,947
	Job Titles:			
	Maintenance Worker			
	Warehouseman			

4		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	18.94	22.82	26.70
	Daily	151.52	182.56	213.60
	240 Days	36,365	43,814	51,264
	Job Titles:			
Bus Driver				
	Construction and Environmental Specialist			
	Maintenance Technic	ian I		
	Records Center Tech	nician		

<u>5</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	23.27	27.38	31.49
	Daily	186.16	219.04	251.92
	240 Days	44,678	52,570	60,461
	Job Titles: Customer Support/Im Maintenance Technic Transportation Techn Utility Craftsman	ian II	Supervisor – Re	ecords
6		MINIMUM	MIDPOINT	MAXIMUM

<u>6</u>		MINIMUM	MIDPOINT	MAXIMUM
	Hourly	26.77	31.49	36.21
	Daily	214.16	251.92	289.68
	240 Days	51,398	60,461	69,523
	Job Titles:			
	Maintenance Technic	ian III		
	Senior Records Center	er Technician		

Harris County Department of Education

FY 2019-2020 Salary Schedule Certified Instructional Staff Salary Schedule

New Hire Certified Teachers		
YEARS EXPERIENCE	191 DAY SALARY	
0	\$58,000	
1	59,000	
2	59,500	
3	60,186	
4	60,864	
5	61,164	
6	61,464	
7	61,764	
8	62,064	
9	62,364	
10	62,664	
11	63,062	
12	63,372	
13	63,681	
14	63,992	
15	64,304	
16	65,664	
17	66,110	
18	66,522	
19	67,166	
20	67,887	

Midpoint: \$60,000

This schedule shows minimum salaries only. Some employees are paid more than these amounts for additional duty days or stipends. Salary schedules are developed for one year only. Future salaries cannot be predicted from this schedule.

This schedule is used for Chapter 21 contract teachers and transition specialists employed in the Schools division.

Harris County Department of Education

FY 2019-2020 Budget Book Stipends

Certified Instructiona	l Teachers
Advanced Degree* (Subject Area)	\$1,000
	·
HCDE Identified Critical Needs Stipends:	
Bilingual	\$4,200
Board Certified Behavior Analyst	5,000
Math	3,500
Reading	2,000
Science	3,500
Special Education	1,500
Additional Certificate	150
Certified SBEC Cou	inselors
Special Education	\$1,500
STAAR/EOC Testing	1,000
Certified SBEC Assista	nt Principals
Special Education	\$1,500

*Effective August 1, 2011, the Advanced Degree Stipend will only be awarded to certified teachers hired on or after August 1, 2011 who possess an advanced degree specific to his/her assigned subject area.

A stipend shall not be paid to an employee unless it is part of the Board of Trustees' approved Salary Schedule for certified instructional teachers, counselors, and assistant principals. All of the following recommendations for employee stipends must be made directly to the Board: certification, additional work duties, added assignments, or any other requests.

Harris County Department of Education FY 2019-2020 Budget Book Substitutes Pay Chart

LEVEL	POSITION	1-10 DAYS	11-24 DAYS	25+ DAYS
C-1	Educational Aide I	\$65/day	\$70/day	\$75/day
C-2	Educational Aide II	\$70/day	\$75/day	\$80/day
C-3	Educational Aide III	\$75/day	\$80/day	\$85/day
	Teacher (Degree Only)	\$100/day	\$110/day	\$120/day
	Teacher (TX Teacher Certificate)	\$120/day	\$140/day	\$160/day

Harris County Department of Education FY 2019-2020 Budget Book

Supplemental Salary Chart

Adult Education		
Aide with High School Diploma	\$12.00/hr	
Aide with 12 College Credit Hours	\$12.50/hr	
Career Pathways Instructor	\$40.00/hr	
Clerk	\$14.00/hr	
Counselor	\$37.00/hr	
Craft Instructor	\$40.00/hr	
Program Assistant	\$30.00/hr	
Substitute Teacher	\$22.00/hr	
Substitute Tester	\$22.00/hr	
Teacher-New Hire	\$24.00/hr	
Teacher-After One Full Year	\$25.00/hr	
Teacher-After Two Full Years	\$26.00/hr	
Teacher-After Three Full Years	\$27.00/hr	
Transition Specialist-New Hire	\$24.00/hr	
Transition Specialist- After One Full Year	\$25.00/hr	
Transition Specialist- After Two Full Years	\$26.00/hr	
Transition Specialist- After Three Full Years	\$27.00/hr	
Head Start		
Assistant Cook	\$2,000/yr	
Cook Supplemental Pay	\$1.75/hr	
Early Head Start Center Management	\$3,000/yr	
Healthy Living Catering/Policy Council	\$2,000/yr	
Substitute Teaching Assistant	\$10.40/hr	
Teaching Assistant Supplemental Pay	\$1.61/hr	
Translator-Policy Council	\$25.00/hr	
·		
Special Schools		
Administrator-Summer/Extra Duty Pay	\$27.00/hr	
Bus Aide	\$12.00/hr	
Bus Driver	\$500/yr	
Counselor-Summer/Extra Duty Pay	\$25.00/hr	
Educational Aide-Summer/Extra Duty Pay	\$15.00/hr	
Home Bound Student Services	\$40/hr	
Teacher-Summer/Extra Duty Pay	\$25.00/hr	
Trainer Pay-Boys Town and Love & Logic	\$35.00/hr	

High School Student	
Freshman	\$7.25/hr
Sophomore	\$7.50/hr
Junior	\$8.00/hr
Senior	\$8.50/hr
College Student	
Freshman	\$11.00/hr
Sophomore	\$11.50/hr
Junior	\$12.00/hr
Senior	\$12.50/hr
Teaching and Learning Center	
Curriculum Director	\$60.00/hr

Harris County Department of Education FY 2019-2020 Budget Book Administrative Calendar

A1	Position	Calendar
	Assistant Center Manager Head Start	230
	Family Services Provider Head Start	230
	Junior Staff Accountant	240
A2	Position	Calendar
	Associate – Center for Grants Development	240
	Career Pathways Transition Specialist	240
	Center Manger	230
	Data Coordinator – CASE	240
	Program Coordinator – CASE	240
	Teacher – Adult Education	Part-time, 190
A3	Position	Calendar
AJ		
	Benefits Coordinator - Human Resources	240
	Compliance Coordinator – Adult Education	240
	Compliance Coordinator – Head Start	230
	Contract Coordinator – Choice Partners	240
	Coordinator – Adult Education	240
	Coordinator – Center for Grants Development	240
	Coordinator – Client Engagement	240
	Coordinator – Communications and Creative Services	240
	Coordinator – Human Resources	240
	Coordinator – Research and Evaluation Institute Data Coordinator	240 230, 240
	Education and Special Services Coordinator Head Start	230
	Family and Community Coordinator – Head Start	230
	Health Services Coordinator Head Start	230
	Human Resources Generalist	240
	Nutrition Services Coordinator Head Start	230
	Operations Coordinator – Facilities	240
	Operations Coordinator – Head Start	230
	Parent Engagement Liaison	200
	Procurement Coordinator – Purchasing	240
	Professional Development Coordinator - Head Start	230
	Project Coordinator – CASE	240
	Records Operations Manager	240
	School Safety Specialist	240
	Special Events and Promotions Coordinator – CASE	240
	Staff Accountant – Business Services	240
A4	Position	Calendar
	Client Services Manager – Choice Partners	240
	Community Partnerships Manager – Head Start	240
	Compliance Manager – CASE	240
	Compliance Manager – Head Start	240
	Contract Compliance Specialist – Choice Partners	240
	Contract Manager — Choice Partners Education and Special Services Manager – Head Start	240 240
	Grants Development Manager – Educator Certification	240
	Grants Development Specialist – Center for Grants Development	240
	Manager – Center for Grants Development	240

Manager Communications and Creative Services	240
Manager – Facilities	240
Manager – Research and Evaluation Institute	240
Manager – Teaching and Learning Center	240
Nutrition Manager – Head Start	240
Operations Manager – Head Start	230
Public Information and Policy Manager	240
Quality Manager – CASE	240
Special Initiatives Manager – CASE	240

A5

Position	Calendar	
Accounting and Reporting Officer	Part-time	
Accounting Manager – Business Services	240	
Assistant Director – Choice Partners	240	
Assistant Director – CASE	240	
Assistant Director – Client Engagement	240	
Assistant Director – Head Start	240	
Assistant Director – Head Start Child Care Partnership	240	
Assistant Director – Human Resources	240	
Assistant Director – Purchasing	240	
Assistant Principal – Schools	210	
Budget and Investment Analyst – Business Services	240	
Manager – Adult Education	240	
School Climate and Culture Specialist	240	
School Safety and Security Specialist	240	
Senior Accountant – Business Services	240	
Senior Manager of Facilities Planning – Choice Partners	240	

A6	Position	Calendar
	Construction Director – Facilities	240
	Curriculum and Compliance Officer – Educator Certification	240
	Curriculum Director of English Language Arts	200
	Curriculum Director of Innovation	240
	Curriculum Director of Mathematics	200
	Curriculum Director of Science	200
	Curriculum Director of Special Populations	200
	Director – Records Management	240
	Director – Safe and Secure Schools	240
	Director – Teaching and Learning Center	240
	Leadership Development Officer – Educator Certification	240
	Maintenance Director – Facilities	240

A7	Position	Calendar
	Chief Accounting Officer - Business Services	240
	Director – Adult Education	240
	Director – Center for Grants Development	240
	Director – Choice Partners	240
	Director – Client Engagement	240
	Director – Communications and Creative Services	240
	Director – Center for After-school, Summer and Enrichment	240
	Director – Curriculum and Compliance Services	240
	Director – Educator Certification and Professional Advancement	240
	Director – Purchasing	240
	Director Research and Evaluation Institute	240
	Principal – Academic and Behavior Schools	240
	Principal – Fortis Academy	230
	Principal – Highpoint	240
A8	Position	Calendar
	Senior Director – Head Start	240
	Senior Director – School-Based Therapy Services	240
	Senior Director – Schools	240
	Senior Director – Teaching and Learning Center	240
A9	Position	Calendar

Chief Communications Officer	240
Chief of Staff	240
Executive Director – Facilities	240
Executive Director – Human Resources	240

A10	Position	Calendar	
	Assistant Superintendent – Academic Support	240	
	Assistant Superintendent – Business Services	240	
	Assistant Superintendent – Education and Enrichment	240	

Harris County Department of Education FY 2019-2020 Budget Book

Professional Support Calendar

P1	Position	Calendar
	Music Therapist	Part-time, 162, 180
	Nurse	191, 213, 219
P2	Position	Calendar
	Behavior Intervention Specialist	200
	Instructional Coach	200
	Licensed Specialist in School Psychology	200
	Mental Health Professional	230
	School Counselor	200
23	Position	Calendar
	Occupational Therapist	Part-time, 162, 180, 240
	Physical Therapist	Part-time, 162, 180, 240
P4	Position	Calendar
	Managar - Sahaal Baaad Tharany Sarriaga	Dart time 200 220 240

Manager – School-Based Therapy Services

Part-time, 200, 230, 240

Harris County Department of Education FY 2019-2020 Budget Book Certified Teacher Calendar

TS	Position	Calendar
	Teacher	191
	Transition Specialist	200

Harris County Department of Education FY 2019-2020 Budget Book

Administrative Support Calendar

S1	Position	Calendar
51	Receptionist	240
		210
S 2	Position	Calendar
	Campus Clerk	210
S 3	Position	Calendar
	Community Partnership Clerk – Head Start	230
	Contract Clerk – Choice Partners	240
	Customer Service Clerk	240
	Data Clerk – Adult Education	240
	General Office Clerk	230, 240
	Human Resources Clerk	240
	Imaging Operator – Records Management	240
	Meeting Facilitator	240
	Nutrition Services Clerk – Head Start	230
	Operations Clerk – Head Start	230
	Records Clerk – Records Management	240
	Secretary – CASE	240
	Secretary – School-Based Therapy Services	240
S4	Position	Calendar
	Benefits Assistant	240
	Data/Compliance Specialist	230
	Financial Assistant	230, 240
	Fixed Assets Clerk	240
	Food Contract Assistant	240
	General Office Clerk II	230, 240
	Microfilm/Imaging Clerk	240
	Records Management Specialist	240
	Secretary to Director	240
	Secretary – Head Start	230
	Secretary to Principal	240
S5	Position	Calendar
00		240
	Accounts Payable Specialist Accounts Receivable Specialist	240
	Administrative Assistant - Executive Director	240
	Administrative Assistant - Executive Director	240
	Contract Specialist	240
	•	
	Financial Assistant/Secretary to Sr. Director	240
	Imaging and Content Specialist	240 240
	Payroll Specialist	240
	Purchasing Specialist	
	Quality Assurance Specialist Senior Grant Accounting Clerk	240 240
	-	
S 6	Position	Calendar
	Executive Assistant - Assistant Superintendent	240
	Executive Assistant – Board of Trustees	240
S 7	Position	Calendar
	Occupational Therapy Assistant	Part-time, 162, 180, 240
	Physical Therapist Assistant	Part-time, 162, 180, 240
	Senior Executive Assistant – Superintendent	240

Harris County Department of Education FY 2019-2020 Budget Book Instructional Support Calendar

I 1	Position	Calendar
	Educational Aide I – Schools	191
	Teacher Assistant – Head Start	190
12	Position	Calendar
	Educational Aide II – Schools	191
	Teacher (CDA) – Head Start	210
13	Position	Calendar
	Educational Aide III – Schools	191
14	Position	Calendar
	Early Childhood Teacher – Early Head Start	218
	Teacher – Head Start	210

Harris County Department of Education FY 2019-2020 Budget Book Operations Support Calendar

O1	Position	Calendar	
	Cook	190	_
	Custodian	Part-time, 240	
	Housekeeper	190	
02	Position	Calendar	
	Courier	230, 240	
	Food Service Clerk	191	
	Mail Clerk	240	
	Parking Monitor	Part-time, 240	
03	Position	Calendar	
-05	Maintenance Worker		
	Maintenance Worker Warehouseman	Part-time, 240 240	
	vvalenouseman	240	
O4	Position	Calendar	
O4	Position Bus Driver	Calendar 240	
04			
04	Bus Driver	240	
04	Bus Driver Construction and Environmental Specialist	240 240	
	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician	240 240 240 240	
O4 O5	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician Position	240 240 240 240 Calendar	
	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician Position Customer Support/Imaging Center Supervisor	240 240 240 240 Calendar 240	
	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician Position Customer Support/Imaging Center Supervisor Maintenance Technician II	240 240 240 240 240 Calendar 240 240	
	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician Position Customer Support/Imaging Center Supervisor Maintenance Technician II Transportation Technician	240 240 240 240 240 240 240 240 240 240	
	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician Position Customer Support/Imaging Center Supervisor Maintenance Technician II	240 240 240 240 240 Calendar 240 240	
	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician Position Customer Support/Imaging Center Supervisor Maintenance Technician II Transportation Technician	240 240 240 240 240 240 240 240 240 240	
05	Bus Driver Construction and Environmental Specialist Maintenance Technician I Records Center Technician Position Customer Support/Imaging Center Supervisor Maintenance Technician II Transportation Technician Utility Craftsman	240 240 240 240 240 240 240 240 240 240	

Harris County Department of Education FY 2019-2020 Budget Book Technology Calendar

T1	Position	Calendar
	Help Desk Analyst I	240
	Help Desk Technician	240
		-
T2	Position	Calendar
	Application Support Specialist	240
	Help Desk Analyst II	240
	Graphic Designer	240
	Multimedia Specialist	240
Т3	Position	Calendar
	Client Technology Coordinator	240
	Infrastructure Analyst – Network	240
	Infrastructure Analyst – Network	240
	Infrastructure Analyst – Server Storage	240
	Network Analyst	240
	Systems Support Specialist	240
	Systems Support Specialist	240
T4	Position	Calendar
	Manager – Help Desk	240
	Manager – Multimedia	240
	Software Analyst	240
	Software Developer	240
	Systems Analyst	240
T5	Position	Calendar
	Senior Software Developer	240
	•	
	Senior Systems Analyst	240
T6		
Т6	Position	Calendar
T 6		
T6	Position Manager – Applications Manager – Operations Support	Calendar 240 240
T6 T7	Position Manager – Applications	Calendar 240

EMPLOYEE BENEFITS

EMPLOYER PAID BENEFITS

Employee Assistance Program (EAP)

HCDE's EAP program, called the Alliance Work Partners, provides for eight counseling sessions per issue/per year for benefits eligible employees and their family members. Issues can range from family problems, stress, alcohol/drug abuse, depression, anxiety, legal, and/or financial problems. HCDE pays \$1.84 per month (or \$22.08 annually) per employee.

Life Insurance

A basic \$15,000 life and \$15,000 accidental death policy is provided to all benefits eligible employees. HCDE's monthly cost for these policies is \$1.95 (or \$23.40 annually) per employee.

Medical Insurance

HCDE participates in the TRS Active Care Plan. Coverage is provided by Aetna. Employees may select coverage under TRS Active Care 1-HD, 2, or Active Care Select for coverage of the Employee, Employee & Spouse, or Employee & Children or Family. All employees working 20 or more hours per week are eligible to enroll and receive employer/state contributions. HCDE contributes \$252.24 per month (or \$3,026.88 annually) for enrollees in all Active Care plans. The state contributions \$75.00 per month (or \$900.00 annually) for enrollees in all Active Care plans.

The proposed budget for FY20 includes an increase in HCDE's contribution towards the medical insurance. If approved, HCDE will contribute \$378 per month (or \$4,536 annually) for enrollees in the TRS Active Care plans.

Social Security and Medicare Tax

All HCDE employees must participate in the Social Security System. The tax rate is 6.2% for Social Security and 1.45% for Medicare for both the employee and the employer.

Teacher Retirement System (TRS)

In addition to the Social Security System, HCDE also participates in the Teacher Retirement System. Participation is mandatory for all HCDE employees working 20 or more hours per week. Employees contribute 7.7% to their TRS retirement account and 0.65% to TRS-Care. TRS-Care is a program designed to provide health benefits to eligible HCDE employees upon retirement. HCDE pays 0.75% of gross salary of each TRS active employee to TRS-Care. The State contributes a matching amount to the employee's TRS retirement fund of 6.8% less any amounts that are matched by federal grants.

Unemployment Insurance

HCDE provides unemployment insurance for all employees. HCDE pays a contribution on wages at a rate of 0.39%. Claims are managed by Corporate Cost Control, Inc.

Workers Compensation Insurance

All employees are protected by workers' compensation insurance. HCDE is insured with Texas Mutual Insurance Company. The amount paid is determined by a percentage of the gross wages paid to employees in each of the above classifications. Coverage is provided for three classifications of employees:

- 1. Professional (school or student associated personnel)
- 2. Clerical (non-school or student associated personnel)
- 3. All others (maintenance, custodial, couriers, cooks and records).

EMPLOYEE OPTIONAL BENEFITS

Flexible Spending Account (FSA)

Employees may set aside pre-tax money to pay for out-of-pocket medical or dependent care expenses.

Health Savings Account (HSA)

Employees enrolled in the high deductible health plan may set aside pre-tax money to pay for out-ofpocket medical expenses.

Life Insurance (Voluntary)

Full time employees may purchase additional life insurance for themselves and their dependents.

Retirement Plan (Voluntary)

Employees may participate in the 403(b) retirement savings plan and/or a 457 retirement savings plan. In this plan, money is set aside on a pretax basis to be invested in annuities and mutual funds.

Vision Coverage

Coverage includes a routine eye exam, glasses or contact lenses every 12 months.

Dental Coverage

Coverage has two plans to select from (DHMO and PPO) and includes routine preventative, restorative and periodontal services.

Cancer Protection

Supplemental coverage to provide cash benefits should an employee be diagnosed with cancer. Two levels of coverage are available.

Disability Insurance

Coverage provides long term salary protection when an employee is unable to work due to a disability.

Prepaid Legal

The plan provides services including wills, power of attorney, living trusts for employees and their spouses, traffic ticket defense (except DUI), contract review, assistance with identity issues, real estate and family matters.

Identity Theft Protection

Coverage has two levels of protection from which to select. Plans include credit monitoring, cyber alert internet surveillance and full service identity restoration.

Accident Plan Protection

Coverage provides for some financial benefit to help with out-of-pocket costs associated with the treatment of or hospitalization for a covered accident.

Hospital Indemnity Plan

Coverage provides for some financial benefit to help with out-of-pocket costs associated with the hospitalization for a covered illness or accident.

Telemedicine

The plan provides for virtual healthcare for common conditions and illnesses such as allergies, sinus, cold & flu, and bladder infection. Access to a doctor is available 24/7 by phone, mobile app or online portal.



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This section presents an overview of the divisions in HCDE. Those Divisions that are operational or administrative will have pages presenting the Budget Manager Overview Forma and a summary of the financial information. Divisions that are not operational such as "Retirement Leave Benefit Fund" or "ISF Workers Compensation" will not be included in the attached analysis. Divisions are presented according to the Executive Team Leader and in the same order as presented in the Organizational Chart.

Fiscal year 2019-2020 is the tenth year since the department implemented performance-based budgeting. The budget process is linked to the Accountability System in that all of the performance objectives and financial measures are made part of the annual budget process. The HCDE goals that were developed in the Strategic Planning Process are also part of the annual budget process. Furthermore, objectives are reviewed and each division is required to develop a SWOT (Strengths, Weaknesses, Opportunities and Threats) Analysis for their division prior to projecting and requesting funding.

The HCDE Accountability System includes four constructs: Service Delivery, Client Satisfaction, Outcomes and Financial. Each division creates objectives in each construct. Each objective is reviewed on a yearly basis and should be completed by the end of the fiscal year.

Each division provided the following information on the first page called the Budget Manager Overview Form:

- Program narrative by Division & Budget Manager (BM)
- Division Goals
- Division 2019-2020 Accountability Objectives
- Prior Year Highlights
- HCDE Goals
- Personnel Allocations for the last three years
- Expenditures by Object for the last three years
- Performance Measures for the last three years

The second page is the Trend Analysis of Revenues and Expenditures that was used during the budget process to allocate resources. The form present Revenues and Expenditures for 5 year: Program narrative by Division & Budget Manager (BM)

- Actual figures for three Fiscal Years: 2015-16, 2016-17 and 2017-18
- Projected Budget figures for Fiscal Year 2018-19
- Approved Budget Figures for Fiscal Year 2019-2020

Two ratios are included. Sustainability and Performance Ratio. Each ratio applies according to the type of Division:

- For Divisions that operate based on receiving revenue due to rendering of services, or receiving grants, a five year performance indicator (Local, Federal and State revenues divided by total expenditures) is calculated to show the historical use of resources. In this case, as an example, if a Division has a Performance Ratio of 90%, it indicates that 90% of the revenue comes from external sources such as local fees, or grants from local, state or federal entities. 10% of the revenues to support its operation comes from local property taxes.
- 2. For Divisions that operate to provide internal support to other divisions and/or as administrative by nature a five year Sustainability indicator (Local Property Taxes divided by Total Expenditures) is calculated to show the historical use of resources. A Sustainability Ratio of 90% for these Divisions would represent that 90% of the revenues to support the Division come from the local taxes collected by HCDE, and 10% of the revenues come from other sources such as fees or seminars or third party donations.

Board of Trustees 010

Program Narrative

The Board is elected by the public. It has the authority to make decisions, appoint the Superintendent, ratify personnel changes, significantly influence operations, and has the primary accountability for fiscal matters.

The HCDE Accountability System is a systematic objective process, whereby the degree of program effectiveness and efficiency in the use of public funds is demonstrated in a way that is:

Linked to HCDE mission and goals Driven by program outcome objectives Focused to facilitate decision making for program improvement & organizational development Easily understandable & relevant to multiple constituencies Integrated into HCDE standard processes

The HCDE Accountability System examines 4 constructs or objective categories:

Service Delivery Client Satisfaction Outcome effectiveness Financial efficiency

Department Goals

Harris County Department of Education will

Impact education by responding to the evolving needs of Harris County Deliver value to Harris County by utilizing resources in an ethical, transparent, and fiscally responsible manner.

Advocate for all learners by using innovative methods to maximize students' potential Provide cost-savings to school districts by leveraging tax dollars Recruit and maintain and high-quality staff

				General Operating Fund E	xpenditur	es by Obje	ct
Personnel Allocations					2017/18	2018/19	2019/20
Position	17/18	18/19	19/20		Actual	Projected	Budget
Executive Assistant	0.50	1	1	Payroll	18,310	65,781	56,964
			· · ·	Contracted Services	49,506	8,813	9,300
				Supplies & Materials	21,045	42,954	41,550
				Other Operating Expenses	19,520	56,159	54,430
				Capital Outlay	0	0	C
Total	0.50	1	1	Facility Charges	20,015	22,309	24,382
Total	0.50	I		Total Budget	\$138,343	\$196,016	\$186,626

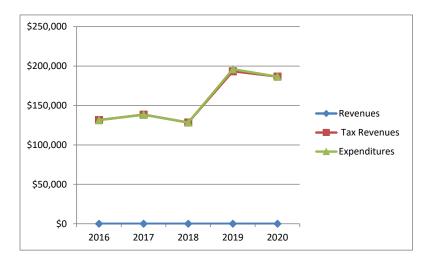
HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2019-2020

Board of Trustees

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Tax Revenues 5710 - Local Property Taxes	\$	131.482	\$	138.343	\$	128.396	\$	196.016	\$	186.626
Total REVENUES :	Ψ	131,482	Ψ	138,343	Ψ	128,396	Ψ	196,016	Ψ	186,626

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	36,448	37,049	18,310	65,781	56,964
6200 - Contracted Services	41,469	44,430	49,506	8,813	9,300
6300 - Supplies & Materials	16,472	18,838	21,045	42,954	41,550
6400 - Other Operating Costs	18,150	18,670	19,520	56,159	54,430
	112,539	118,987	108,381	173,707	162,244
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	18,943	19,335	20,015	22,309	24,382
Total EXPENDITURES:	\$ 131,482	\$ 138,322	\$ 128,396	\$ 196,016	\$ 186,626
Sustainability Ratio Local Property Taxes / Expenditures	100%	100%	100%	100%	6 100%



Superintendent's Office 001

Program Narrative

The Superintendent's office is responsible for the coordination of the overall administration of the Department.

HCDE Accountability system is a systematic objective process first implemented in year 2002-03, whereby the degree of program effectiveness and efficiency in the use of public funds is demonstrated in a way that is:

Linked to HCDE mission and goals Driven by program outcome objectives Focused to facilitate decision making for program improvement & organizational development Easily understandable & relevant to multiple constituencies Integrated into HCDE standard processes

Examines 5 constructs or objective categories:

Service Delivery Client Satisfaction Compliance Outcome effectiveness Financial efficiency

Division Goals

Harris County Department of Education will:

Impact education by responding to the evolving needs of Harris County Deliver value to Harris County by utilizing resources in an ethical, transparent, and fiscally responsible manner. Advocate for all learners by using innovative methods to maximize students' potential

Provide cost-savings to school districts by leveraging tax dollars

Recruit and maintain and high-quality staff

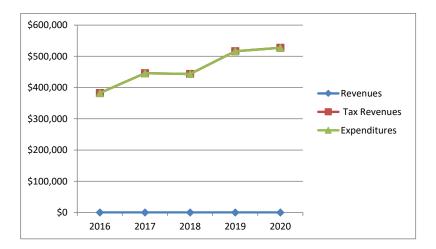
				General Operating Fund Expenditures by Object			
Personnel Allocations					2017/18	2018/19	2019/20
Position	17/18	18/19	19/20		Actual	Projected	Budget
Superintendent	1	1	1	Payroll	390,864	398,198	417,98
Executive Assistant	0.5	1	1	Contracted Services	15,154	50,157	50,15
				Supplies & Materials	6,878	7,800	10,55
				Other Operating Expenses	14,396	43,144	41,28
				Capital Outlay	0	0	
		1		Facility Charges	15,166	16,904	7,36
				Total Budget	\$443,458	\$516,203	\$527,34
Total	1.5	2	2				

Budget Trend Analysis for Fiscal Year 2019-2020

Superintendent's Office

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Tax Revenues											
5710 - Local Property Taxes	\$	382,543	\$	445,967	\$	443,458	\$	516,203	\$	527,344	
Total REVENUES :		382,543		445,967		443,458		516,203		527,344	

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	320,314	341,339	390,864	398,198	417,988
6200 - Contracted Services	26,148	70,363	16,154	50,157	50,157
6300 - Supplies & Materials	3,761	3,550	6,878	7,800	10,550
6400 - Other Operating Costs	17,966	16,049	14,396	43,144	41,284
	368,189	431,301	428,292	499,299	519,979
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	14,354	14,666	15,166	16,904	7,365
Total EXPENDITURES:	\$ 382,543	\$ 445,967	\$ 443,458	\$ 516,203	\$ 527,344
Sustainability Ratio Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



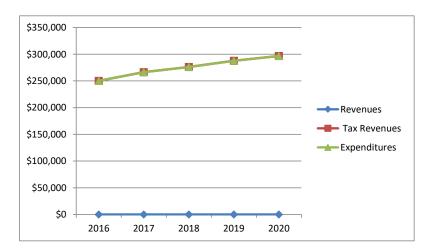
Assistant Superintenden	t – Education and Enrichment 012
Program Narrative	Division 2019-2020 Objectives
The Assistant Superintendent oversees Adult	Service Delivery Objective
Education, Center for Grants Development, Educator Certification Professional Development, Research &	1. Divisions reporting to me will meet their objectives in this accountability category.
Evaluation Institute and The Teaching and Learning	Client Satisfaction Objective
Center.	 At least 95% of directors reporting to me will be satisfied
	Outcomes Objective
	Divisions reporting to me will meet their objectives in this accountability category.
	Financial Objective
Division Goals (enter 1 -3)	4. Divisions reporting to me will meet their objectives in this
Divisions will meet objectives in the accountability category.	financial category.

							anaral Onaratic - F	und Eunor -!!!		t	
HCDE G						G	eneral Operating Fi			•	
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	5			2017/18	2018/19	2019/20	
X	X	X		X				<u>Actual</u>	Projected	Budget	
	Per	sonnel A	llocation	S		Pa	ayroll	240,131	251,530	262,43	
Positic	on		17/18	18/19	19/20	C	ontracted Services	2,039	1,320	1,32	
Assistant Superintendent 1 1 1		S	upplies & Materials	2,913	2,600	4,35					
Execu	utive Assis	stant	1	1	1		ther Operating	23,918	24,195	22,43	
						Ca	apital Outlay	0	0		
				-		Fa	acility Charges	7,139	7,957	6,10	
							Total Budget	276,140	287,602	296,65	
Total			2	2	2						
	Pe	rformanc	e Measu	res			Actual	Projected	Pro	ojected	
							2017/18	2018/19	20	019/20	
% of divis	ions that	met their	service d	elivery	objectiv	es.	100%	100%	1	100%	
6 of divisions that met their client satisfaction bjectives.			100%	100%	1	00%					
% of divis	of divisions that met their outcomes objectives.				100%	100%	· ·	100%			
% of divis		met their	financial	effectiv	eness		100%	100%	1	00%	

Budget Trend Analysis for Fiscal Year 2019-2020

Assistant Superintendent Education & Enrichment

2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
\$ 250,132 250,132	\$ <u>266,334</u> 266,334	276,140	\$ 287,602 287,602	\$ 296,652 296,652
200,102	200,004	210,140	201,002	200,002
2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
				5
230.622	236.557	240.131	251.530	262,437
781	,	,	,	1,320
1,704	2,632	2,913	2,600	4,356
10,269	20,334	23,918	24,195	22,439
243,376	260,880	269,001	279,645	290,552
6,756	5,454	7,139	7,957	6,100
\$ 250,132	\$ 266,334	\$ 276,140	\$ 287,602	\$ 296,652
100%	100%	100%	100%	100%
	Actual \$ 250,132 250,132 2015-2016 Actual 230,622 781 1,704 10,269 243,376 6,756 \$ 250,132	Actual Actual \$ 250,132 \$ 266,334 250,132 266,334 2015-2016 2016-2017 Actual 230,622 236,557 781 1,357 1,704 2,632 10,269 20,334 243,376 266,334 \$ 250,132 \$ 266,334	Actual Actual Actual \$ 250,132 \$ 266,334 276,140 250,132 266,334 276,140 2015-2016 2016-2017 2017-2018 Actual Actual Actual 230,622 236,557 240,131 781 1,357 2,039 1,704 2,632 2,913 10,269 20,334 23,918 243,376 260,880 269,001 6,756 5,454 7,139 \$ 250,132 \$ 266,334 \$ 276,140	Actual Actual Actual Projected \$ 250,132 \$ 266,334 276,140 \$ 287,602 250,132 266,334 276,140 \$ 287,602 2015-2016 2016-2017 2017-2018 2018-2019 Actual Actual Projected 230,622 236,557 240,131 251,530 781 1,357 2,039 1,320 1,704 2,632 2,913 2,600 10,269 20,334 23,918 24,195 243,376 260,880 269,001 279,645 6,756 5,454 7,139 7,957 \$ 250,132 \$ 266,334 \$ 276,140 \$ 287,602



Cent	ter for Safe and S 005	Secure Schools
Program Narrative		Division 2019-2020 Objectives
The Center for Safe and Secure Schools was create	d in 1999 at the	Service Delivery Objective
request of school district superintendents in Harris C given was to support their efforts to create and main learning environments where teachers could teach a learn. In the past core services has included the fol Providing campus and District facility safety audits	tain safe and secure and students could	1. The Center will provide services designed to highlight best practices in school safety and emergency management & operations to 25 Harris County Schools Districts and at least 5 School Districts outside the County.
Conducting National Incident Management System (Certification Training	Client Satisfaction Objective
Conducting Threat Assessment Training Conducting Intruder ology Training		2. 90% of the Center's clients will be satisfied with services received.
This year the Center will expand its safety and secur		Outcomes Objective
training that explores alternative options for out of sc Restorative Discipline Practices and Positive Behavi Support. The Center will continue to offer the founda that that have been offered since its inception but wi outsourcing of the school safety audit core services.	or Interventions and ational core services	3. 70-90% of Center members will be engaged in planning for multi-hazard events and attending professional development opportunities offered by the Center for Safe and Secure Schools.
		Financial Objective
		4. The Center will be 65% self-sustaining.
Division Goals	Prior Year Highlight	S
alternative solutions training to address the equity issues in discipline practices in public schools Serve as a clearinghouse of safe school information and best practices with up-to date research based on information on creating and maintaining safe	and membership distr The CSSS offered ev areas of Restorative I development process response training for	idenced based workshops that received excellent reviews in the Discipline Practices, facilitated the emergency operations for HCDE sites have EOPs in place, provided emergency all HCDE administrators and provided safety orientations for all or and secured a School Safety and security Grant for \$480,000

HCDE Goals							General Opera	ating Fund E	xpend	litures by C)bject		
Goal 1	Goal 2	Goal 3	G	oal 4	Goal 5	;				2017/18	2018/19	2019/20	
Х	X	X		X	Х					Actual	Projected	Budget	
	Pers	onnel Alloc	ations				Payroll			365,476	404,361	418,020	
Position			17/18	18/19	19/20		Contracted Ser	vices		46,653	117,500	109,000	
Director			1	1	1		Supplies & Mat			12,736	25,500	25,500	
Safety Sch	nool Specialist		1	1	1		Other Operatin	g Expenses		23,082	46,500	44,100	
Culture Sp	ecialist		1	2	2		Capital Outlay			0	0	C	
Grant Mar	nager		0	1	1		Facilit	y Charges		10,562	11,772	16,657	
Secretary			1	0	0		Total Budget			\$458,509	\$605,633	\$613,277	
Total			4	5	5								
	Perfo	rmance Me	asures				Actual Pro			jected	Proje	jected	
							2017/18 20			18/19	201	9/20	
	ll provide servi It 5 non-memb			E memb	er School		90% 90'			0%	90	1%	
Percent of districts participating in professional development such a restorative justice and Positive Behavior Intervention and Supports improve campus climate.						100%		5	0%	50	1%		
Percentage of the Center's members satisfied with services receiv						ed	100%		1(00%	90	1%	
Percentage of	Center's budg	get that will b	e self-si	ustaining).		90%		7	1%	63	\$%	

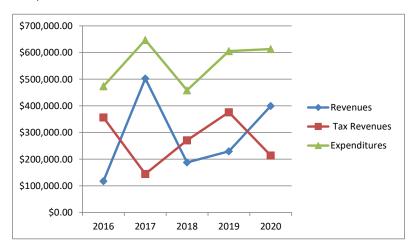
Budget Trend Analysis for Fiscal Year 2019-2020

Center Safe & Secure Schools

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 \pproved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$ 117,350 -	\$	502,661 -	\$	187,830 -	\$	229,500	\$	399,750 -
	117,350		502,661		187,830		229,500		399,750
REVENUES - Tax Revenues									
5710 - Local Property Taxes	356,326		144,432		270,679		376,133		213,527
Total REVENUES :	473,676		647,093		458,509		605,633		613,277

EXPENDITURES	2015-2016 Actual	2	2016-2017 Actual	2	017-2018 Actual	8-2019 ojected	A	019-2020 opproved Budget
EXPENDITURES before Facilities								
6100 - Payroll Expenditures	276,175		261,890		365,476	404,361		418,020
6200 - Contracted Services	137,529)	334,295		46,653	117,500		109,000
6300 - Supplies & Materials	22,246	;	13,573		12,736	25,500		25,500
6400 - Other Operating Costs	27,730	1	27,122		23,082	46,500		44,100
6600 - Capital Assets	-		-		-	-		-
	463,680	1	636,880		447,947	593,861		596,620
EXPENDITURES - Facilities								
6487 - Facilities Support Charges	9,996		10,213		10,562	11,772		16,657
Total EXPENDITURES:	\$ 473,676	\$	647,093	\$	458,509	\$ 605,633	\$	613,277

Performance Ratio	25%	78%	41%	38%	65%
Total Local, Federal, and State Revenues / Total E	Expenditures				



		Ed	ucator C	Certificat			essional Advancen	nent				
						014						
Program N							2019-2020 Objectives					
HCDE Edu							elivery Objective					
Advancem preparatior supports, a both initial principal ce districts in	n and certifi and certifies level teachi ertificates to	cation entites a cadre of ing certificator meet the	y that recru high-quali ites and pr	uits, trains, ty individua ofessional	300 als for out level Ru pol min the Ch	0 clock tlined i lle §228 nimum e year a apter 2	Teacher ECPA candidate hours of coursework and n Texas Administrative C 3.35; (2) HCDE Principal I of 200 clock-hours of cou s outlined in Texas Adm 28, Rule §228.35. isfaction Objective	/or training o ode, Title 19 ECPA candio ursework and	luring the ye , Part 7, Ch dates will co d/or training	ear as apter 228, omplete a during		
							ECPA candidates will be rk/trainings.	satisfied wit	h			
							Objective					
					Div Ed Pre (T/ inc ret Fin	vision w ucation eparatic AC) Cha crease i ernship rospect nancial	cator Certification and Pr ill have 75% pass rate or Agency in an annual Act on (ASEP) report as requi apter §229.2. (2) ECPA p n the level of knowledge/ /practicum phase coursed ive surveys. Objective	n all finishers countability \$ ired by Texa rogram cand skills gained work as mea	reported to System for E s Administra lidates will s after compl	Texas Educator ative Code show		
					4.	ECPA [Division will be 65% self-	sustaining.				
Division G	ioals				P	rior Ye	ar Highlights					
To maintaiı Texas Edu Certificatio	cation Agei				th pr or co ho	rovided onducte	conducted over 204 hours another 1,920 hours of d od over 676 hours of teac principal program course ction.	irect on-site her program	customer so coursework	ervices, and 402		
		HCDE	Goals			Gene	ral Operating Fund Exp	enditures b	y Object			
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5			2018/19	2019/20				
		_				Actual Projected						
Х	х	x	х	X								
		ersonnel A			1		acted Services	51,031	62,760	570,336 62,760		
	F		mocations	•			ies & Materials	15,969		19,700		
Position		17/1	<u>8 18/</u>	19 1	9/20		Operating Expenses	24,666		22,568		
Director		1	<u> </u>		1		ies Charges	16,583		11,431		
	ev Officer	1	1		1		Total Budget	\$616,557				
	Curr. & Compliance 1 1 1								,	,		
Leadersh Advancer	ip nent Office	r 1	1		1							
Secretary	/	1.5	1.5	5	1.5							
Total		5.5	5.5	5	5.5							
Pe	rformance	Measures	3		Actual	_	Projected		Projecte	d		
					017/18							
State requir (Teacher/P					76/200		660/200		660/200			
% Satisfact	% Satisfaction with courses 99.6%						90%		90%			
	e on finishe	ers			100%							
					95%					%		

Budget Trend Analysis for Fiscal Year 2019-2020

Educator Certification and Professional Advancement

REVENUES	2	015-2016 Actual	2	016-2017 Actual	2	2017-2018 Actual	018-2019 Projected	A	019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	252,270 -	\$	206,289 -	\$	229,348 -	\$ 400,735 -	\$	409,210
		252,270		206,289		229,348	400,735		409,210
REVENUES - Tax Revenues									
5710 - Local Property Taxes		168,018		409,677		387,209	247,557		277,585
Total REVENUES :		420,288		615,966		616,557	648,292		686,795

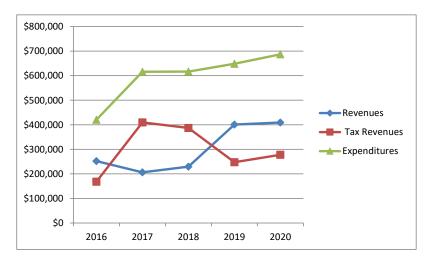
EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	298,660	488,463	508,308	523,579	570,336
6200 - Contracted Services	78,699	73,878	51,031	62,760	62,760
6300 - Supplies & Materials	13,320	27,441	15,969	18,790	19,700
6400 - Other Operating Costs	13,914	10,146	24,666	24,678	22,568
	404,593	599,928	599,974	629,807	675,364
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	15,695	16,038	16,583	18,485	11,431
Total EXPENDITURES :	\$ 420,288	\$ 615,966	\$ 616,557	\$ 648,292	\$ 686,795

60%

33%

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures



37%

62%

Adult Education – Local 201

Program Narrative	Division 2019-2020 Objectives
The Adult Education Division provides classes in English as a	Service Delivery Objective
Second Language, Adult Basic Education, Adult Secondary Education and workforce training to adults in Harris and Liberty counties who need to improve their skills for employment, post-secondary education and community involvement.	1. Of our adults with a baseline assessment, 62% will have a progress assessment.
	Client Satisfaction Objective
	2. At least 90% of ABE, ESL, and ASE students surveyed will indicate satisfaction with the program.
	Compliance Objective
	3. 65% of adult students will complete "Beginning Literacy ESL" level by then end of the grant year.
	Financial Objective
	4. Adult Education will be 90% self-sustaining.
Division Goals	Prior Year Highlights
To provide literacy services to undereducated adults.	Division served 7,724 students. 165 students obtained their GEDs and 57 % of students gained at least one level is state assessments.675 students completed career pathways instruction involving basic and vocational skills.

HCDE Go	als						General Operating	General Operating Fund Expenditures by Object							
Goal 1	Goal 2	Goal 3	Goa	al 4	Goal	5			2017/18	2018/19	2019/20				
Х	Х	Х	>	<					Actual	Projected	Budget				
	Pe	rsonnel	Allocat	ions	*		Payroll		3,616	0	C				
Positio	n		7/18	18	/19	19/20	Contracted Services	;	1,500	5,400	2,550				
Directo	r		1		1	1	Supplies & Materials	3,850	5,500						
Manag	er		4	4	4	5	Other Operating Exp	penses	5,282	10,250	20,250				
Coordi	nator		3		3	3	Capital Outlay		0	0	0				
Teache	er		35	3	5	35	Facility Charg	es	118,140	131,684	145,090				
Secreta	ary		18	1	8	17.82	Total Budget \$131,750 \$151,184 \$1								
Aide	-		9.5	9	.5	9.5	This budget is the ge	eneral fur	nd budget.						
Custod	lian		0	(0	0									
Mainte	nance		2		2	2									
Total			72.5	72	2.5	73.32									
	Pe	rforman	ce Mea	sure	s		Actual	Pro	ojected	Proj	ected				
							2017/18	20	018/19	201	9/20				
Percentag	e of adults	with a p	ogress	asse	ssment.		70%		70%	59	9%				
Percentag	e of studen	nts satisfi	ed with	the p	rogram	i.	95%	95% 95%							
Percentag ESL"	Percentage of adult students completing "Beginning Literacy ESL"					100%	100% 100%			0%					
Percentag	e self-susta	aining.					62% 62% 90%)%				
Average c	ost per stud	dent					\$550		\$550	\$5	570				

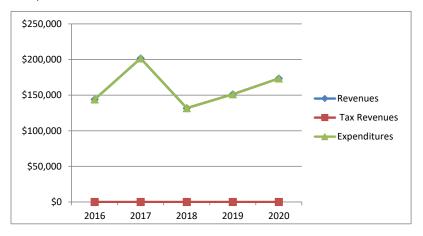
Budget Trend Analysis for Fiscal Year 2019-2020

Adult Education-Local

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5740 - Local Revenue-Other 5890 - State Rev-Shared Services 5990 - Federal Revenue - Indirect Costs	\$	-	\$	500 18,647	\$	- 73,509	\$	- -	\$	3,318 33,072
REVENUES - Tax Revenues		143,983 143,983		182,468 201,615		58,241 131,750		<u>151,184</u> 151,184		137,000 173,390
5710 - Local Property Taxes Total REVENUES :		- 143,983		201,615		131,750		- 151,184		173,390

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	9,455	64,576	3,616	-	-
6200 - Contracted Services	1,492	1,852	1,500	5,400	2,550
6300 - Supplies & Materials	2,682	3,450	3,212	3,850	5,500
6400 - Other Operating Costs	6,947	5,643	5,282	10,250	20,250
	20,576	75,521	13,610	19,500	28,300
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	123,406	126,094	118,140	131,684	145,090
Total EXPENDITURES:	\$ 143,983	\$ 201,615	\$ 131,750	\$ 151,184	\$ 173,390

Performance Ratio	100%	100%	100%	100%	100%
Total Local, Federal, and State Revenues / Total E	xpenditures				



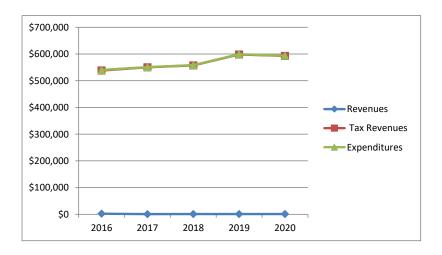
				Cente	r for G	rant Development								
				Conto		923								
Program	Narrative					Division 2019-2020 O	bjective	S						
	n of the Cer	nter for Gra	nts Develop	ment (CO	GD), the	Service Delivery Objective								
grant resou	irce, is to ac	quire public	c and privat	e resourc	ces	. Facilitate grant assistance/related projects for 75% of the HCD								
	laborations					external service divisions and participating HCDE school districts. Client Satisfaction Objective								
	nd commun													
	grams that						2. 90% of participating divisions/programs/districts will express							
	to utilize pu hrough des					satisfaction in the quality	of service	es provided	by the Center	er for				
	funding stra					Grants Development.								
	County loca					Outcomes Objective								
	sonnel and 2					4. 50% of HCDE externa								
	surrounding					result of work facilitated b	by the Cer	iter for Gra	nis Developi	nent.				
	funds that for sting progra					Financial Objective(s)								
	and private					5. Center for Grants Dev	elonment	(CGD) will	generate \$4() for every				
	giving. CDC					dollar of HCDE financial			generate offe					
	tion and acl													
Division (Goals					Prior Year Highlights								
Research p	oublic and p	rivate fundi	ng opportur	ities that	are	This past year, CDG join		sions to sul	bmit 92 requ	ests In				
	ed to HCDE													
and surrou	nding Harris	s County.				million. Since September								
						million. CDG was directly								
	olic and priva					awards (\$180 million was the result of competitive requests). We nave surpassed half a billion of grant awards for HCDE programs.								
	ation of prop			pilation a	and	CDG's work has generate								
submission	activities w	with HCDE c	livisions.			which is 35.5 times the fi								
_			<i></i>			ive years).								
	ant-assistan views and o													
	districts and													
HCDE Go														
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	;	General Operating F	und Expe	enditures b	y Object					
X	Courz	Couro	X	Courc				2017/18	2018/19	2019/20				
	D	ersonnel A	llocations	1	1			<u>Actual</u>	Projected	Budget				
Positior			17/18	18/19	19/20	Payroll		503,170	522,492	536,564				
Directo			1	1	19/20	Contracted Services		2,430	4,400	4,400				
			1	1	1	Supplies & Materials		15,406	26,626	23,303				
Manag					-	Other Operating Expe	nses	9,667	15,037	18,390				
Specia			1	1	1	Facility Charges		27,495	30,648	11,178				
Coordi		aiata	1	1	1	Total Budget		\$558,168	\$599,203	\$593,835				
	pment Asso	Julate	1	1	1									
Secret Total	ary		6	1 6	6									
	Do	formono				Actual								
	re	rformance		3		Actual 2017/18		ojected)18/19	-	ected 9/20				
% division	receiving w	ork from C	- D			78%		89%		5%				
÷	with CGD.					98%		97%)%				
	ons receivin								50%					
	ompared to	<u> </u>	ort			\$38		40.59		40				
		i iobe aubb				μ ψου	ן P	-0.03	<u>ା</u> ଦ	τυ				

Budget Trend Analysis for Fiscal Year 2019-2020

Center for Grant Development

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
REVENUES - Local, State, and Federal 5730 - Local Rev-Other Entities	\$	2,275	\$	840	\$	865	\$	1,000	\$	1,000
		2,275		840		865		1,000		1,000
REVENUES - Tax Revenues										
5710 - Local Property Taxes		538,264		550,078		557,303		598,203		592,835
Total REVENUES :		540,539		550,918		558,168		599,203		593,835

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	480,243	492,569	503,170	522,492	536,564
6200 - Contracted Services	2,444	2,104	2,430	4,400	4,400
6300 - Supplies & Materials	23,191	18,657	15,406	26,626	23,303
6400 - Other Operating Costs	8,638	10,998	9,667	15,037	18,390
	514,516	524,328	530,673	568,555	582,657
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	26,023	26,590	27,495	30,648	11,178
Total EXPENDITURES:	\$ 540,539	\$ 550,918	\$ 558,168	\$ 599,203	\$ 593,835
Sustainability Ratio	1000/	1000/	1000/	1000/	1000/
Local Property Taxes / Total Expenditures	100%	100%	100%	100%	100%



Research and Evaluation 924									
Program Narrative Research & Evaluation Institute provides educational and social science research, evaluation, and needs assessment services primarily to the divisions of HCDE and wider educational community. We also collaborate with and provide customized workshops and technical assistance to school districts, community based groups, and universities and colleges as well as offer opportunities for internships and fellowships. Some of our projects include conducting the HCDE Accountability Initiative; evaluating grant funded projects such as for CASE for KIDS and Head Start; conducting research studies and publishing white papers and reports; collaborating with the Center for Grants Development in writing proposals; and administering a registered IRB for the Protection of Human Subjects	Division 2019-2020 Objectives Service Delivery Objective 1. REI will log an average 50 deliverables Client Satisfaction Objective 2. 90% of REI clients will express satisfaction with services. Outcomes Objective 4. More than 20% of REI's deliverables will generate scholarly products and public dissemination of findings. Financial Objective 5. The average cost per deliverable will be less than 5% of the division's total expenditures.								
Division Goals To provide quality, scientifically-based research and evaluation services that meet the needs of HCDE, school districts, and other community agencies for the benefit of the educational community.	Prior Year Highlights For FY19, REI produced a total of 50 deliverables that included HCDE's Accountability (21), CASE for Kids (8), Head Start evaluation reports and 21 other adhoc deliverables. One adhoc was a collaborative with CASE for their Out of School time Conference which focused on Social Emotional Learning. Each year, REI also works with Technology and Business services to guide divisions' data entry into a Service Delivery database on the portal and reports entities and individuals served for the previous year.								

HCDE Goals							General Operating	Fund E	xpenditur	es by Obje	ct	
Goa	al 1	Goal 2	Goal 3	Goal 4	Goal	5				2017/18	2018/19	2019/20
>	<	Х	X	Х	X					Actual	Projected	Budget
	Personnel Allocations					Payroll		530,571	562,448	585,559		
Po	Position 17/18 18/19 19/20			Contracted Services	6	2,861	3,585	4,906				
D	irecto	or		1	1	1		Supplies & Materials	6	25,324	30,193	30,239
R	lesea	rch Manag	ger	1	1	1		Other Operating Exp	oenses	11,647	13,010	15,494
R	lesea	rch Coord	inator	4	4	4		Capital Outlay	0	0	0	
S	ecret	ary		1	1	1		Facility Charge		20,047	22,345	7,545
Тс	otal	-		7	7	7		Total Budge	t	\$590,450	\$634,155	\$643,743
		Per	formance	Measure	s			Actual	Projected Pro			ected
								2017/18	20	018/19	201	9/20
Deliv	/erabl	es per yea	ar					>50		>50	>50 >5	
Perc	Percent satisfied							90%	90%	90)%	
Perc	Percent reports scholarly products / publicly disseminated					20%		20%	20)%		
Perc	ent of	total expe	end. of ave	erage cost	per deli	verable		<5%		<5%		5%

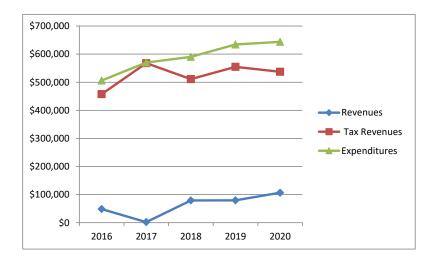
Budget Trend Analysis for Fiscal Year 2019-2020

Research & Evaluation

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts	\$	48,644	\$	2,002	\$	79,249	\$	79,500	\$	106,688
		48,644		2,002		79,249		79,500		106,688
REVENUES - Tax Revenues										
5710 - Local Property Taxes		457,390		567,921		511,201		554,655		537,055
Total REVENUES :		506,034		569,923		590,450		634,155		643,743

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	429,416	522,831	530,571	562,093	585,559
6200 - Contracted Services	32,456	418	2,861	3,585	4,906
6300 - Supplies & Materials	21,683	20,065	25,324	30,193	30,239
6400 - Other Operating Costs	3,505	7,222	11,647	15,939	15,494
	487,060	550,536	570,403	611,810	636,198
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	18,974	19,387	20,047	22,345	7,545
Total EXPENDITURES :	\$ 506,034	\$ 569,923	\$ 590,450	\$ 634,155	\$ 643,743
Performance Ratio	10%	0%	13%	13%	17%

Performance Ratio10%0%13%13%Total Local, Federal, and State Revenues / Total Expenditures10%13%13%



			1		ision Wide								
				3	01								
Program Narrat					Division 2019-2020		ives						
The Teaching an					Service Delivery Ob								
professional lear					1. Teaching and Learning Center (TLC) core will provide services to 96% of the public school districts within Harris								
Curriculum Direc													
customized profe					County and a minimum of 25 other educational entities.								
districts and at HCDE facilities. Visiting national presenters support TLC's vision to share relevant, research-based practices and to fuel innovation. TLC exists to serve school													
					2. 95% of participan professional develop		opress satis	sfaction with	n Core				
districts in Harris					Outcomes Objective								
charter and priva					3. 75% of workshop		ante will ra	nort implem	ented o				
value, opportunit	y and service	to our su	rrounding	g	intend to implement								
community.					Financial Objective	loannig		i all'ing allo	naca				
					4. The Teaching and	d Learni	ng Center	will be 70%	self-				
					supporting for the 20								
Division Goals					Prior Year Highligh	ts							
TLC division is d	edicated to pro	ovidina e	ducators	with	TLC provided servic		25 districts	s (100%) wi	ithin				
					Harris County. In ad								
the four core cur					represented at work								
					Of the respondents t								
childhood, biling	ual, gifted/tale	nted and	special e	education.	evaluation surveys,			on scores o	of 3 or				
	sts of experien				above based on a 4	-point st	cale.						
work with each ir One of the princ workshops and t	ndividual distri	ct and/or of staff is	campus to condu	ıct		-point sc	ale.						
work with each ir One of the princ workshops and t Harris County.	ndividual distri	ct and/or of staff is	campus to condu	ıct									
work with each ir One of the princ workshops and t Harris County. HCDE Goals	ndividual distri ipal activities o rainings for ed	ct and/or of staff is lucation p	campus to condu professio	uct nals in			xpenditur						
work with each ir One of the princ workshops and t Harris County.	ndividual distri ipal activities o rainings for ed	ct and/or of staff is	campus to condu professio	uct nals in			xpenditur 2017/18	2018/19	2019/20				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal	ndividual distri ipal activities o rainings for ed 2 Goal 3 X	ct and/or of staff is lucation p Goal 4 X	campus to condu professio Goal X	uct nals in	General Operating		xpenditur 2017/18 <u>Actual</u>	2018/19 Projected	2019/20 <u>Budge</u>				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X	ndividual distri ipal activities o rainings for ed	ct and/or of staff is lucation p Goal 4 X	campus to condu professio Goal X s	nals in 5	General Operating Payroll	Fund E	xpenditur 2017/18 <u>Actual</u> 65,359	2018/19 Projected 212,261	2019/20 Budget 242,56				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X Position	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A	ct and/or of staff is lucation p Goal 4 X Allocation 17/18	campus to condu professio Goal X s 18/19	nals in 5 19/20	General Operating Payroll Contracted Services	Fund E	xpenditur 2017/18 <u>Actual</u> 65,359 1,745	2018/19 Projected 212,261 18,755	2019/20 Budge 242,56 19,03				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2	campus to condu professio Goal X s 18/19 .2	nals in 5 19/20 1	General Operating Payroll Contracted Services Supplies & Materials	Fund E	xpenditur 2017/18 <u>Actual</u> 65,359 1,745 4,379	2018/19 Projected 212,261 18,755 7,631	2019/20 Budge 242,56 19,03 7,35				
work with each ir One of the princ workshops and the Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass Director	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4	campus to condu professio Goal X s 18/19 .2 .4	10/20	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207	2018/19 Projected 212,261 18,755 7,631 2,444	2019/20 Budger 242,56 19,03 7,35 2,44				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass Director Secretary	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4 0	campus to condu professio Goal X s 18/19 .2 .4 0	nals in 5 19/20 1 1 .5	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0	2018/19 Projected 212,261 18,755 7,631 2,444 0	2019/20 Budget 242,56 19,03 7,35 2,44				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass Director	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4	campus to condu professio Goal X s 18/19 .2 .4	10/20	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay Facilities	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0 63,873	2018/19 Projected 212,261 18,755 7,631 2,444 0 66,645	2019/20 Budget 242,56 19,03 7,35 2,44 36,64				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass Director Secretary	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4 0	campus to condu professio Goal X s 18/19 .2 .4 0	nals in 5 19/20 1 1 .5	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0	2018/19 Projected 212,261 18,755 7,631 2,444 0 66,645	2019/20 Budge 242,56 19,03 7,35 2,44 36,64				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass Director Secretary	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4 0 .6	campus to condu professio Goal X s 18/19 .2 .4 0 .6	nals in 5 19/20 1 1 .5	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay Facilities Total Budget Actual	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0 63,873 \$142,563 ojected	2018/19 Projected 212,261 18,755 7,631 2,444 0 66,645 \$307,736 Proje	2019/20 <u>Budge</u> 242,56 19,03 7,35 2,44 36,64 \$308,04 ected				
work with each ir One of the princ workshops and the Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass Director Secretary Total	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A sistant Performance	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4 0 .6 .6	campus to condu professio Goal X s 18/19 .2 .4 0 .6 .6 es	19/20 1 1. 5 2.5	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay Facilities Total Budget Actual 2017/18	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0 63,873 \$142,563 ojected 018/19	2018/19 Projected 212,261 18,755 7,631 2,444 0 66,645 \$307,736 Proje 201	2019/20 Budge 242,56 19,03 7,35 2,44 36,64 \$308,04 \$308,04 ected 9/20				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X Z Position Financial Ass Director Secretary Total Percentage of Ha	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A sistant Performance arris County P	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4 0 .6 .6	campus to condu professio Goal X s 18/19 .2 .4 0 .6 .6 es	19/20 1 1. 5 2.5	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay Facilities Total Budget Actual 2017/18 1	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0 63,873 \$142,563 ojected	2018/19 Projected 212,261 18,755 7,631 2,444 0 66,645 \$307,736 Proje 201 90	2019/20 Budge 242,56 19,03 7,35 2,44 36,64 \$308,04 ected 9/20 5%				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X Z Position Financial Ass Director Secretary Total Percentage of Ha	ndividual distri ipal activities of rainings for ed 2 Goal 3 X Personnel A sistant Performance arris County P	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4 0 .6 .6	campus to condu professio Goal X s 18/19 .2 .4 0 .6 .6 es	19/20 1 1 1 1 5 2.5	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay Facilities Total Budget Actual 2017/18	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0 63,873 \$142,563 ojected 018/19	2018/19 Projected 212,261 18,755 7,631 2,444 0 66,645 \$307,736 Proje 201 90	2019/20 Budge 242,56 19,03 7,35 2,44 36,64 \$308,04 \$308,04 ected 9/20				
work with each ir One of the princ workshops and t Harris County. HCDE Goals Goal 1 Goal X X Position Financial Ass Director Secretary	ndividual distri- ipal activities of rainings for ed 2 Goal 3 X Personnel A sistant Performance arris County P 1 enting or intend	ct and/or of staff is lucation p Goal 4 X Allocation 17/18 .2 .4 0 .6 .6 .6 .6 .6 .6 .6 .6 .6 .6 .6 .6 .6	campus to condu professio Goal X s 18/19 .2 .4 0 .6 .6 es	19/20 1 1 1 1 5 2.5	General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Capital Outlay Facilities Total Budget Actual 2017/18 1	Fund E	xpenditur 2017/18 Actual 65,359 1,745 4,379 7,207 0 63,873 \$142,563 0jected 018/19 06%%	2018/19 Projected 212,261 18,755 7,631 2,444 0 66,645 \$307,736 Proje 201 90 90	2019/20 Budge 242,56 19,03 7,35 2,44 36,64 \$308,04 ected 9/20 5%				

Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Division Wide

REVENUES	15-2016 Actual	2	016-2017 Actual	2	017-2018 Actual	018-2019 Projected	019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts	\$ -	\$	-	\$	-	\$	\$ -
REVENUES - Tax Revenues 5710 - Local Property Taxes	223,460		119,670		142,563	307,736	308,041
Total REVENUES :	223,460		119,670		142,563	307,736	308,041

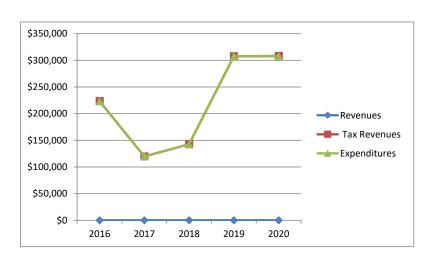
EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	171,266	63,165	65,359	212,261	242,564
6200 - Contracted Services	869	1,586	1,745	18,755	19,035
6300 - Supplies & Materials	2,425	3,177	4,379	7,631	7,351
6400 - Other Operating Costs	3,765	5,623	7,207	2,444	2,444
6600 - Equipment Purchase	-	-	-	-	-
	178,324	73,551	78,690	241,091	271,394
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	45,136	46,119	63,873	66,645	36,647
Total EXPENDITURES :	\$ 223,460	\$ 119,670	\$ 142,563	\$ 307,736	\$ 308,041

100%

100%

Sustainability Ratio

Local Property Taxes / Total Expenditures



100%

100%

TLC – Digital Education

Program Narrative	Division 2019-2020 Objectives					
Digital Learning and Instructional Technology (DLIT) Division supports HCDE and its clients with integration of technology for the purpose of teaching and learning. DLIT's The Virtual Instructor's Academy of Texas (VIATx) is one of the five entities selected in an RFQ process by	to 96% of the public-school districts with Harris County an a minimum of 25 other educational entities.					
Texas Education Agency.	 2. 50 % of participants will express satisfaction with core professional development. Outcomes Objective 3. 85% of workshop participants will report implemented or intend to implement learning from the training attended. Financial Objective 4. The Teaching and Learning Center will be 70% self-supporting. 					
Division Goals	Prior Year Highlights					
To provide a high-quality online instructor's training for teachers and administrators virtually. To develop new training and information sessions to be presented to teachers and school administrators in Harris	DEI was one of the five entities selected by the Texas Education Agency to provide required instructor professional development to schools and districts that participate as providers in the Texas Virtual School Network					
County and across the state related to online teaching and learning.	The Virtual Instructor's Academy of Texas or VIATx was also one of the two providers selected to offer courses to experienced online teachers					

HCDE Go	als					General Operating	Fund E	xpenditur	es by Obje	ct
Goal 1	Goal 2	Goal 3	Goal 4	Goal	5		•	2017/18	2018/19	2019/20
Х	X	Х	Х	X				Actual	Projected	Budget
	Pe	rsonnel A	llocation	s		Payroll		163,544	200,090	175,646
Positio	n		17/18	18/19	19/20	Contracted Service	S	1,955	20,000	9,900
Directo	or		.5	1	.5	Supplies & Material	S	4,345	8,222	6,300
Instruc	tional Spec	cialist	1	1	1	Other Operating Expenses		2,476	11,418	13,340
System	ns Analyst		.2	0	.25	Capital Outlay		0	0	0
						Facility Charg	Facility Charges		0	0
						Total Budge	et	\$173,406	\$239,730	\$205,186
Total			1.7	2	1.75					
	Pe	rformance	Measure	es		Actual	Pro	ojected	jected Projected	
						2017/18	2	018/19	201	9/20
Percentag	e of Harris	County P	ublic Scho	ool Distr	icts Serve	d 100%	g	6%%	96	5%
Percent S	atisfied					90%		90%	90)%
	nplementin strategies	0		lement		75%		75%	75	5%
Revenues	/Expenditu	ires				70%		70%	12	7%

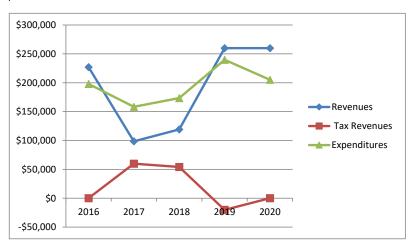
Budget Trend Analysis for Fiscal Year 2019-2020

Digital Education and Innovation

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts	\$	226,976	\$	98,500	\$	119,200	\$	259,919	\$	259,919	
		226,976		98,500		119,200		259,919		259,919	
REVENUES - Tax Revenues											
5710 - Local Property Taxes		-		59,839		54,206		(20,189)		-	
Total REVENUES :		226,976		158,339		173,406		239,730		259,919	

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	190,849	149,618	163,544	200,090	175,646
6200 - Contracted Services	654	1,690	1,955	20,000	9,900
6300 - Supplies & Materials	2,068	4,555	4,345	8,222	6,300
6400 - Other Operating Costs	4,377	2,476	3,562	11,418	13,340
Total EXPENDITURES :	\$ 197,948	\$ 158,339	\$ 173,406	\$ 239,730	\$ 205,186

Performance Ratio	115%	62%	69%	108%	127%
Total Local, Federal, and State Revenues / Total Expenditure	es				



		C - Math 302								
	3			-						
Program Narrative		Division 2019-2020		ives						
Provide Mathematics professional developme	ent and	Service Delivery Obj								
technical assistance to public and private sch	100IS.	1. The Teaching and Learning Center core will provide								
		services to 96% of the public-school districts within Harris								
		County and a minimum of 25 other educational entities. Client Satisfaction Objective								
			-		footion with	h Cara				
		2. 90% of participant professional develop		cpress saus	staction with	Cole				
		Outcomes Objective								
		3. 85% of workshop		ante will ro	oort implem	nented or				
		intend to implement								
		Financial Objective		,	annig ano					
		4. The Teaching and	d Learnii	na Center v	will be 70%	self-				
		supporting for the 20				0011				
Division Goals		Prior Year Highligh	its							
The Teaching and Learning Center (TLC) div		The Teaching And L	earning	Center pro	ovided servi	ices to all				
dedicated to providing educators with exempl		25 districts (100%) v	vithin Ha	arris Count	y. In additio					
professional development and instructional su		other entities were re								
four core curricular areas (English/language a		leadership group me								
mathematics, science and social studies) as childhood, bilingual, gifted/talented and speci										
education. The team consists of experienced		^y HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point								
	scale (with 4 being the greatest satisfaction).									
						4-point				
who work with each client to customize progra the needs of each individual district and/or ca	ams to meet	scale (with 4 being the				4-point				
who work with each client to customize progra the needs of each individual district and/or ca the principal activities of staff is to conduct wo	ams to meet ampus. One o orkshops and	scale (with 4 being the				4-point				
who work with each client to customize progra the needs of each individual district and/or ca	ams to meet ampus. One o orkshops and	scale (with 4 being the				4-point				
who work with each client to customize progra the needs of each individual district and/or ca the principal activities of staff is to conduct wo	ams to meet ampus. One o orkshops and	scale (with 4 being the				4-point				
who work with each client to customize progra the needs of each individual district and/or ca the principal activities of staff is to conduct wo	ams to meet ampus. One o orkshops and	scale (with 4 being the				4-point				
who work with each client to customize progra the needs of each individual district and/or ca the principal activities of staff is to conduct wo trainings for educational professionals in Harr	ams to meet ampus. One o orkshops and	scale (with 4 being th	he great	est satisfa	ction).					
who work with each client to customize progra the needs of each individual district and/or ca the principal activities of staff is to conduct wo trainings for educational professionals in Harr HCDE Goals	ams to meet ampus. One o orkshops and ris County.	scale (with 4 being the	he great	est satisfa	ction). es by Obje	ct				
who work with each client to customize progra the needs of each individual district and/or ca the principal activities of staff is to conduct wo trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Go	ampus. One of orkshops and ris County.	scale (with 4 being th	he great	est satisfa xpenditur 2017/18	ction). es by Obje 2018/19	ct 2019/20				
who work with each client to customize progration the needs of each individual district and/or can the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 4	ams to meet ampus. One o orkshops and ris County.	f General Operating	he great	xpenditur 2017/18 <u>Actual</u>	ction). es by Obje 2018/19 Projected	ct 2019/20 <u>Budget</u>				
who work with each client to customize progration the needs of each individual district and/or can be principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 4 X X X X X Goal 4 Goal 4 Personnel Allocations For some content of the second se	oal 5	f General Operating Payroll	he great	xpenditure 2017/18 <u>Actual</u> 70,853	es by Obje 2018/19 <u>Projected</u> 104,776	ect 2019/20 <u>Budget</u> 100,800				
who work with each client to customize progration the needs of each individual district and/or can the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 4 X X X X A Personnel Allocations Position 17/18 18/19	oal 5 X 19/20	f General Operating Payroll Contracted Services	Fund E	xpenditure 2017/18 <u>Actual</u> 70,853 62,541	es by Obje 2018/19 Projected 104,776 53,150	ct 2019/20 Budget 100,800 54,360				
who work with each client to customize progration of the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 4 X X X X Goal 4 Goal 5 Personnel Allocations Position 17/18 18/19 Secretary .55 .75	ampus. One of orkshops and ris County.	scale (with 4 being the second sec	Fund E	xpenditure 2017/18 <u>Actual</u> 70,853 62,541 13,088	es by Obje 2018/19 Projected 104,776 53,150 11,967	ct 2019/20 <u>Budget</u> 100,800 54,360 10,757				
who work with each client to customize progration the needs of each individual district and/or can the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 4 X X X X A Personnel Allocations Position 17/18 18/19	oal 5 X 19/20	scale (with 4 being the second sec	Fund E	xpenditure 2017/18 <u>Actual</u> 70,853 62,541 13,088 7,992	es by Obje 2018/19 Projected 104,776 53,150 11,967 24,972	ct 2019/20 Budget 100,800 54,360 10,757 24,972				
who work with each client to customize progration of the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 3 X X X X X Personnel Allocations Position 17/18 18/19 Secretary .55 .75 Director 1.1 1	ampus. One of orkshops and ris County.	scale (with 4 being the second sec	Fund E	xpenditure 2017/18 <u>Actual</u> 70,853 62,541 13,088 7,992	es by Obje 2018/19 Projected 104,776 53,150 11,967	ct 2019/20 Budget 100,800 54,360 10,757 24,972				
who work with each client to customize progration of the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 4 X X X X Goal 4 Goal 4 Personnel Allocations Position 17/18 18/19 Secretary .55 .75 Director 1.1 1 Total 1.65 1.75	ampus. One of orkshops and ris County.	f General Operating Payroll Contracted Services Supplies & Materials Other Operating Exp Total Budget	Fund E	xpenditure 2017/18 Actual 70,853 62,541 13,088 7,992 \$154,204	es by Obje 2018/19 Projected 104,776 53,150 11,967 24,972 \$194,865	ct 2019/20 Budget 100,800 54,360 10,757 24,972 \$190,889				
who work with each client to customize progration of the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 3 X X X X X Personnel Allocations Position 17/18 18/19 Secretary .55 .75 Director 1.1 1	ampus. One of orkshops and ris County.	scale (with 4 being the scale (with 4 being the scale for	Fund E	xpenditure 2017/18 Actual 70,853 62,541 13,088 7,992 \$154,204	es by Obje 2018/19 Projected 104,776 53,150 11,967 24,972 \$194,865	ct 2019/20 Budget 100,800 54,360 10,757 24,972 \$190,889 ected				
who work with each client to customize progration of the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 3 Goal 1 Goal 2 Goal 3 Goal 4 Goal 4 Personnel Allocations Position 17/18 18/19 Secretary .55 .75 Director 1.1 1 Total 1.65 1.75 Performance Measures	ampus. One of orkshops and ris County.	scale (with 4 being the scale (with 4 being the scale for	Fund E	xpenditur 2017/18 Actual 70,853 62,541 13,088 7,992 \$154,204 \$154,204	ction). es by Obje 2018/19 Projected 104,776 53,150 11,967 24,972 \$194,865 \$194,865 Proje 201	ct 2019/20 Budget 100,800 54,360 10,757 24,972 \$190,889 \$190,889 ected 9/20				
who work with each client to customize progration of the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 4 X X X X Goal 4 Goal 4 Personnel Allocations Position 17/18 18/19 Secretary .55 .75 Director 1.1 1 Total 1.65 1.75	ampus. One of orkshops and ris County.	scale (with 4 being the scale (with 4 being the scale for	Fund E	xpenditure 2017/18 Actual 70,853 62,541 13,088 7,992 \$154,204	ction). es by Obje 2018/19 Projected 104,776 53,150 11,967 24,972 \$194,865 \$194,865 Proje 201 96	ct 2019/20 Budget 100,800 54,360 10,757 24,972 \$190,889 ected				
who work with each client to customize progration of the principal activities of staff is to conduct we trainings for educational professionals in Harr HCDE Goals Goal 1 Goal 2 Goal 3 Goal 4 Goal 3 Y X X X X Goal 4 Goal 4 Goal 5 Personnel Allocations Position 17/18 18/19 Secretary .55 .75 Director 1.1 1 Image: Colspan="2">Image: Colspan="2">Colspan="2">Performance Measures % of Districts/Entities served %	ampus. One of orkshops and ris County.	scale (with 4 being the second sec	Fund E	xpenditure 2017/18 Actual 70,853 62,541 13,088 7,992 \$154,204 \$154,204 0jected 018/19 96%	ction). es by Obje 2018/19 Projected 104,776 53,150 11,967 24,972 \$194,865 \$194,865 Proje 201 90	ct 2019/20 <u>Budget</u> 100,800 54,360 10,757 24,972 \$190,889 ected 9/20 5%				

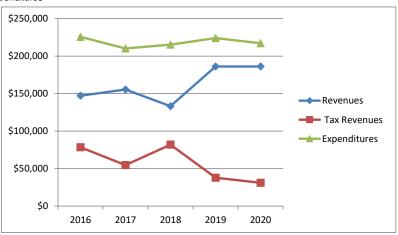
Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Math

REVENUES	2	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	147,286 -	\$	155,527 -	\$	133,268 -	\$	186,150 -	\$	186,150 -
		147,286		155,527		133,268		186,150		186,150
REVENUES - Tax Revenues										
5710 - Local Property Taxes		78,393		54,658		81,895		37,892		31,070
Total REVENUES :		225,678		210,185		215,163		224,042		217,220

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	156,717	137,003	141,200	142,048	135,226
6200 - Contracted Services	47,808	48,673	42,124	50,456	50,456
6300 - Supplies & Materials	10,866	6,092	6,427	12,487	12,487
6400 - Other Operating Costs	10,288	18,417	25,502	19,051	19,051
Total EXPENDITURES:	\$ 225,678	\$ 210,185	\$ 215,253	\$ 224,042	\$ 217,220





9-2020 Objectives ery Objective ing and Learning Center core will provide 5% of the public school districts within Harris minimum of 25 other educational entities.
ing and Learning Center core will provide % of the public school districts within Harris minimum of 25 other educational entities.
% of the public school districts within Harris minimum of 25 other educational entities.
ction Objective
ticipants will express satisfaction with Core development.
ojective
kshop participants will report implementing the training attended.
ective
ing and Learning Center will be 70% self- r the 2019-2020 budget year.
ghlights
And Learning Center provided services to al 00%) within Harris County. In addition, 103 were represented at workshops and oup meetings. Of the respondents to the sional development evaluation surveys, 97% on scores of 3 or above based on a 4-point being the greatest satisfaction).
ti

HCDE Goa	als					General Operating	Fund Ex	penditur	es by Obje	ct
Goal1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18	2018/19	2019/20
Х	X	Х	Х	Х				Actual	Projected	Budget
						Payroll		140,536	116,352	78,484
	Personnel Allocations					Contracted Services		2,357	7,300	7,300
Position 17/18 18/19 19/20				Supplies & Materials	5	1,279	11,800	11,800		
Directo	or	1 1 .5 Other Operating Expenses 10,508				10,505	12,123	12,123		
Secret	ary	.65	.25	.2	5	Total Budget 154		154,677	\$147,575	\$109,707
Total		1.65	1.2	5 .7	75					
	Per	formance	Measures	S		Actual	jected	Proj	ected	
						2017/18	20	18/19	201	9/20
Percentage	of Harris	County Pu	ublic Schoo	ol Districts	Served	96%	ç	96%	90	6%
Percent Sa	tisfied					90%	ç	90% 90		0%
Percent implementing or intended to implement						70/		-0/		
concepts/s	trategies p	ost training	g.			75%	2	35%	8	5%
Revenues/	Expenditui	res				70%	7	70%	8	3%

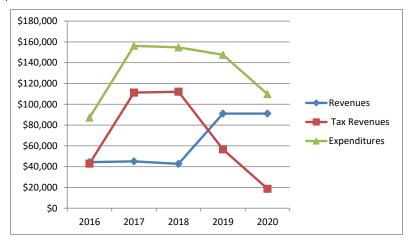
Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Science

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	44,247 30	\$	45,015 -	\$	42,662	\$	91,000 -	\$	91,000 -
5790 - Local Rev-Local Grants		-		-		-		-		-
		44,277		45,015		42,662		91,000		91,000
REVENUES - Tax Revenues										
5710 - Local Property Taxes		42,814		111,141		112,015		56,575		18,707
Total REVENUES :		87,091		156,156		154,677		147,575		109,707

EXPENDITURES	2015-2016 2 Actual		 2016-2017 Actual)17-2018 Actual	18-2019 ojected	A)19-2020 pproved Budget
EXPENDITURES before Facilities								
6100 - Payroll Expenditures	76	859	136,349		140,536	116,352		78,484
6200 - Contracted Services	1	814	7,518		2,357	7,300		7,300
6300 - Supplies & Materials	3	605	3,503		1,279	11,800		11,800
6400 - Other Operating Costs	4	813	8,786		10,505	12,123		12,123
Total EXPENDITURES:	\$ 87	,091	\$ 156,156	\$	154,677	\$ 147,575	\$	109,707

Performance Ratio	51%	29%	28%	62%	83%
Total Local, Federal, and State Revenues / Total Expenditures					



	Bilingual 04
Program Narrative	Division 2019-2020 Objectives
To provide Professional Development and Technical	Service Delivery Objective
Assistance to Bilingual/ESL Districts and private schools.	1. The Teaching and Learning Center will provide services t 96% of the public-school districts with Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 90% of participants will express satisfaction with Core professional development.
	Outcomes Objective
	3. 85% of workshop participants will report implementing learning from the training attended.
	Financial Objective
	4. The Teaching and Learning Center will be 70% self- supporting for the 18-19 budget year.
Division Goals	Prior Year Highlights
The Teaching and Learning Center (TLC) division provides educators with exemplary professional development and instructional support.	The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 171 other entities were represented at workshops and leadershil group meetings. Of the respondents to the HCDE
The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus.	professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).
One of the principal activities of staff is to conduct workshops and training for educational professionals in Harris County.	
	n

HCDE Goa	als					General Operating	Fund Ex	penditure	s by Object	
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				201/18	2018/19	2019/20
Х	Х	X	Х	Х				Actual	Projected	Budget
	Pe	ersonnel A	llocations	;		Payroll	61,946	61,946		
Positio	Position 17/18 18/19 19/20			20	Contracted Services	44,150	48,590	49,800		
Clerica	al	.25	.25	.2	25	Supplies & Materials	7,415	17,911	23,219	
Directo	or	.30	.50	.5	50	Other Operating Expenses 6,288 6,868				15,300
			1			Capital Outlay		0	0	0
Total		.75	.75	.7	5	Total Budget \$115,63			\$135,315	\$153,320
	Pe	rformance	Measure	S		Actual	Actual Proj			ected
						2017/18	20	018/19	201	9/20
Percentag	e of Harris	County Pu	blic Schoo	I Districts	Served	96%		96%	96	6%
Percent Sa	atisfied					90%		90%	90)%
	• •	g or intende ost training		ment		85%		85% 9)%
	Expenditu		J.			70%		70%	55	5%

Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Bilingual Education

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	11,130 -	\$	19,525 -	\$	49,775 -	\$	85,000 -	\$	85,000 -
		11,130		19,525		49,775		85,000		85,000
REVENUES - Tax Revenues										
5710 - Local Property Taxes		40,374		98,125		65,859		50,315		68,320
Total REVENUES :		51,504		117,650		115,634		135,315		153,320

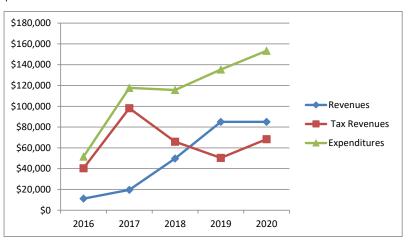
EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	38,843	60,651	57,781	61,946	65,001
6200 - Contracted Services	5,700	37,123	44,150	48,590	49,800
6300 - Supplies & Materials	3,142	7,986	7,415	17,911	23,219
6400 - Other Operating Costs	3,818	11,890	6,288	6,868	15,300
Total EXPENDITURES:	\$ 51,504	\$ 117,650	\$ 115,634	\$ 135,315	\$ 153,320

22%

17%

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures



43%

63%

n an	Language Arts 07
Program Narrative	Division 2019-2020 Objectives
To provide summer mini conference to improve	Service Delivery Objective
instructional delivery in the areas of elementary education, special education, behavior and ELLS and gifted and talented.	1. The Teaching and Learning Center core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities.
	Client Satisfaction Objective
	2. 95% of participants will express satisfaction with Core professional development.
	Outcomes Objective
	3. 85% of workshop participants will report implementing learning from the training attended.
	Financial Objective
	4. The Teaching and Learning Center will be 70% self- supporting for the 19-20 school year.
Division Goals	Prior Year Highlights
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education.	The Teaching And Learning Center provided services to a 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction
The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus.	
One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	

	-1-									- 1		
HCDE Go				1	1	General Operating	Fund E	-				
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18	2018/19	2019/20		
X	Х	X	X	X				<u>Actual</u>	Projected	Budget		
	Pe	rsonnel A	llocations	5		Payroll	Payroll 70,563					
Positio	า	17/18	8 18/1	9 19/	20	Contracted Services	53,360	54,360				
Directo	or	.55	.55	.5	5	Supplies & Materials	5	13,088	1,967	10,757		
Secret	ary	.30	.45	.6	5	Other Operating Expenses 7,992 24,972 2						
			İ			Capital Outlay 0 0						
						Total Budget	\$194,865	\$190,889				
Total		.85		1.	1							
	Per	formance	Measure	s		Actual	Pro	ojected	Proj	ected		
						2017/18	20	018/19	201	9/20		
Districts/e	ntities serv	/ed				96%		96%	96	5%		
Client sati	sfaction					90%		90%	90)%		
Clients re	porting imp	olementatio	on of learn	ing	75% 75% 85%							
% self-sut	ficiency					70%		70%	8	1%		

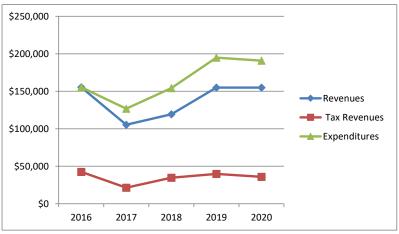
Budget Trend Analysis for Fiscal Year 2019-2020

TLC - English Language Arts

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	112,799 -	\$	105,370 -	\$	119,400 -	\$	155,000 -	\$	155,000 -
		112,799		105,370		119,400		155,000		155,000
REVENUES - Tax Revenues										
5710 - Local Property Taxes		42,552		21,419		34,804		39,865		35,889
Total REVENUES :		155,351		126,789		154,204		194,865		190,889

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	87,226	68,467	70,583	104,776	100,800
6200 - Contracted Services	39,635	29,576	62,541	53,150	54,360
6300 - Supplies & Materials	15,028	12,241	13,088	11,967	10,757
6400 - Other Operating Costs	13,463	16,505	7,992	24,972	24,972
Total EXPENDITURES :	\$ 155,351	\$ 126,789	\$ 154,204	\$ 194,865	\$ 190,889





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TLC - Social Studies 308									
Program Narrative To provide summer mini conference to improve	Division 2019-2020 Objectives Service Delivery Objective								
instructional delivery in the areas of elementary instructions, special education, behavior, ELLS and gifted-talented.	1. The Teaching and Learning core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities.								
	Client Satisfaction Objective 2. 90% of participants will express satisfaction with Core professional development.								
	Outcomes Objective 3. 85% of workshop participants will report implemented or intend to implement learning from the training attended.								
	Financial Objective 4. The Teaching and Learning Center will be 70% self- supporting for the 2019-2020 budget year								
Division Goals	Prior Year Highlights								
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).								

HCDE Go	als					General Operating	Fund Ex	penditur	es by Objec	t		
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18		2019/20		
Х	Х	Х	X	X				Actual	Projected	Budget		
						Payroll	67,138	20,431	31,833			
Personnel Allocations					Contracted Services	6	8,155	12,275	13,48			
Positio	n	17/18	3 18/1	/19 19/20		Supplies & Materials	S	53	4,310	3,10		
Directo	or	.55	.5		4	Other Operating Exp	penses	105	4,650	4,65		
Secret	ary	.4	0	()	Capital Outlay	0	0	(
						Total Budge	\$75,451	\$41,666	\$53,068			
Total		.85	.5		4							
	Pei	formance	Measure	s		Actual	Proj	ected	Projected			
						2017/18	201	8/19	2019	9/20		
Percentag	e of Harris	County P	ublic Scho	ol Districts	s Served	96%	9	6%	96	%		
Percent Sa	atisfied					90%	9	0%	90	90%		
Percent implementing or intended to implement concepts/strategies post training.					75%	75%		75	%			
Revenues	/Expenditu	ires				9%	11	5%	90	%		

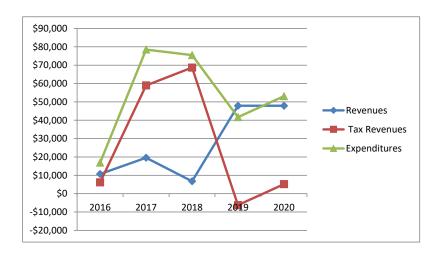
Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Social Studies

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	10,705 -	\$	19,539 -	\$	6,755 -	\$	47,900 -	\$	47,900
		10,705		19,539		6,755		47,900		47,900
REVENUES - Tax Revenues 5710 - Local Property Taxes		6,153		58,952		68,696		(6,234)		5,168
Total REVENUES :		16,858		78,491		75,451		41,666		53,068

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	12,809	65,09	2 67,13	8 20,43	1 31,833
6200 - Contracted Services	2,000	9,28	0 8,15	5 12,27	5 13,485
6300 - Supplies & Materials	1,859	2,53	0 5	3 4,310	3,100
6400 - Other Operating Costs	190	1,58	9 10	5 4,650	9 4,650
Total EXPENDITURES :	\$ 16,858	\$ 78,49	1 \$ 75,45	1 \$ 41,660	6 \$ 53,068
Performance Ratio	64%	25	% 9	% 115	% 90%

Total Local, Federal, and State Revenues / Total Expenditures



	d - Winter Conference 09
Program Narrative	Division 2019-2020 Objectives
The annual conference provides a full-day professional	Service Delivery Objective
development opportunity for teachers and administrators in programs serving children ages 3-8, in public and private settings. 1,300 plus participants attend over 75 sessions	1. The Teaching and Learning Center core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities.
offered by nationally-known and local presenters.	Client Satisfaction Objective
	2. 90% of participants will express satisfaction with Core professional development.
	Outcomes Objective
	3. 85% of workshop participants will report implemented or intend to implement learning from the training attended.
	Financial Objective
	4. The Teaching and Learning Center will be 70% self- supporting for the 2019-2020 budget year.
Division Goals (enter 1-3)	Prior Year Highlights
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work	The Teaching And Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction)
with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	

HCDE Goa	als					General Operating	Fund E	xpenditur	es by Obje	ct	
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18	2018/19	2019/20	
Х	Х	Х	X	X				Actual	Projected	Budget	
						Payroll		106,449	48,808	67,047	
	Pe	ersonnel A	llocations			Contracted Services	5	56,641	58,000	58,000	
Positio	Position 17/18 18/19 19/20		Supplies & Materials	5	10,885	11,200	11,200				
Directo	or	.5	.5		5	Other Operating Expenses		22,067	25,500	25,500	
Secret	ary	1	.5	.2	25	Capital Outlay		0	0	0	
				İ		Total Budget		\$196,042	\$138,508	\$161,747	
Total		1.5	1	0.7	75						
	Per	formance	Measure	S		Actual	Pre	ojected	Proj	ected	
						2017/18	20	018/19	201	9/20	
Percentag	e of Harris	County P	ublic Scho	ol Districts	s Served	96%		96%	96	5%	
Percent Sa	atisfied					90%		90%	90)%	
Percent implementing or intended to implement concepts/strategies post training.					75%	75%		75	5%		
Revenues	/Expenditu	res				70%		70%	62	62%	

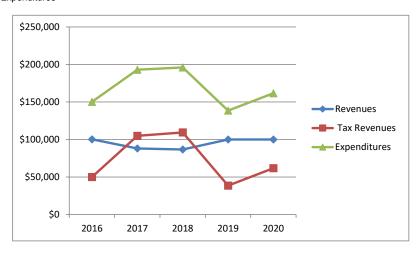
Budget Trend Analysis for Fiscal Year 2019-2020

TLC - EC Winter Conference

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5730 - Local Rev-Other Entities	\$	91,367 6,575	\$	79,465 8,110	\$	78,480 5,750	\$	80,000 20,000	\$	80,000 20,000
5740 - Local Revenue-Other		2,300 100,242		500 88,075		2,430 86,660		- 100,000		100,000
REVENUES - Tax Revenues 5710 - Local Property Taxes		50,030		104,890		109,382		38,508		61,747
Total REVENUES:		150,271		192.965		196,042		138.508		161.747

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	59,978	103,808	106,449	43,808	67,047
6200 - Contracted Services	52,391	51,610	56,641	58,000	58,000
6300 - Supplies & Materials	12,717	11,914	10,885	11,200	11,200
6400 - Other Operating Costs	25,186	25,663	22,067	25,500	25,500
Total EXPENDITURES :	\$ 150,271	\$ 192,995	\$ 196,042	\$ 138,508	\$ 161,747

Performance Ratio67%46%44%72%62%Total Local, Federal, and State Revenues / Total Expenditures67%62%



TLC - Scho 31					
Program Narrative	Division 2019-2020 Objectives				
The Scholastic Art & Writing program is the longest running, largest and most prestigious competitions of its kind in the nation. Art and writing entries from public and private schools throughout Harris County arrive at HCDE for regional competition.	Client Satisfaction Objective				
HCDE, as Regional Sponsor for The Scholastic Art and Writing Awards, recognizes and celebrates the outstanding talent of young writers and artists in public, private and home schools throughout Harris County. Each fall schools and districts submit the best artwork and writing of their students to HCDE to compete at the regional level. After entries are evaluated by a panel of judges, selected pieces are recognized locally and prizes are awarded to acknowledge outstanding work. Gold Key winners then go on to compete at the national level.	 2. 90% of participants will express satisfaction with Core professional development. Outcomes Objective 3. 85% of workshop participants will report implemented or intend to implement learning from the training attended. Financial Objective 4. The Teaching and Learning Center will be 70% self-supporting for the 2019-2020 budget year 				
· · ·	Prior Year Highlights				
professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education.	The Teaching and Learning Center provided services to all 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).				
The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.					

HCDE Go	als					General Operating	Fund Exp	enditures	by Object	
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2016/17	2017/18	2018/19
Х	X							Actual	Projected	Budget
	Р	ersonnel A	llocations			Payroll		55,657	81,068	127,571
Positio	n	16/17	′ 17/1	8 18/	/19	Contracted Service	S	7,890	17,385	18,08
Directe	or	.40 .40 1			Supplies & Material	S	3,994	6,431	7,23	
Secret	ary	.45	.45	i İ.,	5	Other Operating Ex	Other Operating Expenses 27			
			İ	İ		Facility Charges		4,718	5,259	(
						Total Budge	et	\$99,931	\$142,473	\$183,717
Total		.85	.85	j 1.	5					
	Pei	formance	Measure	s		Actual	Pro	jected	Proj	ected
						2017/18	20	18/19	201	9/20
% of Distr	icts/Entitie	s served				96%	ę	96%	9	6%
6 of Clien	ts Satisfied	ł				90%	9	90% 9		0%
% of parti	cipants im	plemented	or intend	to implem	ent	97%	8	85%		5%
% self sut	ficiency					37%	1%			

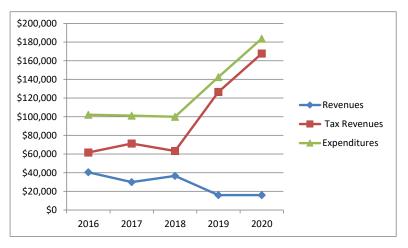
Budget Trend Analysis for Fiscal Year 2019-2020

Scholastic Arts

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
REVENUES - Local, State, and Federal 5730 - Local Rev-Other Entities 5740 - Local Revenue-Other	\$	40,449	\$	735 29,262	\$	36,623	\$	10,000 6,000	\$	10,000 6,000
		40,449		29,997		36,623		16,000		16,000
REVENUES - Tax Revenues										
5710 - Local Property Taxes		61,666		71,190		63,308		126,473		167,707
Total REVENUES :		102,115		101,187		99,931		142,473		183,707

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	62,382	53,567	55,657	81,068	127,571
6200 - Contracted Services	7,500	11,610	7,890	17,385	18,085
6300 - Supplies & Materials	3,918	5,894	3,994	6,431	7,231
6400 - Other Operating Costs	23,850	25,553	27,672	32,330	30,830
	97,650	96,624	95,213	137,214	183,717
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	4,465	4,563	4,718	5,259	-
Total EXPENDITURES:	\$ 102,115	\$ 101,187	\$ 99,931	\$ 142,473	\$ 183,717

Performance Ratio40%30%37%11%9%Total Local, Federal, and State Revenues / Total Expenditures



				TL	C - Spe	cial 313	Education			
Program I	Narrative						ivision 2019-2020 Object	ives		
To provide staff development and training for K-12 teachers working with students with disabilities. The content and training provided reflects legislative mandates and best practices in special education. Division Goals The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.				ers S 1. Se C 2. Pr 0 3. in Fi 4.	-					
				TI 25 ot le arly H ha s st	had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).					
HCDE Go						C	eneral Operating Fund E	vpopditur	as hy Ohia	^ 4
Goal 1	Goal 2	Goal 3	Goal 4	Goal	5	9	eneral Operating Pullo E	2017/18		л 2019/20
X	X	X	X	X	- I			Actual	Projected	Budget
							ayroll	59,171		
	Per	sonnel A	llocations	5			ontracted Services	4,300		
Positio	n	17/18	18/1	9	19/20	S	upplies & Materials	437	957	1,27

ersonnel Allo	cations		Contracted Service	S	4,300	10,495	8,575	
17/18	18/19	19/20	Supplies & Materia	ls	437	957	1,277	
.55	.55	.5	Other Operating Ex	penses	826	1,104	2,704	
.30	.30	.25	Capital Outlay		0	0	C	
			Total Budg	et	\$64,734	\$74,502	\$77,561	
.85	.85	.75						
rformance M	easures		Actual	Pro	Projected		Projected	
			2017/18	20	8/19	2019	9/20	
es served			96%	9	96%		%	
d			90%	9	90%		%	
plemented or	85%	85%		85%				
			81%	9	3%	89	%	
Director .55 .55 .5 Secretary .30 .30 .25				17/18 18/19 19/20 .55 .55 .5 .30 .30 .25 .85 .85 .75 Fformance Measures Actual 2017/18 Page Served 96% d 90% plemented or intend to implement 85%	17/18 18/19 19/20 .55 .55 .5 .30 .30 .25 .30 .30 .25 .85 .85 .75 rformance Measures Actual Project 2017/18 201 96% 9 d 90% 9 plemented or intend to implement 85% 8	Insolutions Jay 20 17/18 18/19 19/20 .55 .55 .5 .30 .30 .25 .85 .85 .75 rformance Measures Actual Projected 2017/18 2018/19 es served 96% 96% d 90% 90% plemented or intend to implement 85% 85%	Insolutions Jay 19/20 17/18 18/19 19/20 .55 .55 .5 .30 .30 .25 .85 .85 .75 .85 .85 .75 Image: served dot intend to implement 96% 96% 90% 90% 90% 90% 85% 85%	

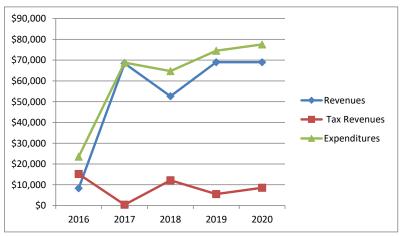
Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Special Education

REVENUES	2015-2016 Actual		2	016-2017 Actual	2	2017-2018 Actual	2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5790 - Local Rev-Local Grants	\$	8,340 -	\$	68,418 -	\$	52,605 -	\$	69,000 -	\$	69,000 -
		8,340		68,418		52,605		69,000		69,000
REVENUES - Tax Revenues										
5710 - Local Property Taxes		15,168		394		12,130		5,502		8,561
Total REVENUES :		23,508		68,812		64,735		74,502		77,561

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	21,387	62,724	59,171	61,946	65,005
6200 - Contracted Services	800	3,000	4,300	10,495	8,575
6300 - Supplies & Materials	1,003	899	437	957	1,277
6400 - Other Operating Costs	318	2,189	826	1,104	2,704
Total EXPENDITURES:	\$ 23,508	\$ 68,812	\$ 64,734	\$ 74,502	\$ 77,561





TLC - Speaker Series 314								
Program Narrative	Division 2019-2020 Objectives							
To provide educators with an instructional leadership series featuring nationally recognized educational leaders who will provide training on current research and timely trends. Legal issues as well as guidance on state assessment changes have also been included.								
Division Goals	Prior Year Highlights							
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special educational. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction).							

1						1						
HCDE Go	als					General Operating Fund Expenditures by Object						
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18	2018/19	2019/20		
Х	X	Х	Х	Х				Actual	Projected	Budget		
						Payroll		73,542	40,534	63,779		
Personnel Allocations					Contracted Services	i	23,800	396,500	83,970			
Positio	n	17/18	8 18/1	9 19/	20	Supplies & Materials	5	6,785	16,700	16,900		
Directo	or	.45	.25	.4	5	Other Operating Expenses		6,415	13,690	10,990		
Secret	ary	.40	.30	.3	0	Total Budget		\$110,542	\$467,424	\$175,639		
Total		.85	.55	.7	5							
	Pe	rformance	Measures	;		Actual	Pr	ojected	Proj	ected		
						2017/18	2	018/19	201	9/20		
Percentage	e of Harris	County Pu	ublic Schoo	ol Districts	Served	96%		96%	9	6%		
Percent Sa	atisfied					90%		90%		0%		
Percent implementing or intended to implement concepts/strategies post training.					75%	75%		7	5%			
Revenues/	/Expenditu	res				79%		98%				

Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Speaker Series

REVENUES	2	2015-2016 Actual		2016-2017 2 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts	\$	113,951	\$	104,883	\$	87,291	\$	459,000	\$	143,970	
5710 - Local Property Taxes		-		53,825		23,251		8,424		31,669	
Total REVENUES :		113,951		158,708		110,542		467,424		175,639	

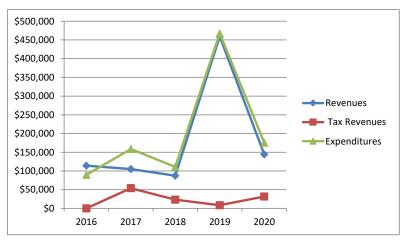
EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	31,154	70,894	73,542	40,534	63,779
6200 - Contracted Services	44,681	68,332	23,800	396,500	83,970
6300 - Supplies & Materials	6,244	11,549	6,785	16,700	16,900
6400 - Other Operating Costs	7,419	7,933	6,415	13,690	10,990
Total EXPENDITURES :	\$ 89,499	\$ 158,708	\$ 110,542	\$ 467,424	\$ 175,639

66%

127%

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures



79%

98%

TLC - Professional Development 315								
Program Narrative	Division 2019-2020 Objectives							
To provide summer mini conferences to improve instructional delivery in the areas of early childhood, special education, behavior and gifted-talented.	Service Delivery Objective 1. The Teaching and Learning Center core will provide services to 96% of the public-school districts within Harris County and a minimum of 25 other educational entities. Client Satisfaction Objective 2. 90% of participants will express satisfaction with Core professional development. Outcomes Objective 3. 85% of workshop participants will report implemented learning from the training attended. Financial Objective 4. The Teaching and Learning Center will be 70% self- supporting for the 2019-2020 budget year.							
Division Goals	Prior Year Highlights							
The Teaching and Learning Center (TLC) division is dedicated to providing educators with exemplary professional development and instructional support in the four core curricular areas (English/language arts, mathematics, science and social studies) as well as in early childhood, bilingual, gifted/talented and special education. The team consists of experienced specialists who work with each client to customize programs to meet the needs of each individual district and/or campus. One of the principal activities of staff is to conduct workshops and trainings for educational professionals in Harris County.	The Teaching And Learning Center provided services to a 25 districts (100%) within Harris County. In addition, 103 other entities were represented at workshops and leadership group meetings. Of the respondents to the HCDE professional development evaluation surveys, 97% had satisfaction scores of 3 or above based on a 4-point scale (with 4 being the greatest satisfaction							

HCDE Go	als					General Operating Fund Expenditures by Object						
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18		2019/20		
X	X	X	Х	Х				Actual	Projected	Budget		
						Payroll		0	0	0		
Personnel Allocations				Contracted Services	;	6,000	26,500	26,500				
Positio	n	17/18	18/19	19/2	20	Supplies & Materials	6	0	7,000	7,000		
N/A		0	0	0		Other Operating Expenses		0	5,500	5,500		
						Capital Outlay	0	0	0			
						Total Budget		\$6,000	\$39,000	\$39,000		
	ĺ											
Total		0	0	C)							
	Per	rformance	Measure	s		Actual	Proj	ected	Proje	cted		
						2017/18	201	8/19	2019	9/20		
Percentag	e of Harris	County P	ublic Scho	ol Districts	s Served	96%	9	6%	96	%		
Percent S	atisfied					90%	90%		90	%		
Percent implementing or intended to implement concepts/strategies post training.					75%	75%		75	%			
Revenues	/Expenditu	ires				2%	2% 100%			100%		

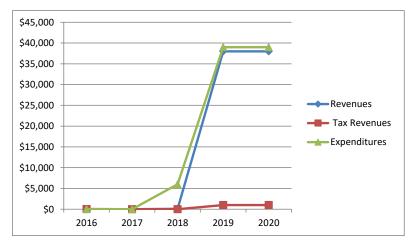
Budget Trend Analysis for Fiscal Year 2019-2020

TLC - Professional Development

REVENUES	15-2016 Actual	2(016-2017 Actual	017-2018 Actual	018-2019 Projected	A	019-2020 .pproved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5730 - Local Rev-Other Entities	\$ -	\$	-	\$ 90 -	\$ 38,000 1,000	\$	38,000 1,000
	-		-	90	39,000		39,000
REVENUES - Tax Revenues							
5710 - Local Property Taxes	 24		-	5,910	-		-
Total REVENUES :	24		-	6,000	39,000		39,000

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	-	-	-	-	-
6200 - Contracted Services	-	-	6,000	26,500	26,500
6300 - Supplies & Materials	24	-	-	7,000	7,000
6400 - Other Operating Costs	-	-	-	5,500	5,500
Total EXPENDITURES:	\$ 24	\$-	\$ 6,000	\$ 39,000	\$ 39,000

Performance Ratio	0%	#DIV/0!	0%	100%	100%
Total Local, Federal, and State Revenues / Total Expenditures					



Chief of Staff 094									
Program Narrative	Division 2019-2020 Objectives								
The Chief of Staff overseas and supervises Case for Kids,	Service Delivery Objective								
while providing support to the County School Superintendent	1. The Division Directors under my supervision will receive an average of four formal visits from me during the year.								
	Client Satisfaction Objective								
	2. 100% of division directors, managers, and supervisors receiving support from me will be satisfied.								
	Outcomes Objective								
	3. 100% of achievement in this area.								
	Financial Objective								
	4. 100% of divisions under my supervision will meet their								
	financial accountability objectives.								
Division Goals	Prior Year Highlights								
To ensure successful delivery of programs and services under CASE for Kids.	New Division.								

CDE Go	als						General Operating	Fund E	xpenditur	es by Obje	ct
Goal 1	Goal 2	Goal 3	Goal	4	Goal 5				2017/18	2018/19	2019/20
Х	Х	Х	X		Х				Actual	Projected	Budget
	Pe	rsonnel A	llocati	ons			Payroll		223,555	267,626	260,47
Position				17/18	3 18/19	19/20	Contracted Services	5	10,778	500	
Chief of	Staff			1	1	1	Supplies & Material	S	1,296	2,219	89
Public Ir	nformation	and Policy	y	4		4	Other Operating Ex	penses	1,055	12,700	5,00
Officer		-		1	1	1	Capital Outlay		0	0	
							Facility Charg	es	2,746	3,061	4,76
							Total Budge	t	\$239,430	\$286,106	\$271,13
Total				2	2	2					
	Pe	rformance	Meas	ures			Actual	Pre	ojected	Proj	ected
							2017/18	20	018/19	201	9/20
								1			
								1			
								1			

Budget Trend Analysis for Fiscal Year 2019-2020

Chief of Staff

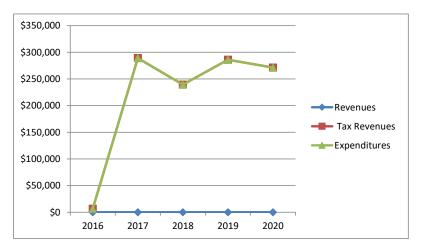
REVENUES	15-2016 Actual	2	016-2017 Actual	2	017-2018 Actual	018-2019 Projected	019-2020 Approved Budget
REVENUES - Local, State, and Federal 5740 - Local Revenue-Other	\$ -	\$	-	\$	-	\$ -	\$ -
	-		-		-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	 187,574		289,057		239,430	286,106	271,409
Total REVENUES :	187,574		289,057		239,430	286,106	271,409

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	163,268	234,208	223,555	267,626	260,471
6200 - Contracted Services	15,703	47,112	10,778	500	-
6300 - Supplies & Materials	5,359	2,885	1,296	2,219	899
6400 - Other Operating Costs	646	2,196	1,055	12,700	5,000
	184,975	286,401	236,684	283,045	266,370
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	2,599	2,656	2,746	3,061	4,769
Total EXPENDITURES:	\$ 187,574	\$ 289,057	\$ 239,430	\$ 286,106	\$ 271,139

Sustainability Ratio

Local Property Taxes / Expenditures





				C/	ASE for	· Kids - Local								
						922								
Program	Narrative					Division 2019-2020 O	bjective	S						
	er for Afters	chool, Sur	nmer, and	Enrichm	ent for	Service Delivery Objective								
Kids or CA	ASE for Kid	s strives to	improve th	ne qualit	у,	1. At least 90% of the proposed number of students will								
	ind reach o					participate in CASE for Kids projects during the 2018-19 school								
	rofessional					year.								
	ies for the o					Client Satisfaction Obje	ective							
	e out-of-sch					2. During the 2018-19	school y	ear, 90% o	f stakeholde	ers will be				
	outh. Afters					satisfied or very satisfied	ed with s	ervices pro	ovided by CA	ASE for				
	es. All kids it the day w					Kids.								
	he future.					Outcomes Objective								
	mework, ar					3. At least 70% of stud	ents in C	CASE for Ki	ids program	s will				
	de resource					report increased perce	ptions of	self, schoo	ol and comm	nunity.				
	e CASE for					Financial Objective								
	d home ma			••		4. CASE will be at lease	st 80% s	elf-sustaini	ing.					
Division	Goals					Prior Year Highligh	ts							
	Kids goals	are built o	n the servic	es we p	rovide in	Lights On Afterschool,		onal awarene	ess day to sur	port				
	n categories					afterschool, was held lo								
	g Quality, a					2017 at the Children's								
	s: CASE for				riety of	by the Greater Houstor	Lights C	On Alliance	(GHLOA), a	collection				
	including f					of local organizations v								
comprehe	nsive progr	rams and p	project-base	ed activit	ties.	celebrated the organiza								
						lights on for students d								
	g Quality: (aftermath. CASE hoste								
	ncrease/str						Challenge robotics competition. This year the competition serve							
	esulting in i					800, 4th - 8th grade students and 70 teachers from 14 school districts, three charters, two private schools, two homeschools and four non-profit organizations. CASE was also able to garner 117								
organizati	ons implem	nenting the	out-of-sch	ool time	program.									
							volunteers to assist with the day's operations; some essential volunteers were from Humble ISD, PTA's, CenterPoint Energy, Ocean Engineering, and Kashmere Association. As a new initiat							
Driving C	hange: CA	SE for Kids	s convenes	commu	nity									
	o promote a					e Ocean Engineering, an								
	y. In this ar					h for HCDE-CASE, CAS								
	unity to inv			e the be	st course	Harris County schools								
of action t	o equalize a	access for	youth.			access to debate activit	ies. CAS	E Debates s	erved ten par	ticipating				
						schools from five distri								
						two seminars and two								
						Debates, two students of								
						tournament, internation								
						won 2nd place and coll	ege scho	larship mon	ey in the HUI	DL City				
						Championship.								
HCDE Go		0.10	a		-	General Operating	Fund Ex	-						
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	5			2017/18	2018/19	2019/20				
X	X	X	X	X				<u>Actual</u>	Projected	Budget				
	Pe	ersonnel A	Allocations	5		Payroll		214,479						
Positio	n		17/18	18/19	19/20	Contracted Services		248,307	292,098					
Direct	or		1	1	1	Supplies & Materials		51,484		16,580				
Asst. D	Director		2	2	1	Other Operating Exp	enses	157,836	70,782	59,730				
Manac			2	2	3	Capital Outlay		0	0	0				
	linator/Spec	cialist	15	12	17	Facilities Charges	0	0						
Secre	•		4	4	4	Total Budget	:	\$672,106	-	\$747.444				
Total	sary		24	21	26		Note: This is the only the general fund budget.							
TULAI			24		20	Special revenue bud	get totals	\$ \$7,294,29	94 for FY20.					
	Do	rformance	e Measure	s		Actual	_	ojected		ected				
			- measure	-		2017/18	2018/19 201							
Dercont o	of proposed	numbered	tudente			90%		90%		9/20)%				
	of site coord			eatioficat	orvoru	N			J /0					
satisfied		111015/512	INCLIDICEIS	sausiied	or very	^{ry} 96% 90% 90%								
	Solf-sustain	•				96%		90%		0%				

96%

90%

90%

Percent Self-sustaining

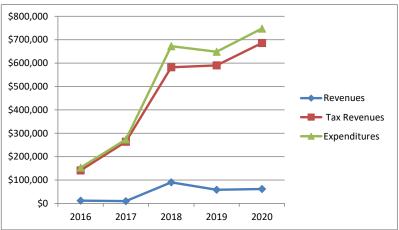
Budget Trend Analysis for Fiscal Year 2019-2020

CASE Local

REVENUES	15-2016 Actual	2	016-2017 Actual	2	2017-2018 Actual	018-2019 Projected	A	019-2020 opproved Budget
REVENUES - Local, State, and Federal								
5720 - Local Rev-Schl Districts	\$ 6,665	\$	8,685	\$	89,994	\$ 56,000	\$	61,700
5730 - Local Rev-Other Entities	5,135		-		-	-		-
5740 - Local Revenue-Other	-		1,053		-	2,000		-
5790 - Local Rev-Local Grants	-		-		-	-		-
	11,800		9,738		89,994	58,000		61,700
REVENUES - Tax Revenues								
5710 - Local Property Taxes	140,984		263,799		582,112	590,237		685,744
Total REVENUES :	152,784		273,537		672,106	648,237		747,444

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	109,520	78,303	214,479	254,267	314,674
6200 - Contracted Services	19,728	74,188	248,307	292,098	356,460
6300 - Supplies & Materials	13,821	32,910	51,484	31,090	16,580
6400 - Other Operating Costs	9,715	88,136	157,836	70,782	59,730
	152,784	273,537	672,106	648,237	747,444
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	-	-	-	-	-
Total EXPENDITURES :	\$ 152,784	\$ 273,537	\$ 672,106	\$ 648,237	\$ 747,444

Performance Ratio8%4%13%9%8%Total Local, Federal, and State Revenues / Total Expenditures5%5%5%5%



	Business	s Support Services 050
Program Narrative		Division 2019-2020 Objectives
The Business Services Division provides financial services to all HCDE divisions. Activities include, b limited to, budgeting, financial reporting, grant according payroll services (processing pay checks, direct dep payroll (withholding), bill paying (accounts payable), receipts, debt payment monitoring, investment of d funds, accounts receivable, and finance training.	out are not ounting, oosits,), cash	Service Delivery Objective 1. Business Services will disseminate info about best business practices to all HCDE divisions by providing training, post financial info on the portal & website, and distribute Business calendars of due dates for financial reports, budgets, and risk assessment reviews. Client Satisfaction Objective 2. 90% of clients will be satisfied with services provided by Business Services. Outcomes Objective 3. The FY20 annual financial audit will receive an "unmodified" opinion from the independent auditor and there will be no audit findings. Financial Objective 4. Business Office operation costs will range between 3% to 5% per
Division Goals	Prior	Department employee. Year Highlights
To support the operations of HCDE by maximizing human and fiscal resources and utilizing sound fiscal planning for the efficient delivery of services and the protection of HCDE assets.	The Division Exceeded Secured and "Unmodifien best type of No findings Maintained "Aaa" from Increased of fund baland Received the GFOA and	on had the following accomplishments: the 99 percent tax collection rate goal; actual 99.6 percent and administered over \$30M in grants d" Opinion expressed by the external independent auditors – which is the of auditor's opinion s or questioned costs in the annual financial report I its credit rating of "AAA" from Standard & Poor's Rating Services and Moody's Investor Services fund balance at the end of the year and ended with \$10 M in unassigned ce he Certificate of Achievement of Excellence in Financial Reporting from

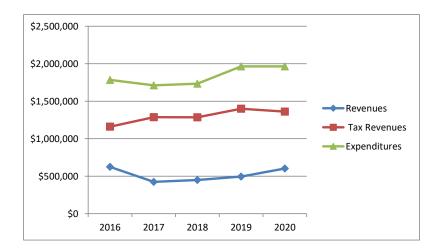
ICDE Goals							General Operating Fu	und Ex	penditures by	y Object	
Goal 1	Goal 2	Goal 3	Goa	al 4	Goal	5			2017/18	2018/19	2019/20
	X		X	(Х				Actual	ctual Projected	
	Perso	onnel Allocatio	ons				Payroll		1,224,714	1,319,495	1,390,583
Position			17/18	18/19	19/20		Contracted Services		325,695	448,560	376,00
Assistant 3	Superintenden	t	1	1	1				· ·		
Chief Acco	ounting Officer		1	1	1		Supplies & Materials		46,149	42,580	65,50
Senior Ac	countant		1	1	1		Other Operating Expenses		64,712	73,560	97,20
	g Manager/Aco	countant	4	4	4		Capital Outlay		0	0	
Business /	Analyst		1	1	1		Facility Charges		71,966	-	34,550
Executive	Assistant		1	1	1						
Specialist/			7	7	7		Total Budget		\$1,733,236	\$1,964,411	\$1,963,83
Reporting	Officer		.5	1	1						
Total			16.50	17	17						
	Perfor	mance Measu	ures				Actual		Projected	Pro	jected
							2017/18		2018/19	20	19/20
of divisions	receiving info	on best busine	ess prac	tices			100%		100%	1	00%
6 of clients w	ill be satisfied						90%		90%	9	90%
ne FY16 annual financial audit will receive an "unmodified" opinio om the independent auditor and there will be no findings.					on	meet		meet	n	neet	
verage cost	% per HCDE e	employee					3%-5%	3%-5%	3%	% - 5%	

Budget Trend Analysis for Fiscal Year 2019-2020

Business Support Services

REVENUES	2	015-2016 Actual	2	016-2017 Actual	2	2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
REVENUES - Local, State, and Federal	•	004 700	•		•	4 000	•		•	400.000
5720 - Local Rev-Schl Districts	\$	281,702	\$	54,525	\$	1,628	\$	100,000	\$	100,000
5730 - Local Rev-Other Entities		2,690		4,052		340		-		-
5740 - Local Revenue-Other		81		20		2,622		-		-
5890 - State Rev - Shared Services		9,882		-		-		7,104		-
5990 - Fed Rev - Indirect Costs		329,743		365,758		444,132		387,749		502,240
		624,098		424,355		448,722		494,853		602,240
REVENUES - Tax Revenues										
5710 - Local Property Taxes		1,159,760		1,287,220		1,284,514		1,399,558		1,361,599
Total REVENUES :		1,783,858		1,711,575		1,733,236		1,894,411		1,963,839

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	1,185,387	1,219,835	1,224,714	1,319,495	1,390,583
6200 - Contracted Services	408,297	302,777	325,695	448,560	376,000
6300 - Supplies & Materials	48,133	51,561	46,149	42,580	65,500
6400 - Other Operating Costs	63,217	56,860	64,712	73,560	97,200
6600 - Capital Assets	-	-	-	-	-
	1,705,034	1,631,033	1,661,270	1,884,195	1,929,283
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	78,825	80,542	71,966	80,216	34,556
Total EXPENDITURES :	\$ 1,783,859	\$ 1,711,575	\$ 1,733,236	5 \$ 1,964,411	\$ 1,963,839
Sustainability Ratio					
Local Property Taxes / Expenditures	65%	75%	6 749	6 719	69%



Purchasing Support 950									
Program Narrative	Division 2019-2020 Objectives								
The internal purchasing division is responsible for	Service Delivery Objective								
converting approved requisitions into purchase orders, creating RFP and ITB documents for the formal bidding	1. Internal Purchasing will provide purchasing Pentamation training for 20 HCDE staff.								
process, training requisition generators and processing	Client Satisfaction Objective								
HCDE contracts.	90% of the HCDE clients will be satisfied with purchasing services.								
	Outcomes Objective								
	3. 75% of requisitions will be processed within 2 days of final approval.								
	Financial Objective								
	 Division support charges will not exceed approved budget. 								
Division Goals	Prior Year Highlights								
To maintain a high level of customer service.	Received NPI award - Achievement of Excellence in Procurement.								
	Received TASBO award – Award of Merit – Purchasing Produced Flip books for P-Cards usage and how to do business with HCDE.								

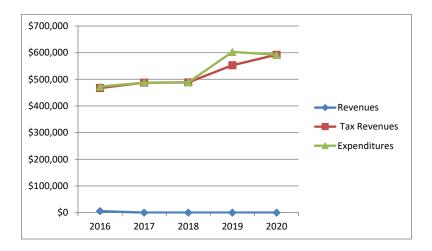
	•										
HCDE Go							General Operating F	und E	-		
Goal 1	Goal 2	Goal 3	Goa	al 4	Goal 5				2017/18	2018/19	2019/20
X									Actual	Projected	Budget
	Pe	rsonnel A	llocat	tions			Payroll		433,340	469,361	500,740
Positio	n			17/18	18/19	19/20	Contracted Services		5,122	79,650	38,050
Direct	or			1	1	1	Supplies & Materials		19,832	17,500	24,200
Assist	ant Directo	or		0	0	1	Other Operating Expe	enses	22,265	27,600	27,100
Contra	act Manage	ər		1	1	0	Facility Charges		7,799	8,693	12,232
Procu	rement Ma	nager		1	1	0	Total Budget		\$488,358	\$602,804	\$592,322
Procu	rement Co	ordinator		1	1	2					
Purcha	asing Spec	cialist		1	1	1					
Quality	y Assuranc	ce Speciali	ist	1	1	1					
Total				6	6	6					
	Pei	rformance	e Mea	sures			Actual	Pro	jected	Proj	ected
							2017/18	20	18/19	201	9/20
Number of	of HCDE st	aff attendi	ng pui	rchasir	ng train	ing	96		100	2	20
Percentag services.	ge of HCD	E clients s	atisfie	d with	the pu	chasing	94		90	ç	90
Percentag approval	ge of requi	sitions pro	cesse	d with	2 days	of final	85	85	8	35	
Purchasir	ng % of act	ual spent	to bud	lget			91		90	9	90

Budget Trend Analysis for Fiscal Year 2019-2020

Purchasing Support

REVENUES		015-2016 Actual	2	016-2017 Actual	2	2017-2018 Actual)18-2019 rojected	4	019-2020 Approved Budget
REVENUES - Tax Revenues 5720 - Local Rev-Schl Districts	\$	5,559	\$	-	\$	-	\$ -	\$	-
5710 - Local Property Taxes		467,405		487,590		488,358	552,804		592,322
Total REVENUES :		472,964		487,590		488,358	552,804		592,322

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	414,429	422,724	433,340	469,361	500,740
6200 - Contracted Services	22,608	21,454	5,122	79,650	28,050
6300 - Supplies & Materials	13,508	17,231	19,832	17,500	24,200
6400 - Other Operating Costs	15,038	18,639	22,265	27,600	27,100
	465,582	480,048	480,559	594,111	580,090
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	7,381	7,542	7,799	8,693	12,232
Total EXPENDITURES:	\$ 472,964	\$ 487,590	\$ 488,358	\$ 602,804	\$ 592,322
Sustainability Ratio Local Property Taxes / Expenditures	1%	0%	0%	0%	0%



Budget Trend Analysis for Fiscal Year 2019-2020

Department Wide

REVENUES REVENUES - Local, State, and Federal	2	015-2016 Actual	2	016-2017 Actual	2	017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
5610 - Other Sources	\$	2,547,458	\$	2,588,083	\$	2,803,104	\$ 2,079,220	\$ 1,768,397
5730 - Local Rev-Other Entities		67,893		-		2,810	-	-
5740 - Local Revenue-Other		488		159,188		595,642	336,203	450,000
5790 - Local Revenue - Local Grants		-		-		945	-	727
5990 - Fed Rev - Indirect Costs		-		-		-	-	-
		2,615,839		2,747,271		3,402,501	2,415,423	2,219,124
REVENUES - Tax Revenues								
5710 - Local Property Taxes		6,692,639		6,910,967		6,385,994	4,322,890	4,821,422
Total REVENUES :		9,308,478		9,658,238		9,788,495	6,738,313	7,040,546

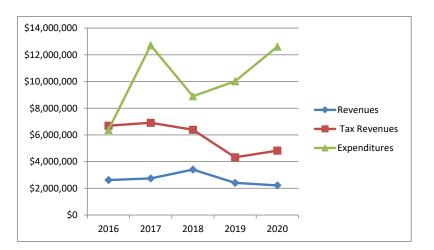
EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	3	-	-	(300,000)	73,519
6200 - Contracted Services	695,091	717,872	725,605	1,147,700	1,498,200
6300 - Supplies & Materials	(40,845)	(40,758)	(32,018)	27,000	19,500
6400 - Other Operating Costs	57,488	992,682	80,196	123,939	129,439
6600 - Capital Assets	216,663	216,663	-	-	-
8900 - Other Uses	3,252,192	8,679,518	5,770,378	6,401,170	8,115,267
	4,180,592	10,565,977	6,544,161	7,399,809	9,835,925
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	2,196,778	2,145,893	2,354,102	2,623,504	2,773,281
Total EXPENDITURES:	\$ 6,377,371	\$ 12,711,870	\$ 8,898,263	\$ 10,023,313	\$ 12,609,206

105%

54%

Sustainability Ratio

Local Property Taxes / Expenditures



72%

43%

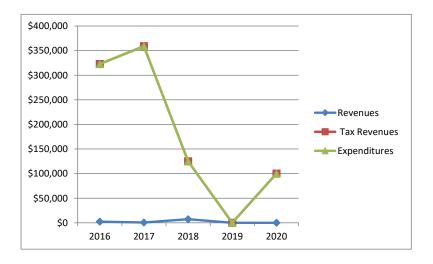
38%

Budget Trend Analysis for Fiscal Year 2019-2020

Retirement Leave Benefits Fund

REVENUES REVENUES - Local, State, and Federal)15-2016 Actual				2018-2019 Projected		2019-2020 Approved Budget		
5610 - Other Sources	\$	2,291	\$	-	\$	-	\$	-	\$	-
5740 - Local Revenue-Other		-		554		7,344		-		-
		2,291		554		7,344		-		-
REVENUES - Tax Revenues										
5710 - Local Property Taxes		320,504		358,410		117,488		-		100,000
Total REVENUES :		322,795		358,964		124,832		-		100,000

EXPENDITURES	15-2016 Actual	2	2016-2017 Actual	2	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities 6100 - Payroll Expenditures Total EXPENDITURES:	\$ 322,795 322,795	\$	358,964 358,964	\$	124,832 124,832	\$ -	\$ 100,000 100,000
Sustainability Ratio Local Property Taxes / Expenditures	99%		100%		94%	#DIV/0!	100%

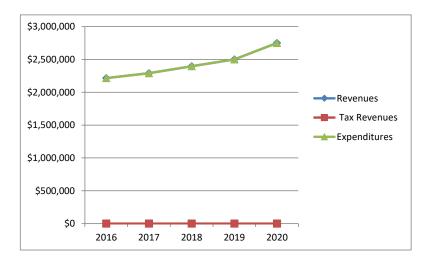


Budget Trend Analysis for Fiscal Year 2019-2020

State TRS On Behalf Payments

REVENUES	2	015-2016 Actual				2017-2018 Actual		018-2019 Projected		2019-2020 Approved Budget
REVENUES - Local, State, and Federal 5830 - Revenue-Other TX Agencies	¢	2.215.370	¢	2.290.135	\$	2.396.189	¢	2.500.000	¢	2,750,000
Total REVENUES	φ	2,215,370	φ	2,290,135	φ	2,396,189	φ	2,500,000	φ	2,750,000

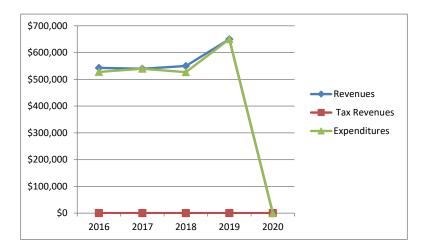
EXPENDITURES		015-2016 Actual	2	2016-2017 Actual	2	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities 6100 - Payroll Expenditures		2,215,370		2,290,135		2,396,189	2,500,000	2,750,000
Total EXPENDITURES :	\$	2,215,370	\$	2,290,135	\$	2,396,189	\$ 2,500,000	\$ 2,750,000
Sustainability Ratio Local Property Taxes / Expenditures		100%		100%		100%	100%	100%



Budget Trend Analysis for Fiscal Year 2019-2020

State TEA Employee Portion Health Insurance

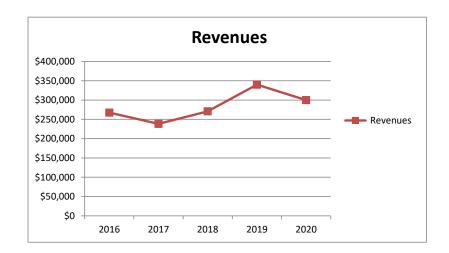
REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5830 - Revenue-Other TX Agencies Total REVENUES:	\$	542,819 542,819	\$	539,660 539,660	\$	549,813 549,813	\$	650,000 650,000	\$		
EXPENDITURES)15-2016 Actual	2	2016-2017 Actual	2	2017-2018 Actual		018-2019 Projected		019-2020 Approved Budget	
EXPENDITURES before Facilities 6100 - Payroll Expenditures Total EXPENDITURES:	\$	527,438 527,438	\$	539,660 539,660	\$	526,930 526,930	\$	650,000 650,000	\$		
Sustainability Ratio Local Property Taxes / Expenditures		103%		100%		104%		100%		#DIV/0!	



Budget Trend Analysis for Fiscal Year 2019-2020

State TEA Supplemental Compensation

	2015-2016 Actual		6-2017 Actual	2	017-2018 Actual	2018-2019 Projected		A	019-2020 Approved Budget
REVENUES - Local, State, and Federal									
REVENUES - Tax Revenues									
5810 - State Revenues	\$ 267,360) \$	238,467	\$	270,803	\$	340,000	\$	300,000
Total REVENUES :	\$ 267,360) \$	238,467	\$	270,803	\$	340,000	\$	300,000



Budget Trend Analysis for Fiscal Year 2019-2020

ISF - Workers Compensation

REVENUES	-2016 tual	2(016-2017 Actual	2	2017-2018 Actual	18-2019 ojected	2019-2020 Approved Budget	
REVENUES - Local, State and Federal 5740 - Local Revenue - Other	\$ 1,286	\$	232	\$	412	\$ -	\$	-
5759 - Local Revenue - Workers Total REVENUES :	 426,790 428,076		256,903 257,135		312,682 313,094	300,000 300,000		450,000 450,000
EXPENDITURES	-2016 tual	20	016-2017 Actual	2	2017-2018 Actual	18-2019 ojected	A	19-2020 oproved Budget
EXPENDITURES EXPENDITURES before Facilities 6200 - Contracted Services 6400 - Other Operating Costs		2(2			A	oproved

0%

106%

Sustainability Ratio Local Property Taxes / Expenditures

\$500,000 \$450,000 \$400,000 \$350,000 \$300,000 \$250,000 Tax Revenues \$200,000 \$150,000 \$100,000 \$50,000 \$0 2017 2016 2018 2019 2020

107%

67%

100%

Chief Communications Officer

Program Narrative	Division 2019-2020 Objectives					
Lead the planning and implementation of Department short						
and long term strategies, tactics, work plans and projects. Provide cost effective business operations system solutions	1. To provide outstanding service and support to HCDE divisions in their goals to help students and staff HCDE.					
and communication technologies.	Client Satisfaction Objective					
	 More than 75% of HCDE divisions will report satisfaction with Communication, Client Engagement and Information Technology support. 					
	Outcomes Objective					
	3. HCDE stakeholders will have a better understanding of what HCDE does and how it not only supports students, but also leverages tax dollars in an effective and efficient manner while supporting the education of nearly 20% of students in the state of Texas.					
	Financial Objective					
	4. To be fiscally prudent with taxpayer dollars as we support the reputation, image and awareness of HCDE in the community and amongst stakeholders.					
Division Goals	Prior Year Highlights					
Provide leadership to HCDE through technology solutions.	Launched new website. Implemented comprehensive awareness campaign. Streamlined processes and procedures for asset tracking. Held obsolete technology sale for employees. Created hundreds of individual collateral materials for divisions, schools, managers and programs.					

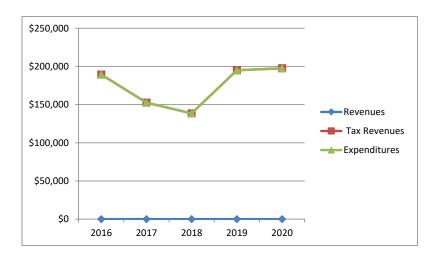
CDE Go	als					General Operating Fund E	xpenditur	es by Obje	ct
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	5		2017/18	2018/19	2019/2
Х	X	Х	X				Actual	Projected	Budge
Personnel Allocations				Payroll	134,027	173,234	176,3		
Positio	n		17/18	18/19	19/20	Contracted Services	0	1,500	1,5
Chief I	Chief Information Officer 1 1 1		1	Supplies & Materials	0	6,300	6,0		
						Other Operating Expenses	1,210	10,400	10,7
						Capital Outlay	0	0	
						Facility Charges	3,195	3,561	3,0
						Total Budget	\$138,432	\$194,995	\$197,5
Total			1	1	1				

Performance Measures	Actual	Projected	Projected
	2017/18	2018/19	2019/20
Percent of programs who met their service delivery objectives.	100	100	100
Percent of programs who met their client satisfaction objectives.	100	100	100
Percent of programs who met their outcome objectives.	100	100	100
Percent of programs who met their financial objectives.	100	100	100

Budget Trend Analysis for Fiscal Year 2019-2020

Chief Communications Officer

REVENUES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget	
REVENUES - Tax Revenues 5710 - Local Property Taxes	\$ 189,282	\$ 152,604	\$ 138,432	\$ 194,995	\$ 197,545	
Total REVENUES :	189,282	152,604	138,432	194,995	197,545	
EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget	
EXPENDITURES before Facilities 6100 - Payroll Expenditures	183,362	146,964	134,027	173,234	176,340	
6200 - Contracted Services	833	140,504		1,500	1,500	
6300 - Supplies & Materials	-	1,472		6,300	6,000	
6400 - Other Operating Costs	2,063 186,258	1,078 149,514	,	10,400	10,700 194,540	
EXPENDITURES - Facilities	100,230	149,514	130,237	191,434	194,540	
6487 - Facilities Support Charges	3,024	3,090	3,195	3,561	3,005	
Total EXPENDITURES :	\$ 189,282	\$ 152,604	\$ 138,432	\$ 194,995	\$ 197,545	
Sustainability Ratio Local Property Taxes / Expenditures	100%	100%	5 100%	100%	100%	



Technology Support Services

Program Narrative	Division 2018-2019 Objectives					
Institute a foundation that will allow HCDE to operate in a	Service Delivery Objective					
more efficient and productive manner through use of technology. Provide technological support and solutions	1. 80% of Help Desk tickets will be identified as first call resolution.					
that drive the various businesses within HCDE. Maintain a	Client Satisfaction Objective					
high availability infrastructure that supports communications, data management and business	2. 90% of clients will be satisfied with the services of the Technology Support Service division.					
management information systems.	Outcomes Objective					
	3. The network will be available 99% of the time by maintaining the Network and Data Center infrastructure.					
	Financial Objective					
	4. Technology Support Services will spend 90% of the technology budget but not more than 100%.					
Division Goals	Prior Year Highlights					
Provide quality technology based support, maintain an advanced technology infrastructure, support business critical applications, develop technology solutions that support HCDE business, maintain a strong cyber security posture in protecting the assets and productivity of the workplace.	Migration to Office 365 Email and beginning to use various other Office 365 services. Redundant network architecture using the Wide Area Network connection to NPO fully enabled. First surplus equipment sale held. Application updated from yearly to monthly.					

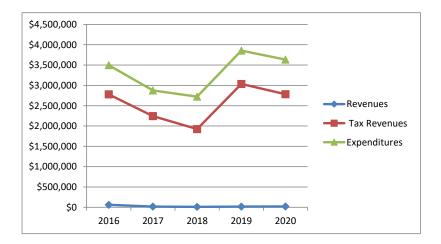
ICDE Go	als						General Operating F	Fund Expendit	ures by Obj	ect	
Goal 1	Goal 2	Goal 3	Goal 4		Goal 5			2016/17	2017/18	2018/19	
Х	X	X	X		Х			Actual	Projected	Budget	
	Personnel Allocations		Payroll	1,824,378	1,916,378	2,142,818					
Positio	Position 16/17 17/18 18/19		Contracted Services	392,098	777,616	538,733					
Direct	or			1	1	1	Supplies & Materials	402,092	798,850	837,069	
Manag	gers			3	3	3	Other Operating Exp.	. 37,758	52,684	64,950	
Softwa	are Develo	per		2	2	2	Capital Outlay	6,166	0	(
Admini	istrative As	sistant	j.	1	1	1	Facility Charges	60,052	66,936	49,376	
Analys	t/Specialis	t/Technicia	an 1	4	14	16	Total Budget	\$2,722,544	544 \$3,854,616 \$3,632,946		
Total			2	21	21	23	23				
	Pe	rformance	e Measu	res			Actual	Projected		jected	
							2016/17	2017/18	20	18/19	
6 of Help	Desk ticke	ets identifie	ed as first	t ca	ll resolu	ution	89%	80%		75%	
% client s	atisfied wit	h the servi	ces				95%	90%		90%	
6 of all ne	etwork ava	ilability					99%	99%	99%		
6 of budg	et spent						87%	95%			

Budget Trend Analysis for Fiscal Year 2019-2020

Technology Support Services

REVENUES)15-2016 Actual	2	016-2017 Actual	2	2017-2018 Actual	2018-2019 Projected)19-2020 .pproved Budget
REVENUES - Local, State, and Federal								
5610 - Other Sources	\$ -	\$	-	\$	-	\$ -	\$	-
5720 - Local Rev-Schl Districts	61,000		17,400		9,850	16,400		18,203
5740 - Local Revenue-Other	296		40		-	-		-
5890 - State Rev-Shared Services	19,082		-		-	14,455		-
5990 - Fed Rev - Indirect Costs	636,746		614,520		788,285	788,965		833,213
	717,124		631,960		798,135	819,820		851,416
REVENUES - Tax Revenues								
5710 - Local Property Taxes	2,779,905		2,243,872		1,924,409	3,034,796		2,781,530
Total REVENUES :	3,497,029		2,875,832		2,722,544	3,854,616		3,632,946

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	1,779,269	1,776,616	1,824,378	1,916,530	2,142,818
6200 - Contracted Services	574,579	509,784	392,098	777,616	538,733
6300 - Supplies & Materials	676,213	489,114	402,092	798,850	837,069
6400 - Other Operating Costs	81,483	28,549	37,758	52,684	64,950
6600 - Capital Assets	328,649	13,695	6,166	242,000	-
	3,440,193	2,817,758	2,662,492	3,787,680	3,583,570
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	56,836	58,074	60,052	66,936	49,376
Total EXPENDITURES :	\$ 3,497,029	\$ 2,875,832	\$ 2,722,544	\$ 3,854,616	\$ 3,632,946
Sustainability Ratio					
Local Property Taxes / Expenditures	79%	78%	71%	79%	77%



Client Engagement

Program Narrative	Division 2019-2020 Objectives					
Client Engagement assists HCDE by providing professional						
marketing strategies/materials/SEO for revenue-generating						
divisions of HCDE, increasing the number of governmental	materials to revenue generating divisions.					
entities that become members and then ensuring they are aware of the HCDE products/services available to them,	Client Satisfaction Objective 2. 90% of HCDE employees who use our services will be satisfied.					
thus growing the revenue stream generated by those divisions.						
	Outcomes Objective					
	3. Increase marketing efforts through social media, email blasts, website advertising and attending and setting up booths at conferences.					
	Financial Objective					
	4. Client Engagement's expenditures for the fiscal year will					
	not exceed the approved budget.					
Division Goals	Prior Year Highlights					
Develop a strategic marketing plan for HCDE that can be implemented throughout the department.	In 2018-2019, Client Engagement supported Choice Partners cooperative with strategies that helped increase membership. We marketed HCDE services that are					
Client Engagement will provide marketing support to revenue-generating divisions, with overall branding and packaging as well as with events to help increase participation.	available statewide through exhibits and ads creating marketing collateral as needed. We initialed a web-based advertising program targeted lo Harris County to increase awareness of HCDE's programs and services.					
Implement Software as a Service - SaaS – solutions departmentwide to develop processes and to execute marketing strategies efficiently.						

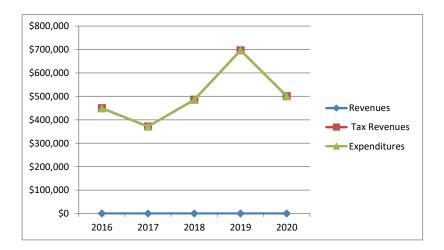
HCDE Go	als					General Operating	Fund E	xpenditur	es by Obje	ct
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5		<u>_</u>		2017/18	2018/19	2019/20
								Actual	Projected	Budget
х	X		Х	Х		Payroll		419,469	562,379	367,091
						Contracted Services		10,662	26,550	31,559
	Pe	rsonnel A	llocations	•		Supplies & Materials	6	12,150	30,510	23,110
Position	-		17/18		19/20	Other Operating Exp	enses	36,036	69,179	69,570
Director			1	1	1	Capital Outlay		0	0	0
1	Membership Manager 0.63 .63 1				Facilities Charges		7,179	8,003	7,194	
					1	Total Budget		\$485,496	\$696,621	\$500,524
Graphic	Designer		1	0	0					
Secreta	-		0	.4	1					
Total			5.63	6.03	4					
	Pe	formance	Measure	S		Actual	Pro	ojected	Proj	ected
						2017/18	20)18/19	201	9/20
Support						100%	-	00%	10	0%
% clients	clients satisfied					90%		90%	90)%
% increas	increase in interlocal agreements					15%		15%		5%
% complia	ant with the	division b	udget			100% 100% 100%				0%

Budget Trend Analysis for Fiscal Year 2019-2020

Client Engagement

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5740 - Local Revenue-Other	\$	-	\$	-	\$	-	\$	-	\$	-
		-		-		-		-		-
REVENUES - Tax Revenues										
5710 - Local Property Taxes		449,700		371,341		485,496		696,621		500,524
Total REVENUES :		449,700		371,341		485,496		696,621		500,524

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	346,422	286,132	419,469	562,379	367,091
6200 - Contracted Services	23,035	19,257	10,662	26,550	31,559
6300 - Supplies & Materials	20,846	19,824	12,150	30,510	25,110
6400 - Other Operating Costs	52,605	39,185	36,036	69,179	69,570
	442,905	364,398	478,317	688,618	493,330
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	6,795	6,943	7,179	8,003	7,194
Total EXPENDITURES:	\$ 449,700	\$ 371,341	\$ 485,496	\$ 696,621	\$ 500,524
Sustainability Ratio Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



Communications

7													
Program N						Division 2019-2020 Objectiv	es						
		division of Ha				Service Delivery Objective							
		r divisions wi				1. At least 75 press releases	will be issue	ed to local me	dia outlets.				
		mmunication				Client Satisfaction Objective							
		r their efforts munication. N				2. 90% of clients who are subjects of media coverage will be							
		tions center f				satisfied with their respective coverage.							
		of the Board				3. The division will be 100% c							
	the Department's visibility within the community, the division's					the division, HCDE and where	e appropriat	te, on the exte	mai ievei.				
ongoing goal is to maintain awareness of HCDE in the commun							madia hita						
that supports public education. Communication staff remain eag						Financial Objective	media hits.						
o continue to assist in the development of all communicative esources on behalf of all of the divisions within Harris County						5. CPI will serve internal divis	iono ot o oo	at of pat mare	than				
esources on behalt of all of the divisions within Harris County Department of Education. Beginning in 2007, the core objectives					of \$13,000 per division	ions at a co	IST OF HOL MORE	liidli					
he division became primarily focused on the work the division					division								
facilitates re	elated to rais	sing HCDE v	risibility in t	he comn	nunity.								
Division G	oals					Prior Year Highlights							
The divisio	n will contin	ue to offer a	ll of the div	visions wi	thin the	The division has exceeded nearly all of its accountability objectives							
		al service in a	an effort to	publicize	e their	(with the exception of one in e	each year) c	over the past of	ouple of				
programs a	nd services	-				years. In the years past, the d							
						not more so. The division con spotlight of local and sometim							
		n active with											
		ions arena th		affiliation	with the	Board's goal of increasing visibility in the local community that supports education. This information is tracked on a monthly basis							
Houston So	chool Public	Relations As	ssociation.			In its history, the Department has never received the volume of							
						positive media attention it has							
		n an award-v		it across	the state by								
continuing	to be recogr	nized and rev	varded			of statewide awards of excelle Relations Association. Tradition							
						of HCDE brings home the gol							
						honor possible, as well as gold, and some silver awards on an annual basis as it competes with the largest and most renowned							
						school districts across the state.							
1						-ir							
HCDE Goa	-		<u> </u>			General Operating Fund Ex							
Goal 1 X	Goal 2 X	Goal 3 X	Goal 4 X	Goal 5	>		2017/18		2019/20				
	∧			1				Projected	Budget				
D		Allocat		40/40	40/00	Payroll	598,375		839,871				
Positior	ו		17/18	18/19	19/20	Contracted Services	62,038	94,116	102,616				

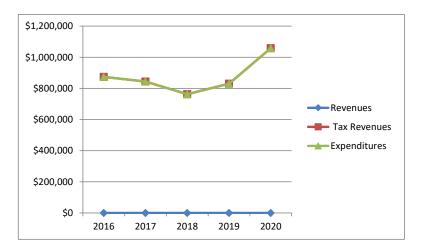
X	X	X	Х				Actual	Projected	Budget
		Alloca	tions			Payroll	598,375		
Position	1		17/18	18/19	19/20	Contracted Services	62,038	94,116	102,616
Directo	r		1	1	1	Supplies & Materials	58,499	73,332	64,832
Manag	er - Commu	inications	1	2	2	Other Operating Exper	nses 24,142	31,650	31,650
Public	Information	Manager	0	1	1	Facility Costs	21,964	21,964	19,140
Multi-N	ledia Specia	alist	1	0	1	Total Budget	\$762,759	\$829,855	\$1,058,109
Webma	aster		1	0	0				
Multi-N	ledia Manag	ger	0	1	1				
Secreta	ary		1	0.6	0.6				
Graphi	c Designer		1	2	2				
Coordi	nator		1	1	1				
Total			7	7.6	9.6				
	P	erformance	Measures	5		Actual	Projected	Pro	jected
						2017/18	2018/19	20	19/20
Number of	press relea	ses				90	90		90
Percentage	e of clients t	hat are satis	sfied			80	100		100
Number of	media "hits	"				90	90		90
Cost of an	nual service	s provided b	by CPI to di	visions		14,000 or less	13,000 or less	s 14,00	00 or less

Budget Trend Analysis for Fiscal Year 2019-2020

Communications

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5740 - Local Revenue-Other	\$		\$	-	\$	-	\$		\$	
		-		-		-		-		-
REVENUES - Tax Revenues										
5710 - Local Property Taxes		874,333		844,140		762,759		829,855		1,058,109
Total REVENUES :		874,333		844,140		762,759		829,855		1,058,109

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	662,400	676,897	598,375	608,793	839,871
6200 - Contracted Services	96,962	52,897	62,038	94,116	102,616
6300 - Supplies & Materials	67,429	62,566	58,499	73,332	64,832
6400 - Other Operating Costs	19,467	23,093	24,142	31,650	31,650
	846,258	815,453	743,054	807,891	1,038,969
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	28,075	28,687	19,705	21,964	19,140
Total EXPENDITURES:	\$ 874,333	\$ 844,140	\$ 762,759	\$ 829,855	\$ 1,058,109
Sustainability Ratio Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



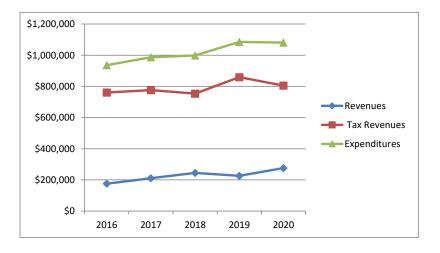
		H	uman	Resources								
				030								
Program Narrative				Division 2019-2020	Division 2019-2020 Objectives							
Human Resources division (HRD) is	respon	sible fo	or the	Service Delivery Objective								
lesign of formal systems to ensure the	ne effec	tive an	d efficiei	t 1. 85% of all open positions at HCDE will be reviewed on a								
ise of human talent to accomplish H	CDE's g	goals.	To assis	weekly basis.								
he department in meeting its goals, I				Client Satisfaction O	Client Satisfaction Objective							
everal groups of interlinked activities Recruiting, Training and Developmer				2. 90% of HCDE em	ployees	s will be sa	tisfied with H	łR				
Administration, Benefits Administratio				services.								
Employee Services and Personnel R				Outcomes Objective								
		0		3. On average 90%	of poste	ed position	s will be fille	d.				
				Financial Objective								
				4. Human Resource	s' avera	age cost pe	er employee	will not				
				exceed \$815.		-	-					
Division Goals				Prior Year Highligh	ts							
Review of the HCDE Salary Schedul	es			Recruitment rebrand								
Jpgrade of inactive file management		า		New voluntary benef								
mplement electronic onboarding pro				New Workers' Comp	ensatic	on plan and	d administrat	or				
RFP for Workers' compensation adm	inistrati	ion										
ICDE Goals				General Operating	Fund E	Expenditu	res by Obje	ct				
Goal 1 Goal 2 Goal 3 Goa	al4 (Goal 5				2017/18	2018/19	2019/20				
		Х				Actual	Projected	<u>Budget</u>				
Personnel Alloca	tions			Payroll		799,866		854,90				
Position	17/18	18/19	19/20	Contracted Services 38,234 62,000				62,00				
Executive Director	1	1	1	Supplies & Materials		48,785	51,250	54,00				
Assistant Director	1	1	1	Other Operating Exp	enses	59,219	92,600	87,50				
Human Resources Coordinator	2	3	3	Capital Outlay		0 52,074	0 58,043					
Benefits Coordinator	1	1	1	Facility Charge	22,61							
Administrative Assistant	1	1	1	Total Budget		\$998,178	\$1,085,113	\$1,081,01				
Benefits Assistant	1	1	1									
Clerk	2	1	1									
Human Resources Generalist	1	1	1									
Total	10	10	10									
Performance Mea	sures			Actual	P	rojected	Pro	jected				
							20	19/20				
	rcent of personnel requests will be posted online within business day after approval by the HR director.						8	35%				
Percent of clients satisfied with servic Resources.	ces prov	vided b	y Humai	an 90% 90%			9	90%				
kesources.												
Percent of all budget approved positi	ons full	y staffe	d.	90%		90%	9	90%				

Budget Trend Analysis for Fiscal Year 2019-2020

Human Resources

REVENUES	2	015-2016 Actual	2	2016-2017 Actual	2	2017-2018 Actual	2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5740 - Local Revenue-Other 5890 - State Revenue-Shared Services	\$	- 5,111	\$	-	\$	-	\$	- 4,070	\$	-
5990 - Fed Rev - Indirect Costs	_	170,557		210,866		244,632		222,102		275,855
REVENUES - Tax Revenues		175,668		210,866		244,632		226,172		275,855
5710 - Local Property Taxes		760,209		775,946		753,546		858,941		805,161
Total REVENUES :		935,877		986,812		998,178		1,085,113		1,081,016

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	753,278	771,169	799,866	821,220	854,906
6200 - Contracted Services	55,188	83,641	38,234	62,000	62,000
6300 - Supplies & Materials	32,090	30,182	48,785	51,250	54,000
6400 - Other Operating Costs	49,661	51,461	59,219	92,600	87,500
	890,217	936,453	946,104	1,027,070	1,058,406
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	45,660	50,359	52,074	58,043	22,610
Total EXPENDITURES:	\$ 935,877	\$ 986,812	\$ 998,178	\$ 1,085,113	\$ 1,081,016
Sustainability Ratio Local Property Taxes / Expenditures	81%	79%	75%	79%	74%



Assistant Superintendent – Academic Support 011									
Program Narrative	Division 2019-2020 Objectives								
The Assistant Superintendent oversees and/or	Service Delivery Objective								
upervises The Head Start Program, The School-Based herapy Services Division and The Schools Division	1. Division directors under my supervision will receive an average of 4 formal visits from me during the year.								
	Client Satisfaction Objective								
	2. At least 90% of the division directors, managers, and supervisors receiving support services from me will be satisfied with those services.								
	Outcomes Objective								
	4. 100% of the divisions under my supervision will meet their outcome accountability objectives.								
Division Goals	Financial Objective								
 Provide a safe environment for students and staff. Deliver high quality instruction/service Ensure a culture of Professionalism 	5. 100% of the divisions under my supervision will meet their financial accountability objectives								

HCDE G	oals						General Operating	g Fund	Expendi	tures by O	bject
Goal 1	Goal 1	Goal 3	Goal	4	Goal 5		1	-	2017/18	2018/19	2019/20
Х	X								Actual	Projected	Budget
	Pe	rsonnel A	llocati	ions			Payroll		256,871	265,401	275,505
Positio	Position 17/18 18/19 19/20				Contracted Service	S	914	960	960		
Assis	sistant Superintendent 1 1 1		Supplies & Materia	ls	820	1,232	1,550				
Exec	utive Assis	tant		1	1	1	Other Operating Expenses		9,897	12,646	12,328
							Capital Outlay		0	0	0
							Facility Charges		5,639	6,286	4,760
Total				2	2	2	Total Budget		274,141	286,525	295,103
	Per	formance	e Measi	ures	\$		Actual		ojected	Pro	jected
							2017/18	2	018/19	20	19/20
% of divis	sions that r	net their s	ervice o	deliv	ery obj	ectives.	90%		90%	90%	
% of divis	% of divisions that met their client satisfaction objectives				s. 90%		90%	9	0%		
% of divis	of divisions that met their outcomes objectives.					s.	100%		100%	1	00%
% of divi objective	sions that s.	met their f	financia	al eff	ectiven	ess	100%		100%	1()0%

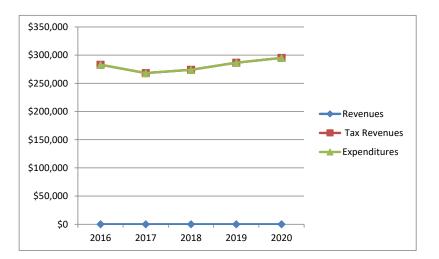
Budget Trend Analysis for Fiscal Year 2019-2020

Assistant Superintendent Academic Support

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Tax Revenues											
5710 - Local Property Taxes	\$	283,003	\$	268,261	\$	274,141	\$	286,525	\$	295,103	
Total REVENUES :		283,003		268,261		274,141		286,525		295,103	

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					Ŭ
6100 - Payroll Expenditures	265,590	249,6	55 256,871	265,401	275,505
6200 - Contracted Services	764	1,4	16 914	960	960
6300 - Supplies & Materials	2,033	4	53 820	1,232	1,550
6400 - Other Operating Costs	9,280	9,8	33 9,897	12,646	12,328
	277,666	261,3	57 268,502	280,239	290,343
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	5,337	6,90	04 5,639	6,286	4,760
Total EXPENDITURES:	\$ 283,003	\$ 268,20	61 \$ 274,141	\$ 286,525	\$ 295,103
Sustainability Ratio					

Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



School Based Therapy Services 111								
Program Narrative The Therapy Services Division provides occupational therapy, physical therapy and music therapy services for children with disabilities and struggling learners in schools and early intervention programs in the greater Houston area. Services include evaluation, intervention, problem- solving and training. In the 2015-16 school year, approximately 7.500 children were served. Therapy Services mission: Advancing best practices for service delivery in partnership with the educational community.	Division 2019-2020 ObjectivesService Delivery Objective1. The Therapy Services Division will deliver 80% or the days of service contracted with independent school districts and programs for children from the ages of birth to 22 years.Client Satisfaction Objective2. 90% of the Therapy Services client s and employees be at satisfied with services.Outcomes Objective3. a minimum of 80% of therapy providers will adhere to best practices when delivering services to students.Financial Objective4. 70% of students will make progress on the IEP objectives that are supported by therapy providers.Financial Objective:5. School Based Therapy services will be 80 to 85% self- supporting							
Division Goals	Prior Year Highlights							
Maintain a quality focus for our child-centered interventions. Successful recruitment/retention of professional personnel.	In the 2018-19 school year, approximately 7,429 students were served, and more than 6,391 teachers and educators were traine in school districts, charter schools and other educational entities the greater Houston area. The division provided program							
Development of the TxSpot Resource Center.	evaluation to 2 school districts and subsequent training/professional development to the district therapy staff. Th TxSpot website had approximately 4,574 users on its site and provided answers to 75 questions regarding school-based therap practice. In addition to their duties as related services providers i special education programs, division professionals served as consultants to students in general education settings struggling with learning and behavioral difficulties.							

CDE Go	als					General Operating Fund E	Operating Fund Expenditures by Object						
Goal 1	Goal 2	Goal 3	Goal 4	Goal	5		2017/18	2018/19	2019/20				
		X	Х	X			Actual	Projected	Budge				
Personnel Allocations		Payroll	10,025,196	11,276,489	11,925,697								
Positior	۱		17/18	18/19	19/20	Contracted Services	25,103	48,900	43,900				
Directo	r		1	1	1	Supplies & Materials	102,893	103,000	104,900				
Manag	er		8	8	8	Other Operating Expenses	104,142	250,025	166,200				
Field S	taff		127.35	128.85	130.85	Facility Charges	59.897	66.764	67.674				
Secret	ary		1	1	1	, , ,	\$10,317,231	, -	- ,-				
Office	Clerk		2	2	2	Total Budget	φ10,317,231	φ11,745,176	φ12,300,37 i				
Admini	strative As	st	1	1	1								
Total			140.35	141.85	143.85								

Performance Measures	Actual	Projected	Projected
	2017/18	2018/19	2019/20
Percent of the days of service contracted	96.3%	80%	80%
Percent client and employees satisfied	98%	90%	90%
Percent of therapist adhering to best practices	100%	80%	80%
Percent of students that made progress on IEP objectives supported by therapy providers	87%	70%	70%
Percent self-sustaining	86%	84%	82%

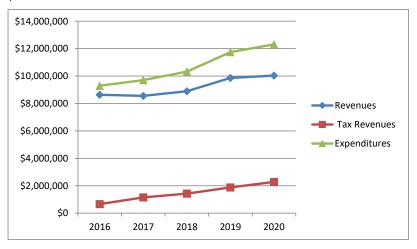
Budget Trend Analysis for Fiscal Year 2019-2020

School Based-Therapy Services

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	8,633,429 -	\$	8,552,308 -	\$	8,888,791 -	\$	9,863,987 -	\$	10,033,388
		8,633,429		8,552,308		8,888,791		9,863,987		10,033,388
REVENUES - Tax Revenues										
5710 - Local Property Taxes		658,702		1,149,555		1,428,440		1,881,191		2,274,983
Total REVENUES :		9,292,131		9,701,863		10,317,231		11,745,178		12,308,371

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	9,007,225	9,445,297	10,025,196	11,276,489	11,925,697
6200 - Contracted Services	33,717	25,443	25,103	48,900	43,900
6300 - Supplies & Materials	68,387	63,432	102,893	103,000	104,900
6400 - Other Operating Costs	126,112	109,767	104,142	250,025	166,200
	9,235,441	9,643,939	10,257,334	11,678,414	12,240,697
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	56,690	57,924	59,897	66,764	67,674
Total EXPENDITURES:	\$ 9,292,131	\$ 9,701,863	\$ 10,317,231	\$ 11,745,178	\$ 12,308,371

Performance Ratio	93%	88%	86%	84%	82%
Total Local, Federal, and State Revenues / Total Expenditures					



Special Schoo	ols Administration 501					
Program Narrative	Division 2019-2020 Objectives					
The Special Schools Division supports area school districts by providing TEA aligned educational services for students with intellectual disabilities, developmental disabilities, and	Service Delivery Objective 1. Special Schools Division will meet their objectives in this accountability category.					
behavioral challenges. Through innovative and specialized programs, special education, and behaviorally challenged students have the opportunity to experience academic	2. Special Schools Division will meet their objectives in this					
success and learn socially appropriate behaviors in a caring environment staffed by certified and highly skilled	accountability category. Outcomes Objective 3. Special Schools Division will meet their objectives in this					
Division. Schools are revenue generating entities.	accountability category. Financial Objective 4. Special Schools Division will meet their objectives in this					
Division Goals	accountability category. Prior Year Highlights					
To provide alternative pathways to at risk students with behavioral challenges for all 25 school districts in Harris County.	Both AB and Highpoint campuses met compliance objectives #1, 3, and 5. Highpoint campus met all 5 when we include the 90% for client satisfaction. There is an increase in sending type					
To promote positive relationships with the community, districts, and staff.	behaviors at the ABS campuses; a decrease in restraints still noted; all campuses participate in action planning. The new campus for recovery school was finished to start operation in FY18-19. New AB West campus continues under construction.					

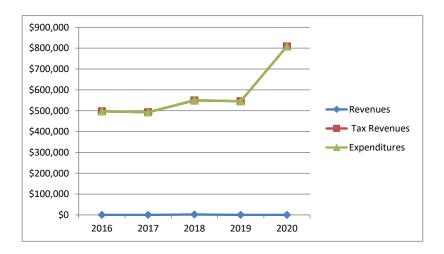
HCDE Go	als					General Operating	Fund Ex	penditures	s by Object		
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	5			2017/18	2018/19	2019/20	
Х	X	X		X				Actual	Projected	Budget	
	Pe	ersonnel A	llocations	\$		Payroll	Payroll 374,023				
Positio	n		17/18	18/19	19/20	Contracted Services	Contracted Services 58,036				
Senior	Senior Director 1 1 1				Supplies & Materials		56,595	47,350	131,250		
Directo	Director 1 1 1 Other Operating E				Other Operating Exp	enses	32,868	42,050	39,610		
Admini	strative As	sistant	1	1	1	Capital Outlay		0	0	0	
Secreta	ary		1	1	1	Facility Charg	es	29,663	33,064	8,084	
Parent	Liaison		0	0	1	Total Budge	t	\$551,185	\$545,291	\$808,577	
Instruc	tional Coa	ch	0	0	1						
Total			4	4	6						
	P	erformanc	e Measure	es		Actual	Pro	jected	Proj	ected	
						2017/18	20	18/19	201	9/20	
% of speci	ial schools	that met th	neir service	e deliver	y objective	s. 100%	1	00%	10	0%	
% of speci objectives	% of special schools that met their client satisfaction objectives.					100%	100% 100%			0%	
% of spec	al schools	that met th	neir outcon	nes obje	ctives.	80%	80% 100%				
% of speci objectiven		that met th	neir financi	al effect	iveness	80%	1	00%	10	0%	

Budget Trend Analysis for Fiscal Year 2019-2020

Special School Administration

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts	\$	-	\$	-	\$	1,980	\$	-	\$	-
	-		-		1,980		-			-
REVENUES - Tax Revenues										
5710 - Local Property Taxes		497,140		492,543		549,205		545,291		808,577
Total REVENUES :		497,140		492,543		551,185		545,291		808,577

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	370,880	385,378	374,023	389,827	463,043
6200 - Contracted Services	27,768	21,932	58,036	33,000	166,590
6300 - Supplies & Materials	54,439	50,691	56,595	47,350	131,250
6400 - Other Operating Costs	26,274	16,377	32,868	42,050	39,610
	479,361	474,378	521,522	512,227	800,493
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	17,778	18,165	29,663	33,064	8,084
Total EXPENDITURES:	\$ 497,140	\$ 492,543	\$ 551,185	\$ 545,291	\$ 808,577
Sustainability Ratio Local Property Taxes / Expenditures	100%	100%	100%	100%	100%



Academic & Behavior School - East

Program Narrative	Division 2019-2020 Objectives					
Academic and Behavior East assists area school districts by	Service Delivery Objective					
providing educational programs for students with special needs. We serve students with emotional disturbances, mental retardation, pervasive developmental disorders and other health	100% of students enrolled in LIFE Skills for at least 18 weeks will demonstrate measurable progress in at least 2 of 4 domair areas as measured by classroom data collection.					
mpairments. We offer small class sizes staffed with certified	Client Satisfaction Objective					
teachers who individualize their education in age appropriate classes, ensuring academics, behavioral growth and success.	2. 90% of client districts will be satisfied with services by ABC schools.					
	Compliance Objective					
	 80% of students with adaptive behavior enrolled 12 weeks or more will advance from "daily level" to "progress level". 					
	Outcomes Objective					
	4. Academic and Behavior Schools will be 75-80% self-					
	supporting					
	Financial Objective					
	5. The revenue/expenditure ratio will be 80% or higher.					
Division Goals	Prior Year Highlights					
To provide effective educational services to at-risk students with behavioral challenges.	110 students enrolled at ABC East. 100% of students passed school courses with an average of 5.2 credits earned. Additionally, ABC East reported an 88% student attendance rate					

HCDE Go	als					Gene	eral Operating Fund E	Expenditures by C	Object	
Goal 1	Goal 2	Goal	3 Goal 4	Goal 5				2017/18	2018/19	2019/20
x	x	x	X	X				Actual	Projected	Budget
	Pe	rsonne	I Allocatio	ns		Payr	oll	3,082,425	3,651,652	3,771,843
Position			17/18	18/19	19/20	Cont	racted Services	155,789	156,370	155,610
Principal			1	1	1	Supp	olies & Materials	101,238	35,115	43,880
Assistant	Principal		1	2	2	Othe	r Operating Expenses	35,805	44,618	36,611
Specialis	t		2	2.5	2.5	Capital Outlay		0	0	0
Counseld	r		1	1	1.5		Facility Charges		361,977	325,389
School N	urse		1.34	1.4	1.4		Total Budget \$3		\$4,249,732	\$4,333,333
Teacher			22	22	22					
Secretary	/		3	1	1					
Clerk			0	2	2					
Aide/Sub	stitutes		24	28	28					
Total			56.34	61.4	61.9					
	F	Perform	nance Meas	sures			Actual	Projected	Pro	jected
							2017/18	2018/19	20	19/20
Percentag	e of studer	nts					100%	100%	1	00%

	2017/18	2018/19	2019/20
Percentage of students	100%	100%	100%
Percentage of client districts satisfied	99%	90%	90%
Percentage of students	86.4%	80%	80%
Revenue/expenditure ratio	84%	70%	80%

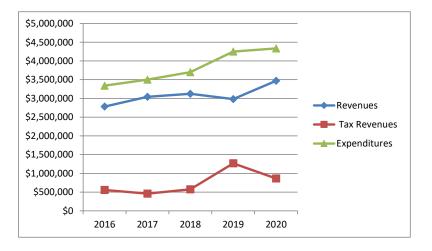
Budget Trend Analysis for Fiscal Year 2019-2020

Academic and Behavior School East

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Rev-Other	\$	2,777,350 4,416	\$	3,042,726	\$	3,120,900 3,351	\$	2,982,300	\$	3,469,001
		2,781,766		3,042,726		3,124,251		2,982,300		3,469,001
REVENUES - Tax Revenues										
5710 - Local Property Taxes		558,151		459,609		575,753		1,267,432		864,332
Total REVENUES :		3,339,917		3,502,335		3,700,004		4,249,732		4,333,333

EXPENDITURES	2015-2016 Actual		5-2017 ctual	2	017-2018 Actual	_	018-2019 Projected	019-2020 Approved Budget
EXPENDITURES before Facilities								
6100 - Payroll Expenditures	2,749,540	2,	896,437		3,082,425		3,651,652	3,771,843
6200 - Contracted Services	102,110		136,233		155,789		156,370	155,610
6300 - Supplies & Materials	93,753		68,753		101,238		35,115	43,880
6400 - Other Operating Costs	39,553		38,220		35,805		44,618	36,611
	2,984,956	3,	139,643		3,375,257		3,887,755	4,007,944
EXPENDITURES - Facilities								
6487 - Facilities Support Charges	354,961		362,692		324,747		361,977	325,389
Total EXPENDITURES :	\$ 3,339,917	\$3,	502,335	\$	3,700,004	\$	4,249,732	\$ 4,333,333





Academic and Behavior School West

Program Narrative	Division 2019-2020 Objectives
ABS-West is one of the four schools within the Special Schools Division of the Harris County Department of Education. Currently, we have 86 students enrolled. We have two populations of students, one student population are our Autistic students. Many of these students are also Intellectually Disabled, Non-verbal and or Hearing Impaired. The other population are the students in the Adaptive Behavior program. These students may be Emotionally Disabled, Bi-Polar, and or Learning Disabled. Many of these students may also have ADHD. These students may come to us below grade level, at grade level, or even function above grade level. For those who are Autistic we us Applied Behavior Analysis, which shapes their behavior in order for them to learn independent living and job readiness skills. For the students in the Adaptive Behavior program, we use the Boys Town Classroom Management System to teach them the appropriate social skills to be successful in school and to assist them in becoming successful adults as well as productive citizens.	Service Delivery Objective 1. High School students will master their goals for the 2019- 2020 school year. Client Satisfaction Objective 2. 90% of clients will be satisfied with service provided by AB Schools Outcomes Objective 3. 80% of students in the Adaptive Behavior program enrolled for 12 continuous weeks or more will advance form daily level to progress. Financial Objective 4. The revenue/expenditure ratio will be 80% or higher.
Division Goals	Prior Year Highlights
Our first goal is to provide a safe educational environment for our students, staff, and faculty members. Our second goal is to provide our students the very best educational programs, using the best practices and modern technology. In doing so, our students will be successful when they return to their home schools and become productive citizens in their communities.	Our enrollment has increased to 113 students as of February 24, 2019. Last year one of our students joined the US Army. We are going to add the SIRE Therapeutic Horsemanship Program and the Music Therapy to the programs we offer to the students. We had our very Second Annual Chess Tournament.
Our third goal is to also prepare our students for post high school educational and job placement opportunities.	

ICDE Goa	als					General Operating Fund Expenditures by Object																														
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18	2018/19	2019/20																										
Х	x	x	X	x																	Projected	Budget														
Personnel Allocations		Payroll		2,795,340	3,366,911	3,433,604																														
Position			17/18	18/19	19/20	Contracted Services		97,944	80,200	97,945																										
Principal			1	1	1	Supplies & Materials		68,110	34,050	68,110																										
Assistant	Principal		2	2	2	Other Operating Exp	enses	37,950	30,650	36,452																										
Specialis	t		2	3	3	Capital Outlay	Capital Outlay			Capital Outlay		Capital Outlay		0	(
Counselo	or		1	1	1.5	Facility Charge	Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		Facility Charges		193,033	173,522
School N	urse		1	1	1	Total Budget		\$3,172,524	\$3,704,844	\$3,809,633																										
Teacher			20	20	20																															
Secretary	1		3	2	2																															
Aide/Sub	stitutes		24	26	26																															
Total			54	56	56.5																															
	Pe	erformanc	e Measur	es		Actual		Projected	Pro	jected																										
						2017/18		2018/19	20	19/20																										
Percentage	e of student	ts				100%		100%	1	00%																										
Percentage	e of client d	istricts sat	isfied			90%		90%	g	90%																										
Percentage	e of student	ts				100%	100%	1	00%																											
Revenue/e	xpenditure	ratio				98% 76% 82%				32%																										

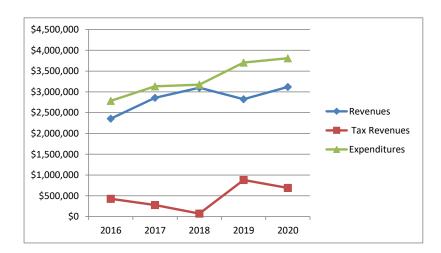
Budget Trend Analysis for Fiscal Year 2019-2020

Academic and Behavior School West

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	2,354,231 2,185	\$	2,855,725	\$	3,101,275 -	\$	2,822,900 2,000	\$ 3,117,600 2,000
		2,356,416		2,855,725		3,101,275		2,824,900	3,119,600
REVENUES - Tax Revenues									
5710 - Local Property Taxes		427,983		278,453		71,249		879,944	690,033
Total REVENUES :		2,784,398		3,134,178		3,172,524		3,704,844	3,809,633

2015-2016 Actual			2	2017-2018 Actual				2019-2020 Approved Budget
2,450,585	:	2,787,677		2,795,340		3,366,911		3,433,604
74,390		79,709		97,944		80,200		97,945
55,688		57,966		68,110		34,050		68,110
27,883		29,143		37,950		30,650		36,452
2,608,546	1	2,954,495		2,999,344		3,511,811		3,636,111
175,853		179,683		173,180		193,033		173,522
\$ 2,784,398	\$;	3,134,178	\$	3,172,524	\$	3,704,844	\$	3,809,633
	Actual 2,450,585 74,390 55,688 27,883 2,608,546 175,853	Actual 2,450,585 74,390 55,688 27,883 2,608,546 175,853	Actual Actual 2,450,585 2,787,677 74,390 79,709 55,688 57,966 27,883 29,143 2,608,546 2,954,495 175,853 179,683	Actual Actual 2,450,585 2,787,677 74,390 79,709 55,688 57,966 27,883 29,143 2,608,546 2,954,495 175,853 179,683	Actual Actual Actual 2,450,585 2,787,677 2,795,340 74,390 79,709 97,944 55,688 57,966 68,110 27,883 29,143 37,950 2,608,546 2,954,495 2,999,344 175,853 179,683 173,180	Actual Actual Actual 2,450,585 2,787,677 2,795,340 74,390 79,709 97,944 55,688 57,966 68,110 27,883 29,143 37,950 2,608,546 2,954,495 2,999,344 175,853 179,683 173,180	ActualActualActualProjected2,450,5852,787,6772,795,3403,366,91174,39079,70997,94480,20055,68857,96668,11034,05027,88329,14337,95030,6502,608,5462,954,4952,999,3443,511,811175,853179,683173,180193,033	2015-2016 Actual 2016-2017 Actual 2017-2018 Actual 2018-2019 Projected 2,450,585 2,787,677 2,795,340 3,366,911 74,390 79,709 97,944 80,200 55,688 57,966 68,110 34,050 27,883 29,143 37,950 30,650 2,608,546 2,954,495 2,999,344 3,511,811 175,853 179,683 173,180 193,033

Performance Ratio	85%	91%	98%	76%	82%
Total Local Federal and State Revenues / Total Expenditures					



Total Local, Federal, and State Revenues / Total Expenditure

Fortis Academy 800							
Program Narrative	Division 2019-2020 Objectives						
Fortis Academy services students that are in transit form the treatment for substance abuse to their home school. HCDE wants to foster an environment to all Fortis Academy students a place to maintain their sobriety and avoid substance abuse. This will also allow our students to prepare for High School graduation as well as college and career opportunities.	Service Delivery Objective 1. Fortis Academy will provide transition services for 100% of the students who successfully complete the program and desire to continue their education. Client Satisfaction Objective 2.96% of clients will be satisfied with services provided by Highpoint schools. Outcomes Objective 3. 80% of students enrolled in Highpoint schools will successfully complete the program. Financial Objective 4. To educate students in recovery from substance use or co-occurring disorders while meeting state curriculum and graduation requirement towards graduation.						
Division Goals	Prior Year Highlights						
Our first goal is to provide a safe educational environment for our students, staff and faculty members. Our second goal is to provide our students the very best educational program, using the best practices. In doing so, our students will return to their home campuses and not only experience success there, but in their communities as well. Not only do we want to prepare our students to be productive and responsible adults, we also want them to be prepared for continuing educational opportunities and/or the world of work.	The previous year was the preparation year to get the building prepared and the staff hired. It was also the time to offer the services to all school districts in Harris County. A few students started the program at the end of the school year.						

HCDE Goals							General Operating Fund Expenditures by Object			
Goal 1	Goal 1 Goal 2 Goal 3		Goal 4 Goal 5		5			2017/18	2018/19	2019/20
X	Х	X	Х	X				Actual	Projected	Budget
Personnel Allocations						Payroll	632,055	748,408	772,436	
Position			17/18	18/19	19/20		Contracted Services	132,335	266,650	170,760
Principal			1	1	1		Supplies & Materials	79,756	74,405	111,240
Assistant Principal			1	1	1		Other Operating	19,790	39,100	58,650
Counselor			1	1	1		Expenses		· · ·	
Transit	Transition Specialist			0	0		Capital Outlay	4,000	2,500	00
School Nurse			1	1	1		Facility Charges	163,449		163,773
Teacher			5	5	5		Total Budget \$1,031,385\$1,313,250\$1,276,8			\$1,276,859
Aide/Substitutes			1	1	1					
Secreta	Secretary			1	1					
Total	Total			11	11					
Performance Measures						Actual	Projected	Pro	jected	
						2017/18	2018/19	20	19/20	
Percentage of students at recovery credit						0%	80%	8	30%	
Percentage of students at maintaining sobriety						0%	100%	100%		
How successful are students at teacher developed assessments						0%	100%	100%		
Percentage of students moving towards graduation						0%	89%	89%		
Revenue/expenditure ratio						0%	30%	55%		

Budget Trend Analysis for Fiscal Year 2019-2020

Fortis High School

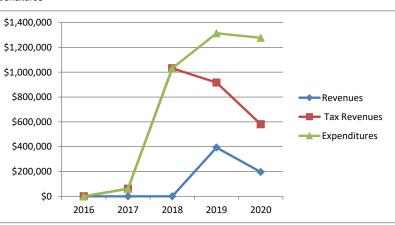
REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5615 - Transfer In - Choice	\$	-	\$	-	\$	-	\$	393,000	\$	196,250 500,000
		-		-		-		393,000		696,250
REVENUES - Tax Revenues										
5710 - Local Property Taxes		-		61,274		1,031,385		916,685		580,609
Total REVENUES :		-		61,274		1,031,385		1,309,685		1,276,859

EXPENDITURES	2015-2016 Actual	-2017 tual	2	017-2018 Actual	018-2019 Projected	019-2020 Approved Budget
EXPENDITURES before Facilities						
6100 - Payroll Expenditures	-	27,524		632,055	748,408	772,436
6200 - Contracted Services	-	-		132,335	266,650	170,760
6300 - Supplies & Materials	-	-		79,756	74,405	111,240
6400 - Other Operating Costs	-	-		19,790	39,100	58,650
6600 - Capital Assets	-	33,750		4,000	2,500	-
	-	61,274		867,936	1,131,063	1,113,086
EXPENDITURES - Facilities						
6487 - Facilities Support Charges		-		163,449	182,187	163,773
Total EXPENDITURES:	\$ -	\$ 61,274	\$	1,031,385	\$ 1,313,250	\$ 1,276,859

0%

Performance Ratio

Total Local, Federal, and State Revenues / Total Expenditures



0%

0%

55%

		Hi		East School							
			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	170							
Program Narrative				Division 2019-2020 Object	tives						
lighpoint School East serves	6 th -12 th grad	de at-risk	students	Service Delivery Objective							
vho have been expelled or pla	ced from ni	ine client	school	1. Highpoint schools will pr	ovide 100%	transition se	ervices for				
listricts. HCDE provides inter				the students who attend 45							
lemanding curriculum in a stru	ictured env	ironment	i.	Client Satisfaction Objectiv							
				<ol> <li>90% of clients will be sat Highpoint schools.</li> </ol>	tisfied with s	ervices prov	ided by				
				Outcomes Objective							
				3. Highpoint schools will su	iccessfully n	neet their ob	jectives ir				
				this area.							
				Financial Objective	o rotio will be	70 to 90%					
Nulaian Ocala				4. The revenue/expenditure		- 10 10 00%.					
<b>Division Goals</b> Our first goal is to provide a s	ofo oducati		ronmont fo	Prior Year Highlights	od 115 aturd	onto durina	the coher				
using the best practices. In do their home campuses and n here, but in their communities prepare our students to be pro	ot only exp as well. No	erience s ot only do I respons	success o we want to								
ve also want them to be prepa pportunities and/or the world		tinuing e									
pportunities and/or the world ICDE Goals	of work.		ducational	General Operating Fund	-						
ICDE Goals Goal 1 Goal 2 Goal 3	of work.	Goal	ducational		2017/18	2018/19	2019/20				
ICDE Goals Goal 1 Goal 2 Goal 3 X X X X	of work. Goal 4 X	Goal X	ducational	General Operating Fund	2017/18 Actual	2018/19 Projected	2019/20 Budget				
ICDE Goals Goal 1 Goal 2 Goal 3 X X X X Personnel	of work. Goal 4 X Allocation	Goal X S	5	General Operating Fund	2017/18 Actual 2,148,609	2018/19 Projected 2,508,300	2019/20 Budget 2,621,2				
ICDE Goals Goal 1 Goal 2 Goal 3 X X X X Personnel Position	of work. Goal 4 X Allocation 17/18	Goal X S 18/19	5 19/20	General Operating Fund Payroll Contracted Services	2017/18 Actual 2,148,609 237,445	2018/19 Projected 2,508,300 221,100	2019/20 Budget 2,621,22 223,84				
ICDE Goals Goal 1 Goal 2 Goal 3 X X X X Personnel Position Principal	of work. Goal 4 X Allocation	Goal X S	5	General Operating Fund         Payroll         Contracted Services         Supplies & Materials	2017/18 Actual 2,148,609 237,445 57,881	2018/19 Projected 2,508,300 221,100 69,419	<b>2019/20</b> <b>Budget</b> 2,621,2 223,8 116,30				
ICDE Goals Goal 1 Goal 2 Goal 3 X X X X Personnel Position	of work. Goal 4 X Allocation 17/18 1	Goal X S 18/19	5 19/20	General Operating Fund Payroll Contracted Services	2017/18 Actual 2,148,609 237,445 57,881	<b>2018/19</b> <b>Projected</b> 2,508,300 221,100 69,419 26,500	<b>2019/20</b> <b>Budget</b> 2,621,2 223,84 116,30				
ICDE Goals Goal 1 Goal 2 Goal 3 X X X X Personnel Position Principal Assistant Principal Counselor	of work. Goal 4 X Allocation 17/18 1 2	Goal X s 18/19 1 2	5 19/20 1 2	General Operating Fund         Payroll         Contracted Services         Supplies & Materials         Other Operating Expenses	2017/18 Actual 2,148,609 237,445 57,881 21,614	<b>2018/19</b> <b>Projected</b> 2,508,300 221,100 69,419 26,500 0	<b>2019/20</b> <b>Budget</b> 2,621,2 223,84 116,30 30,64				
ICDE Goals         Goal 1       Goal 2       Goal 3         X       X       X         Personnel       Position         Principal       Assistant Principal	of work. Goal 4 X Allocation 17/18 1 2 1	Goal X s 18/19 1 2 1	5 19/20 1 2 1	General Operating Fund Payroll Contracted Services Supplies & Materials Other Operating Expenses Capital Outlay	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563	<b>2018/19</b> <b>Projected</b> 2,508,300 221,100 69,419 26,500 0	<b>2019/20</b> <b>Budget</b> 2,621,2 223,84 116,30 30,64 368,25				
ICDE Goals Goal 1 Goal 2 Goal 3 X X X X Personnel Position Principal Assistant Principal Counselor Transition Specialist	of work. Goal 4 X Allocation 17/18 1 2 1 2 1 3	Goal X S 18/19 1 2 1 3	5 19/20 1 2 1 4	General Operating Fund Payroll Contracted Services Supplies & Materials Other Operating Expenses Capital Outlay Facility Charges	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701	<b>2019/20</b> <b>Budget</b> 2,621,2 223,84 116,30 30,64 368,25				
ICDE Goals         Goal 1       Goal 2       Goal 3         X       X       X         Personnel       Position         Principal       Assistant Principal         Counselor       Transition Specialist         School Nurse       School Nurse	of work. Goal 4 X Allocation 17/18 1 2 1 2 1 3 1.6	Goal X S 18/19 1 2 1 3 1.6	5 19/20 1 2 1 4 1.6	General Operating Fund Payroll Contracted Services Supplies & Materials Other Operating Expenses Capital Outlay Facility Charges	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701	<b>2019/20</b> <b>Budget</b> 2,621,2 223,84 116,30 30,64 368,25				
ICDE Goals         Goal 1       Goal 2       Goal 3         X       X       X         Personnel       Position         Principal       Assistant Principal         Counselor       Transition Specialist         School Nurse       Teacher	of work. Goal 4 X Allocation 17/18 1 2 1 2 1 3 1.6 1.6 17	Goal X S 18/19 1 2 1 3 1.6 17	5 19/20 1 2 1 4 1.6 17	General Operating Fund Payroll Contracted Services Supplies & Materials Other Operating Expenses Capital Outlay Facility Charges	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701	<b>2019/20</b> <b>Budget</b> 2,621,2 223,8 116,30 30,6 30,6				
ICDE Goals         Goal 1       Goal 2       Goal 3         X       X       X         Personnel       Position         Principal       Assistant Principal         Counselor       Transition Specialist         School Nurse       Teacher         Aide-Substitute       Aide-Substitute	of work. Goal 4 X Allocation 17/18 1 2 1 3 1.6 17 10	Goal X s 18/19 1 2 1 3 1.6 17 10	5 19/20 1 2 1 4 1.6 17 10	General Operating Fund Payroll Contracted Services Supplies & Materials Other Operating Expenses Capital Outlay Facility Charges	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701	2019/20 Budget 2,621,27 223,84 116,30 30,64 368,25				
and/or the world         ICDE Goals         Goal 1       Goal 2       Goal 3         X       X       X         Personnel         Position       Principal         Assistant Principal       Counselor         Transition Specialist       School Nurse         Teacher       Aide-Substitute         Secretary       Secretary	of work. Goal 4 X Allocation 17/18 1 2 1 1 3 1.6 17 10 1 36.6	Goal X s 18/19 1 2 1 3 1.6 17 10 1 36.6	5 19/20 1 2 1 4 1.6 17 10 1 1	General Operating Fund Payroll Contracted Services Supplies & Materials Other Operating Expenses Capital Outlay Facility Charges Total Budget	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563 \$2,833,112	<b>2018/19</b> <b>Projected</b> 2,508,300 221,100 69,419 26,500 0 409,701 \$3,235,020	2019/20 Budget 2,621,2 223,84 116,30 30,64 368,29 \$3,360,34				
Personnel         Personnel         Position       Personnel         Position       Principal         Assistant Principal       Counselor         Transition Specialist       School Nurse         Teacher       Aide-Substitute         Secretary       Total	of work. Goal 4 X Allocation 17/18 1 2 1 1 3 1.6 17 10 1 36.6	Goal X s 18/19 1 2 1 3 1.6 17 10 1 36.6	5 19/20 1 2 1 4 1.6 17 10 1 1	General Operating Fund Payroll Contracted Services Supplies & Materials Other Operating Expenses Capital Outlay Facility Charges Total Budget	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701 \$3,235,020 <b>Pro</b>	<b>2019/20</b> <b>Budget</b> 2,621,2 223,84 116,30 30,64 368,25				
Personnel         Personnel         Position       Personnel         Position       Principal         Assistant Principal       Counselor         Transition Specialist       School Nurse         Teacher       Aide-Substitute         Secretary       Total	of work. Goal 4 X Allocation 17/18 1 2 1 2 1 3 1.6 17 10 1 36.6 ce Measure	Goal X s 18/19 1 2 1 3 1.6 17 10 1 36.6 es	19/20       1       2       1       4       1.6       17       10       1       37.6	General Operating Fund         Payroll         Contracted Services         Supplies & Materials         Other Operating Expenses         Capital Outlay         Facility Charges         Total Budget	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563 \$2,833,112 Projected	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701 \$3,235,020 \$3,235,020 Pro 20 20 20 20 20 20 20 20 20 20	2019/20 <u>Budget</u> 2,621,2' 223,84 116,30 30,64 330,64 368,24 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,34 \$3,360,36				
ICDE Goals         Goal 1       Goal 2       Goal 3         X       X       X         Personnel       Position         Principal       Assistant Principal         Assistant Principal       Counselor         Transition Specialist       School Nurse         Teacher       Aide-Substitute         Secretary       Total         Performance	of work. Goal 4 X Allocation 17/18 1 2 1 2 1 3 1.6 17 10 1 36.6 ce Measure	Goal X s 18/19 1 2 1 3 1.6 17 10 1 36.6 es	19/20       1       2       1       4       1.6       17       10       1       37.6	General Operating Fund         Payroll         Contracted Services         Supplies & Materials         Other Operating Expenses         Capital Outlay         Facility Charges         Total Budget	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563 \$2,833,112 Projected 2018/19	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701 \$3,235,020 \$3,235,020 Pro 20 1	2019/20 <u>Budget</u> 2,621,27 223,84 116,30 30,64 368,29 \$3,360,34 jected 19/20				
Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world         Image: Propertunities and/or the world	of work. Goal 4 X Allocation 17/18 1 2 1 3 1.6 17 10 1 36.6 Ce Measure ing 45 days	Goal X s 18/19 1 2 1 3 1.6 17 10 1 36.6 es or longe	19/20       1       2       1       4       1.6       17       10       1       37.6	General Operating Fund         Payroll         Contracted Services         Supplies & Materials         Other Operating Expenses         Capital Outlay         Facility Charges         Total Budget         Actual         2017/18         100%	2017/18 Actual 2,148,609 237,445 57,881 21,614 0 367,563 \$2,833,112 Projected 2018/19 100%	2018/19 Projected 2,508,300 221,100 69,419 26,500 0 409,701 \$3,235,020 <b>Pro</b> 20 10 10 10 10 10 10 10 10 10 1	2019/20 <u>Budget</u> 2,621,2' 223,84 116,30 30,64 330,64 330,64 330,64 330,64 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34,05 34				

Budget Trend Analysis for Fiscal Year 2019-2020

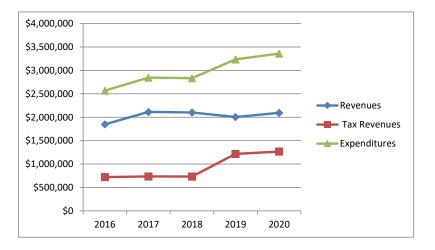
#### **Highpoint East School**

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5740 - Local Revenue-Other	\$	1,847,265	\$	2,113,190	\$	2,101,955	\$	2,003,300	\$	2,094,473
		1,847,265		2,113,190		2,101,955		2,003,300		2,094,473
REVENUES - Tax Revenues										
5710 - Local Property Taxes		720,126		734,120		731,157		1,214,301		1,265,871
Total <b>REVENUES</b> :		2,567,391		2,847,310		2,833,112		3,217,601		3,360,344

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	1,924,820	2,181,725	2,148,609	2,508,300	2,621,274
6200 - Contracted Services	133,794	130,101	237,445	221,100	223,840
6300 - Supplies & Materials	39,879	55,713	57,881	69,419	116,300
6400 - Other Operating Costs	10,569	11,460	21,614	26,500	30,640
	2,109,062	2,378,999	2,465,549	2,825,319	2,992,054
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	458,329	468,311	367,563	409,701	368,290
Total <b>EXPENDITURES</b> :	\$ 2,567,391	\$ 2,847,310	\$ 2,833,112	\$ 3,235,020	\$ 3,360,344

 Performance Ratio
 72%
 74%
 62%
 62%

 Total Local, Federal, and State Revenues / Total Expenditures
 5
 5
 5



Facility - Construction Services 086									
Program Narrative The function of the Facilities Services division is to operate HCDE's physical plant an ancillary services. Moreover our priority is to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive, and functional.	Division 2019-2020 Objectives         Service Delivery Objective         1. Upon receipt of work orders that are initiated the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours         Client Satisfaction Objective         2. Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction         Outcomes Objective         3. To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations         Financial Objective         4. Facilities Support expenditures for operations will not								
Division Goals	exceed the approved budget Prior Year Highlights Prior year construction highlights included: Fortic Academy								
To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.	Prior year construction highlights included: Fortis Academy Kitchen complete. Damage done by Harvey at various HCDE locations 6300 Irvington / Adult Ed locations, Sidewalk repairs done at 6300 Irvington Irrigation / Drainage issues complete at HP East Upgrades done to the fencing at HP East and AB East.								

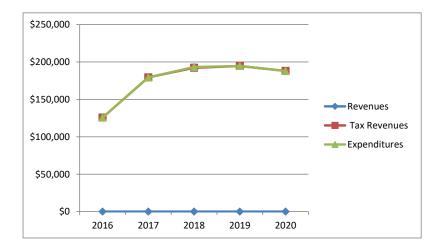
CDE Goa	ls					General Oper	ating Fund Expen	ditures by Ob	ect
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5			2017/18	2018/19	2019/20
	Х						Actual	Projected	Budge
		Personnel A	llocations			Payroll	185,352	183,208	179,83
Positior	1	17/1	8 18/	19 19	/20	Contracted Services	3,996	3 2,000	2,00
Directo	r	1			1	Supplies & Materials	(	0 0	
Coord		1	1		1	Other Operating Expe	nses (	6,100	2,83
Coola	inator				·	Capital Outlay	(	0 0	
						Facilities Costs	3,270	3,20	
						Total Budget	\$194,578	\$187,93	
Total		2		2	2				
	F	erformance	Measures			Actual	Projected	Proj	ected
						2017/18	2018/19	201	9/20
6 of work	orders					80%	80%	80	)%
% of satisfi	ed clients					90%	90%	90	)%
6 huilding	s maintaine	d to safe bu	ilding stand	ards		90%	90%	90	)%
o bununig							1	et Stay with	

Budget Trend Analysis for Fiscal Year 2019-2020

#### **Facility - Construction Services**

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		019-2020 Approved Budget
<b>REVENUES - Tax Revenues</b>										
5710 - Local Property Taxes	\$	125,603	\$	179,413	\$	192,282	\$	194,578	\$	187,931
Total <b>REVENUES</b> :		125,603		179,413		192,282		194,578		187,931

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	120,730	173,411	185,352	183,208	179,831
6200 - Contracted Services	627	2,375	3,996	2,000	2,000
6300 - Supplies & Materials	-	-	-	-	-
6400 - Other Operating Costs	1,469	790	-	6,100	2,834
	122,826	176,576	189,348	191,308	184,665
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	2,777	2,837	3,934	3,270	3,266
Total EXPENDITURES:	\$ 125,603	\$ 179,413	\$ 193,282	\$ 194,578	\$ 187,931
Sustainability Ratio	100%	100%	00%	100%	100%
Local Property Taxes / Expenditures	100%	100%	99%	100%	100%



#### Records Management

Program Narrative	Division 2019-2020 Objectives
The Records Management assists Harris County area educational and governmental agencies with maintaining and compliance with the State of Texas Local Governmental Records Act of 1989. We provide all types of records management services which includes, helping develop Records Control Schedules, destructions and	Service Delivery Objective
	1. Pick and Delivery Services will be 95% on time weekly.
	Client Satisfaction Objective
	2. Records customers will rate our overall services as 90% (satisfied).
	Outcomes Objective
ecycling services, consulting, training, microfilm conversions, electronic imaging and storage vital records storage, transportation and records storage.	3. Records Management will close 100% of service orders within 48 hours.
	Financial Objective
	4. Records Management will be 90-95% self-sustaining.
Division Goals	Prior Year Highlights
Increase the number of recurring imaging/scanning	Train customers on the use of the web interface. Signed
projects. Adapt to customers demand by training staff	the City of Houston to a 10 year agreement. Picked up over
members to becoming more accurate in daily processing	125,000 tons of paper for recycling. Developed a
and production. Clean out old inventories to create space	partnership with the City of Houston for digitizing/scanning
for future records	services.

CDE Go	als						General Operating F	und Expendi	tures by Obj	ect
Goal 1	Goal 2	Goal 3	Goal	4 G	oal 5			2017/18	2018/19	2019/20
			X					Actual	Projected	Budget
	Р	ersonnel	Alloca	tions			Payroll	765,299	815,166	905,09
Positio	n			17/18	/18 18/19 19/20		Contracted Services	231,431	130,760	130,9
Directo	or			1	1	1	Supplies & Materials	141,128	191,291	220,4
	•	ions Supe	rvisor	1	1	1	Other Operating Expenses	1,521	22,940	12,9
	ds Coordii			1	1	1	Capital Outlay	17,806	11,709	
Recor	ds Center	Technicia	n	5	5	6	Facility Charges	668,853	768,267	763,3
Microf	ilm/Imagir	ng Clerk		2	2	2				
Recor	ds Clerk			1	1	1	Total Budget	\$1,826,138	\$1,940,133	\$2,034,6
Custo	mer Servio	ce Clerk		1	1	1				
Imagir	ng Center	Lead		2	2	2				
Total				14	14	15				
	P	erforman	ce Mea	sures			Actual	Projecte	d Pi	ojected
							2017/18	2018/19	2	019/20
	-	me weekly	· ·				s 100%	100%		95%
ercent o	f clients w	ho rated s	services	s as sat	tisfacto	ory.	91%	95%		80%
ercent o	f clients w	ho use we	se web processing technology 91% 90% 95%							
ercent s	elf-sustair	ning.					100%	100%		95%

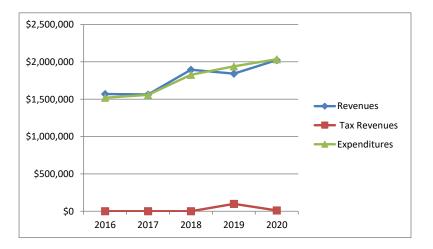
Budget Trend Analysis for Fiscal Year 2019-2020

#### **Records Mgmt. Services**

REVENUES		2015-2016 Actual	2	016-2017 Actual	2	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts 5615 - Transfer In - Choice 5740 - Local Revenue-Other	\$	1,488,456 - 80,930	\$	1,493,589 - 69,576	\$	1,809,087 - 85,684	\$ 1,751,508 - 90,000	\$ 1,826,425 106,827 90,000
		1,569,386		1,563,165		1,894,771	1,841,508	2,023,252
REVENUES - Tax Revenues 5710 - Local Property Taxes		-		-		-	98,625	11,424
Total <b>REVENUES</b> :		1,569,386		1,563,165		1,894,771	1,940,133	2,034,676

EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	670,381	719,182	765,299	815,166	905,097
6200 - Contracted Services	107,457	99,134	231,431	130,760	130,900
6300 - Supplies & Materials	117,964	126,175	141,228	191,291	220,450
6400 - Other Operating Costs	1,368	874	1,521	22,940	12,900
6600 - Capital Assets	-	-	17,806	11,709	-
	897,170	945,365	1,157,285	1,171,866	1,269,347
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	622,445	612,015	668,853	768,267	765,329
Total <b>EXPENDITURES</b> :	\$ 1,519,615	\$ 1,557,380	\$ 1,826,138	\$ 1,940,133	\$ 2,034,676

Performance Ratio103%100%104%95%99%Total Local, Federal, and State Revenues / Total Expenditures



### Choice Partners Cooperative 089 – 950 – 955

Program Narrative	Division 2019-2020 Objectives					
Gain purchasing power with legal, shared services solutions	Service Delivery Objective					
from Choice Partners national cooperative. Our government competitively procures contracts, providing transparency,	1. Choice Partners Cooperative will grow membership by 10% in 2019-2020.					
oversight and compliance for your government at no cost!	Client Satisfaction Objective					
Maximize resources with quality, legal procurement and contract solutions for facilities services, food/cafeteria products, supplies	2. 90% of Choice Partners Cooperative customers will be					
technology and more.	P, satisfied with services.					
	Compliance Objective					
	<ol> <li>Remain most compliant among cooperatives – 100% on all documents</li> </ol>					
	Outcomes Objective					
	4. 90% of our clients will report that Choice Partners have saved them time and money.					
	Financial Objective					
	5. Choice Partners will be 130% self-sustaining.					
Division Goals P	Prior Year Highlights					
F Be recognized as industry leader for procurement knowledge	Greatly expanded JOC program and successes. Still in Y19 CHOICE participated in numerous member's urricane Harvey recovery efforts. Extended Supply Chain Catalog to a 2-year duration.					
Offer exclusive online E-Procurement with national contracts. Provide Superior Quality customer service and support. Make it easy and simple to do business with CP.						

						General Operating Fund Expenditures by Object						
HCDE Goa	-					General Operating Fu						
Goal 1	Goal 2	Goal 3	Goal 4	Goal 8	5		2017/18	2018/19	2019/20			
	Х	Х	Х				<u>Actual</u>	Projected	Budget			
		Personnel A	llocations			Payroll	1,205,669	1,455,136	1,501,076			
Position			17/18	18/19	19/20	Contracted Services	344,062	584,280	488,006			
Director			1	1	1	Supplies & Materials	61,506	122,245	135,450			
Asst. Di			2	2	2	Other Operating Expenses	166,685	331,425	341,620			
Manage			4.37	5.37	5.5	Other Uses	2.803.104	2,079,220	2,375,224			
	Manager facilities 1		1	1	Facility Charges	66,441		66,572				
Complia	Compliance Specialist		1	1	1	Total Budget	,	,	\$4,907,948			
Coordin	Coordinator 2 2		2		Total Budget \$4,647,497 \$4,646,364							
Clerk			5	5	5							
Total			16.37	18.37	18.5							
	Pe	erformance	Measure	s		Actual	Projected	P	rojected			
						2017/18	2018/19		2019/20			
Net memb	ership grov	vth.				131	131 147		158			
Satisfactio	n with serv	ices				95%	90%		90%			
Save our o	clients time	and money				85%	85% 85%		85%			
Become s	elf-sustainir	ng				130%						

Budget Trend Analysis for Fiscal Year 2019-2020

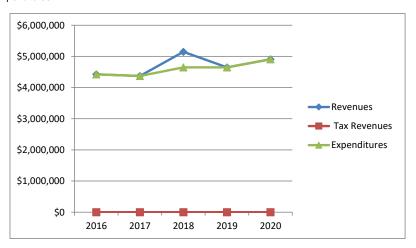
#### **Choice Partners**

REVENUES		2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5720 - Local Rev-Schl Districts	\$	4,405,793	\$	4,339,278	\$	5,117,297	\$	4,621,364	\$	4,875,948	
5740 - Local Revenue-Other		21,110		32,000		30,200		25,000		32,000	
Total <b>REVENUES</b> :		4,426,904		4,371,278		5,147,497		4,646,364		4,907,948	

EXPENDITURES	2015-2016 Actual		6-2017 ctual	2	017-2018 Actual	018-2019 Projected	019-2020 Approved Budget
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,206,295	1,	163,228		1,205,699	1,455,136	1,501,076
6200 - Contracted Services	336,511		312,929		344,062	584,280	488,006
6300 - Supplies & Materials	75,456		64,041		61,506	122,245	135,450
6400 - Other Operating Costs	192,276		178,745		166,685	331,425	341,620
6600 - Capital Assets	2,547,458	2,	588,083		2,803,104	2,079,220	2,375,224
	4,357,996	4,	307,026		4,581,056	4,572,306	4,841,376
EXPENDITURES - Facilities							
6487 - Facilities Support Charges	68,908		64,252		66,441	74,058	66,572
Total EXPENDITURES:	\$ 4,426,904	\$ 4,	371,278	\$	4,647,497	\$ 4,646,364	\$ 4,907,948

 Performance Ratio
 100%
 100%
 111%
 100%
 100%

 Total Local, Federal, and State Revenues / Total Expenditures
 100%
 100%
 100%
 100%



Facility Replacement Asset Schedule 088							
Program Narrative	Division 2019-2020 Objectives Service Delivery Objective						
The function of the Facilities Services division is to operate HCDE's physical plant an ancillary services. Moreover our priority is to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive, and functional.	<ol> <li>Upon receipt of work orders that are initiated the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours</li> <li>Client Satisfaction Objective</li> <li>Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction</li> <li>Outcomes Objective</li> <li>To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations</li> <li>Financial Objective</li> <li>Facilities Support expenditures for operations will not exceed the approved budget</li> </ol>						
Division Goals	Prior Year Highlights						
To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.	Prior year construction highlights included; parking lot improvements; the construction of an elevator at the North Post Building, and upgrades/improvements to the interior and parking garage elevators at 6300 Irvington.						

CDE Goals	•					General Operating Fu	nd Exne	nditures by	/ Object	
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5				2017/18	2018/19	2019/20
	Х							Actual	Projected	Budget
	Р	Personnel A	llocations			Payroll		0	0	
Position		17/18	18/19	19/	20	Contracted Services		0	0	
N/A			1			Supplies & Materials	0	0	(	
			1			Other Operating Exper	ises	0	0	
			1			Capital Outlay	734,913	48,735	593,86	
			1			Total Budget		\$734,913	\$48,735	\$593,86
Total		0	0		)					
Performance Measures						Actual	Pr	ojected	Proje	ected
						2017/18	2	018/19	201	9/20
										0/20
6 of work or	ders					80%		80%	80	)%
6 of work or 6 of satisfied						80%		80% 90%		
6 of satisfied	d clients	to safe buil	ding standa	rds					90	)%

Budget Trend Analysis for Fiscal Year 2019-2020

#### **Facilities Asset Replacement**

REVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
<b>REVENUES - Tax Revenues</b>										
5710 - Local Property Taxes	\$	-	\$	318,418	\$	734,913	\$	-	\$	593,867
Total <b>REVENUES</b> :		-		-		-		-		593,867

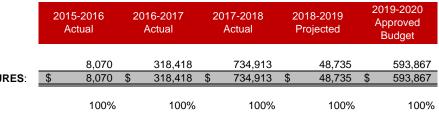
EXPENDITURES
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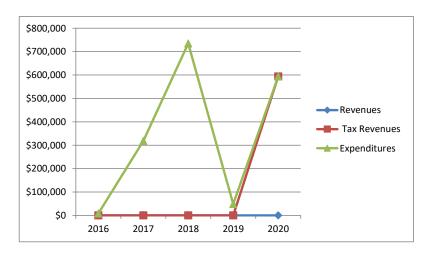
#### **EXPENDITURES before Facilities** 6600 - Capital Assets

Total EXPENDITURES:

#### Sustainability Ratio

Local Property Taxes / Expenditures 100% Support Division by General Fund





Facility Support Services 799							
Program Narrative	Division 2019-2020 Objectives						
The function of the Facilities Services division is to operate HCDE's physical plant an ancillary services. Moreover our priority is to ensure a condition of operations that provides students and staff with an environment that is safe, clean, attractive, and functional.	Service Delivery Objective 1. Upon receipt of work orders that are initiated the facilities division will strive to meet the following guidelines: Priority A - 24 hours; Priority B - 72 hours; Priority C - 184 hours Client Satisfaction Objective 2. Facilities Services will work to make sure that 90% of our clients response to our response will be with satisfaction Outcomes Objective 3. To ensure that all HCDE buildings are maintained and kept up to safety codes and regulations Financial Objective 4. Facilities Support expenditures for operations will not exceed the approved budget						
Division Goals	Prior Year Highlights						
To ensure a condition of operations that provides students, and staff with safe, clean, attractive, and functional.	Prior year construction highlights included; parking lot improvements; the construction of an elevator at the North Post Building, and upgrades/improvements to the interior and parking garage elevators at 6300 Irvington.						

ICDE Goa	als					General Operating	Fund Expenditu	res by Obje	ct
Goal 1	Goal 2	Goal 3	Goal 4	Goal 5			2017/18	2018/19	2019/20
	Х						Actual	Projected	Budget
	Pe	ersonnel A	llocations	5		Payroll	\$2,437,532	\$2,545,639	\$2,643,99
Positio	17/18 18/19 19/20 Contracted Services		1,551,258	1,739,855	1,568,02				
Directo		1	1		1	Supplies & Materials	427,287	496,569	401,98
Manag		3 34.5	3		3 34	Other Operating Expenses	454,095	596,048	460,04
Suppo	11	34.5	34	+	34	Capital Outlay	0	50,385	61,90
						Total Budget	\$4,870,172	\$5,428,496	\$5,135,95
Total		38.5	3	8 3	8				
	Pe	rformance	e Measure	s		Actual	Projected	Pro	jected
						2015/16	2016/17	20	17/18
6 of work orders				80%	80% 80%		80%		
% of satisfi	ed clients					90%	90%		90%
% buildings	maintainec	l to safe buil	ding standa	rds		90%	90% 90%		90%
otal facility	/ support ex	penditures				Stay within budget Stay within budget Stay with			ithin budge/

Budget Trend Analysis for Fiscal Year 2019-2020

#### **Facilities Support Services**

REVENUES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
<b>REVENUES - Local, State, and Federal</b>					
5720 - Local Rev-Schl Districts	-	-	-	-	-
5730 - Local Rev-Other Entities	-	-	-	-	-
5790 - Local Revenue	3,888,598	4,762,985	4,870,172	5,428,496	5,135,951
	3,888,598	4,762,985	4,870,172	5,428,496	5,135,951
Total <b>REVENUES</b> :	\$ 3,888,598	\$ 4,762,985	\$ 4,870,172	\$ 5,428,496	\$ 5,135,951

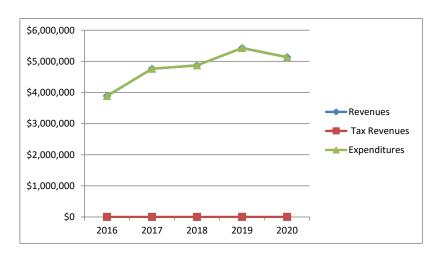
EXPENDITURES	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Approved Budget
EXPENDITURES before Facilities					
6100 - Payroll Expenditures	1,820,413	2,354,833	2,437,532	2,545,639	2,643,991
6200 - Contracted Services	1,196,786	1,582,693	1,551,258	1,739,855	1,568,028
6300 - Supplies & Materials	250,777	360,600	427,287	496,569	401,984
6400 - Other Operating Costs	562,221	422,694	454,095	596,048	460,048
6600 - Capital Assets	58,403	42,165	-	50,385	61,900
	3,888,598	4,762,985	4,870,172	5,428,496	5,135,951
EXPENDITURES - Facilities					
6487 - Facilities Support Charges	-	-	-	-	-
Total <b>EXPENDITURES</b> :	\$ 3,888,598	\$ 4,762,985	\$ 4,870,172	\$ 5,428,496	\$ 5,135,951

0%

100%

Sustainability Ratio

Local Revenue / Expenditures



100%

100%

Budget Trend Analysis for Fiscal Year 2019-2020

#### **Head Start**

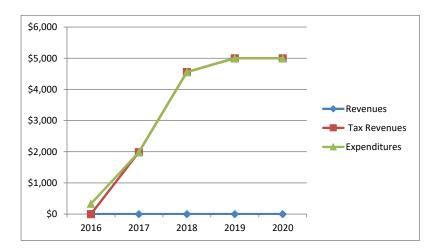
EVENUES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5740 - Local Revenue-Other	\$		\$		\$	-	\$	-	\$	-
REVENUES - Tax Revenues 5710 - Local Property Taxes				1,986		4,558		5.000		5,000
Total <b>REVENUES</b> :		-		1,986		4,558		5,000		5,000

EXPENDITURES	2015-2016 Actual		2016-2017 Actual		2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
EXPENDITURES before Facilities										
6400 - Other Operating Costs		330		1,986		4,558		5,000		5,000
Total EXPENDITURES:	\$	330	\$	1,986	\$	4,558	\$	5,000	\$	5,000

0%

0%

Sustainability Ratio Local Property Taxes / Expenditures



100%

100%

Budget Trend Analysis for Fiscal Year 2019-2020

#### **Facility Support Local Construction**

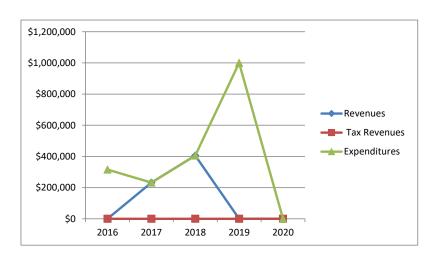
REVENUES	2015-2016 Actual		2016-2017 Actual	2017-2018 Actual		2018-2019 Projected		2019-2020 Approved Budget	
REVENUES - Local, State, and Federal 5740 - Local Revenue-Other	\$	_	232.493	405.614	\$	2.000.000	\$	_	
	¥	-	232,493	405,614	Ψ	-	Ψ	-	
REVENUES - Tax Revenues 5710 - Local Property Taxes		-	-	-		-		-	
Total <b>REVENUES</b> :		-	232,493	405,614		-		-	

EXPENDITURES	15-2016 Actual	16-2017 Actual	)17-2018 Actual	018-2019 Projected	A	019-2020 Approved Budget
EXPENDITURES before Facilities						
6200 - Contracted Services	-	-	25,364	253,530		-
6300 - Supplies & Materials	-	2,235	7,536	1,470		-
6400 - Other Operating Costs	-		372,714	745,000		-
6600 - Capital Assets	315,515	230,258	-	-		-
Total <b>EXPENDITURES</b> :	\$ 315,515	\$ 232,493	\$ 405,614	\$ 1,000,000	\$	-
Sustainability Ratio						

100%

100%

Local Property Taxes / Expenditures 100% Support Division by General Fund



100%

100%



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# **GLOSARY**



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# Harris County Department of Education

**Glossary of Financial Terms** 

AB School -Adaptive and Behavior School

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bonds Issued – Bonds sold.

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

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

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

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

**CAFR**-Comprehensive Annual Financial Report

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

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

**Capital Outlay** – Expenditures which result in the acquisition of or addition to fixed assets. A fixed asset is defined as a tangible item whose expected useful life is over one year and whose value is more than \$1,000 and less than \$5,000 per item. It is not depreciated. A capital asset is defined as a tangible item (fixed asset) whose expected useful life is over one year and whose value exceeds \$5,000 per item. It is depreciated if applicable.

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

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

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

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

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

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

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

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

CSSS-Center for Safe and Secure Schools

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

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

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

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and

services. Debts of local education agencies include bonds, warrants, and notes, etc.

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

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

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

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

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

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

EFT – Electronic Funds Transfer – Electronic payments and collections.

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

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

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

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

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

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

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

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

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

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

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

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

**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-XXX-XXX-XXX.

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

#### Fund Balance:

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

**Unassigned** – represents fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the general fund **Committed** – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the Texas Legislature)

**Restricted** – constraints placed on the use of resources are either: Externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. **Non-Spendable** – classification includes amounts that cannot be spent because they are either: Not in spendable form, or legally or contractually required to be maintained intact.

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

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

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

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

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

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

HCDE-Harris County Department of Education

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

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

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

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

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

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

**ISS-Instructional Support Services** 

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

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

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

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

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

**Modified Accrual Basis** - Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and

measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Nominal Rate - the rate that appears on the tax bills

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

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

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

P – Reference point for "Projected".

**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.

**PAFR –** Popular Annual Financial Report

**Performance Ratio** – percentile obtained by dividing Local, State and Federal Revenue by the Total Expenditures. In other words it shows how much, in percentage, of the expenses is finance by other sources different than Taxes. If the Division is financed in full by Taxes or non-customer fees, please see Sustainability Ration bellow.

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-XXX-XXX.

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

PFC – stands for Public Facility Corporation

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

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

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

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

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

Sinking Fund – See Debt Service Fund

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

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

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

**Sustainability Ratio** – A percentile expression of the amount of non-customer fees revenue taxes used to finance the expenditures of the Division.

**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 6.8% and a
- member contribution rate of 6.7% 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.

WMS-Workshop Management System



It is the policy of Harris County Department of Education not to discriminate on the basis of race, color, national origin, gender, limited English proficiency, or handicapping condition(s) in its programs.

