



BOARD BUDGET BOOK FISCAL YEAR 2019-2020

HARRIS COUNTY DEPARTMENT OF EDUCATION
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Harris County
Department of
Education

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Harris County
Department of
Education

Superintendent's Proposed Annual Budget

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

Prepared by
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Harris County Department of Education

June 12th, 2019

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

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

Dear Trustees:

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 main focus is the improvement of HCDE divisions with the fiscal resources available to the Department. This budget addresses the essential needs of the Department by directing resources to those areas that will assist our staff in carrying out the mission of HCDE.

With this budget, we are continuing to use our performance based budgeting model. Our conservative process focuses on evaluating programs and initiatives for efficiencies while taking into account 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 located in Harris County in the upper Gulf Coast region of Texas, approximately 50 miles from the Gulf of Mexico. Harris County, Texas with 4.7 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.

Each HCDE Division has objectives 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 in the Department may be present and participate in the meeting. The budget must be adopted by the Board of Trustees, inclusive of budget amendments no later than August 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 that was presented to the Board Budget Committee during the first and second hearings that will take place on June 12th, 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 will be presented with a final proposal 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 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. 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 this 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 \$.00517 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: 3% employee wage increase. HCDE plans to recruit, hire and retain high quality staff to be able to provide the best services available in the marketplace.
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. 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 market place. 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 with a dedicated professional.
5. Balanced budget: The proposed budget is balanced. There are one-time costs of \$4,890,736, included in the budget which are explained in next page 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 new helpdesk technicians will be hired. 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. These are budget neutral.
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	<u>500,000</u>
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 \$.00517 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	Proposed Budget 2019-2020	Percent Change
Beg. Fund Balance	\$ 29,412,165	\$ 29,412,165	\$ 25,274,875	
Estimated Revenues	52,943,191	53,258,191	55,107,792	3%
Appropriations	50,467,021	50,994,311	51,883,261	2%
Transfers Out	6,401,170	6,401,170	8,115,267	27%
Total Appropriations	\$ 56,868,191	\$ 57,395,481	\$ 59,998,528	4.54%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(3,925,000)	(4,137,290)	(4,890,736)	
Ending Fund Balance	25,487,165	25,274,875	20,384,139	
Non-Spendable Fund Balance	128,037	128,037	125,000	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	700,000	700,000	550,000	
Assigned Fund Balance	6,889,373	6,889,373	1,939,384	
Unassigned Fund Balance	17,769,755	17,557,465	17,769,755	
Ending Fund Balance	\$ 25,487,165	\$ 25,274,875	\$ 20,384,139	

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

<u>Assigned Fund Balance:</u>	
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>

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:

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 55,107,792	\$ 40,474,974	\$ 2,917,611	\$ 3,796,869	\$ 5,585,951	\$ 4,907,948	\$ 112,791,145
Appropriations	51,883,261	40,474,974	2,917,611	14,416,869	5,585,951	2,532,724	117,811,390
Transfers Out	8,115,267	-	-	-	-	2,375,224	10,490,491
Total Appropriations and Other Uses	59,998,528	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,301,881
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 Internal Service Fund consists of two funds: the Worker's Compensation Fund and the Facilities Support Charges. For the Worker's Compensation Fund, the Department 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 2018-19 revenues and expenditures for the Workers Compensation Fund with a comparison to fiscal year 2017-2018.

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020
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

Internal Service Fund - Facilities Support Charges

The Internal Service Fund also includes the Facilities Support Charges Fund. 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 efficiencies, the Facilities division is projecting \$295,545 less than fiscal year 2018-2019 budget.

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed 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	\$ -	\$ -	\$ -

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.

	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020
Operating Revenues	\$ 4,646,364	\$ 4,646,364	\$ 4,907,948
Operating Expenses	2,567,144	2,567,144	2,532,724
Transfers Out to General Fund	2,079,220	2,079,220	2,375,224
Total Operating Expenses and Other Uses	4,646,364	4,646,364	4,907,948
Projected Balance Beginning	500,000	500,000	500,000
Projected Balance Ending	\$ 500,000	\$ 500,000	\$ 500,000

Balanced Budget

Per 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. For example, capital expenditures. The Department is submitting a balanced budget for fiscal year 2019-2020. Expenditures plus other financing uses total \$59,998,528. Revenues equal \$55,107,792. 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)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected	2019-2020 Proposed	2019-2020 Forecast	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
Beginning Fund Balance	\$ 26,601,199	\$ 27,903,234	\$ 30,920,238	\$ 28,122,486	\$ 29,412,165	\$ 25,274,875	\$ 20,384,139	\$ 20,762,973	\$ 21,716,994	\$ 23,274,733	\$ 25,465,805
Estimated Revenue	48,386,287	47,406,991	49,028,062	51,262,202	53,258,191	55,107,792	56,761,026	58,463,857	60,217,772	62,024,305	63,885,035
Appropriations	43,380,848	41,137,794	43,146,296	44,202,144	50,994,311	51,883,261	52,283,426	53,329,095	54,395,677	55,483,590	56,593,262
Total Other Uses	(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)
Net Change in Fund Balance	1,302,035	3,017,004	(2,797,752)	1,289,679	(4,137,290)	(4,890,736)	378,834	954,021	1,557,739	2,191,072	2,855,136
Ending Fund Balance	\$ 27,903,234	\$ 30,920,238	\$ 28,122,486	\$ 29,412,165	\$ 25,274,875	\$ 20,384,139	\$ 20,762,973	\$ 21,716,994	\$ 23,274,733	\$ 25,465,805	\$ 28,320,942

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 \$51,883,261 and estimated other uses (transfers to other funds and one-time cost at \$8,115,267, for a total of \$59,998,528; this represents an increase of 4.54% or \$2,603,047 increase from 2018-2019 amended budget.

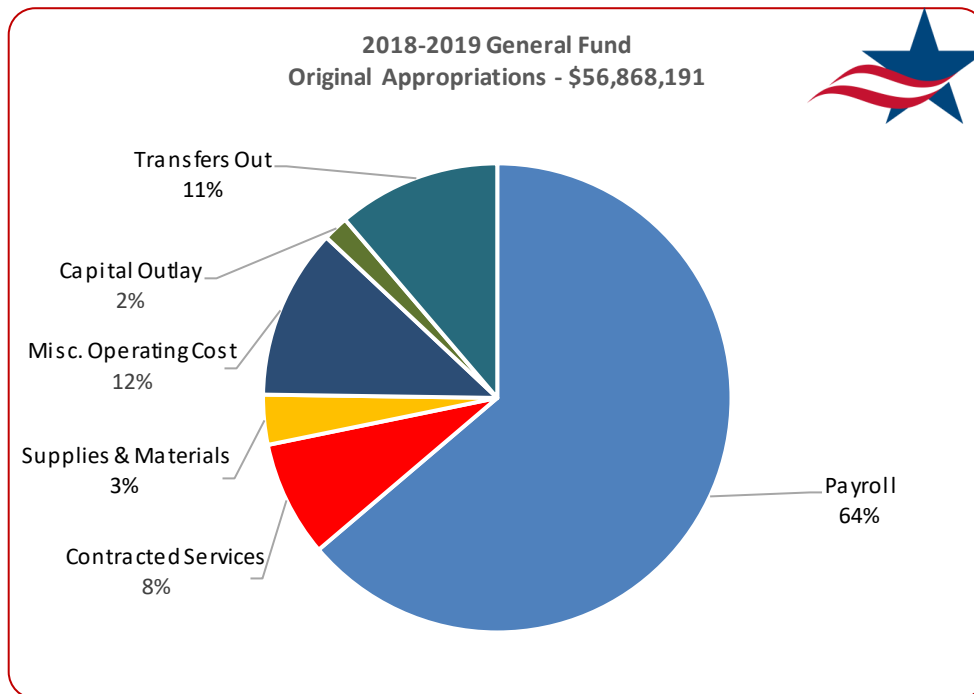
The 2019-2020 budget includes a 3% salary increase for all employees. The budget process was representative of the economic environment. A series of budget meetings and reviews were conducted by the Superintendent and the Budget Committee to achieve this budget. Transfers-out to other funds amounted 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.

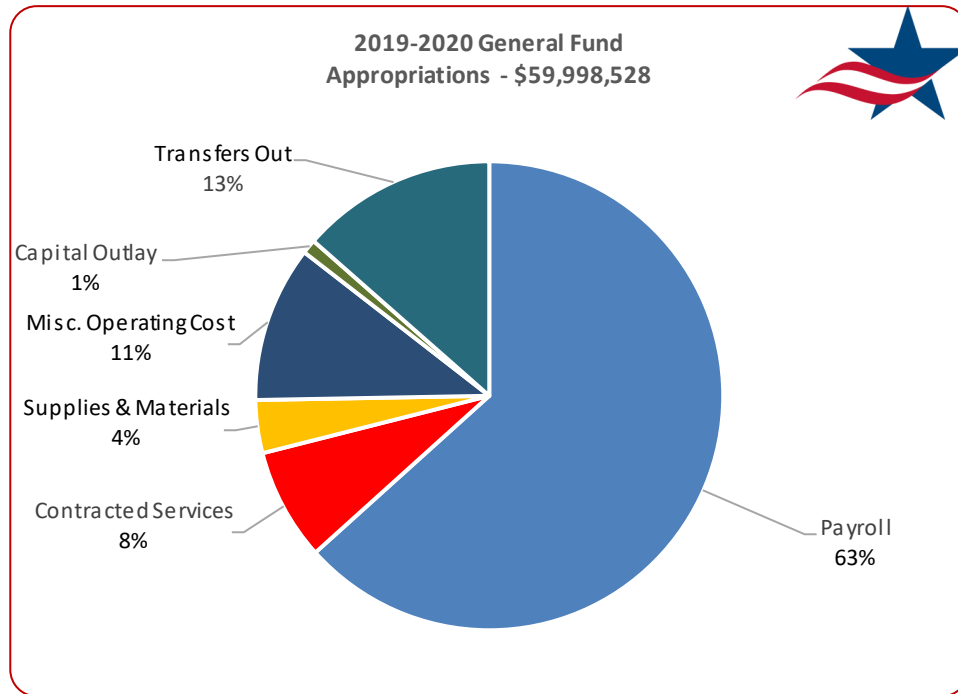
Comparison of General Operating Fund Appropriations by Object

General Fund Only -

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020	Percent Change
Payroll	\$ 36,280,761	\$ 36,287,561	\$ 38,004,154	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	\$ 59,998,528	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 beginning in fiscal year 2018-2019.

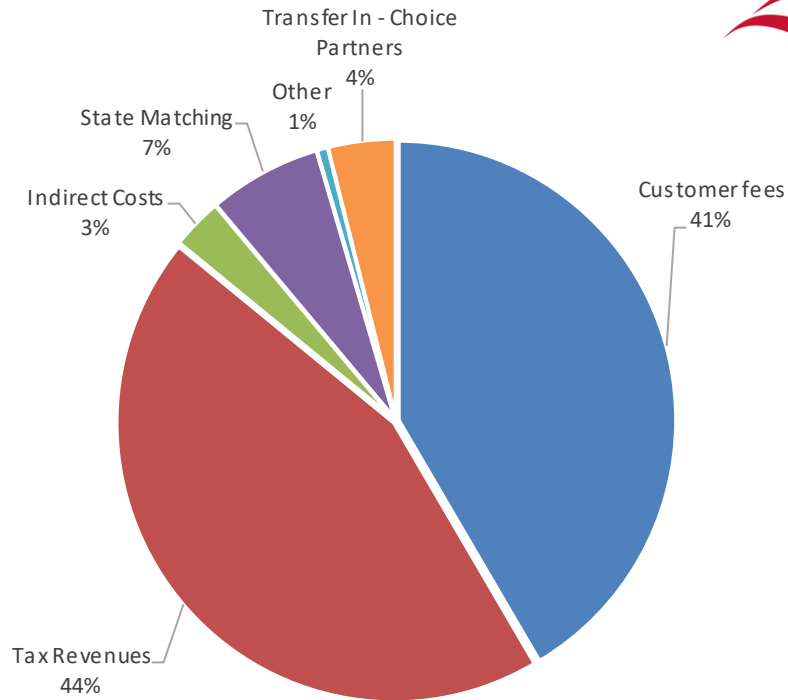
Special Revenues Funds – Appropriations for these funds are restricted to, or designated for specific purposes by a grantor. For fiscal year 2019-2020, the Department’s appropriation is \$40,474,974. The Department provides information to the Board of Trustees on all Department grants, as the Notice 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

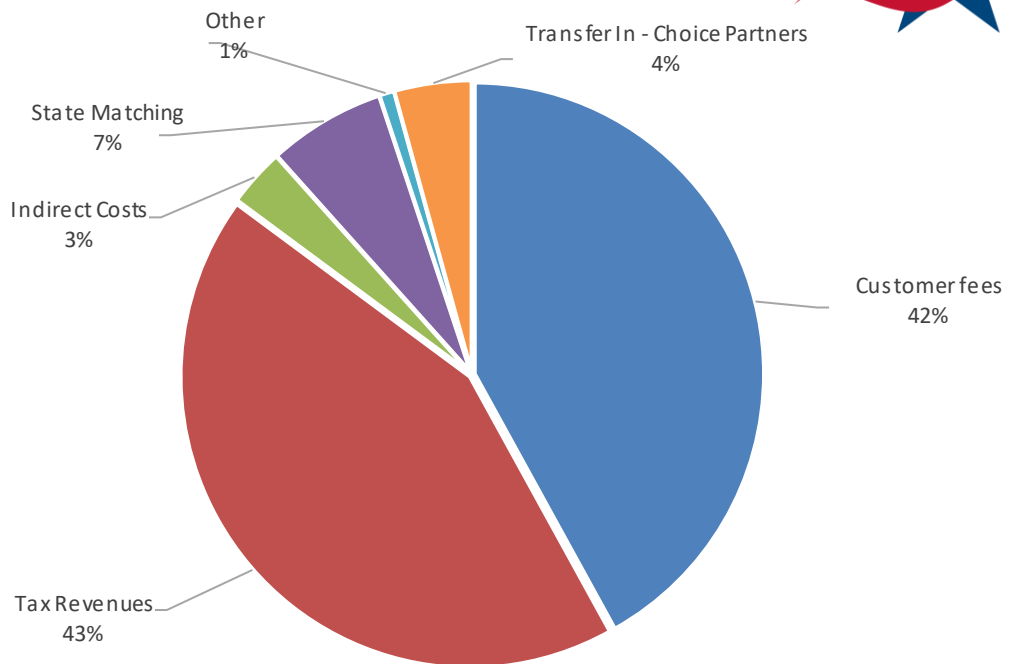
Revenue estimates are based upon a variety of demographic and tax information. Estimating revenue from the two major sources, customer fees and local property taxes, are critical to the budget.

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

**2018-2019 General Fund
Original Estimated Revenue - \$52,943,191**



**2019-2020 General Fund
Estimated Revenue - \$55,107,792**



The Department estimates total General Operating Fund revenues of \$55,107,792 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 \$23,771,834 of 43% of the estimated revenues. The remaining revenues are indirect costs at \$1,781,380; state funding \$3,610,000, transfer in from Choice Partners of \$2,375,224 and other at \$450,727.

The recommended budget includes an increase in revenues of 3% from the amended fiscal year 2018-2019 budget for the General Fund.

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed 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	23,771,834	1%
Indirect costs	1,575,629	1,575,629	1,781,380	13%
State funding	3,490,000	3,490,000	3,610,000	3%
Other	336,203	336,203	450,727	34%
Transfer In-Choice Partners	2,079,220	2,079,220	2,375,224	14%
Total Revenues	\$ 52,943,191	\$ 53,258,191	\$ 55,107,792	3%

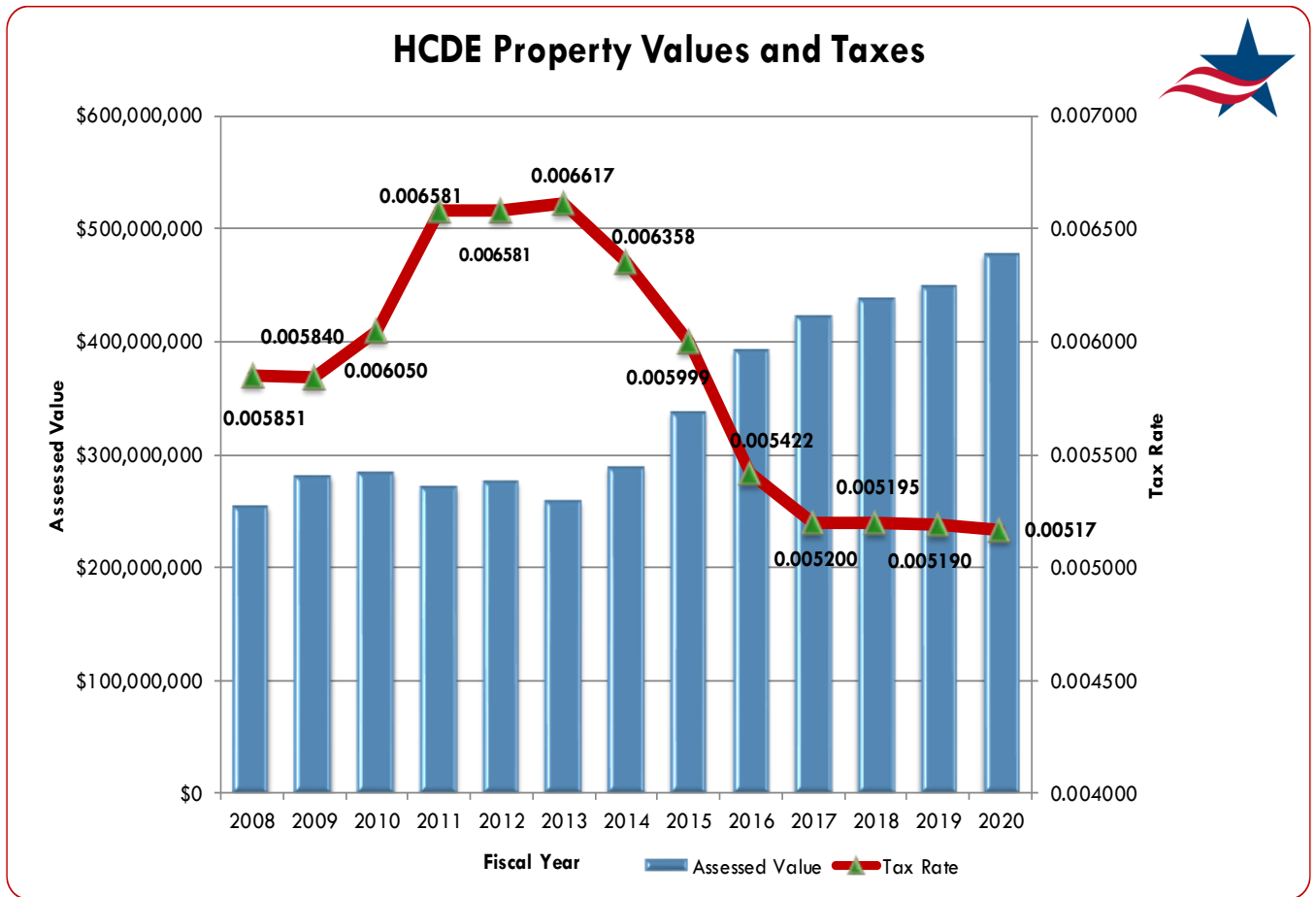
Local Revenues

Local revenues are projected to increase by 3%. 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 1% change in tax revenues from \$23,475,040 in fiscal year 2018-2019 to \$23,771,834 in fiscal year 2019-2020 due to the increase in property values. A 6.47% 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 tax payers to pay their taxes. The Harris County Tax Office will calculate the effective tax rate, the estimated rate below the effective tax rate is \$0.00517. 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 \$477,674,516,408 (based on HCAD letter dated 4/30/19), which is an increase of \$27,301,150,863 or 6.06%. The adjacent chart illustrates the 10-year taxable value history of the Department. For fiscal year 2019-2020, 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 has 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 fees 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.

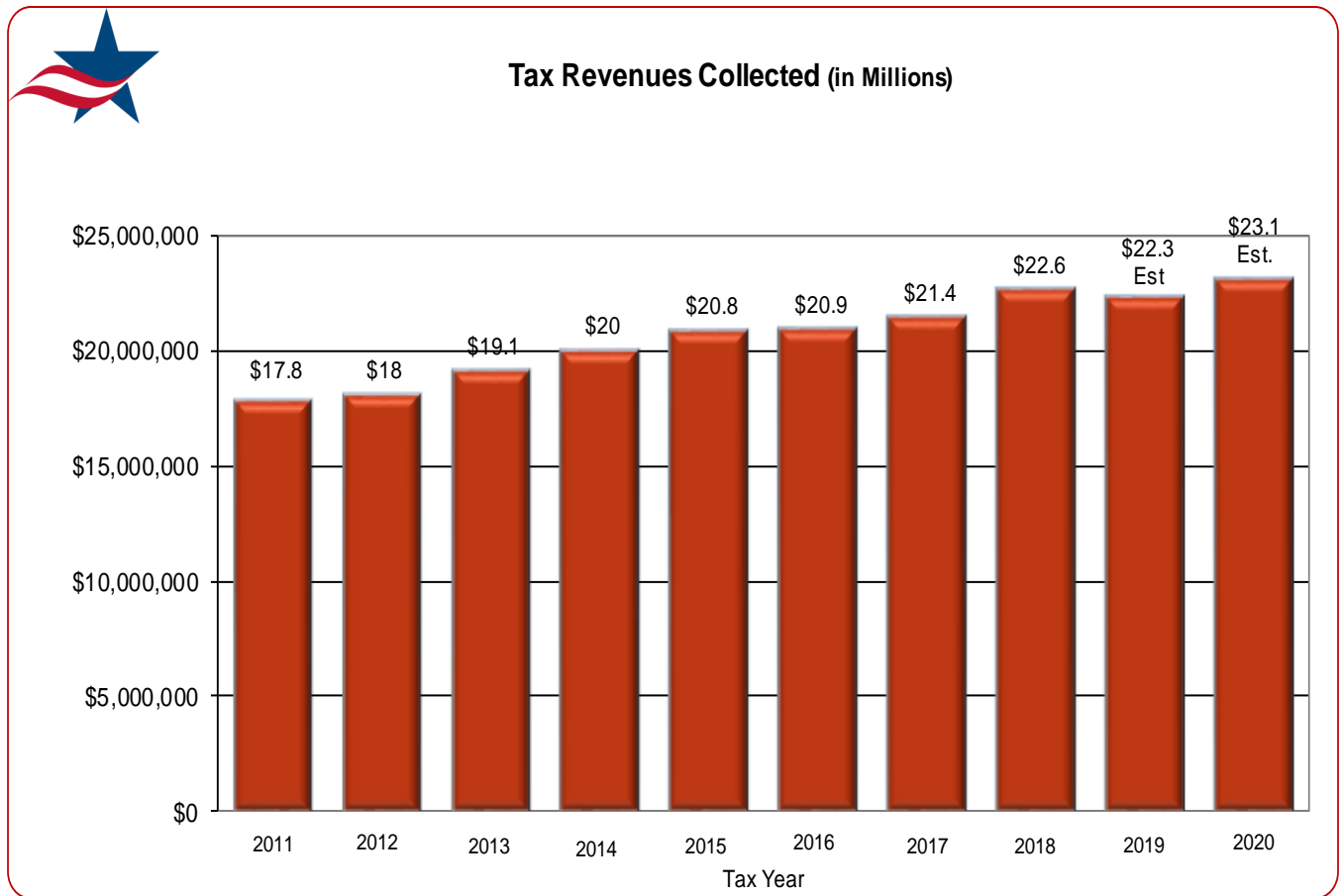
Safe and Secure School services are provided to school districts which contract with HCDE to provide facility audits. The rates are based whether the district is within the county boundaries or outside of the boundaries. The fees range from \$1,200 to \$2,500 per school.

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 3% salary increase for General Fund, Facilities and Enterprise employees. Grant employees are only included in the increase if the grant is able to 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 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 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.

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

	Amended 2018-19	Budget 2019-20	Estimated 2020-21	Estimated 2021-22	Estimated 2022-23	Estimated 2023-24	Estimated 2024-25
Beginning Fund Balance	\$42,583,959	\$38,446,669	\$22,935,933	\$24,063,844	\$26,376,063	\$29,931,127	\$34,789,792
Estimated Revenues	105,950,330	112,791,145	116,174,879	119,660,126	123,249,930	126,947,427	130,755,850
Appropriations (Exp.)	110,087,620	128,301,881	115,046,968	117,347,907	119,694,865	122,088,763	124,530,538
Difference	(4,137,290)	(15,510,736)	1,127,911	2,312,218	3,555,064	4,858,665	6,225,312
Projected Ending Fund Balance	\$38,446,669	\$22,935,933	\$24,063,844	\$26,376,063	\$29,931,127	\$34,789,792	\$41,015,104
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	22,035,441	24,347,659	27,902,723	32,761,388	38,986,700
Minimum Cash Flow Required - two months	18,347,937	21,383,647	19,174,495	19,557,985	19,949,144	20,348,127	20,755,090
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	7,318,909	6,146,875	6,269,812	6,395,208	6,523,112	6,653,575
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	87,826,907	73,762,494	75,237,744	76,742,499	78,277,349	79,842,896
1/12 of General Fund for Cash Flow	5,801,054	7,318,909	6,146,875	6,269,812	6,395,208	6,523,112	6,653,575

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,

/s/

James Colbert, Jr
Superintendent of Schools

/s/

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

DEPARTMENT OFFICIALS, STAFF & CONSULTANTS

COUNTY BOARD OF TRUSTEES

NAME	TITLE	SERVICE DATE
Josh Flynn	President	2018
George Moore	Vice President	2016
Melissa Smith	Secretary	2018
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

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

SUPERINTENDENT'S BIOGRAPHY



James Colbert, Jr

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

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

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

He and wife Angie are the parents of a 17-year-old son Isom. Mr. Colbert and his family have recently made Kingwood, Texas their home upon relocating to the Houston area.

ASSISTANT SUPERINTENDENT FOR BUSINESS SERVICES' BIOGRAPHY



Jesus J. Amezcua, PhD, CPA, RTSBA

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

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

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

Previous to 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.

Dr. George Moore
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 an 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.

Mr. 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 holds 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.





Harris County
Department of
Education

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DEPARTMENT'S MISSION & GOALS

Harris County Department of Education (“HCDE”), a highly successful educational resource in the Houston Metroplex, is a nonprofit tax-assisted organization dedicated to the equalization of educational opportunity and to the advancement of public schools. HCDE has been serving the county's public schools since 1889. Harris County Department of Education was formed as the original area district to provide free public schools. Today, HCDE has about 1,096 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.



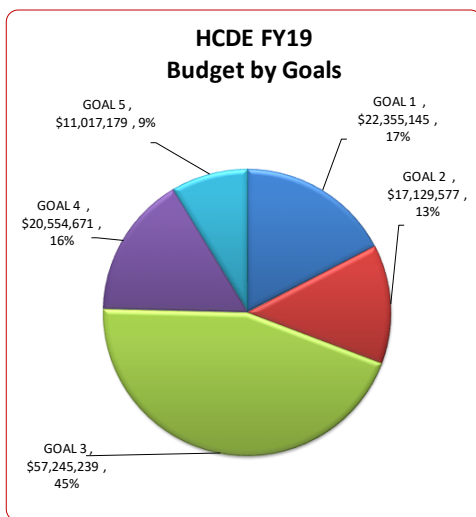
HCDE Mission Statement

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

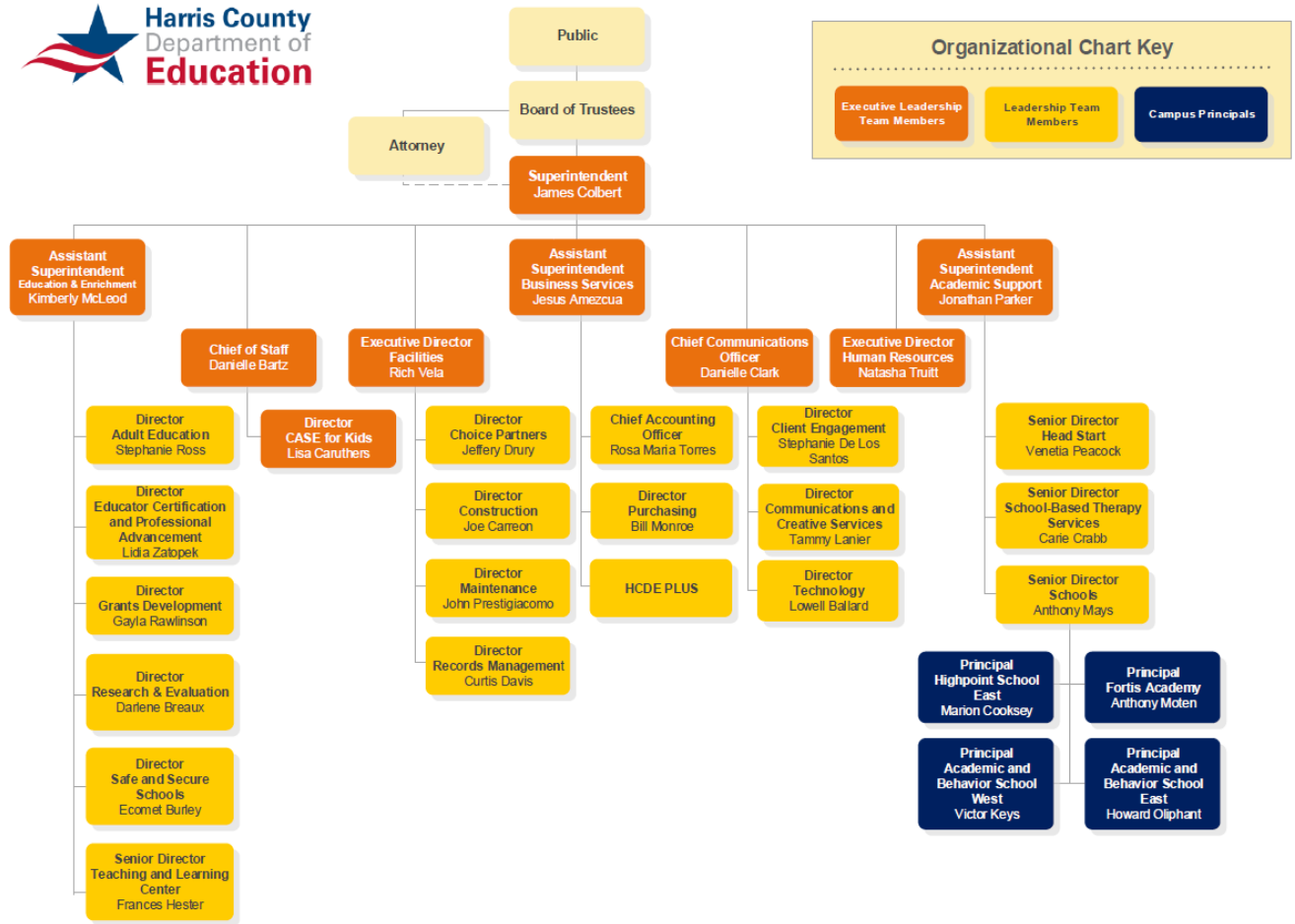
Goals

Harris County Department of Education will

1. Impact education by responding to the evolving needs of Harris County
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



ORGANIZATIONAL CHART



PROFILE OF THE DEPARTMENT

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

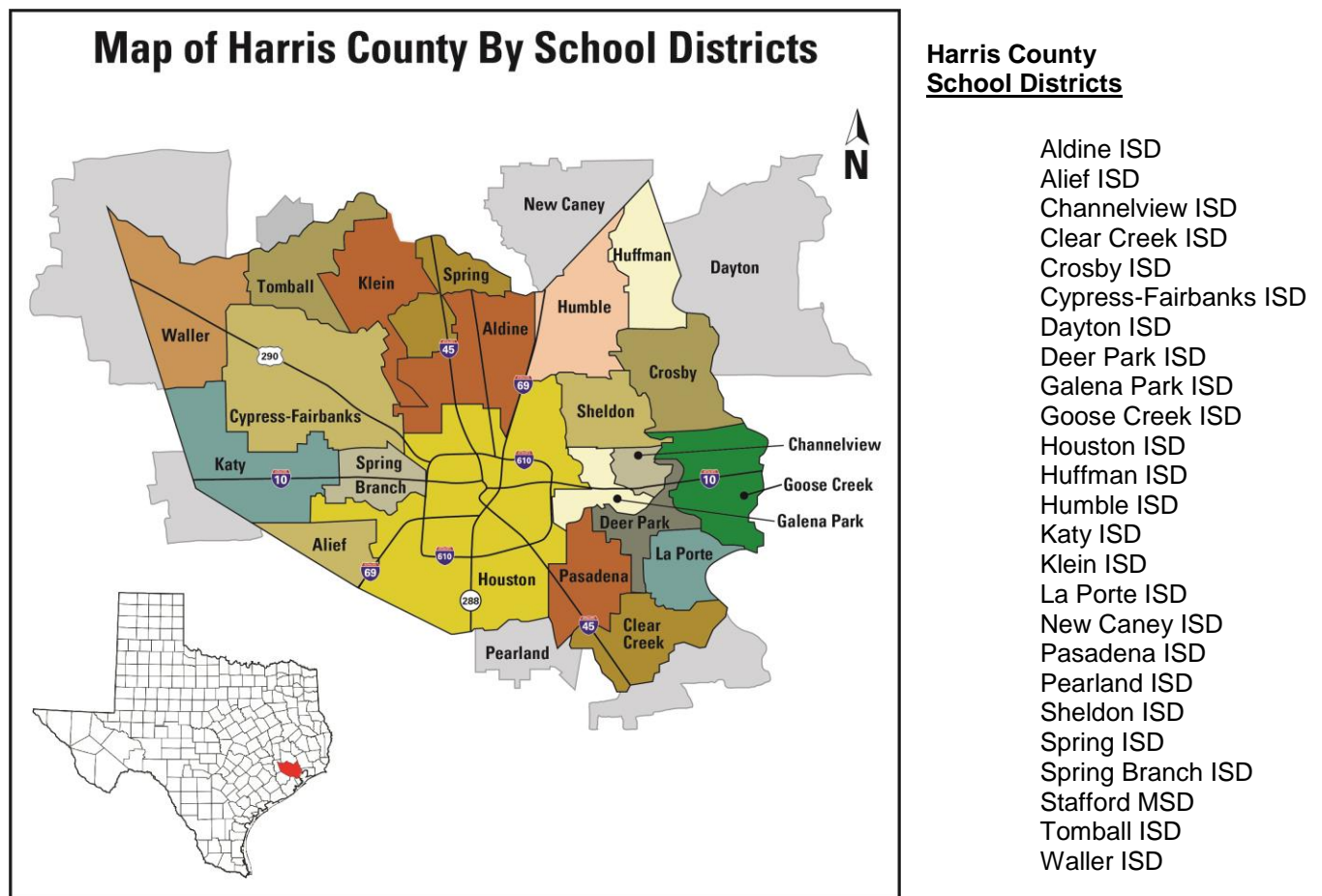
It is important for the reader of this budget to know and understand that the name 'Harris County Department of Education' stands as an entity separate and distinct from county agencies of the Harris County, in Texas. Also, HCDE is not a school district but a governmental entity. It has evolved in response 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 Harris County Board of School Trustees (Board), elected by voters of Harris County, Texas, has governance responsibilities over all activities and operations of the Department. The Board consists of seven members who serve overlapping six-year terms. Trustees are elected in even numbered election years for six year staggered terms in order to provide board continuity. Four trustees must be elected from districts conforming to the four Harris County Commissioners' precincts. The other three trustees are elected at-large.

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

Organization Authority

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



Organizational Philosophy

The core ideology of Harris County Department of Education outlines the direction of the Department and the expectation held for all employees. The mission defines what we are. Our 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:

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

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

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.

CASE - The Center for After-School, Summer and Enrichment serves elementary, middle, and high school students delivering quality after-school learning opportunities. It includes a program implemented in FY18 is 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.

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

Choice Partners Cooperative provides best-value, shared-service solutions, direct facilities consulting and legal, competitive bid contracts to schools, higher education, municipalities and other governmental and nonprofit organizations.

Education Certification and Professional Advancement 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.

Head Start / Early Head Start Programs 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 having an identified disability requiring intervention.

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

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

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

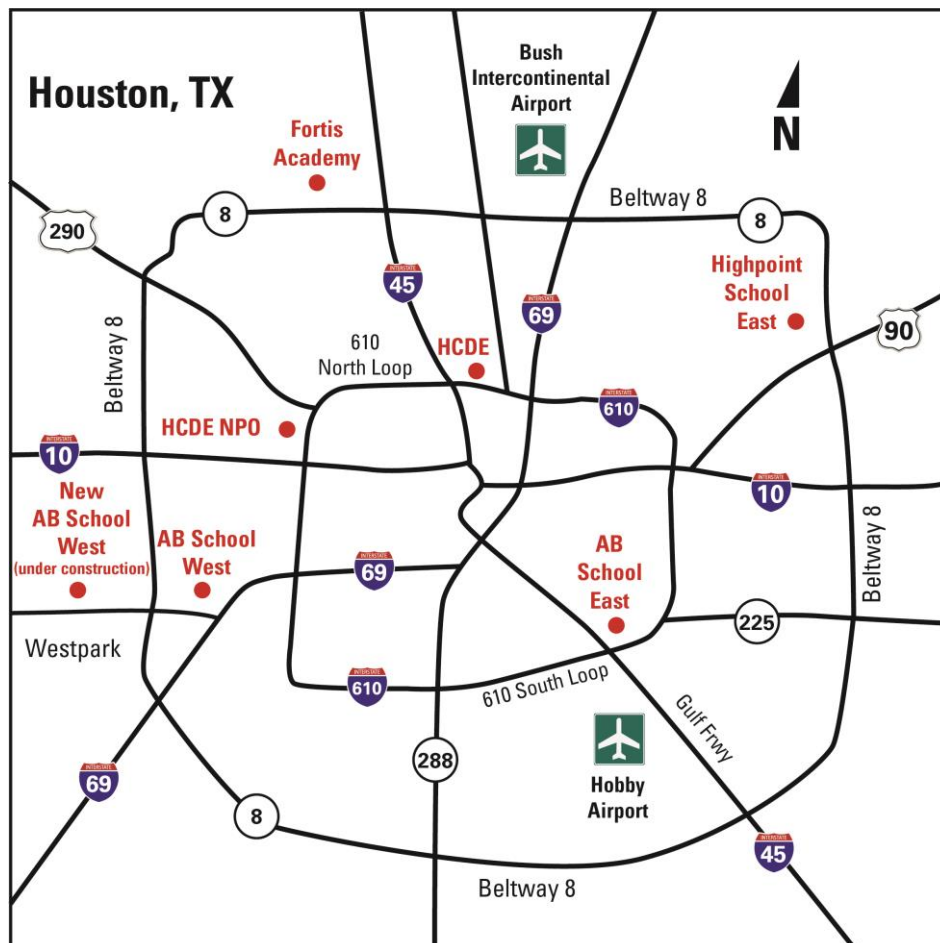
Research and Evaluation provides quality, scientific-based evaluations services that meet the needs of HDCE, School districts, and other community groups.

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

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

The Teaching and Learning Center 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 four different campuses:



BUDGET ADMINISTRATION & FINANCIAL POLICIES

Legal Requirement for Budgets

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

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

Statement of Texas Law

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

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 Truth in Taxation - A Guide for Setting Tax Rates for Taxing Units Other than Schools.

Code of Ethics

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

Risk Awareness

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

Each Division is given a Risk Awareness packet early in the budget process. This packet is completed and returned to the 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 and then there is a Year End Review by the Executive Team member for that division.

Fraud Prevention

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

HCDE Financial Policies

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

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

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

Fiscal Policy & Objectives

Financial Stability

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

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

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

As of August 31, 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, than this must be for a one-time cost and not reoccurring costs.)
2. Restrict any surplus funds towards unassigned fund balance.

Funds from Operations

Funds from operations should provide adequate funds to support its:

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

Revenue

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

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

General Operating Fund Expenditures

General fund expenditures shall maintain the following priorities of obligation:

1. Payments of all legal and reasonable expenditures relating to maintenance and operations of the HCDE operating fund.
2. Payments to meet all debt service requirements of outstanding bond indebtedness including the interest and sinking fund.
3. Payments to special revenue funds that require a matching for federal or state grants, including the CASE fund, the 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 CFO may recommend to the Board to utilize short term financing to satisfy the cash flow requirements of the HCDE. Available mechanisms include the following:

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

Reporting –Department and Public Facilities Corporation (PFC)

HCDE will prepare reports of financial operations as follows:

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

Investments

Investment Authority

Department depository and investment authority is established within the office of the Superintendent. By the authority of the Board, the Assistant Superintendent - Business Services, 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 **time business entity submits the signed contract**. 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 **conflict of interest disclosure** with respect to a vendor if: (1) the vendor 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 vendor 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 **\$2,500** 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. Fee for services will fund these positions.

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, intra-function budget transfers are approved subject to the approval by the granting agency. A summary of all transfers is presented to the Board of Trustees. Interdepartmental transfers and any increase or decrease or operating appropriations must be approved by the Board of Trustees and the Superintendent. All departments are required to operate within their budgetary constraints. The operating budgets are amended prior to expenditure, and the accounting system provides a strong budgetary control over expenditures.

Capital Expenditures Policies

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

New Purchases

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

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>

BUDGETARY CONTROL & BASIS OF ACCOUNTING

Reporting Entity

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

Accounting System Structure

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

The Department’s hardware includes 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 Financial Accountability System Resource Guide and conforms to generally accepted accounting principles applicable to governmental units. The Board of Trustees requires that annual budget be adopted for the General Fund. Budgets are prepared using the same accounting basis (modified accrual) as for financial statements. The modified accrual basis of accounting recognizes revenues in the accounting period in which the fund liability is incurred, if measurable, except for 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:

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

Funds and Fund Types

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

Governmental fund type

General Fund – 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.

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

Debt Service Fund – 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.

Capital Projects Fund – 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

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

Enterprise Fund – 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.

HDCE Fund Codes

100 – GENERAL FUND	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
300 – STATE GRANTS	815 – Courtesy Committee
381 – Adult Basic Education Regular	829 – Blair Endowment Scholastic Program
400 – LOCAL GRANTS	900 – ACCOUNT GROUPS
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. **Restricted fund balance** includes amounts constrained to a specific purpose by the provider, such as grantor.
 - a. Federal or state granting agency (i.e. CASE, Adult Education, Head Start)
 - b. Construction funds (PFC)
 - c. Retirement of long term debt
3. **Committed fund balance** shall mean that portion of the fund balance that is constrained to a specific purpose by the Board of Trustees.
4. **Assigned fund balance** shall mean that portion of the fund balance that is spendable or available for appropriation but has been tentatively earmarked for some specific purpose by the Board of Trustees and/or the Superintendent. In current practice, such plans or intent may change and never be budgeted or result in expenditures in future periods of time. Examples of assigned fund balances which the department may have tentative plans for expenditures in future period include:
 - a. Capital replacement (expenditures for equipment, furniture, software)
 - b. Building construction, repair and renovation
 - c. Insurance deductibles
 - d. Claims and judgments
 - e. Employee retirement leave reserves
 - f. Expansion and moving costs
 - g. Program startup costs
 - h. Debt service reduction
 - i. Other legal uses
5. **Unassigned fund balance** includes amounts available for any legal purpose. This portion of the total fund balance in the general fund is available to finance operating expenditures. Unassigned fund balance shall mean the difference between the total fund balance and the total of the no-spendable fund

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

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate the government's continued creditworthiness. Historically, HCDE enjoyed a Moody's A2 Rating on Education Lease Revenue Bonds, Series 1999, released to raise revenue for construction purposes. When HCDE borrowed from the Qualified Zone Academy Bonds and Maintenance Notes in 2009, HCDE's credit rating was A2. HCDE's credit rating on Education Lease Revenue Bonds, Series 2006 is also A2, and these bonds were issued to raise revenue for construction purposes. The 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 of the functions in the process of educating students or organizing the resources to educate students. Each of these activities is a function as required by the Texas Education Agency (TEA) Financial Accountability System Resource Guide (FASRG).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

education institutions and proprietary types of services incurred for outside entities in the community. Expenditures include related parenting programs, parental involvement programs, and parental and educational services to adults other than adult basic education. Includes expenditures for staff providing child care for teen parents attending school, staff providing 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 RESPONSIBILITIES

Budget Requirements

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

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

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

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

Budget Responsibilities

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

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

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:

1. Wage increase: 3% employee wage increase. HCDE is determined to recruit, hire and retain high quality staff to be able to provide the best services available in the market place.
2. School Division: one of the fiscal year 2019-2020 initiatives is the enhancing of the competitive edge in the School Division. 4 new positions will be added, 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. Records Management will add 1 Imaging Clerk to help better serve its clients and reduce expenditures.
6. Technology is also important driver of our success. 2 new Help Desk Technicians will be added to help support operations. Also, upgrades in technology are included in the budget.
7. Balanced budget: The proposed budget is balanced. There are one-time costs included in the budget which are explained in the Capital Expenditure section above.

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 par to 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		Budget Planning with Budget Analyst & Accounting Staff		
	Thursday, December 13, 2018	Strategic Planning Process Begins Cost of Service level to ISD	N/A	Divisions
	Wednesday, December 19, 2018	Cost of Services Report due Board Budget Committee	12:00 PM Board Room	Board
	December 17 - 21, 2018	1st Qtr. Budget Review Meetings	304	Budget Managers
	Wednesday, December 19, 2018	<u>Board Meeting, 1 PM</u> Approve calendar for FY 2019-20 Proposed Budget	1 PM Board Room	Board
	Friday, January 11, 2019	Accountability Steering Committee	503	Budget Managers
	Friday, February 08, 2019	Budget Information & Instructions Available on the HCDE portal	N/A	Business Svcs
Needs Assessment and Budget Development	Monday, February 11, 2019	Budget Planning / Preparation Training Needs Assessment to be conducted	1 PM Room 501 N/A	Business Svcs - Budget Mgrs Divisions
	Thursday, February 14, 2019	Budget Entry Training	9 AM Lab 500	Business Svcs - Budget Entry
	Monday, February 18, 2019	Budget Entry Training	9 AM Lab 500	Business Svcs - Budget Entry
	Wednesday, February 27, 2019	DUE: Proposed Budgets to Business Analyst	N/A	Budget Mgrs
	March 11-15, 2019	<i>Spring Break</i>		<i>Department Closed</i>
	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
Budget Analysis and Superintendent Review	Thursday, March 21, 2019	Final FY19-20 Accountability Objectives to be sent to Research & Evaluation / Budget Manager Overview Form	N/A	Budget Managers
	Monday, April 01, 2019	Budget Committee Planning Workbook to Budget Committee		Business Analyst
	Tuesday, April 02, 2019	Budget Committee Planning Meeting	400A	HCDE Budget Committee
	Tuesday, April 02, 2019	SWOT Analysis for Divisions	N/A	Budget Managers
	Monday, April 08, 2019	HCDE Goals & Strategic Plan Integration - Executive Team Leaders (ELT) - Annual Review	N/A	ELT Members
	April 2 - 25, 2019	Division Budget Presentations	400A	HCDE Budget Committee
	Tuesday, April 30, 2019	Supt. Budget Review Session: Draft 1 Proposed Budget	400 A	Superintendent, Bus.Svcs Assistant Superintendents
Board Workshops (Tentative)	Thursday, May 30, 2019	Agenda Items Due	N/A	Business Svcs
	Wednesday, June 12, 2019	Budget Work Session #1	400A	Board Budget Committee
	Wednesday, June 19, 2019	Final Accountability Objectives Presented to the Board	Board Room	Superintendent, Bus. Svcs
	Thursday, June 20, 2019	Supt. Budget Review Session: Draft 2 Proposed Budget		Superintendent, Bus. Svcs
	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
	June 24 - 28, 2019	3rd Qtr. Budget Review Meetings	304	Budget Managers
	Wednesday, July 17, 2019	Budget Work Session #2	400A	Board Budget Committee Superintendent, Bus. Svcs
Budget Approval (Tentative)	Wednesday, July 17, 2019	(1) Board Budget Committee Present Finalized Budget and Make Recommendation (2) Public Hearing on the Budget, 12:00 PM (3) <u>Board Meeting, 1:00 PM</u>	Board Room	Board Budget Committee, Superintendent, Bus. Svcs Board Board
	Friday, August 30, 2019	Risk Assessment Year-End Evaluation	N/A	Divisions
	Sunday, September 01, 2019	FY20 Budget is effective		
	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

Board Budget Committee: Sumners (Chair), Colbert
HCDE Budget Committee: Colbert, McLeod, Parker, Clark, Bartz, Truitt, Amezcua, Torres and Martinez

BUDGET DEVELOPMENT PROCESS

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

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

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

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

PLANNING PHASE

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

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

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

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

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

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

IMPLEMENTATION PHASE

Revenue Projections

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

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

Expenditure Projections

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

- Payroll Costs (6100) are the costs of employee salaries and benefits. These costs make up 60% or more of annual operating expenditures and should be based primarily upon FTE projections. When appropriating this area, it is important that the division director conduct a full analysis of the personnel situation as well as submit recommendations addressing the findings. The "Position Listing" form is the management tool that can assist to address this issue. Therefore, this form needs to be completed and submitted to the Business Services Division by the Budget Request deadline.
- Professional and Contracted Services (6200), Supplies and Materials (6300) and Other Operating Costs (6400) are typically variable and miscellaneous expenditures. The completion of expenditure estimates for these costs should be directly related to service levels.
- Capital Outlay Costs (6600) includes items that are inventoried and become part of the department's fixed assets group such as furniture, audio-visual equipment, computer equipment, and other equipment. These costs should be forecasted and budgeted based on an overall department Replacement Asset Schedule rather than on 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 will be held on June 12th and July 17th to review the preliminary budget estimates. The citizens of Harris County and Department employees will be invited to attend the budget workshops. On July 17th, the Board of Trustees will approve 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.



Harris County
Department of
Education

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FINANCIAL SECTION

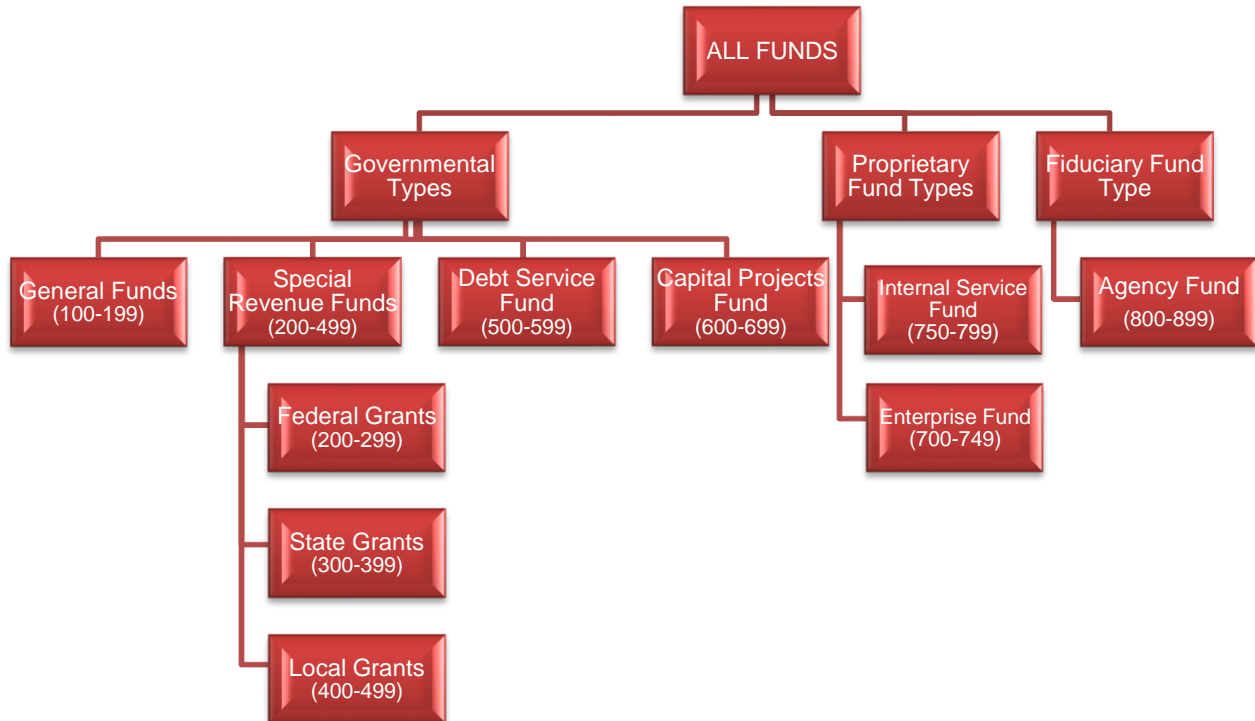


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HCDE'S FUNDS STRUCTURE & FUND TYPES

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.

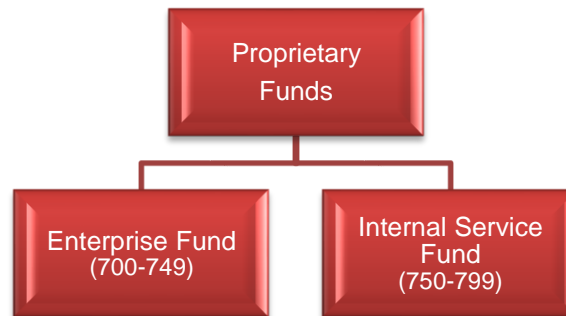
These funds follow the modified accrual basis of accounting method. Under this method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

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:

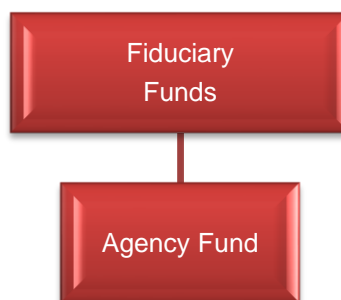


The Enterprise Fund is a Proprietary Fund comprised of the Choice Partners Cooperatives. Choice Partners Cooperatives offers quality, legal procurement and contract solutions to meet the purchasing needs of school districts and other governmental entities with legal, competitively bid contracts.

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.



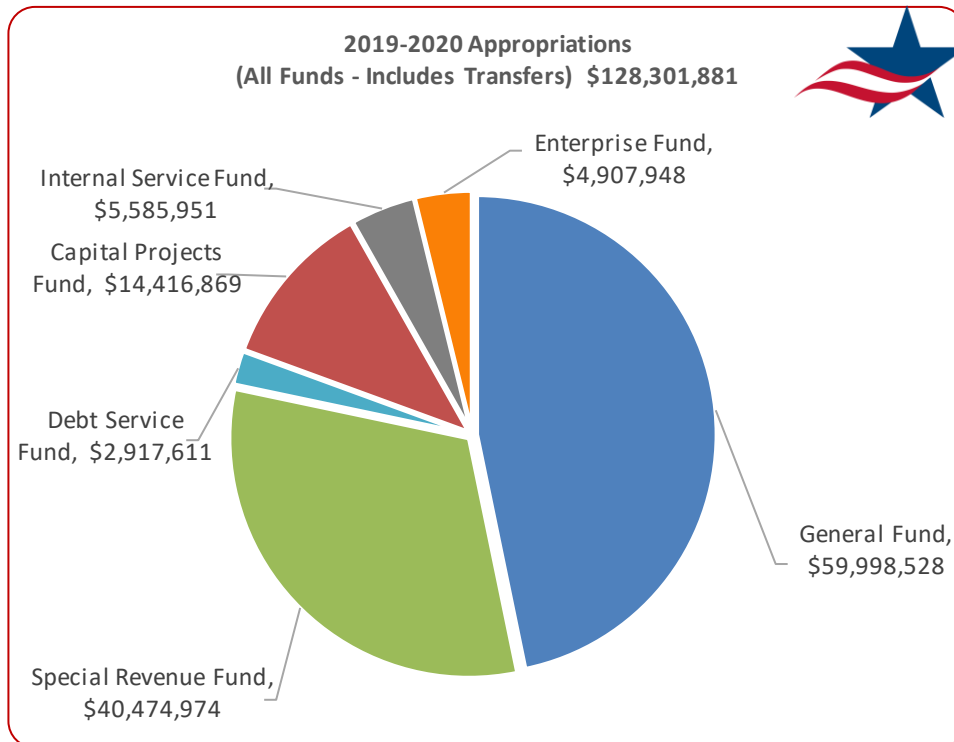
Examples of these funds are endowments received from individuals and / or organizations for specific purposes for which the principal and interest earned or revenue may be used. There are two small funds for students' activities from the Highpoint Schools East and North, one endowment fund for scholarships 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 FY19 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).

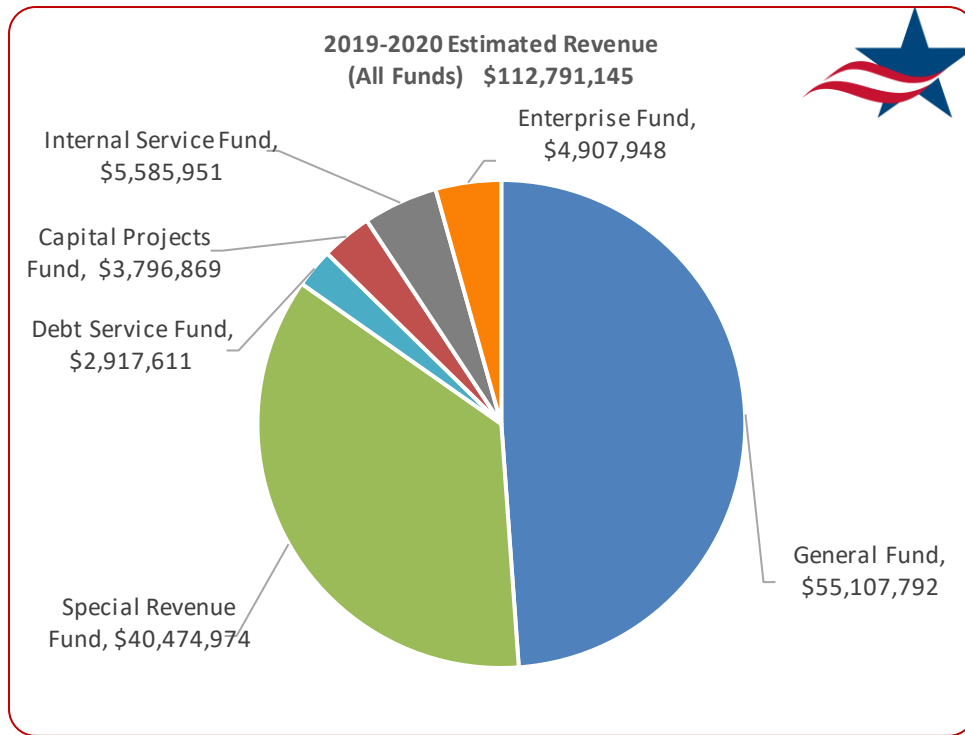
GOVERNMENTAL & PROPRIETARY FUNDS - SUMMARY

	Governmental				Proprietary		Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	Enterprise Fund	
Estimated Revenues	\$ 55,107,792	\$ 40,474,974	\$ 2,917,611	\$ 3,796,869	\$ 5,585,951	\$ 4,907,948	\$ 112,791,145
Appropriations	51,883,261	40,474,974	2,917,611	14,416,869	5,585,951	2,532,724	117,811,390
Transfers Out	8,115,267	-	-	-	-	2,375,224	10,490,491
Total Appropriations and Other Uses	59,998,528	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,301,881
Appropriations from Fund Balance:							
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.



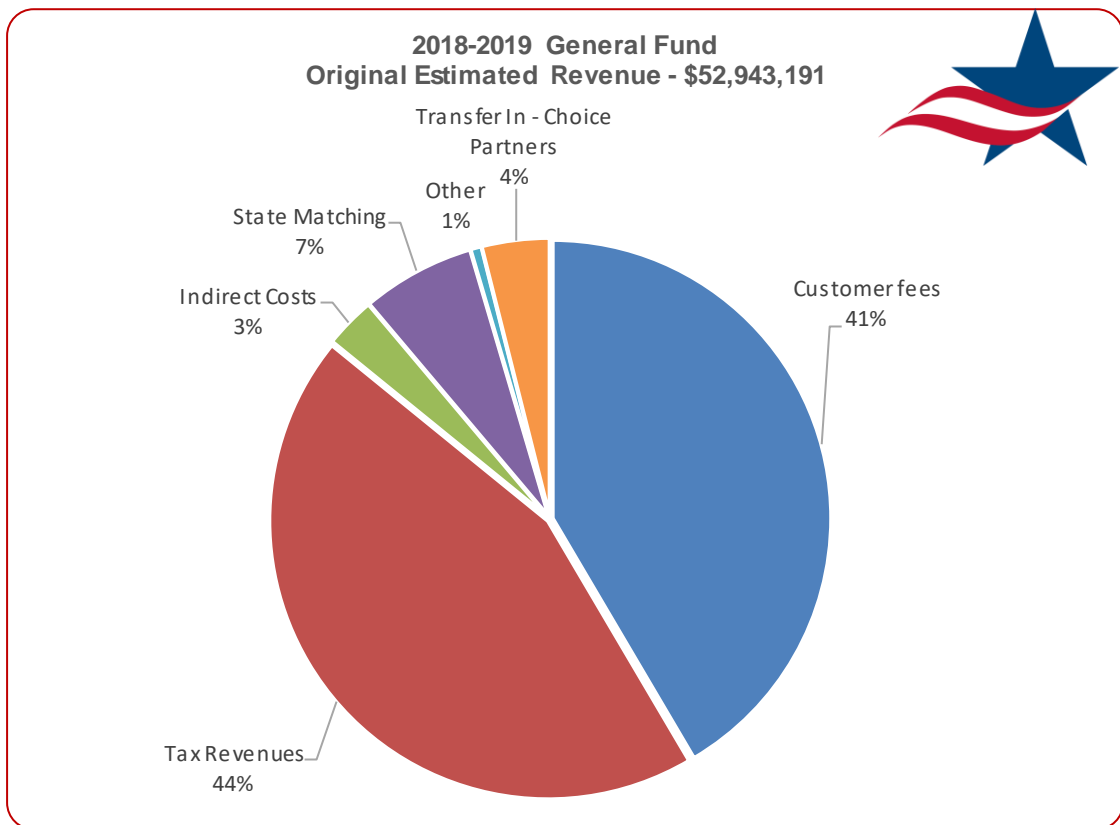
Note: The difference between estimated revenue and appropriations is \$15,510,736 which includes one-time costs associated with:

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

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

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed 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	23,771,834	1%
Indirect costs	1,575,629	1,575,629	1,781,380	13%
State funding	3,490,000	3,490,000	3,610,000	3%
Other	336,203	336,203	450,727	34%
Transfer In-Choice Partners	2,079,220	2,079,220	2,375,224	14%
Total Revenues	\$ 52,943,191	\$ 53,258,191	\$ 55,107,792	3%

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.



GENERAL FUND

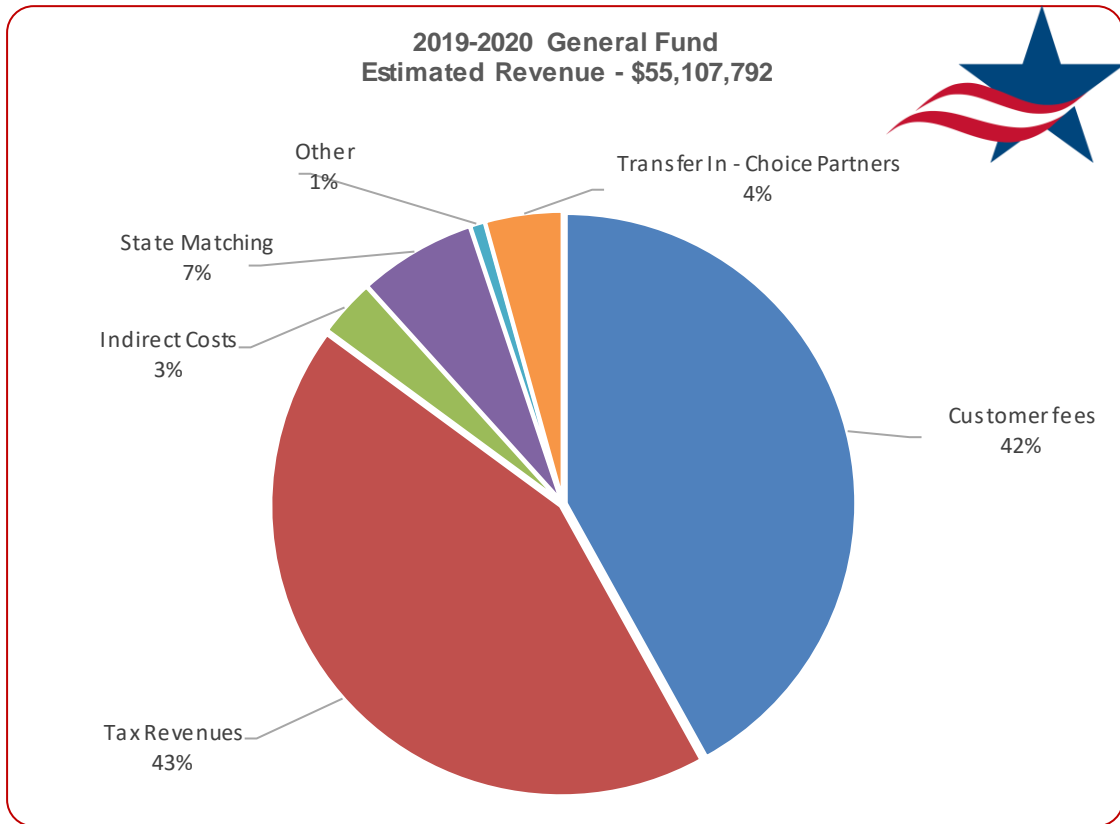
The General Fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The General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

Harris County Department of Education FY20 General Fund Proposed Budget Overview

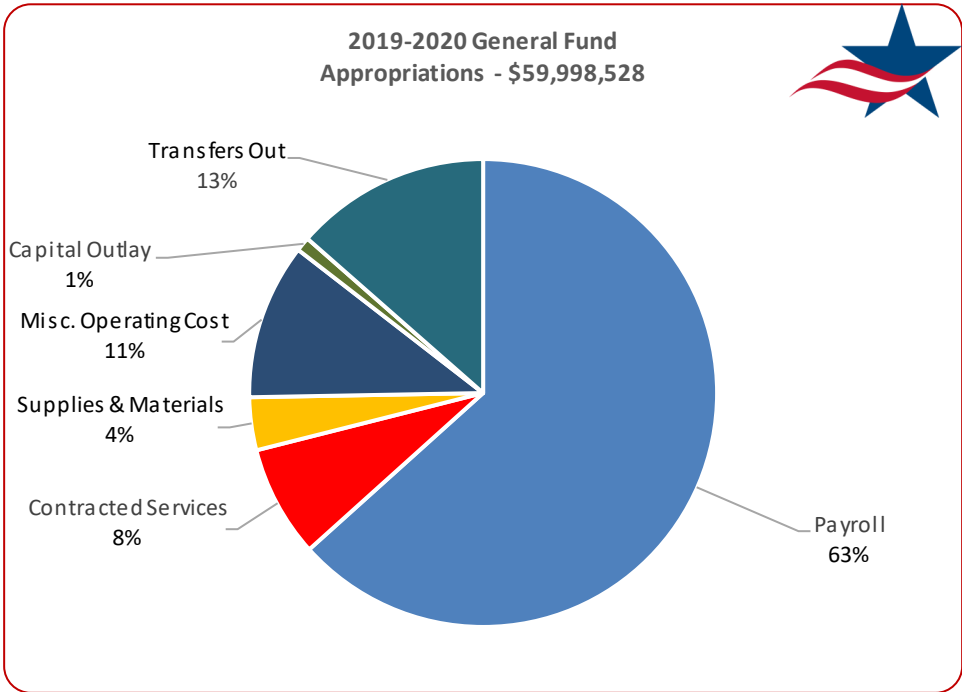
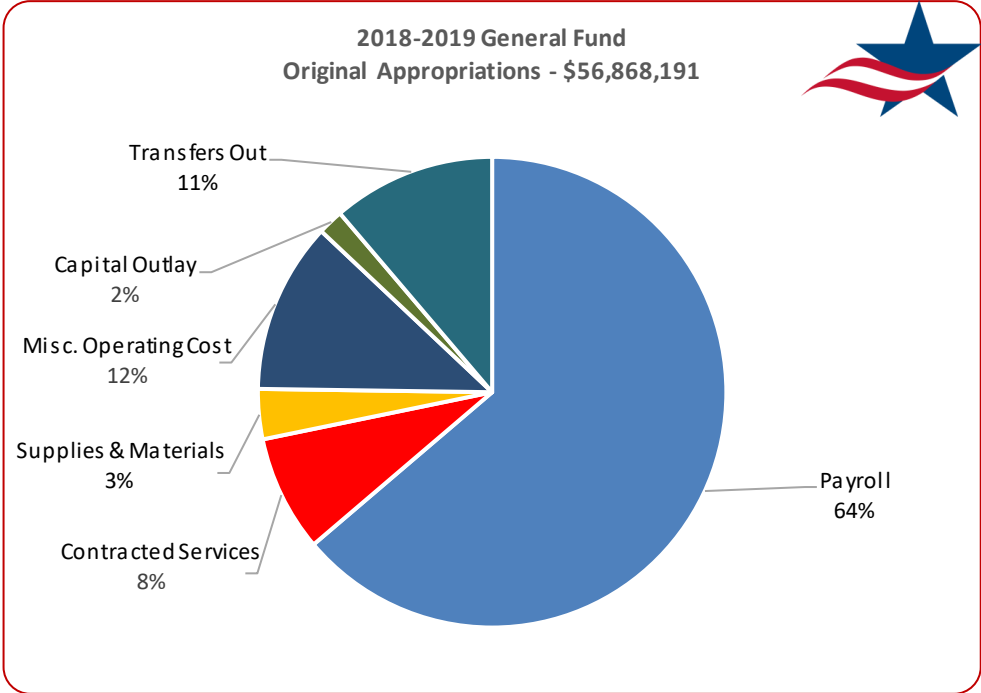
	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020	Percent Change
Beg. Fund Balance	\$ 29,412,165	\$ 29,412,165	\$ 25,274,875	
Estimated Revenues	52,943,191	53,258,191	55,107,792	3%
Appropriations	50,467,021	50,994,311	51,883,261	2%
Transfers Out	6,401,170	6,401,170	8,115,267	27%
Total Appropriations	\$ 56,868,191	\$ 57,395,481	\$ 59,998,528	4.54%
Excess/(Deficiency) of Revenues Over/(Under) Appropriations	(3,925,000)	(4,137,290)	(4,890,736)	
Ending Fund Balance	25,487,165	25,274,875	20,384,139	
<u>Fund Balance categories per GASB 54</u>				
Non-Spendable Fund Balance	128,037	128,037	125,000	
Restricted Fund Balance	-	-	-	
Committed Fund Balance	700,000	700,000	550,000	
Assigned Fund Balance	6,889,373	6,889,373	1,939,384	
Unassigned Fund Balance	17,769,755	17,557,465	17,769,755	
Ending Fund Balance	\$ 25,487,165	\$ 25,274,875	\$ 20,384,139	



The following chart presents the total budgeted appropriations for the fiscal year 2019-2020 by type of expenditures and with the percentage participation from the total amount.

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

Object Code	Adopted Budget 2018-2019	Amended Budget 2018-2019	Proposed Budget 2019-2020	Percent Change
Payroll	\$ 36,280,761	\$ 36,287,561	\$ 38,004,154	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	\$ 59,998,528	5%



HCDE
FY 2020 Proposed Budget Compared to FY 2019 Budget



		1	2	3	4
		Proposed FY 2020 BUDGET	FY19 Amended at 2/28/19	Variance (1-2)	FY 2019 ORIGINAL BUDGET
<u>ESTIMATED REVENUES & OTHER RESOURCES</u>					
Estimated Revenues					
Local	Customer Fees & Charges	\$ 23,118,627	\$ 22,302,099	816,528	\$ 21,987,099
Local	Property Tax Rev-Current (@\$463 B)	23,606,834	23,310,040	296,794	23,310,040
Local	Property Tax Rev-Delinquent & P&I	165,000	165,000	-	165,000
Local	Investment Earnings	450,000	336,000	114,000	336,000
Local	Other Local Revenues	727	203	524	203
State	FSP-Compensation	300,000	340,000	(40,000)	340,000
State	TEA Health Ins-Employees	560,000	650,000	(90,000)	650,000
State	TRS State Matching	2,750,000	2,500,000	250,000	2,500,000
State	Indirect Cost-State Grants	33,419	25,629	7,790	25,629
Federal	Indirect Cost-Federal Grants	1,747,961	1,550,000	197,961	1,550,000
Local	Transfer In-Choice Partners -Fund 711	2,375,224	2,079,220	296,004	2,079,220
Total Estimated Revenues:		55,107,792	53,258,191	1,849,601	52,943,191
BM APPROPRIATIONS & OTHER USES					
Appropriations					
010	Board of Trustees	\$ 185,810	196,016	(10,206)	\$ 193,445
001	Superintendent's Office	520,261	516,203	4,058	516,203
012	Assistant Supt -Education and Enrichment	295,020	287,602	7,418	287,602
005	Center for Safe & Secure Schools	610,829	605,633	5,196	605,633
014	Education Certification & Prof Advancement	682,716	648,292	34,424	648,292
201	Adult Education (Local)	173,390	151,184	22,206	151,184
923	Center for Grant Development	589,755	599,203	(9,448)	599,203
924	Research & Evaluation	640,479	634,155	6,324	634,155
	The Teaching and Learning Center				
301	TLC - Division Wide	305,594	307,736	(2,142)	289,736
190	TLC - Digital Education and Innovation	285,872	239,730	46,142	239,730
302	TLC - Math	215,996	224,042	(8,046)	224,042
303	TLC - Science	109,095	147,575	(38,480)	147,575
304	TLC - Bilingual Education	150,989	135,315	15,674	135,315
307	TLC - English Language Arts	201,053	194,865	6,188	194,865
308	TLC - Social Studies	45,495	41,666	3,829	41,666
309	TLC - EC Winter Conference	140,809	138,508	2,301	138,508
312	TLC - Scholastic Arts Program	98,990	142,473	(43,483)	142,473
313	TLC - Special Education	77,645	74,502	3,143	74,502
314	TLC - Speaker Series	197,548	467,424	(269,876)	152,424
315	TLC - Professional Development	39,000	39,000	-	39,000
094	Chief of Staff	269,777	286,106	(16,329)	276,106
922	CASE Local	747,037	648,237	98,800	648,237
050	Business Services	1,954,047	1,964,411	(10,364)	1,894,411
098	Department Wide	4,120,420	3,622,143	498,277	3,710,643
099	Retirement Leave Benefits	100,000	-	100,000	-
101	State TEA On Behalf Payments	2,750,000	2,500,000	250,000	2,500,000
102	State TEA Employee Health Ins	560,000	650,000	(90,000)	650,000
950	Purchasing Support	589,058	602,804	(13,746)	552,804
093	Chief Communication Officer	197,545	194,995	2,550	194,995
090	Technology Services	3,618,258	3,854,616	(236,358)	3,854,616
088	Asset Replacement Schedule	593,867	48,735	545,132	-
092	Client Engagement	497,342	696,621	(199,279)	696,621
925	Communications	1,051,907	829,855	222,052	829,855

	Proposed FY 2020 BUDGET	FY2019 Amended at 2/28/19	Variance	FY 2019 ORIGINAL BUDGET
030 Human Resources	1,076,120	1,085,113	(8,993)	1,085,113
011 Assistant Supt -Academic Support	293,471	286,525	6,946	286,525
111 School Based Therapy Services	12,196,771	11,745,178	451,593	11,745,178
901 Head Start (Local)	5,000	5,000	-	5,000
Special Schools & Services				
501 Special Schools Administration	891,893	545,291	346,602	545,291
131 AB School-East	4,275,174	4,249,732	25,442	4,249,732
132 AB School-West	3,754,733	3,704,844	49,889	3,704,844
800 Fortis Academy	1,248,483	1,313,250	(64,767)	1,229,185
970 Highpoint-East	3,316,461	3,235,020	81,441	3,217,601
Facilities:				
086 Facilities-Construction Services	186,299	194,578	(8,279)	194,578
954 Records Management Services	2,023,252	1,940,133	83,119	1,940,133
Total Appropriations - Divisions	51,883,261	49,994,311	1,888,950	49,467,021
Other Uses				
098 Trans Out-DW - PFC payment Fund 599	2,466,182	2,458,368	7,814	2,458,368
098 Trans Out-DW - Lease QZAB Fund 599	451,429	691,129	(239,700)	691,129
098 Trans Out-Capital Project	3,796,869	2,000,000	1,796,869	2,000,000
098 Trans Out-DW-CASE Fund 288	550,787	550,787	-	550,787
098 Trans Out-DW-Head Start Fund 205 (HS Equity)	850,000	700,886	149,114	700,886
Total Other Uses:	8,115,267	6,401,170	1,714,097	6,401,170
Total Appropriations	59,998,528	56,395,481	3,603,047	55,868,191
Difference Revenues / Appropriations	(4,890,736)	(3,137,290)	(1,753,446)	(2,925,000)
One Time Costs:				
695 Facilities-Local Construction Division	-	1,000,000	(1,000,000)	1,000,000
Total incl. One Time Appropriations:	-	1,000,000	(1,000,000)	1,000,000
Excess/(Def) Estimated Revenues & Other Resources Over/(Under) Appropriations & Other Uses:	\$ (4,890,736)	\$ (4,137,290)	\$ (753,446)	\$ (3,925,000)

New Proposed Projects:	
Assigned Fund Balance	
087 Upgrade to Buildings and Improvements	3,796,869
088 Technology Replacement Assets	593,867
901 Head Start - Coolwood Project	500,000
	4,890,736

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

CUSTOMER FEES	FY2020 Requested Budget	FY2019 Adopted Budget	Increase / Decrease between original budgets	FY19			
				Amended Budget	(1) Actual to 2/28/19	Amount over/under	% Realized
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%

Note (1): Monthly financial reports are provided and YTD actuals are updated and presented to the Board of Trustees.

HARRIS COUNTY DEPARTMENT OF EDUCATION
Revenue Analysis - Other by Type
For the Fiscal Year Ended August 31, 2020

OTHER	FY19						
	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	23,606,834	23,310,040	296,794	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	23,771,834	23,475,040	296,794	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	560,000	650,000	(90,000)	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	3,610,000	3,490,000	120,000	3,490,000	474,209	(3,015,791)	14%
Other							
Investment Earnings	450,000	336,000	114,000	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	2,825,951	2,415,423	410,528	2,415,423	4,871,015	2,455,592	202%
Total Estimated Revenues	\$ 31,989,165	\$ 30,956,092	\$ 1,033,073	\$ 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:	\$ 55,107,792	\$ 52,943,191	\$ 2,164,601	\$ 53,258,191	\$ 42,246,088	\$ (11,012,103)	

Assumptions:

1. 99% collection rate for tax revenues. Using the estimated tax rate (\$0.00517) and current taxes.
2. Local revenues and grants submitted by divisions.
3. Indirect Costs : Based on FY 19 Grants

HARRIS COUNTY DEPARTMENT OF EDUCATION
 Tax Year 2019 Interim Current Tax Revenue Estimate Updates

		EST FINAL VALUE	
		HCAD	
Property Use Category Recap-Certified To Date -Report:			
Taxable value		\$477,674,516,408	
PLUS: Uncertified Roll Summary Report:			
Scenario (1) Appraised value		-	
Scenario (2) Owner's value		-	
Scenario (3) Estimated final value		-	
		<hr/>	
Total taxable value, Certified and Uncertified:	(A)	<u><u>\$477,674,516,408</u></u>	(A)
Calculate Interim Current Tax Revenue Estimate:			
1) (A) divided by 100	(B)	\$4,776,745,164	(B)
2) Current Tax Rate	(C)	X 0.00517	(C)
		<hr/>	
3) 2018 Interim Current Tax Revenue Estimate, at 100% Collection Rate, (B) X (C)	(D)	<u>\$24,695,772</u>	(D)
4) Interim Tax Rev Estimate @ 99% Collection Rate:	(E)	<u>\$24,448,815</u>	(E)
Comparison of Interim Tax Rev Estimate @ 98.40% Collection Rate with Interim Current Tax Revenue Est:			
Interim Current Tax Revenue Estimate Over/(Under) Current Tax Revenue, Currently Budgeted:			
Interim Current Tax Revenue Estimate (E)	(E)	\$24,448,815	(E)
LESS: Tax Revenue, Currently Budgeted	(F)	<u>\$23,475,040</u>	(F)
Total Interim Current Tax Revenue Estimate Over/(Under) Current Tax Revenue, Currently Budgeted, (E) - (F):		<u><u>\$973,775</u></u>	



**HARRIS COUNTY DEPARTMENT OF EDUCATION
INDIRECT COST ESTIMATES
PROPOSED FY20 BUDGET**

Account	Division	Federal and Local Grants	FY 2018-19	FY 2019-20
STATE:				
58990001	AE	Adult Ed State	\$ 25,629	\$ 33,419
		Total State	<u>25,629</u>	<u>33,419</u>
FEDERAL:				
59990008	AE	Adult Ed Tanf Federal - HGAC	12,512	12,210
59990001	AE	Adult Ed Regular - HGAC	-	185,308
59990001	AE	Adult Ed English Literacy/Civics - HGAC	159,972	26,613
59990006	HS	Head Start - HHS	1,207,740	1,308,159
59900106	HS	Early Head Start	247,218	189,835
59990007	CSSS	Stop School Violence - DOJ	-	12,207
59990042	CASE	Case Cycle 9 - TEA	15,199	6,079
59990023	CASE	Case Cycle 10 - TEA	-	7,550
		Total Federal	<u>1,642,641</u>	<u>1,747,961</u>
		Total Indirect Costs Budgeted:	\$ 1,668,270	\$ 1,781,380

SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS

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

21st Century Community Learning Centers (CLC)

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

Adult Basic Education (ABE) Program

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

Separate accountability must be maintained for each section listed below:

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

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

Houston Endowment

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

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.

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

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Internal Services Funds	Enterprise Funds	
EST. REVENUES & OTHER Sources							
Revenues							
Customer Fees & Charges	\$ 23,118,627	\$ -	\$ -	\$ -	\$ -	\$ 4,907,948	\$ 28,026,575
Property Tax Rev-Current	23,606,834	-	-	-	-	-	23,606,834
Property Tax Rev-Delinquent & P&I	165,000	-	-	-	-	-	165,000
Investment Earnings-HCDE	450,000	-	-	-	-	-	450,000
Other Local Revenues	727	-	-	-	-	-	727
Local Grants	-	5,478,805	-	-	-	-	5,478,805
Total Local Revenues:	47,341,188	5,478,805	-	-	-	4,907,948	57,727,941
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 TEA Employee Portion Health Ins	560,000	-	-	-	-	-	560,000
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:	3,643,419	1,021,128	-	-	-	-	4,664,547
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:	52,732,568	39,074,187	-	-	5,585,951	4,907,948	102,300,654
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:	2,375,224	1,400,787	2,917,611	3,796,869	-	-	10,490,491
Total Revenues & Other Sources:	55,107,792	40,474,974	2,917,611	3,796,869	5,585,951	4,907,948	112,791,145
EXPENDITURES & OTHER USES							
Expenditures							
Board of Trustees	185,810	-	-	-	-	-	185,810
Superintendent's Office	520,261	-	-	-	-	-	520,261
Assistant Supt Education & Enrichment	295,020	-	-	-	-	-	295,020
Center for Safe & Secure Schools	610,829	147,174	-	-	-	-	758,003
Educator Certification & Professional Advanc	682,716	20,000	-	-	-	-	702,716
Adult Ed. Local & (Funds 223, 230, 234, & 381)	173,390	7,869,492	-	-	-	-	8,042,882
Internal Grant Services	589,755	-	-	-	-	-	589,755
Research & Evaluation	640,479	-	-	-	-	-	640,479
<u>The Teaching and Learning Center</u>							
TLC - Division Wide	305,594	-	-	-	-	-	305,594
TLC - Digital Education & Innovation	285,872	-	-	-	-	-	285,872
TLC - Math	215,996	-	-	-	-	-	215,996
TLC - Science	109,095	-	-	-	-	-	109,095
TLC - Bilingual Education	150,989	-	-	-	-	-	150,989
TLC - English Language Arts	201,053	-	-	-	-	-	201,053
TLC - Social Studies	45,495	-	-	-	-	-	45,495
TLC - EC Winter Conference	140,809	-	-	-	-	-	140,809
TLC - Scholastic Arts Program	98,990	-	-	-	-	-	98,990
TLC - Special Education	77,645	-	-	-	-	-	77,645
TLC - Speaker Series	197,548	-	-	-	-	-	197,548
TLC - Professional Development	39,000	-	-	-	-	-	39,000

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

	Governmental Funds				Proprietary Funds		Total
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Internal Services Funds	Enterprise Funds	
EXPENDITURES & OTHER USES							
Chief of Staff	269,777	-	-	-	-	-	269,777
CASE Local & (Funds 266/7, 288, 463, 467,479)	747,037	7,294,294	-	-	-	-	8,041,331
Business Services	1,954,047	-	-	-	-	-	1,954,047
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	560,000	-	-	-	-	-	560,000
Purchasing Support	589,058	-	-	-	-	-	589,058
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	3,618,258	-	-	-	-	-	3,618,258
Asset Replacement Schedule	593,867	-	-	-	-	-	593,867
Client Engagement	497,342	-	-	-	-	-	497,342
Communication	1,051,907	-	-	-	-	-	1,051,907
Human Sources	1,076,120	-	-	-	-	-	1,076,120
Assistant Supt Academic Support	293,471	-	-	-	-	-	293,471
Therapy Services	12,196,771	-	-	-	-	-	12,196,771
Head Start	5,000	-	-	-	-	-	5,000
Head Start Grant	-	25,144,014	-	-	-	-	25,144,014
Special Schools & Services-							
Special Schools Administration	891,893	-	-	-	-	-	891,893
Academic & Behavior School-East	4,275,174	-	-	-	-	-	4,275,174
Academic & Behavior School-West	3,754,733	-	-	10,620,000	-	-	14,374,733
Fortis Academy / Other	1,248,483	-	-	3,796,869	-	-	5,045,352
Highpoint East School	3,316,461	-	-	-	-	-	3,316,461
Facilities Support Services							
Facilities-Construction Services	186,299	-	-	-	-	-	186,299
Records Management Services	2,023,252	-	-	-	-	-	2,023,252
Facilities - Choice Partners	-	-	-	-	-	2,532,724	2,532,724
Facilities - Operations							
Facilities - Internal Service (Fund 799)	-	-	-	-	5,135,951	-	5,135,951
Total Expenditures:	51,883,261	40,474,974	2,917,611	14,416,869	5,585,951	2,532,724	117,811,390
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	-	-	-	-	2,375,224	10,490,491
Total Expenditures & Other Uses:	59,998,528	40,474,974	2,917,611	14,416,869	5,585,951	4,907,948	128,301,881
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

Comparitive Analysis of Property Values

	Adopted	September	October	November	December	January	February	March	April
	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE	TAX RATE
Proposed Collections Tax Year 2018	0.005190	0.005190	0.005190	0.005190	0.005190	0.005190	0.005190	0.005190	0.005190
Certified Taxable Value per HCAD *	\$ 412,526,038,722	\$ 431,144,848,395	\$ 441,157,229,400	\$ 445,482,657,214	\$ 447,225,280,892	\$ 447,709,696,992	\$ 448,229,275,195	\$ 448,050,463,110	\$ 447,611,715,400
Values under protest or not certified	37,168,447,726	19,561,999,721	10,156,995,148	5,712,903,568	3,559,258,684	2,835,867,379	1,382,080,609	1,011,894,807	957,620,036
	449,694,486,448	450,706,848,116	451,314,224,548	451,195,560,782	450,784,539,576	450,545,564,371	449,611,355,804	449,062,357,917	448,569,335,436
/ Rate per Taxable \$100	4,496,944,864	4,507,068,481	4,513,142,245	4,511,955,608	4,507,845,396	4,505,455,644	4,496,113,558	4,490,623,579	4,485,693,354
X Tax Rate	23,339,144	23,391,685	23,423,208	23,417,050	23,395,718	23,383,315	23,334,829	23,306,336	23,280,749
Estimated collection rate	99.88%	99.88%	99.88%	99.88%	99.88%	99.88%	99.88%	99.88%	99.88%
X Estimated Collection Rate	23,310,040	23,362,516	23,394,000	23,041,402	23,366,543	23,354,156	23,305,731	23,277,273	23,251,717
+Delinquent Tax Collections	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
+Special Assessments	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
+ Penalty & Interest	-	-	-	-	-	-	-	-	-
Estimated Current Tax Available for Operations:	\$ 23,475,040	\$ 23,527,516	\$ 23,559,000	\$ 23,206,402	\$ 23,531,543	\$ 23,519,156	\$ 23,470,731	\$ 23,442,273	\$ 23,416,717
Net Gain or Loss on values	\$ -	\$ 52,476	\$ 83,960	\$ (268,638)	\$ 56,503	\$ 44,116	\$ (4,309)	\$ (32,767)	\$ (58,323)

**Harris County Department of Education
Comparative Analysis of Property Values**

	A	B	C	D
	Adopted	CURRENT	If Proj at \$461 Bil BUDGET PRELIM	Actual Estimate Per HCAD
		ADOPTED TAX RATE		
		March		
			Including NEW Improvements Estimated TAX RATE	Including NEW Improvements Estimated TAX RATE
Proposed Collections Tax Year 2019	0.005190	0.005190	0.005190	0.005170
Certified Taxable Value per HCAD *	\$ 412,526,038,722	\$ 448,050,463,110	\$ 426,609,240,021	\$ 426,609,240,021
Values under protest or not certified	37,168,447,726	1,011,894,807	34,802,332,739	34,802,332,739
	449,694,486,448	449,062,357,917	461,411,572,760	461,411,572,760
/ Rate per Taxable \$100	4,496,944,864	4,490,623,579	4,614,115,728	4,614,115,728
X Tax Rate	23,339,144 99.88%	23,306,336	23,947,261	23,854,978
X Estimated collection rate	23,311,137	23,278,369	23,707,788	23,616,429
	23,311,137	23,278,369	\$ 23,707,788	\$ 23,616,429
+Delinquent Tax Collections	-	-	-	-
+Special Assessments	15,000	15,000	15,000	15,000
+ Penalty & Interest	150,000	150,000	150,000	150,000
Estimated Current Tax Available for Operations:	\$ 23,476,137	\$ 23,443,369	\$ 23,872,788	\$ 23,781,429
Net Gain or Loss on values			\$ 449,062,357,917	
		Growth	2.75%	
		Est. Without NEW Values	12,349,214,843	
			461,411,572,760	
			Impact	\$ 305,292



Harris County Appraisal District

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

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



Office of Chief Appraiser

Honorable Lina Hidalgo
County Judge
Harris County
1001 Preston, Suite 911
Houston, TX 77002-1817

April 30, 2019

Board of Directors

Pete Pape, Chairman
Ann Harris Bennett, Secretary
Tax Assessor-Collector, Ex-Officio Director
Glenn E. Peters, Assistant Secretary
Wanda Adams, Director
Al Odom, Director
Jim Robinson, Director
Mike Sullivan, Director

Chief Appraiser

Roland Altinger
Deputy Chief Appraiser
Jason Cunningham
Taxpayer Liaison Officer
Teresa S. Terry

Re: 2019 Certified Estimates

Dear Judge Hidalgo:

As required by Texas Tax Code Sec. 26.01(e), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2019. While this estimate is based on information currently available to us, some of the data needed for accuracy is not yet available. For example, in the area of business and industrial personal property, the extended date for property owners to file their annual renditions is May 1, and some will delay their filing until the good cause deadline of May 16.

While we have taken our best estimate of potential hearing loss into account, protests for 2019 are in the process of being received and reductions made in the ARB protest hearing process during the next several months could cause a further reduction in value. Also, if fewer protests are filed, your value could possibly be higher.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

Given these limitations, the estimated 2019 taxable value for the taxing unit identified above is:

\$477,674,516,408

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

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

Sincerely,

Roland Altinger
Chief Appraiser

**Harris County
2019 Certified Estimate of Taxable Value**



Major Property Category	2018 Taxable Value	Percent Change	Projected 2019 Taxable Value
Residential & Rural Improved	186,339,450,254	7.45%	200,226,118,275
Apartments	39,903,569,355	14.91%	45,853,510,774
Commercial	114,453,739,267	4.52%	119,632,770,969
Vacant Land	12,649,958,913	-1.29%	12,486,331,694
Industrial	28,785,679,551	8.61%	31,264,356,846
Utility	5,353,220,446	1.97%	5,458,678,889
Commercial Personal	29,417,473,533	1.23%	29,780,293,943
Industrial Personal	31,321,747,091	4.03%	32,583,073,846
All Other Property	434,577,200	-10.40%	389,381,171

Projected 2019 Taxable Value	448,659,415,610	6.47%	477,674,516,408
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Projected 2019 Taxable Value Range

Accuracy +/- 5%	453,790,790,587	To	501,558,242,228
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Report Date: April 30, 2019
2018 Roll Date: April 05, 2019

Harris County Appraisal District
Truth in Taxation Data



Jur: Harris County

	2018	2019
Average Market Value of Residences:	\$229,510	\$247,468
Average Taxable Value of Residences:	\$165,705	\$176,199

Total Appraised Value of All Property:	\$577,229,889,522	\$614,559,727,803
Total Appraised Value of New Property:	\$13,955,301,091	\$13,296,277,887
Total Taxable Value of All Property:	\$448,659,415,610	\$477,674,516,408
Total Taxable Value of New Property:	\$10,846,938,708	\$10,334,704,378

Total Market Value of All Property:	\$584,759,245,545	\$622,576,012,254
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Last Year Losses Due To Substantial Error Corrections	\$151,830,827
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Data as of April 26, 2019

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

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

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

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

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

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

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

ACTUAL										
Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fiscal Year	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Equalization Rate	\$ 0.006581	\$ 0.006581	\$ 0.006617	\$ 0.006358	\$ 0.005999	\$ 0.005422	\$ 0.005200	\$ 0.005195	\$ 0.005190	\$ -
Debt Service Rate	-	-	-	-	-	-	-	-	-	-
Total Tax Rate:	\$ 0.0065810	\$ 0.0065810	\$ 0.006617	\$ 0.006358	\$ 0.005999	\$ 0.005422	\$ 0.005200	\$ 0.00520	\$ 0.00519	\$ -

**New Personnel Requests
 Budget Planning FY2020**

No.	Division	Pay Grade	Position	Budget Code	Account Code	FTE	Days	Salary	Benefits	Total
1.	CASE*			19902192299922	61190000			60,000	0	60,000
2.	Records Management	S3	Customer Service/Imaging Clerk	19906267199954	61290000	1.00	240	35,443	7,326	42,769
3.	School-Based Therapy Services	P3	Occupational/Physical Therapist	19902111199111	61190000	2.00	180	144,448	24,708	169,156
4.	Schools - All Campuses	P2	Instructional Coach	19902150199501	61190000	1.00	200	71,300	12,095	83,395
5.	Schools - AB East/West	P1	Parent Engagement Liaison	19903160199131 19903160299132	61190000	1.00	200	62,000	10,829	72,829
6.	Schools - All Campuses	O4	Bus Driver	19902150199501	61190000	1.00	240	43,814	9,877	53,691
7.	Schools - Highpoint East	TS	Teacher	19903160799970	61190000	1.00	191	65,000	11,298	76,298
8.	Technology	T1	Help Desk Technician	19905309099090	61280000	2.00	240	105,264	18,777	124,041
TOTAL						9.00		\$ 587,269	\$ 94,910	\$ 682,179

*To cover payroll for existing positions so certain staff can work on projects based on CASE priorities.

**Reclassification Requests
Budget Planning FY2020**

No.	Division	Current Pay Grade	Current Position	Proposed Pay Grade	Proposed Position	No. of FTEs	Budget Code	Account Code	Reclass Amt (Sal + Benefits)
1.	Client Engagement	A4	Membership Manager	A5	Assistant Director	1.00	19904109299092	61190000	8,527
2.	Communications	T4	Multi-Media Manager	A5	Asst Director Multi-Media and Production Services	1.00	19904192599925	61190000	4,378
3.	Records Management	S4	Customer Support and Imaging Clerk	S5	Imaging and Content Specialist	1.00	19906267199954	61290000	6,010
TOTAL						3.00			\$ 18,915

The proposed reclass amount is an estimate and does not represent the amount the current incumbent will receive if the reclassification is approved.

FY20 BUDGET REVIEW AGENDA – April 2nd

Reflection on Action – Current Year:

I. TREND ANALYSIS REVIEW

- a. Performance Ratio (current/projected)
- b. GAP Analysis and A-ROI Analysis

II. SWOT ANALYSIS REVIEW

- a. Budget Focus by Goal – FY20

Reflection for Action – Next Year:

III. PERSONNEL REQUESTS REVIEW

- a. Position Request Form
- b. Position Change Form

IV. ADDITIONAL REQUESTS / NEED ASSESSMENT

V. CAPITAL OUTLAY NEEDS

VI. QUESTIONS

VII. IMPACT OF CHANGES

- a. Legislative - Law changes (if any)
- b. Economic - Funding by ISDs (if any)



Division	FTE (HR Section)			Subject	Addtl. Expend.	Trend Analysis
	Current FTE	Addtl. FTE	Cost Additional FTE			
Choice	18.4	-	-	Billing Clerk	-	13 of 50
Records Management				One FTE for the Imaging staff to help with production	42,769	18 of 50
				Customer Support & Imaging - Clerk Services	60,000	
	14.0	1.0	44,204	Three Canon Image Formula DR-GI 1130	12,350	
Facilities Services	38.0	-	-		-	
Facilities Maintenance				Maintenance equipment - replacement air handler 6300 Irvington	17,900	15 of 50
				Replacement of package Unit at 6005 Westview	15,000	
				New Custodial maintenance equipment	20,000	
	11.0	-	-	Upgrade of doors and other facilities	9,000	
Facilities Construction	2.0	-	-		-	14 of 50
Fac. Replace. Assets				AB East roof replacement	1,365,760	16 of 50
				626 Lindale - Adult Ed - Roof HVAC replacement	679,360	
				AB East Bus Lane and detention pond	436,374	
				Adult Ed 6515 Irvington - ACM	1,002,375	
				Fortis Academy Science Lab	138,000	
				Westview LED replacement	175,000	
	83.4	1.0	44,204.0		3,984,098	

FY20 BUDGET REVIEW AGENDA – April 9th

Reflection on Action – Current Year:

VIII. TREND ANALYSIS REVIEW

- a. Performance Ratio (current/projected)
- b. GAP Analysis and A-ROI Analysis

IX. SWOT ANALYSIS REVIEW

- a. Budget Focus by Goal – FY20

Reflection for Action – Next Year:

X. PERSONNEL REQUESTS REVIEW

- a. Position Request Form
- b. Position Change Form

XI. ADDITIONAL REQUESTS / NEED ASSESSMENT

XII. CAPITAL OUTLAY NEEDS

XIII. QUESTIONS

XIV. IMPACT OF CHANGES

- a. Legislative - Law changes (if any)
- b. Economic - Funding by ISDs (if any)



FTE (HR Section)						
Division	Current FTE	Addtl. FTE	Cost Additional FTE	Subject	Addtl. Expend.	Trend Analysis
Business Services	17.0	-	-		-	6 of 50
Human Resources	10.0	-	-		-	20 of 50
Purchasing	6.0	-	-		-	32 of 50
Special Schools	4.0	-	-		-	42 of 50
Fortis Academy	10.0	-	-	Meal Program to align with State standards	65,050	40 of 50
AB East	61.4	1.0	72,314	Smartboards for Classrooms	15,000	38 of 50
				Textbooks	30,000	
				Purchase of Laptops for teachers and Administration	65,000	
				Services to implement Unique Learning. Online interactive for students with disabilities	33,000	
				1 station reading and math curriculum	3,665	
				70 Chromebooks plus license	32,034	
AB West	56.0	-	-	Flag House	1,022	39 of 50
				CDW Government	566	
				House & Music Therapy Unique Learning	16,478	
				Danmar Products	1,230	
				Ellison Cutting Machine	2,922	
				Textbooks Mc Graw Hill	24,690	
				Teacher Heaven	845	
				Amazon	2,646	
Highpoint East	36.6	-	-	Services to implement new mentoring program and therapy services	26,100	41 of 50
Total	201	1	72,314		320,248	

FY20 BUDGET REVIEW AGENDA – April 10th

- Reflection on Action – Current Year:
- XV. TREND ANALYSIS REVIEW**
- Performance Ratio (current/projected)
 - GAP Analysis and A-ROI Analysis
- XVI. SWOT ANALYSIS REVIEW**
- Budget Focus by Goal – FY20
- Reflection for Action – Next Year:
- XVII. PERSONNEL REQUESTS REVIEW**
- Position Request Form
 - Position Change Form
- XVIII. ADDITIONAL REQUESTS / NEED ASSESSMENT**
- XIX. CAPITAL OUTLAY NEEDS**
- XX. QUESTIONS**
- XXI. IMPACT OF CHANGES**
- Legislative - Law changes (if any)
 - Economic - Funding by ISDs (if any)



Division	FTE (HR Section)			Subject	Addtl. Expend.	Trend Analysis
	Current FTE	Addtl. FTE	Cost Additional FTE			
CASE	21.0	1.0	60,000.0	Data Sharing Platform	20,000	10 of 50
Chief of Staff	2.0	-	-		-	12 of 50
Chief Comm. Officer	1.0	-	-		-	47 of 50
Technology	21.0	3.0	186,062		-	48 of 50
Communications	7.6	-	-		-	8 of 50
Client Engagement	6.0	-	-		-	9 of 50
Total	59	4	246,062		20,000	

FY20 BUDGET REVIEW AGENDA – April 11th

- Reflection on Action – Current Year:
- XXII. **TREND ANALYSIS REVIEW**
 - a. Performance Ratio (current/projected)
 - b. GAP Analysis and A-ROI Analysis
 - XXIII. **SWOT ANALYSIS REVIEW**
 - a. Budget Focus by Goal – FY20

Reflection for Action – Next Year:

 - XXIV. **PERSONNEL REQUESTS REVIEW**
 - a. Position Request Form
 - b. Position Change Form
 - XXV. **ADDITIONAL REQUESTS / NEED ASSESSMENT**
 - XXVI. **CAPITAL OUTLAY NEEDS**
 - XXVII. **QUESTIONS**
 - XXVIII. **IMPACT OF CHANGES**
 - a. Legislative - Law changes (if any)
 - b. Economic - Funding by ISDs (if any)



Division	FTE (HR Section)			Subject	Addtl. Expend.	Trend Analysis
	Current FTE	Addtl. FTE	Cost Additional FTE			
Therapy	141.9	2.0	169,156	2 new therapist FTEs for FY 20 based on increasing numbers of students with special needs moved to have therapy per State corrective action Plan	-	49 of 50
Head Start	288.0	-	-		-	19 of 50
Assist. Sup. Academic Support	2.0	-	-		-	3 of 50
Total	432	2	169,156		-	

FY20 BUDGET REVIEW AGENDA – April 16th

- Reflection on Action – Current Year:
- XXIX. TREND ANALYSIS REVIEW**
- Performance Ratio (current/projected)
 - GAP Analysis and A-ROI Analysis
- XXX. SWOT ANALYSIS REVIEW**
- Budget Focus by Goal – FY20
- Reflection for Action – Next Year:
- XXXI. PERSONNEL REQUESTS REVIEW**
- Position Request Form
 - Position Change Form
- XXXII. ADDITIONAL REQUESTS / NEED ASSESSMENT**
- XXXIII. CAPITAL OUTLAY NEEDS**
- XXXIV. QUESTIONS**
- XXXV. IMPACT OF CHANGES**
- Legislative - Law changes (if any)
 - Economic - Funding by ISDs (if any)



Division	FTE (HR Section)			Subject	Addtl. Expend.	Trend Analysis
	Current FTE	Addtl. FTE	Cost Additional FTE			
Grants Development	6.0	-	-		-	35 of 50
Adult Education	73.3	6.0	TBD		-	1 of 50
Center for Safe and Secure Schools	4.0	-	-		-	7 of 50
Research & Evaluation	7.0	-	-	Capital Outlay for 3 desktop computers and 1 AV equipment for conference room	13,255	34 of 50
TLC	12.5	-	-	Contract services for Special Populations to address services under Mental Health, Youth Violence, De-escalation Techniques, Trauma Informed Practice, and Social Skills For Youth.	70,000	21 to 31 of 50
Total	24	-	-		83,255	

FY20 BUDGET REVIEW AGENDA – April 18th

Reflection on Action – Current Year:

XXXVI. TREND ANALYSIS REVIEW

- a. Performance Ratio (current/projected)
- b. GAP Analysis and A-ROI Analysis

XXXVII. SWOT ANALYSIS REVIEW

- a. Budget Focus by Goal – FY20

Reflection for Action – Next Year:

XXXVIII. PERSONNEL REQUESTS REVIEW

- a. Position Request Form
- b. Position Change Form

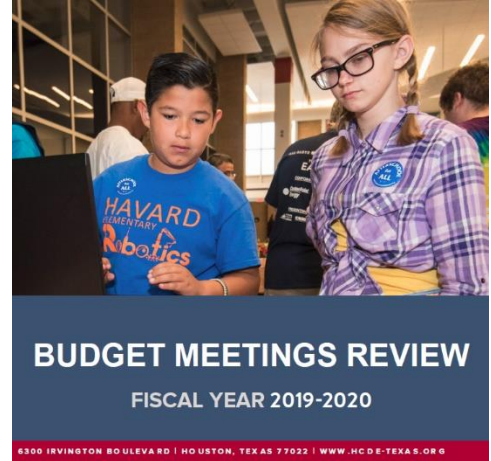
XXXIX. ADDITIONAL REQUESTS / NEED ASSESSMENT

XL. CAPITAL OUTLAY NEEDS

XLI. QUESTIONS

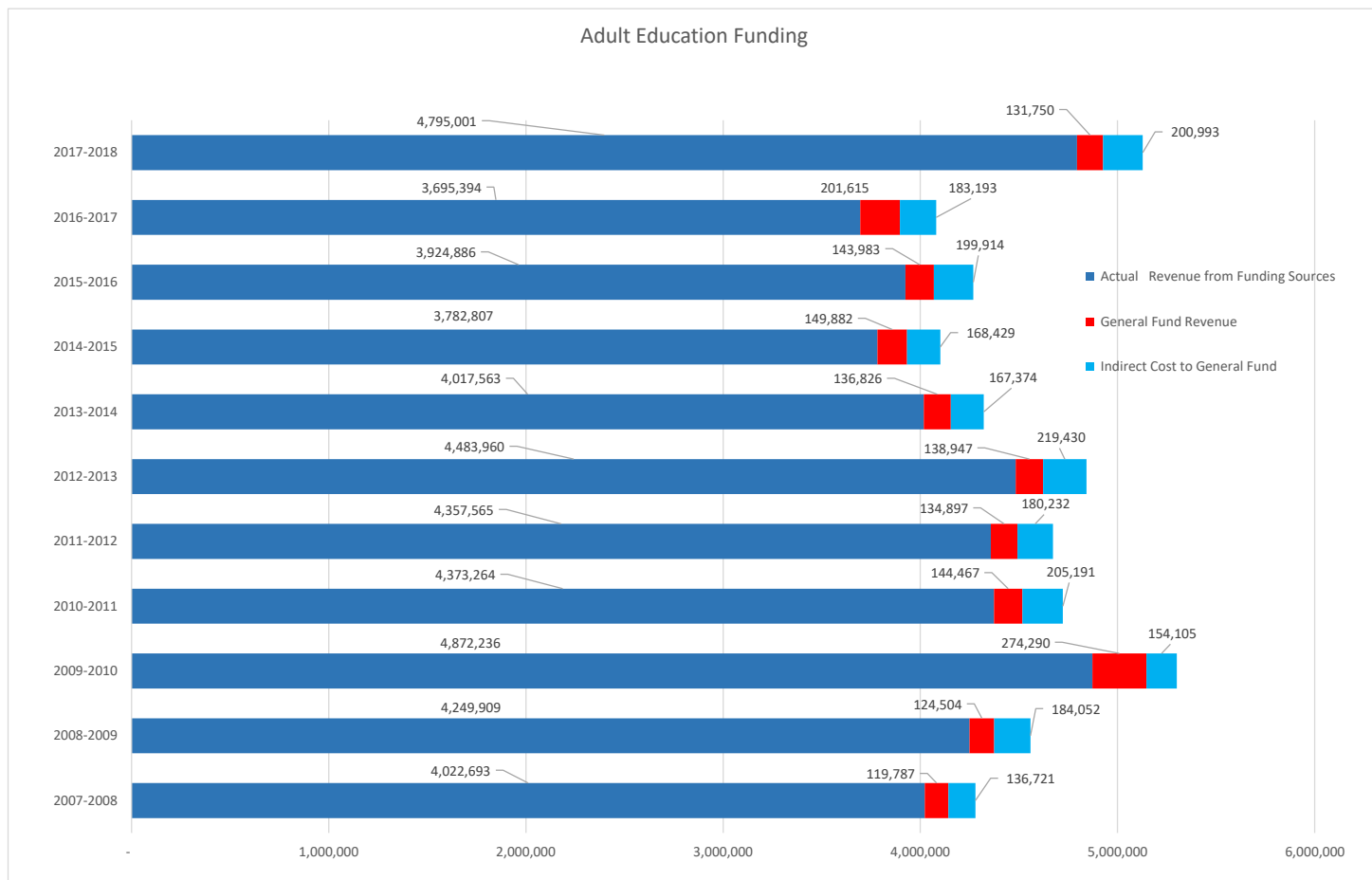
XLII. IMPACT OF CHANGES

- a. Legislative - Law changes (if any)
- b. Economic - Funding by ISDs (if any)



Division	FTE (HR Section)			Subject	Addtl. Expend.	Trend Analysis
	Current FTE	Addtl. FTE	Cost Additional FTE			
Educator Certification	5.5	-	-		-	2 of 50
Assist Sup. Education & Enrichment	2.0	-	-		-	4 of 50
Total	8	-	-		-	

Harris County Department of Education Adult Education Funding

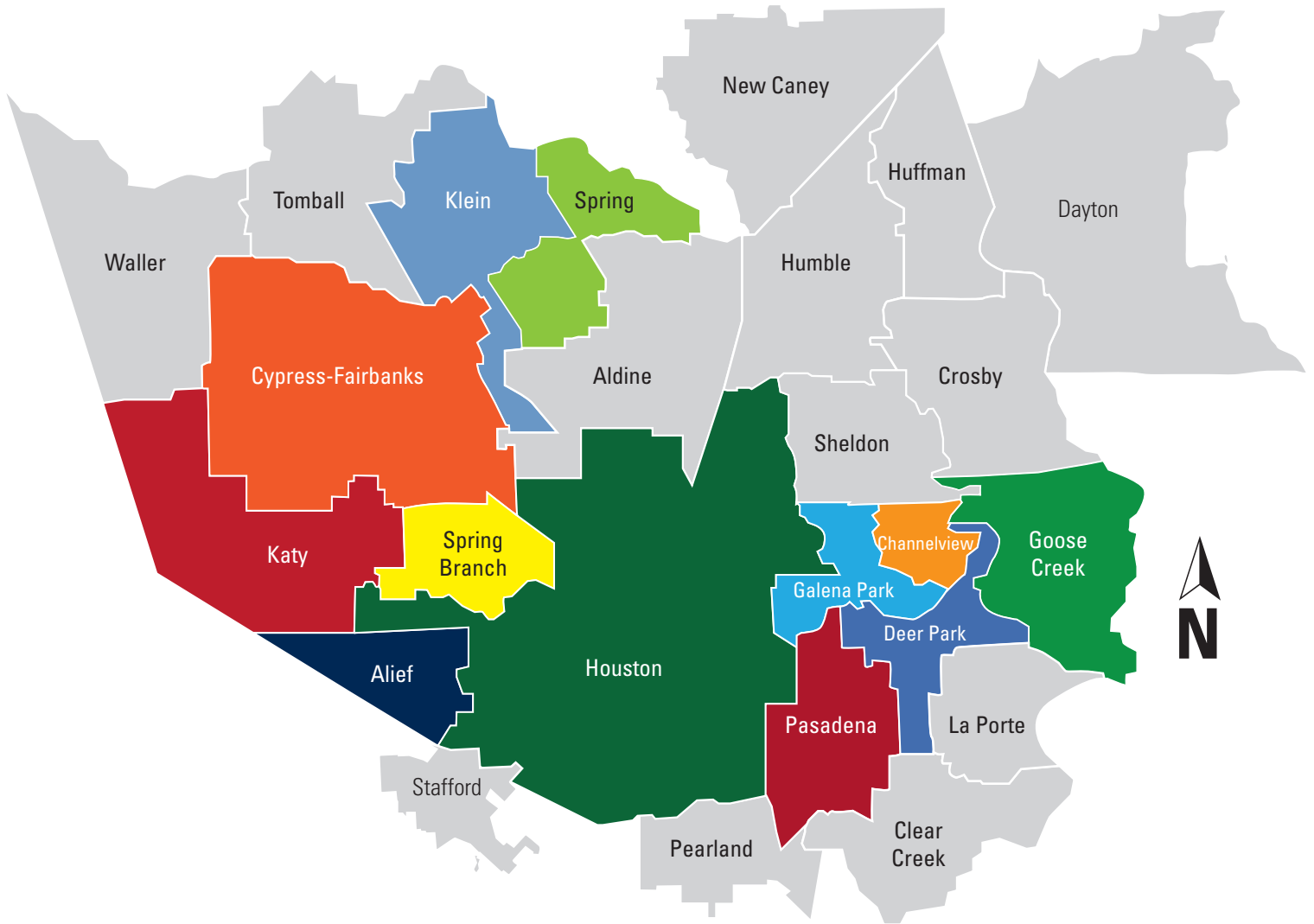


Fiscal Year	Actual Revenue	General Fund Revenue	Indirect Cost to General Fund	Actual Revenue from Funding Sources	Net amount (IC less GF)
2007-2008	\$ 4,022,693	\$ 119,787	\$ 136,721	\$ 4,022,693	\$ 16,934
2008-2009	4,249,909	124,504	184,052	4,249,909	59,548
2009-2010	4,872,236	274,290	154,105	4,872,236	(120,185)
2010-2011	4,373,264	144,467	205,191	4,373,264	60,724
2011-2012	4,357,565	134,897	180,232	4,357,565	45,335
2012-2013	4,483,960	138,947	219,430	4,483,960	80,483
2013-2014	4,017,563	136,826	167,374	4,017,563	30,548
2014-2015	3,782,807	149,882	168,429	3,782,807	18,547
2015-2016	3,924,886	143,983	199,914	3,924,886	55,931
2016-2017	3,695,394	201,615	183,193	3,695,394	(18,422)
2017-2018	4,795,001	131,750	200,993	4,795,001	69,243
	\$ 46,575,278	\$ 1,700,948	\$ 1,999,634	\$ 46,575,278	\$ 298,686

Fiscal Year	Budgeted Revenue	Budgeted General Fund Revenue	Budgeted Indirect Cost to General Fund	Projected Revenue	Net amount (IC less GF)
2018-2019	4,606,592	151,184	198,113	4,606,592	46,929
2019-2020	\$ 7,869,492	\$ 173,390	\$ 170,072	\$ 7,869,492	(3,318)

Adult Education Enrollment by District

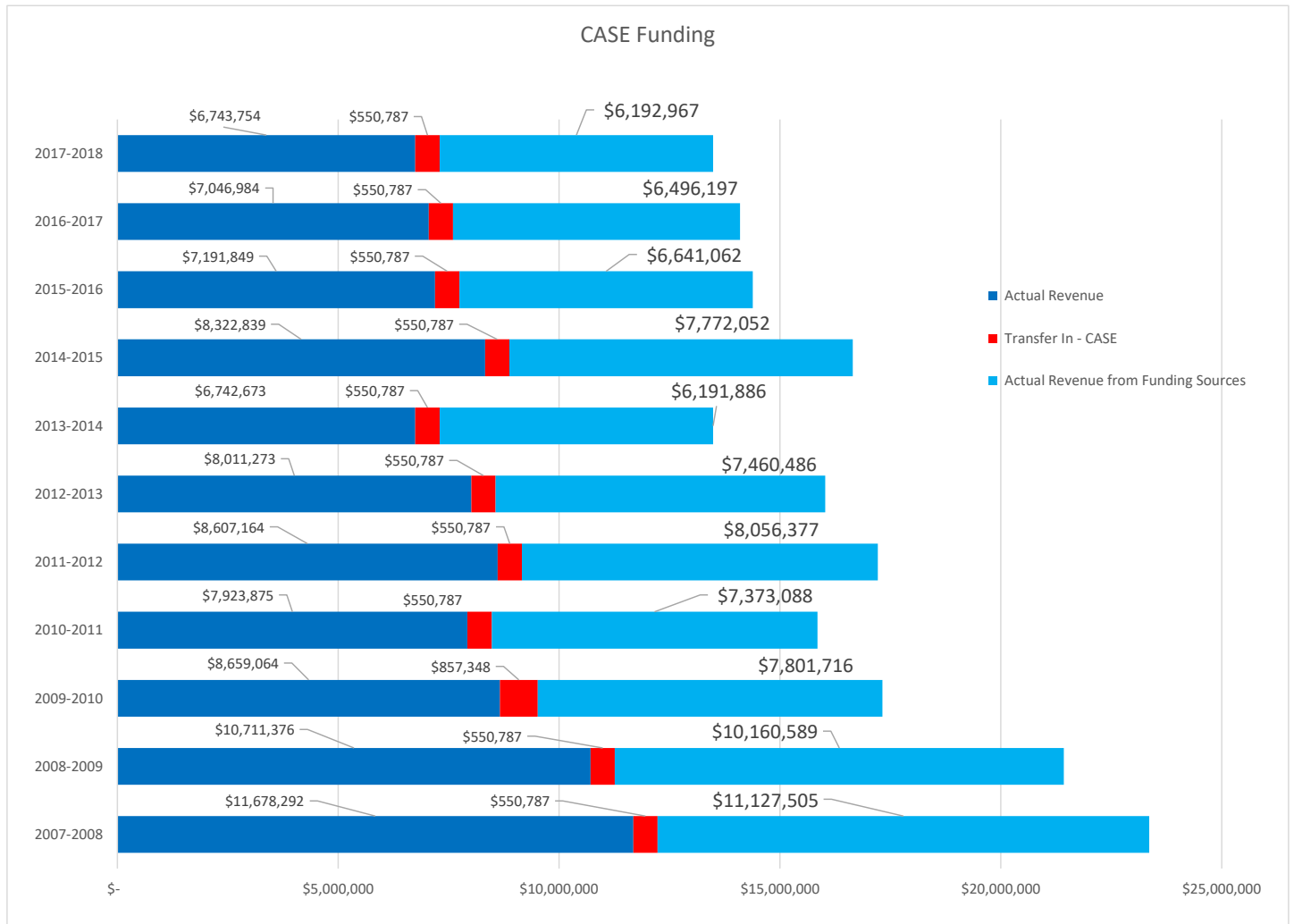
Number of Students Enrolled: **9,121**



Number of Students per District

Alief ISD	740	Houston ISD	1,950
Channelview ISD	89	Katy ISD	1,271
Cleveland ISD	231	Klein ISD	301
Cy-Fair ISD	388	Pasadena ISD	1,720
Deer Park ISD	79	Liberty ISD	103
Galena Park ISD	209	Spring ISD	398
Goose Creek ISD	992	Spring Branch ISD	650

Harris County Department of Education CASE Funding



Fiscal Year	Actual Revenue	Transfer In - CASE	Actual Revenue from Funding Sources
2007-2008	\$ 11,678,292	\$ 550,787	\$ 11,127,505
2008-2009	10,711,376	550,787	10,160,589
2009-2010	8,659,064	857,348	7,801,716
2010-2011	7,923,875	550,787	7,373,088
2011-2012	8,607,164	550,787	8,056,377
2012-2013	8,011,273	550,787	7,460,486
2013-2014	6,742,673	550,787	6,191,886
2014-2015	8,322,839	550,787	7,772,052
2015-2016	7,191,849	550,787	6,641,062
2016-2017	7,046,984	550,787	6,496,197
2017-2018	6,743,754	550,787	6,192,967
\$ 91,639,143	\$ 6,365,218	\$ 85,273,925	

Fiscal Year	Budgeted Revenue	Transfer In - CASE	Projected Revenue
2018-2019	\$ 7,975,113	\$ 550,787	\$ 7,424,326
2019-2020	\$ 7,294,294	\$ 550,787	\$ 6,743,507

Afterschool Division Profile

2017-2018

CASE for Kids

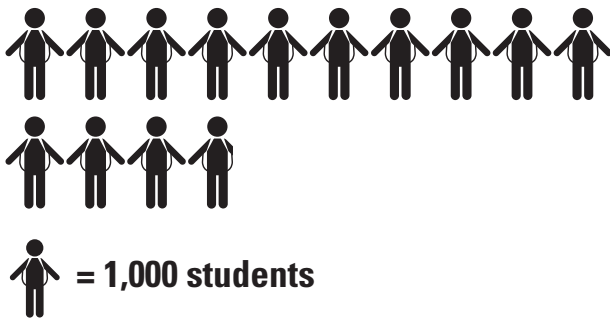
6005 Westview Dr. | Houston, Texas 77055
Phone: 713-696-1331 | Fax: 713-696-1342

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



Student Profile

Number of Students Served: **14,627**



Funding Profile

Total Budget: **\$8,644,106**

21st CCLC Cycle 8	\$2,164,003
21st CCLC Cycle 9	\$1,739,921
HGAC	\$2,592,844
HCDE/Match	\$557,787
HCDE/Revenue	\$638,848
Houston Endowment	\$175,703
Education Foundation	\$5,000
City of Houston	\$770,000

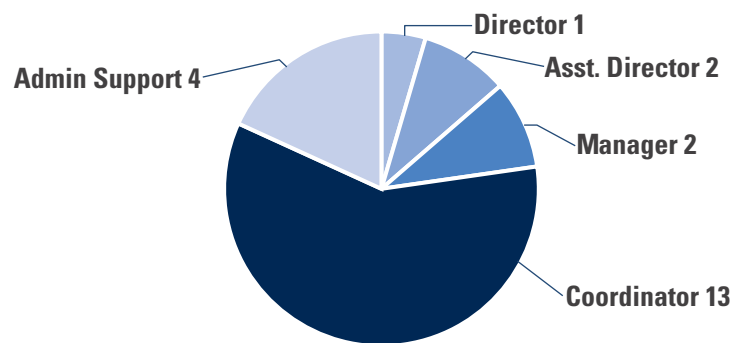
Parent Profile

Total Served: **1,258**

Accountability Standards

Students Served	100%	Met
Client Satisfaction	91.2%	Met
Student Improvement	76%	Met
Self-sustaining	87.2%	Met
Cost per Student	>1,000 a year	Met

Number of Staff: 22



Districts Served (13)

Academy of Accelerated Learning Charter	Humble ISD
Aldine ISD	Pasadena ISD
Alief ISD	Pearland ISD
Clear Creek ISD	Sheldon ISD
Galena Park ISD	Southwest Charter
Houston ISD	Spring Branch ISD
	Stafford MSD

Community Partners

Houston Endowment	University of Houston- Downtown	CenterPoint
Houston Urban Debate League	Butler Business Products	Rice University
US Capital Advisors LLC	Potbelly Sandwich Shop	Best buy
YMCA of Greater Houston	Texas Litho Printing	City of Houston
United Way of Greater Houston	Hobby Center for the Performing Arts	
Boys and Girls Clubs of Greater Houston	J. Harding and Co.	
Hewlett Packard Enterprises	Yumi Ice Cream Co.	
Hewlett Packard Inc.	WEN Houston	
University of Houston- Central	Bank of Texas	
	Quality Feed and Garden Co.	

CASE for Kids - Comprehensive Programs

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

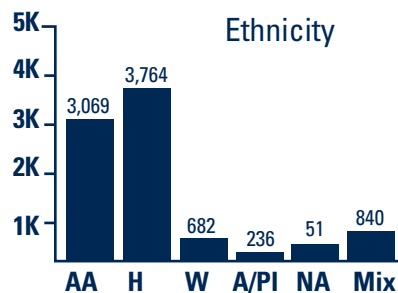
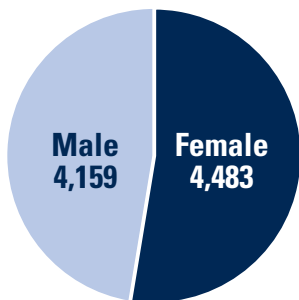
Assistant Director:	Michael Wilson	Ext. 1341
Project Coordinator:	Jesselyn Allen	Ext. 1334
Project Coordinator:	Brandi Nichols	Ext. 2128
Project Coordinator:	Audrey Jefferson	Ext. 1357
Program Coordinator:	Claudia Magallen	Ext. 2314
Project Coordinator:	Ashley Davis	Ext. 2192
Administrative Assistant:	Brandy Bullock	Ext. 2140

Student Profile

Number of Students Served: **8,642**



1 = 1,000 students



Parent Profile

Total Served: **1,258**

Districts Served (14)

Aldine ISD	Pasadena ISD
Alief ISD	Pearland
Boys and Girls Club	Precinct2Together
Charter	Sheldon ISD
Clear Creek ISD	Southwest Charter
Galena Park ISD	Spring ISD
Houston ISD	Stafford MSD

Centers

21st Century Community Learning Centers-Cycle 8
21st Century Community Learning Centers-Cycle 9
Partnership Project

Aldine	Drew Academy	21st CCLC (9)
	Francis Elementary	21st CCLC (8)
	Goodman Elementary	Partnership
	Raymond Academy	Partnership
	Stehlik Intermediate	Partnership
Alief	Albright Middle School	21st CCLC (9)
	Best Elementary	21st CCLC (8)
	Kennedy Elementary	Partnership
	Miller Elementary	Partnership
	Smith Elementary	21st CCLC (8)
Boys and Girls Club	Harvard Club	Partnership
	Morefield Club	Partnership
	Stafford Club	Partnership
Charter	Academy of Accel. Learning	Partnership
Clear Creek	Clear Creek Intermediate	21st CCLC (9)
Galena Park	MacArthur Elementary	21st CCLC (8)
	North Shore 9th Grade Center	21st CCLC (9)
Houston	Briscoe Elementary	Partnership
	Field Elementary	Partnership
	Park Place Elementary	Partnership
	Port Houston Elementary	Partnership
	Sharpstown International	21st CCLC (8)
	Sequin Elementary	Partnership
	Whidby Elementary	Partnership
	Whittier Elementary	Partnership
Pasadena	Frazier Elementary	Partnership
	Kruse Elementary	Partnership
	South Houston Elementary	21st CCLC (8)
	South Houston Intermediate	21st CCLC (9)
	Teague Elementary	Partnership
Pearland	Jamison Middle School	21st CCLC (8)
Precinct2Together	YET II Center	Partnership
Sheldon	Carroll Elementary	Partnership
	Garrett Elementary	21st CCLC (8)
	Monahan Elementary	Partnership
	Null Middle School	21st CCLC (9)
Southwest Charter	Sheldon Elementary	Partnership
	Bissonett Elementary	Partnership
	Southwest Middle School	21st CCLC (9)
Spring	Bammel Middle School	21st CCLC (9)
Stafford	Stafford High School	21st CCLC (8)

CASE for Kids-Quality Support

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

Assistant Director:	Trina Finley	Ext. 1357
Program Manager:	Kathleen Evans	Ext. 1369
Project Manager:	Mary Doyle Glover	Ext. 1360
Project Coordinator:	Jacqueline Chavez	Ext. 2132
Admin Assistant:	Brandy Bullock	Ext. 2140



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: 44
Participants: 1,420
CEUs Earned: 3,065.5 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: 95
Contracts Awarded: 22
Sites received services: 125
Hours served: 2,059
Students Served: 2,955

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: 1,275
Number of Items Checked Out: 565
Sites Served: 117
Students Indirectly Served: 3,510

Program Quality Support

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

Site Program Quality
Assessments Completed: 50
Number of Collaborators: 28

CASE for Kids - City Connections

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

Assistant Director:	Trina Finley	Ext. 1357
Program Coordinator:	Adrian Izaguire	Ext. 1321
Data Clerk:	Adrian Guterez	Ext. 1330

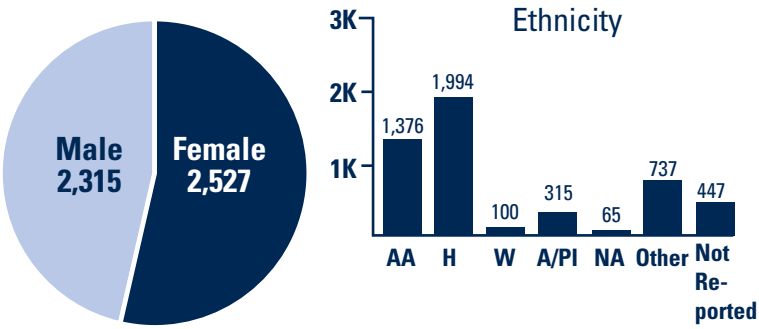


Student Profile

Number of Students Served: **5,034**



 = 1,000 students



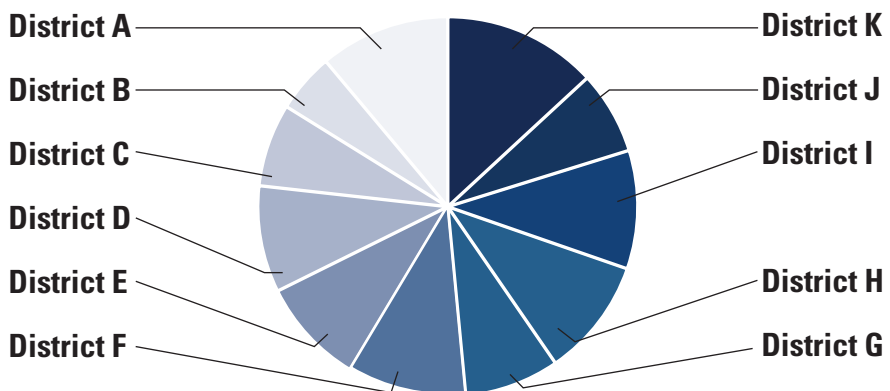
Funding \$695,140

Number of Profit Organizations Funded: 64

Number of Project Sites: 95

Houston City Council District	Number of Project Sites
District A	11
District B	5
District C	7
District D	9
District E	9
District F	10
District G	8
District H	10
District I	10
District J	7
District K	13

Project Sites in each Houston City Council District



CASE for Kids - Special Events

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

Project Coordinator: Tracie Scales Ext. 1782

Program Coordinator: Toni Candis Ext. 1757

Admin Assistant: Monique Smith Ext. 3145



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: 711

Practice Days: 4

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: 179

Sites Served: 10

Number of Events: 5

Special Events:

- 12-8-17 Kids' Day Entrepreneurship
- 4-24-18 Kids' Day Science of Sports
- 5-18-18 Kids' Day at HPE/HPI
- 5-21-18 Kids' Day at FotoFest
- 6-21-18 Kids' Day at the Hobby Center for the Performing Arts
- 7-13-18 National Summer Learning Day

Harris County Department of Education - Head Start Program Information



Actual year end numbers

Fiscal year	HS & EHS/CCP Federal Revenues Received (grant) (includes USDA)	HS & EHS/CCP In-Kind Received	Indirect cost received By General Fund	Transfer out to Head Start	Net Amount
	2006-2007	\$ 9,924,597	\$ 3,622,496	\$ 607,025	\$ -
2007-2008	11,107,591	2,155,984	794,689	141,253	653,436
2008-2009	10,076,417	3,434,162	766,805	307,047	459,758
2009-2010	10,738,581	3,611,530	867,753		867,753
2010-2011	10,563,316	5,508,518	888,622	348,168	540,454
2011-2012	10,680,477	3,740,319	971,432	270,742	700,690
2012-2013	10,990,972	3,330,655	1,002,035	156,916	845,119
2013-2014	10,479,514	3,094,260	907,747	-	907,747
2014-2015 (1)	13,033,884	3,329,942	1,106,299	-	1,106,299
2015-2016 (1)	12,589,128	3,531,533	1,064,252	288,206	776,046
2016-2017 (1)	13,509,846	3,928,677	1,179,589	-	1,179,589
2017-2018	14,547,018	3,827,982	1,300,550	569,000	731,550
	\$ 138,241,342	\$ 43,116,058	\$ 11,456,797	\$ 2,081,332	\$ 9,375,465

(1) Early Head Start included beginning FY15

2018-2019	\$ 20,369,573	\$ 4,304,346	\$ 1,362,317	\$ 700,886	\$ 661,431
BUDGET					
posted on HCDE website	(Note: this is an overlap of grant years)				

Based on Projected NOGA Grant 18-19

	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	1/9/2018 - 12/31/2018	1/1/19 - 12/31/19	9/1/18 - 11/30/2018	9/1/18 - 8/31/2019	
Direct Costs	\$ 4,591,947	\$ 12,285,234	\$ 1,442,392	\$ 2,050,000	\$ 20,369,573
Indirect Costs	443,123	671,976	126,941	120,277	\$ 1,362,317
Total Budget	\$ 5,035,070	\$ 12,957,210	\$ 1,569,333	\$ 2,170,277	\$ 21,731,890

Note: Data for the grant includes netting out grant years for Calendar Year 2019

Based on Projected NOGA Grant 19-20

	Funds 205 & 206 Head Start	Funds 205 & 206 Head Start	Funds 215 & 216 EHS/CCP	Funds 215 & 216 EHS/CCP	Total Grants
Budget Period	1/9/2019 - 12/31/2019	1/1/20 - 12/31/20	9/1/19 - 11/30/2019	9/1/19 - 8/31/2020	
Direct Costs	\$ 5,257,800	\$ 12,277,664	\$ 470,000	\$ 2,015,345	\$ 20,020,809
Indirect Costs	519,489	788,670	45,355	144,480	\$ 1,497,994
Total Budget	\$ 5,777,289	\$ 13,066,334	\$ 515,355	\$ 2,159,825	\$ 21,518,803

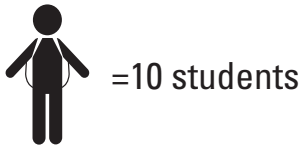
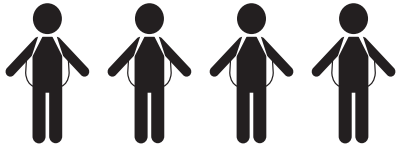
Transfer-out to HS 330,000.00
In-Kind 4,618,912.00

HCDE's AREA I HEAD START

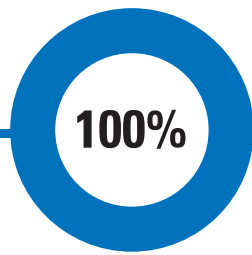
Impact to Community

Barrett Station 77532, 77520

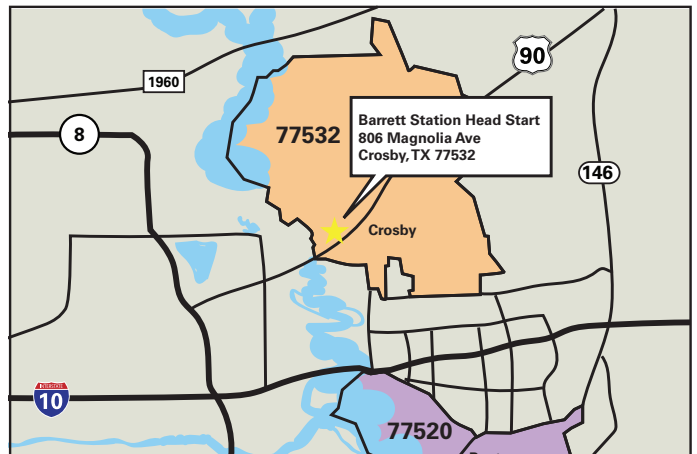
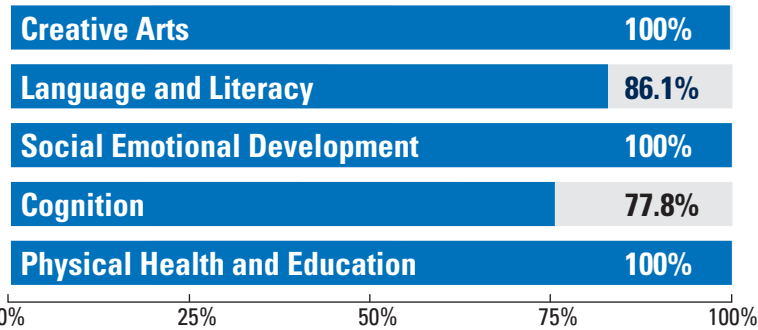
2017-2018 Students Served: **40**



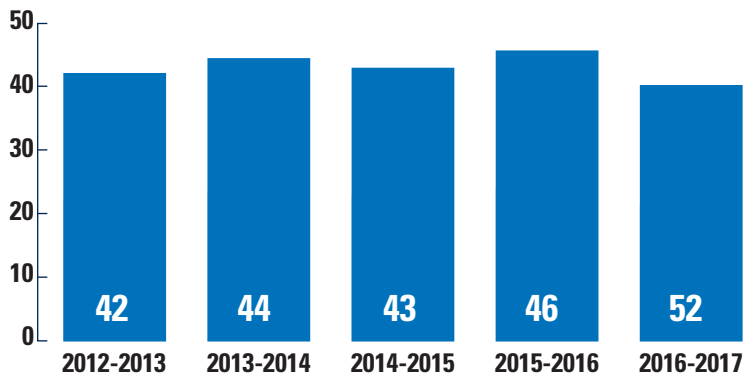
Parent Satisfaction



2016-2017 Student Outcomes according to Developmental Domains



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

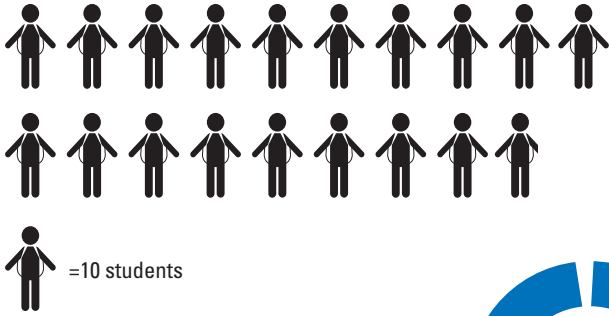
Ronald McDonald Mobile Clinic: Immunizations, Well-Child Physical Exam

WIC: Supplemental nutrition for families

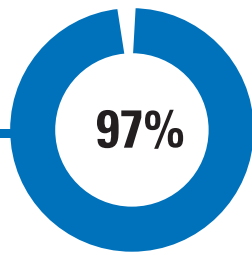
Lee College: ESL Courses

Baytown 77520, 77521, 77523

2017-2018 Students Served: **170**

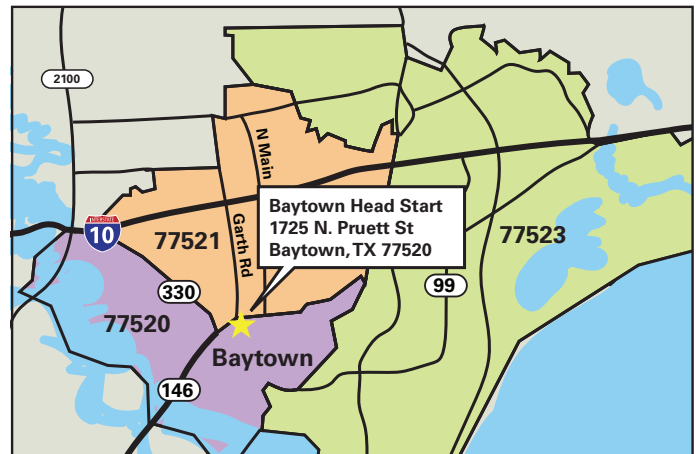
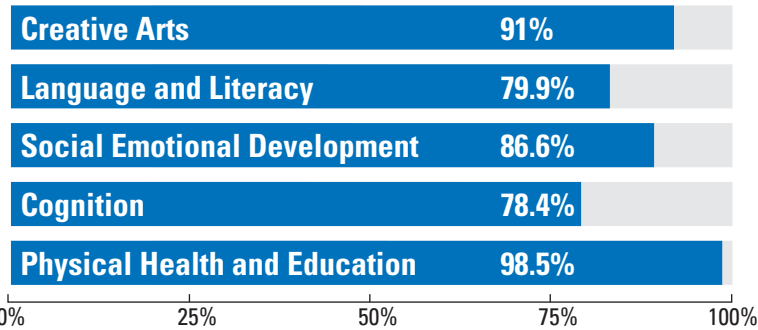


Parent Satisfaction

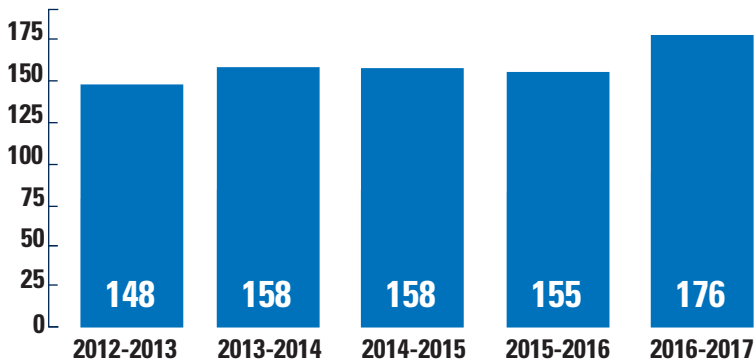


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

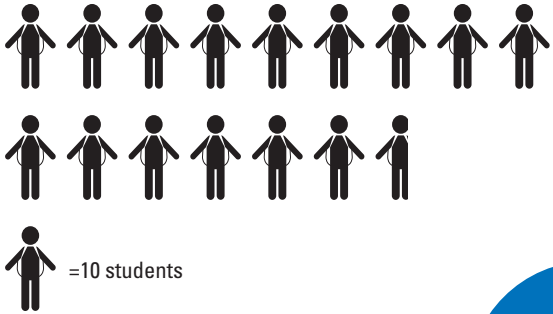
- Legacy Community Health Services:** Physical and Dental Exams
- Sterling Municipal Library:** Library Card Assignment
- WIC:** Food and Nutrition Supplements, Education
- Texas Health and Human Services:** SNAP and Medicaid
- Texas Children's Mobile Clinics:** Physicals and Immunizations

HCDE's AREA I EARLY HEAD START

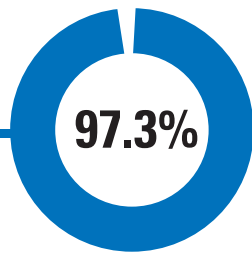
Impact to Community

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

2017-2018 Students Served: **157**



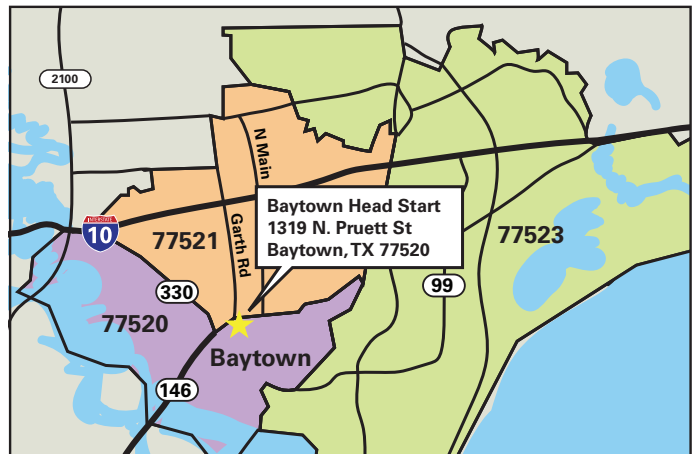
Parent Satisfaction



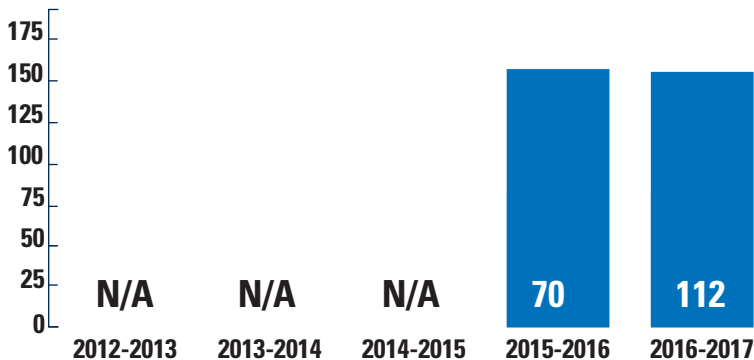
2016-2017

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

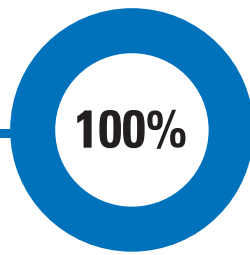
Cedar Bayou Grace: Diapers, wipes and other toiletries

Channelview 77530, 77049

2017-2018 Students Served: **108**

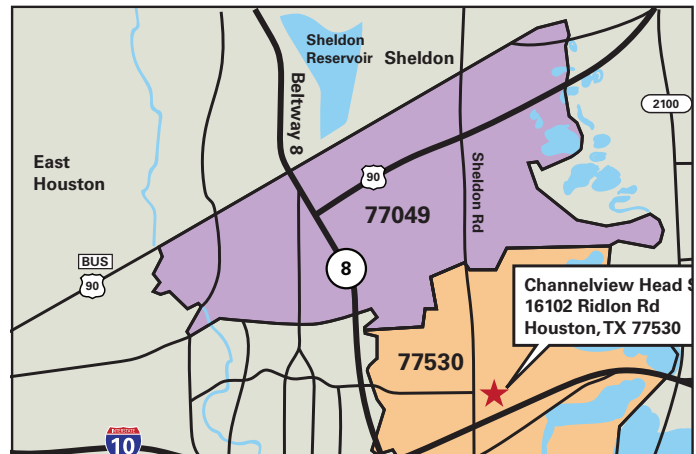
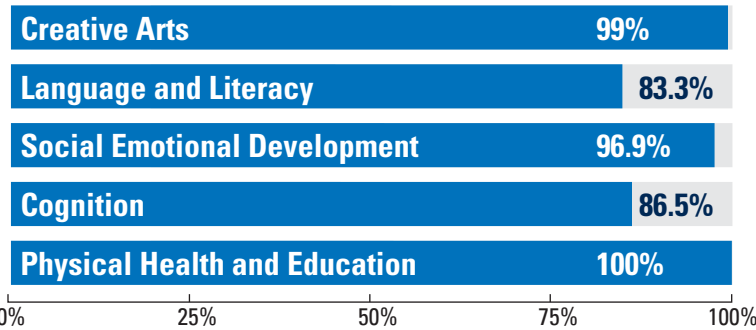


Parent Satisfaction

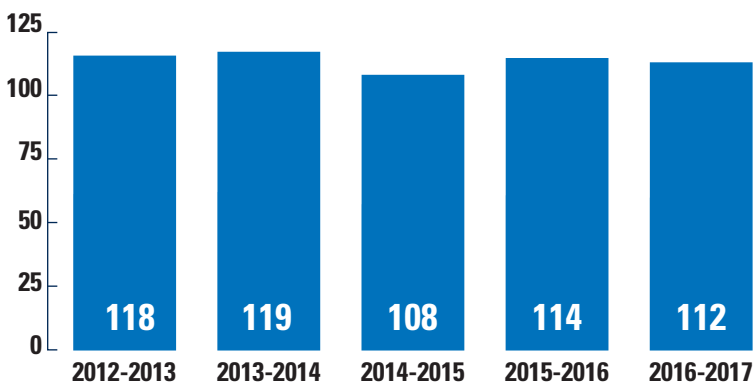


2016-2017

Student Outcomes according to Developmental Domains



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

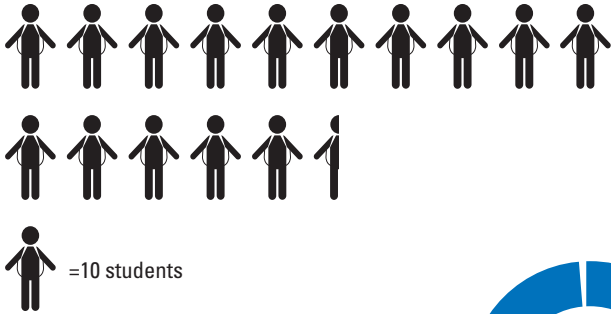
Lee College: ESL Courses

HCDE's AREA I HEAD START

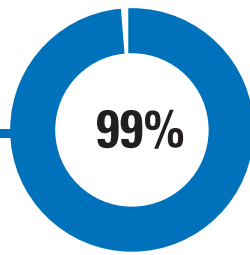
Impact to Community

Compton 77028, 77050, 77078, 77016, 77093

2017-2018 Students Served: **154**

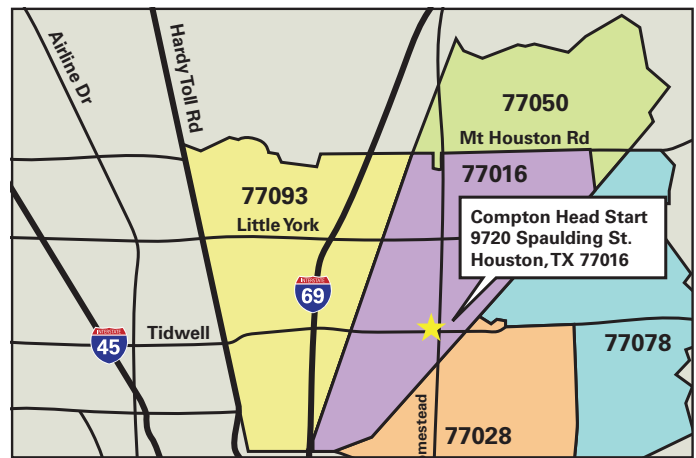
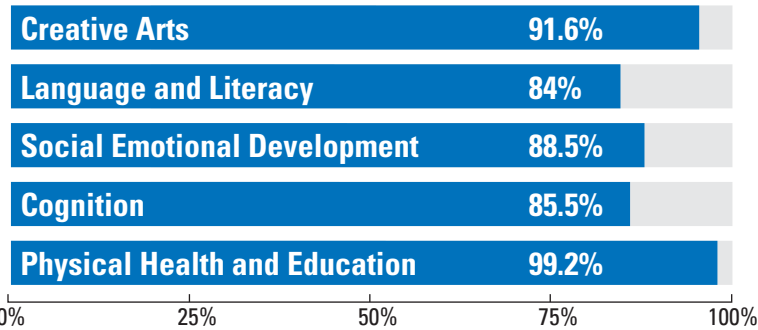


Parent Satisfaction

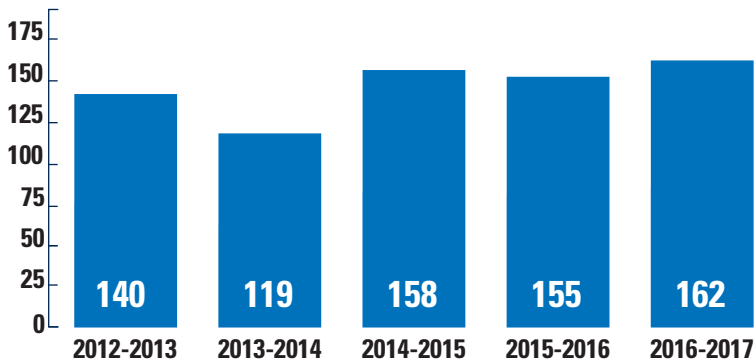


2016-2017

Student Outcomes according to Developmental Domains



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

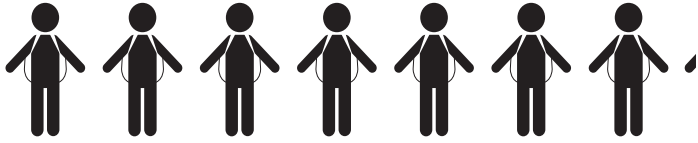
Super Smile Savers Program: Dental health promotion; early preventive care; referrals and case management

HCDE's AREA I HEAD START

Impact to Community

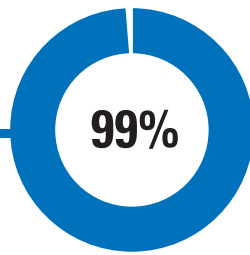
Coolwood 77013, 77029, 77049, 77015, 77530

2017-2018 Students Served: **71**

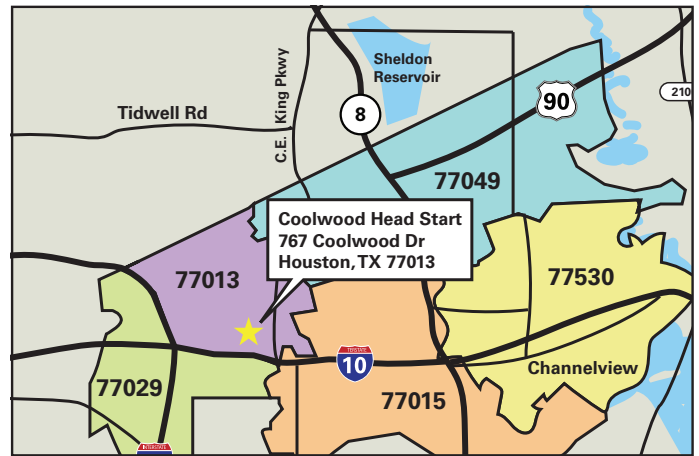
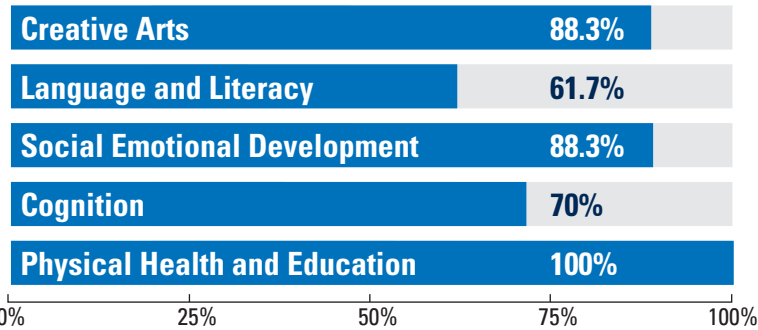


 = 10 students

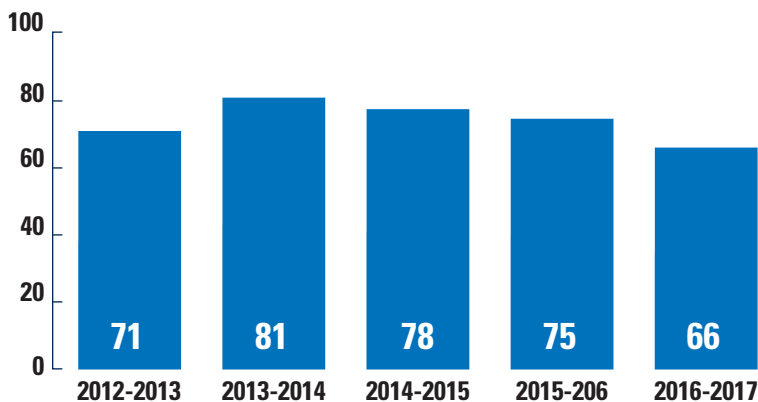
Parent Satisfaction



2016-2017 Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

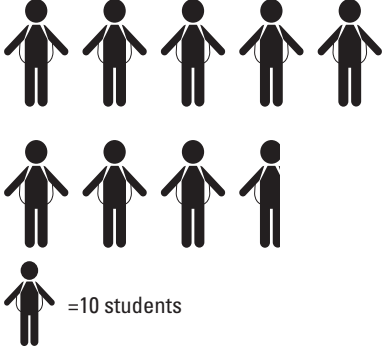
- Harris County Public Library:** Library card assignment; books; children's activities
- Texas Department of Health and Human Services:** Outreach counselor, update on benefit status
- Ronald McDonald Mobile Clinic:** Immunizations, Well-Child Physical Exam
- WIC:** Supplemental nutrition for families
- Lee College:** ESL Courses

HCDE's AREA I HEAD START

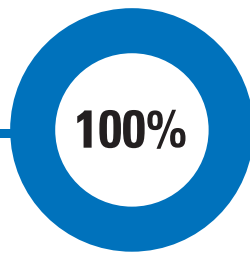
Impact to Community

Dogan 77020, 77026

2017-2018 Students Served: **87**

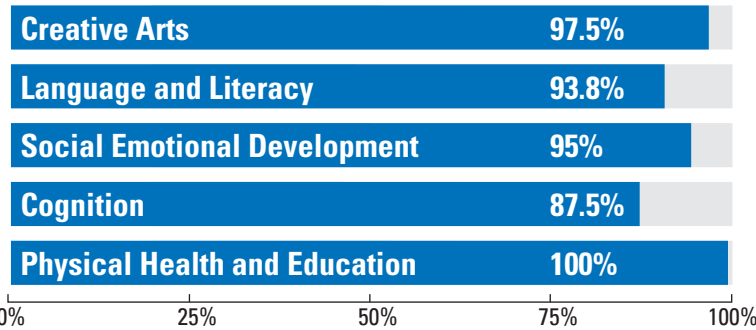


Parent Satisfaction

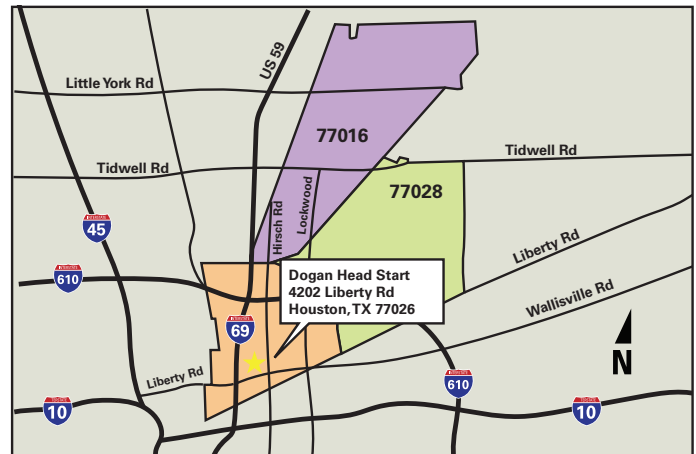
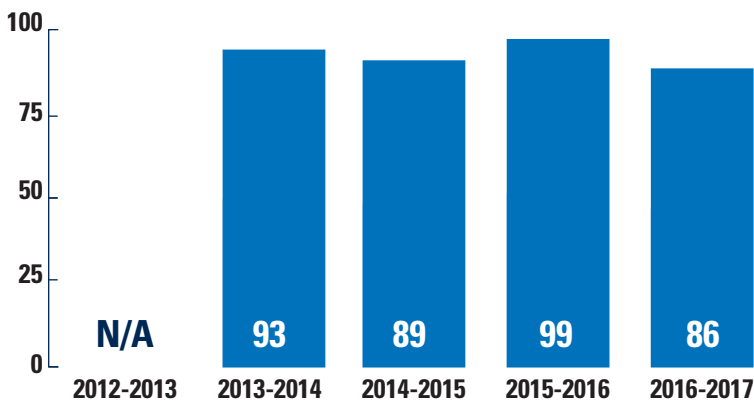


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:

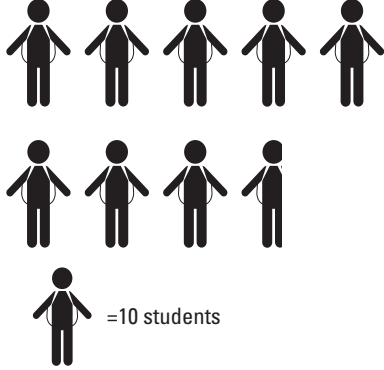


Top Community Resources Utilized:

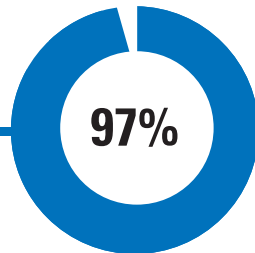
- Houston Children's Charity:** Toys
- Goodwill Job Connection Center:** Employment
- Berry Medical Center:** Physical Exams
- Berry Dental Clinic:** Dental Exams
- Legacy Community Health Services:** Physical/Dental Exams

Fifth Ward 77020, 77026

2017-2018 Students Served: **87**

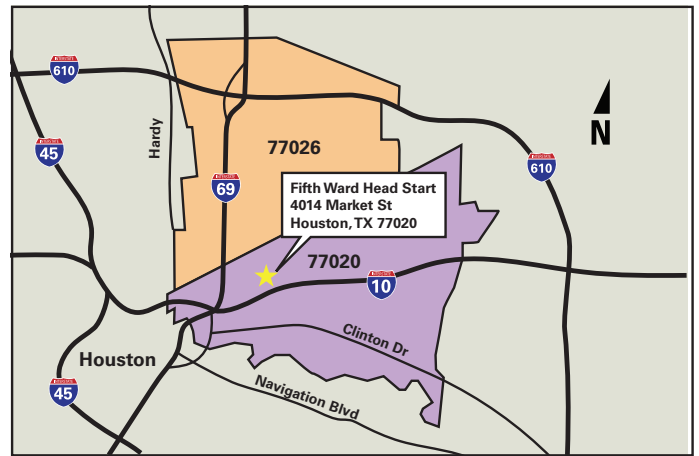
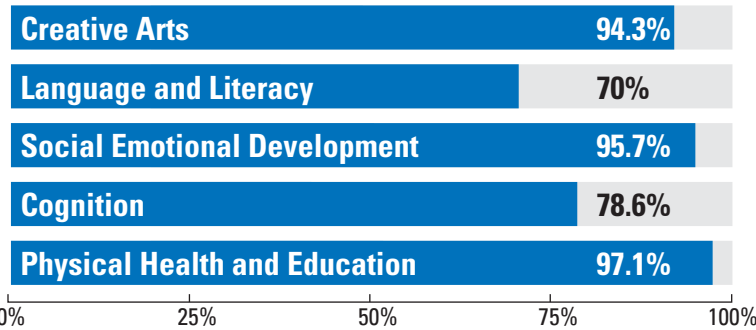


Parent Satisfaction

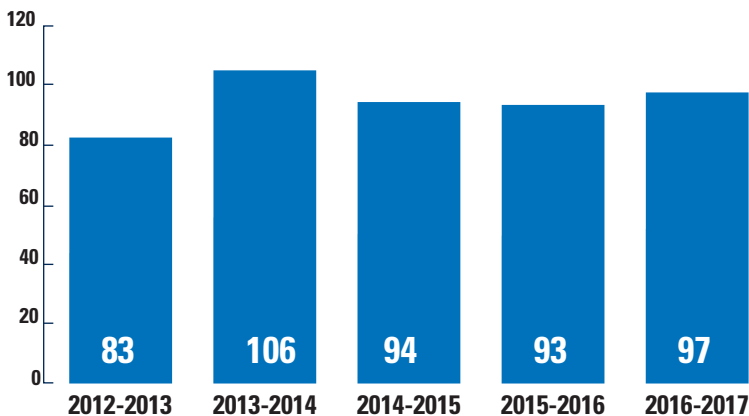


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

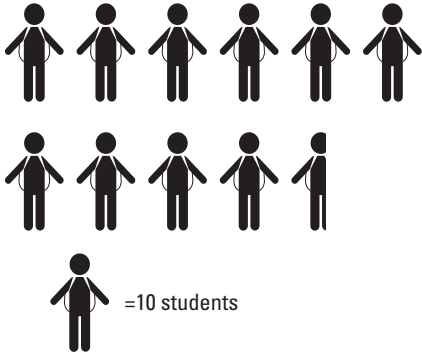
- Fifth Ward Enrichment Program:** Provides services for youth within the Community
- Fifth Ward Multipurpose Center:** Provides government assistance, assistance with Medicaid, and community resources
- Fifth Ward Houston Public Library:** Provides educational library support services
- Legacy Community Health Services:** Provides health care services to low income families
- Jefferson Dental:** Provides dental services

HCDE's AREA I HEAD START

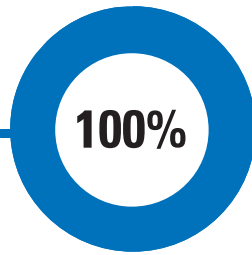
Impact to Community

Fonwood 77026, 77028, 77016

2017-2018 Students Served: **107**

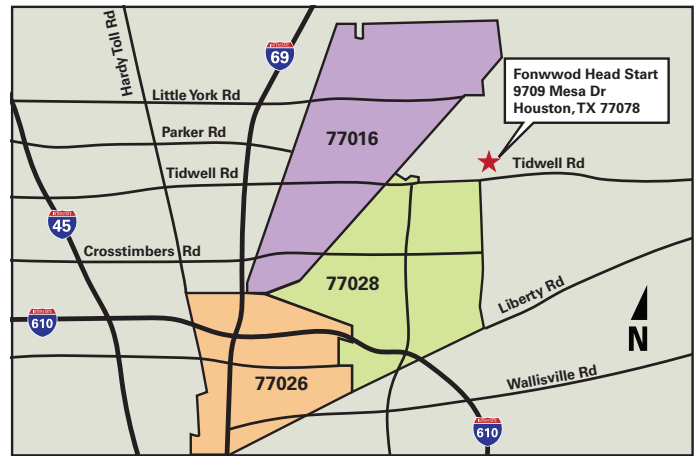
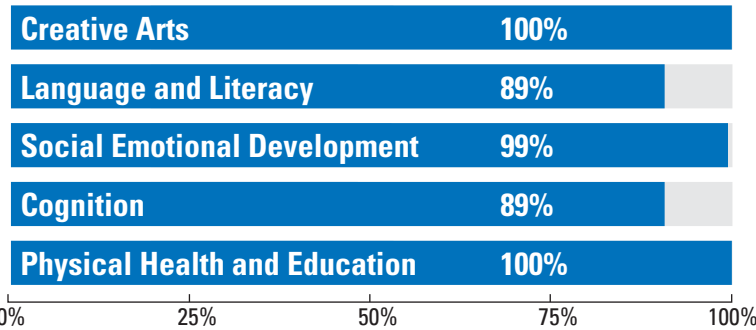


Parent Satisfaction

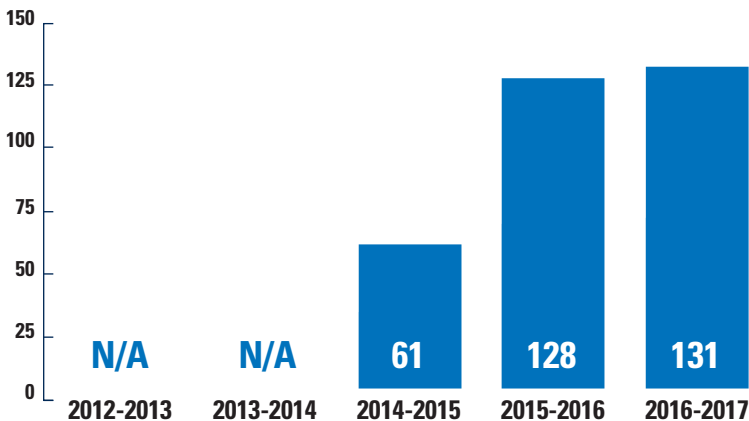


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

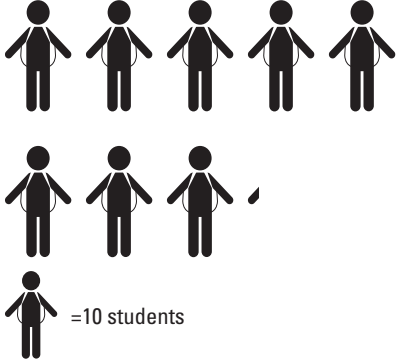
- Legacy Community Health:** Health Services
- South Texas Dental:** Dental Services
- Harris County Mobile Clinic:** Immunizations and physical exams
- Depelchin:** Counseling
- Food Banks:** Food Resources

HCDE's AREA I HEAD START

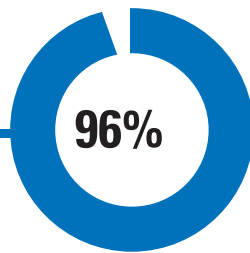
Impact to Community

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

2017-2018 Students Served: 81

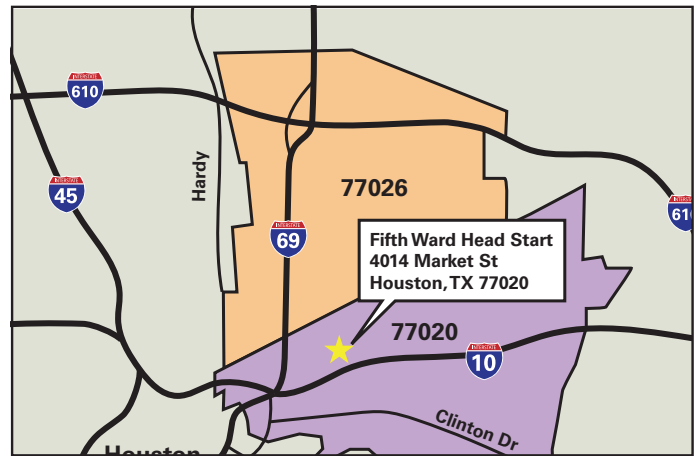
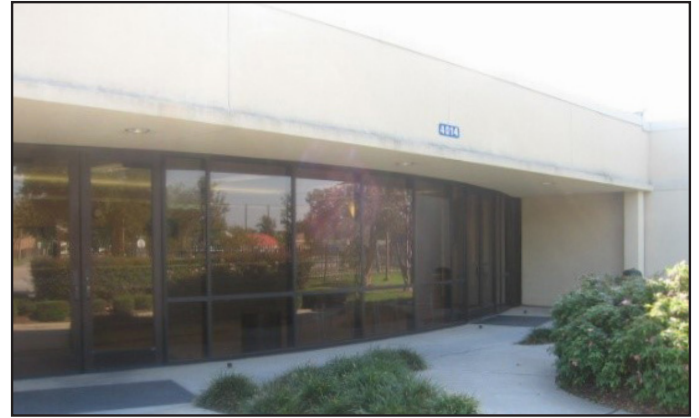
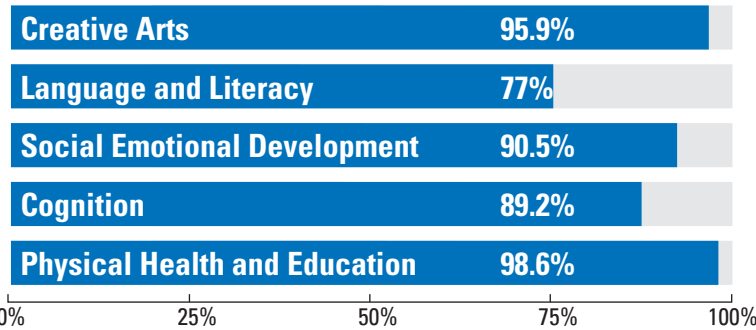


Parent Satisfaction

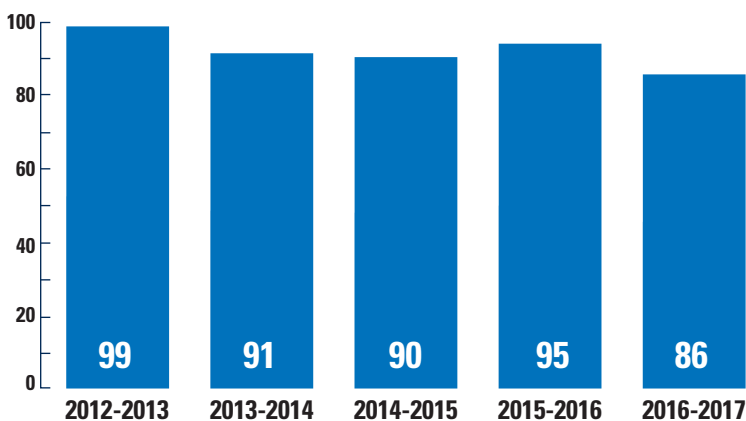


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

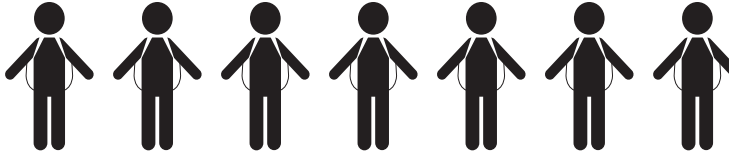
- Fifth Ward Enrichment Program:** Provides services for youth within the Community
- Fifth Ward Multipurpose Center:** Provides government assistance, assistance with Medicaid, and community resources
- Fifth Ward Houston Public Library:** Provides educational library support services
- Legacy Community Health Services:** Provides health care services to low income families
- Jefferson Dental:** Provides dental services

HCDE's AREA I HEAD START

Impact to Community

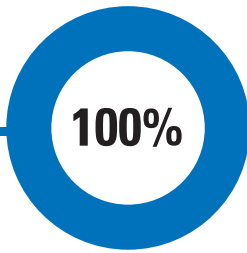
J.D. Walker 77520, 77521

2017-2018 Students Served: **66**

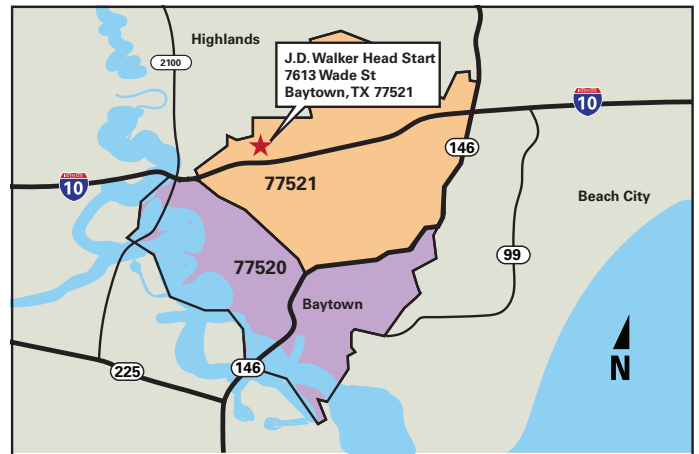
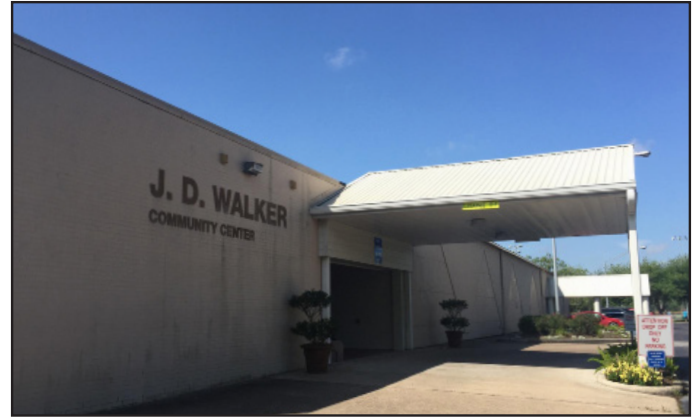
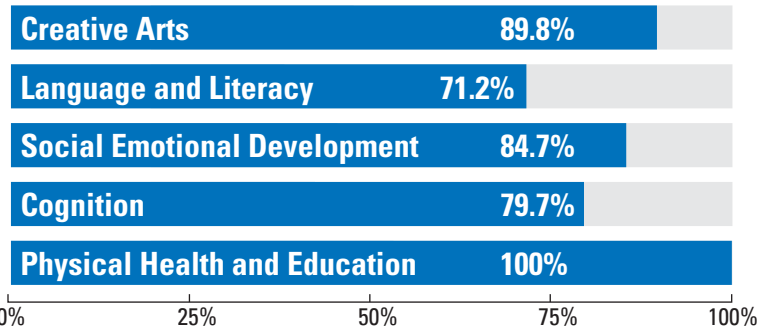


 = 10 students

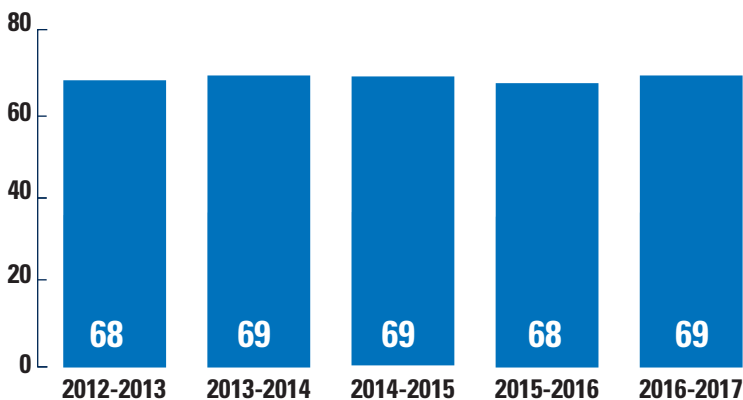
Parent Satisfaction



2016-2017 Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

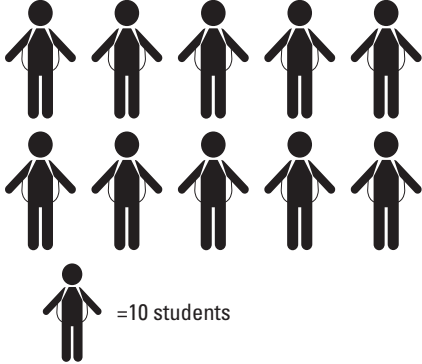
- Love Network, Inc.:** Food, clothing, and furniture resources; utility assistance
- Goose Creek School Base Clinic:** Physical examinations and immunizations
- Project Lee Way College:** Vocational and technical education
- Our Lady of Guadalupe Catholic Church:** Food pantry
- Harris County Social Services:** Utility and social service resources

HCDE's AREA I HEAD START

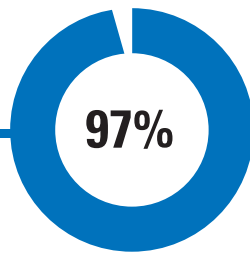
Impact to Community

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

2017-2018 Students Served: **100**

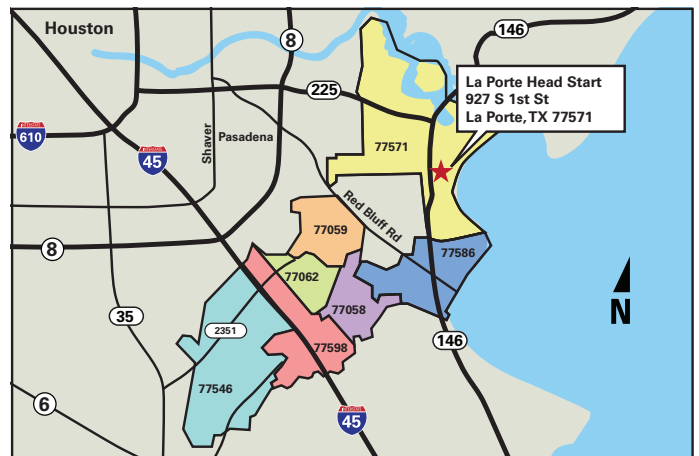
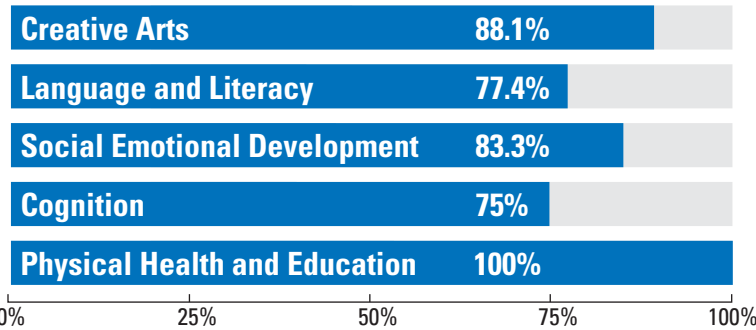


Parent Satisfaction

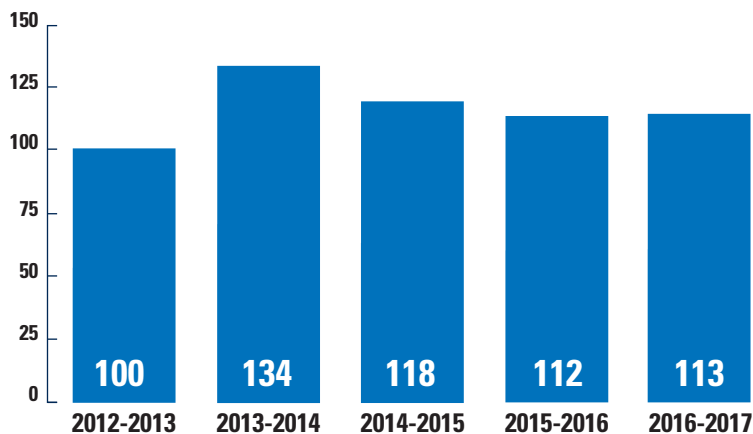


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

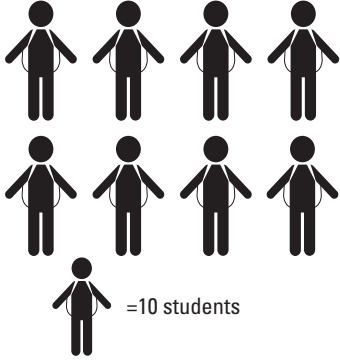
- La Porte EMS:** Immunization services
- Texas City Immunization Clinic:** Immunization services
- Legacy Community Health Services:** Behavioral and pediatric services
- Bayshore Baptist Church and Food Pantry:** Food resources
- Red Bluff Health Department:** WIC and immunization services

HCDE's AREA I HEAD START

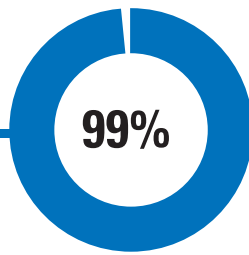
Impact to Community

Pugh 77020, 77026, 77029

2017-2018 Students Served: **80**

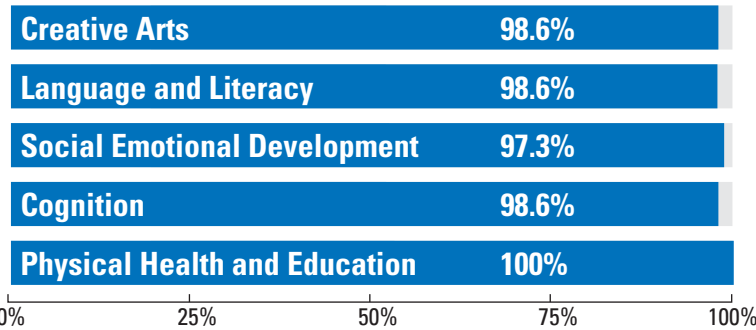


Parent Satisfaction

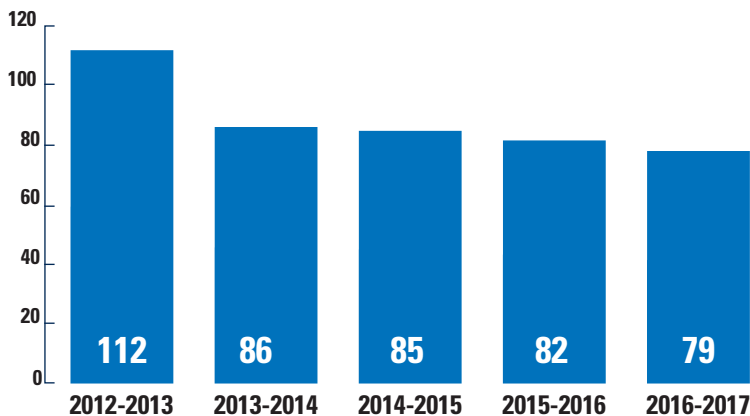


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:

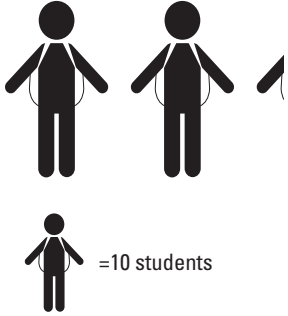


Top Community Resources Utilized:

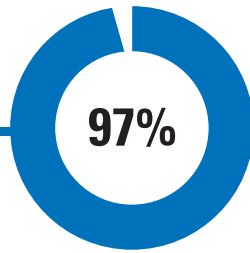
- Target Hunger:** Food pantry resources
- HOPES Parenting:** Parenting skills and education
- Early Head Start- Gulf Coast:** Childcare resources
- Legacy Community Health Services:** Dental and physical examinations
- Texas Children's Mobile Clinic:** Physical examinations and immunizations

San Jacinto Varied Zip Codes

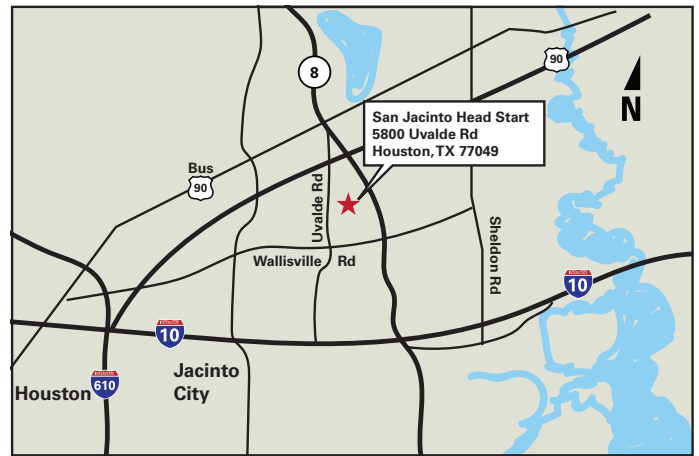
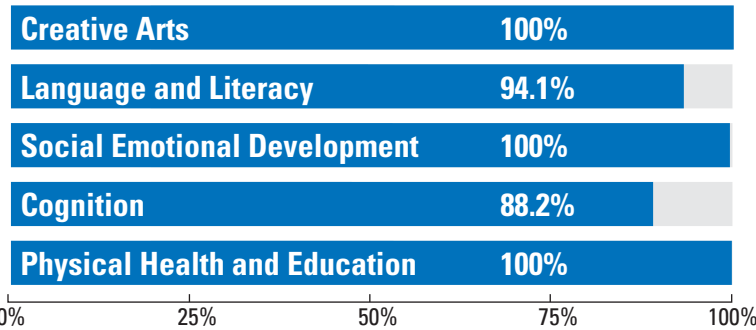
2017-2018 Students Served: **22**



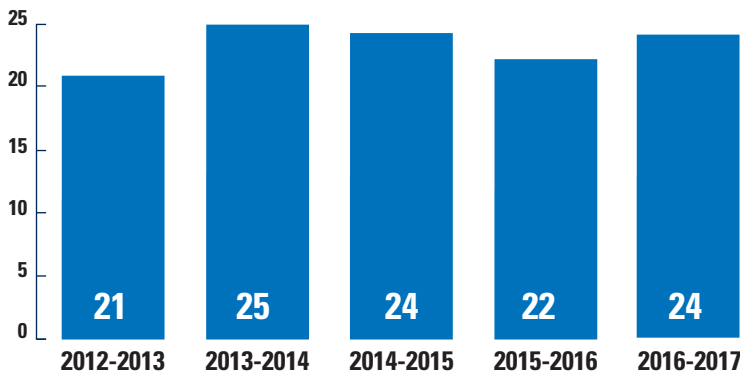
Parent Satisfaction



2016-2017 Student Outcomes according to Developmental Domains



Students Served Last 5 Years:

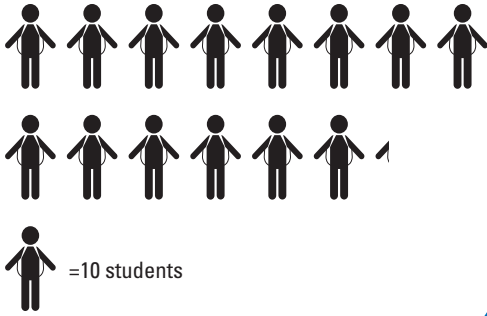


Top Community Resources Utilized:

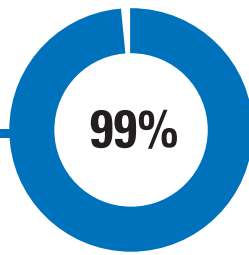
- Uvalde Baptist Church:** Food pantry resources
- St. Andrew's Catholic Church:** Food pantry resources
- Denver Harbor Clinic:** Physical and dental examinations and counseling resources
- Channelview Public Library:** Library partnership for book resources
- San Jacinto College, North Campus:** Education

Sheffield 77015, 77049, 77029, 77547

2017-2018 Students Served: **142**

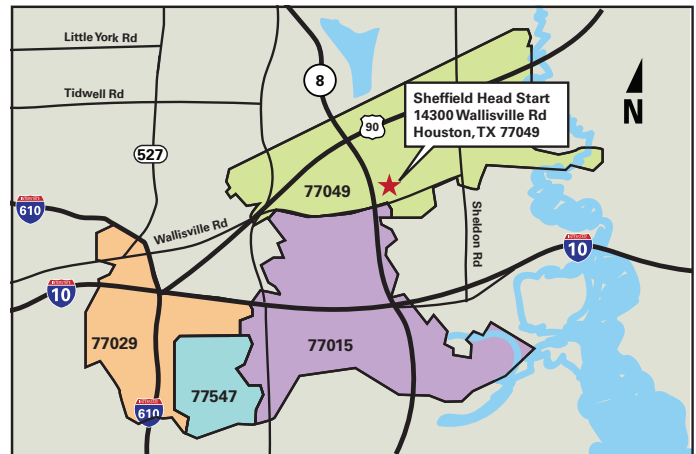
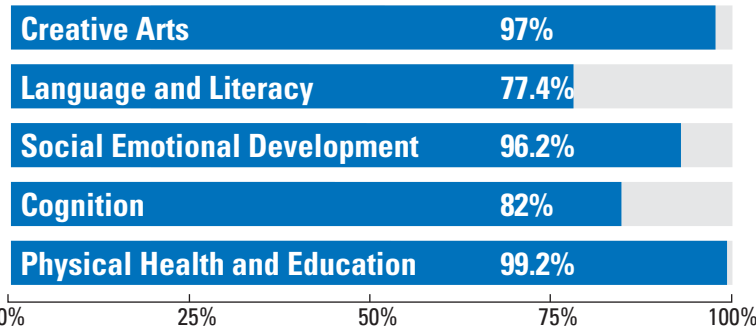


Parent Satisfaction

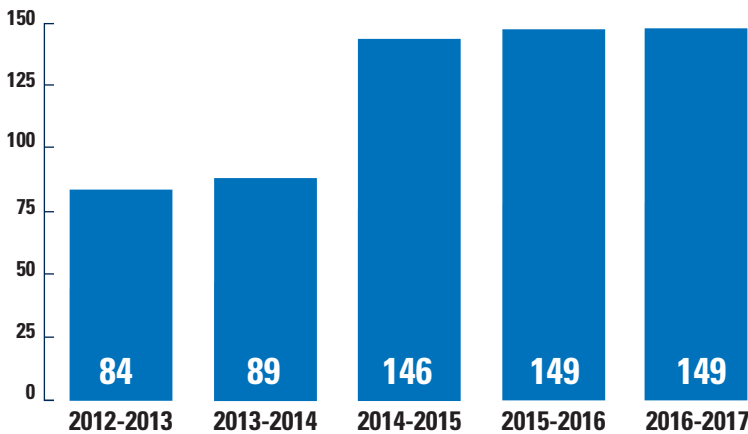


2016-2017

Student Outcomes according to Developmental Domains



Students Served Last 5 Years:



Top Community Resources Utilized:

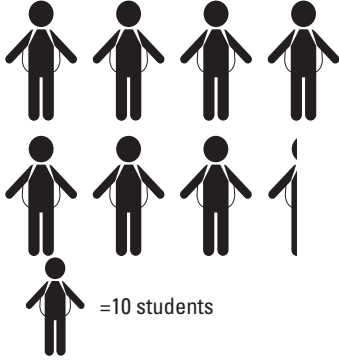
- Uvalde Baptist Church:** Food pantry resources
- St. Andrew's Catholic Church:** Food pantry resources
- Denver Harbor Clinic:** Physical and dental examinations and counseling resources
- Channelview Public Library:** Library partnership for book resources
- San Jacinto College, North Campus:** Education

HCDE's AREA I HEAD START

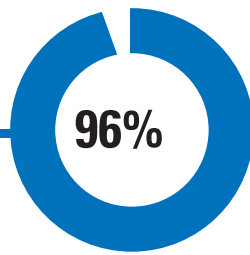
Impact to Community

Tidwell 77044, 77049

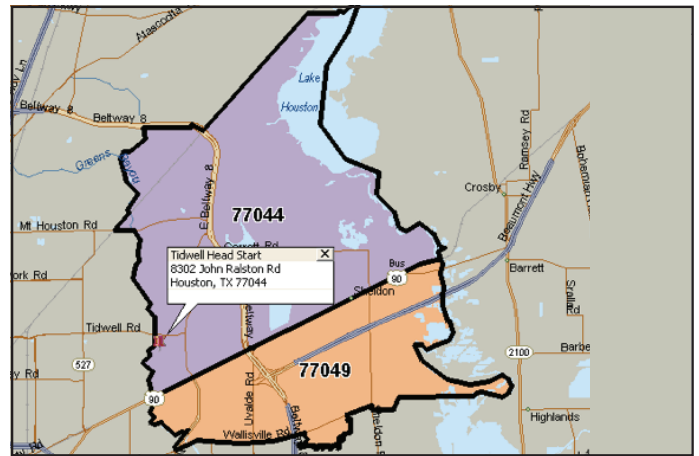
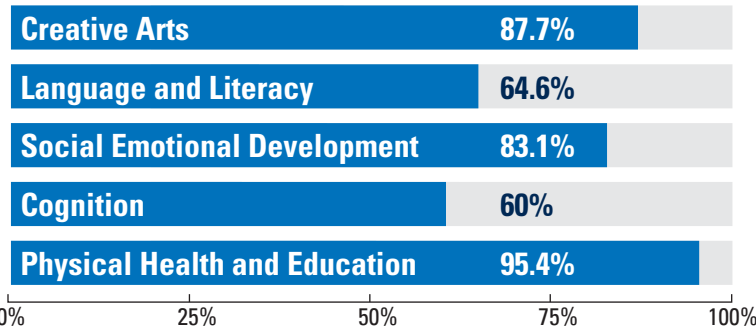
2017-2018 Students Served: **73**



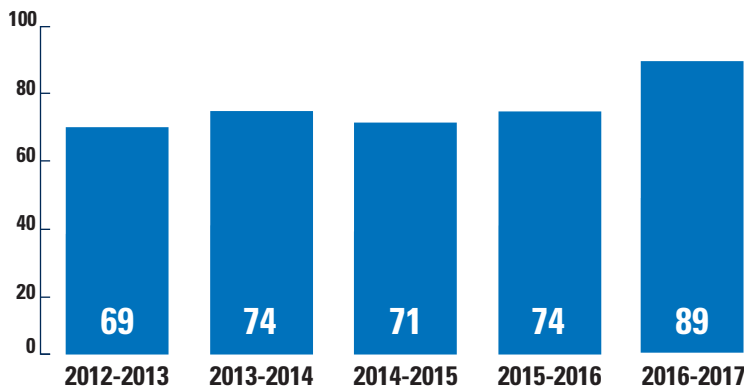
Parent Satisfaction



2016-2017 Student Outcomes according to Developmental Domains



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.

Schools Division Profile 2017-2018

Administration

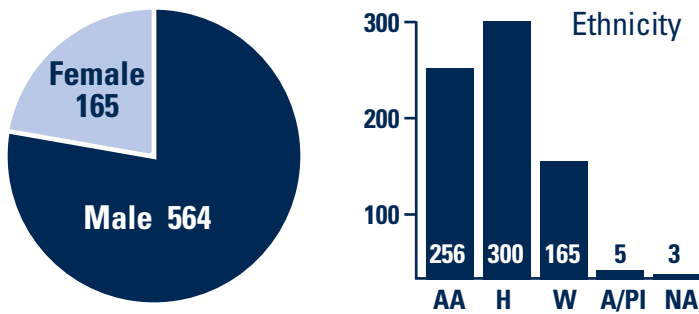
6300 Irvington Blvd. | Houston, Texas 77022
Phone: 713-696-8281 | Fax: 713-696-8217

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 Cl:	Barbara Jack	Ext. 8219



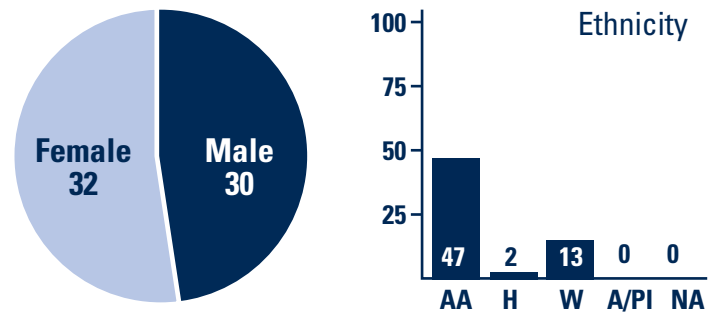
Student Profile

Number of Students Enrolled: **729**



Teacher Profile

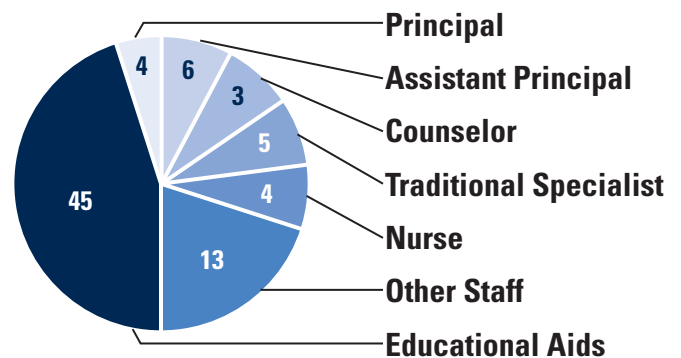
Number of Teachers: **62**



Accountability Standards

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

Number of Staff: **80**



School Programs

- Autism Pro
- Boys Town
- Eduphoria
- PowerSchool
- Power Teacher
- Special Olympics
- Vocational

Districts Served

- | | | | | |
|-------------|-------------|-------------|--------------------|---------------|
| Aldine | Crosby | Galveston | KIPP | Santa Fe |
| Alief | Cy-Fair | Goose Creek | Lamar Consolidated | Sheldon |
| Alvin | Dayton | Harmony | La Porte | Spring |
| Babers Hill | Deer Park | Hitchcock | Magnolia | Spring Branch |
| Bellville | Dickinson | Houston | Needville | Stafford MSD |
| Channelview | Friendswood | Huffman | Pasadena | Texas City |
| Clear Creek | Fort Bend | Humble | Pearland | Tomball |
| Conroe | Galena Park | Katy | | |



Academic and Behavior Schools East

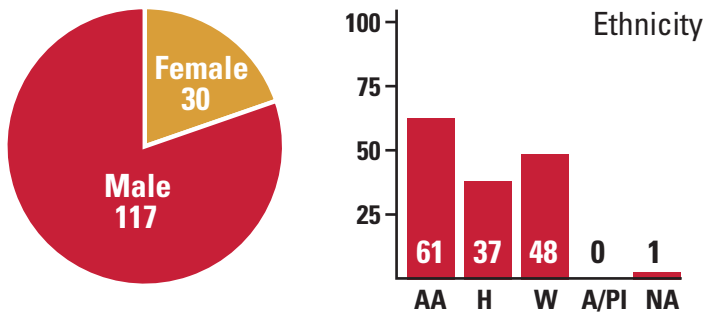
7703 S. Loop East | Houston, Texas 77012
Phone: 713-242-8036 | Fax: 713-645-5773

County/District :	101-000-003	
Principal:	Ms. Mindy Robertson	Ext. 3924
Asst. Principal:	Terrence Archie	Ext. 3929
Asst. Principal:	George Sanders	Ext. 3932
Nurse:	Demitri Norris	Ext. 3925
Counselor:	Leesha Miller	Ext. 3930



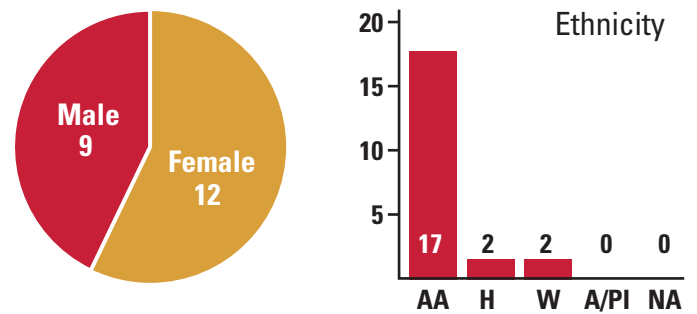
Student Profile

Number of Students Enrolled: **147**



Teacher Profile

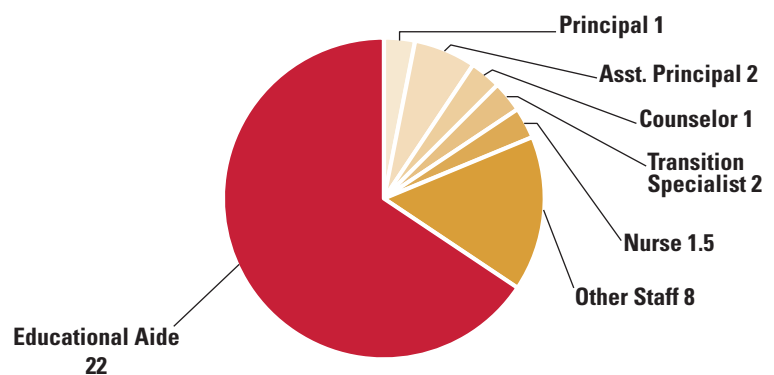
Number of Teachers: **21**



Accountability Standards

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

Number of Staff: **58.5**



School Programs

Autism Pro	Boys Town Social Skills Class Period
Edgenuity	Applied Behavior Analysis Teaching Strategies
Eduphoria	
PowerSchool	
Special Olympics	
Vocational Job Sites	
Boys Town Behavior Management	

Districts Served (22)

Alvin 1	Friendswood* 2	La Porte 8
Babers Hill* 2	Galena Park 5	Pasadena 20
Channelview 5	Galveston* 2	Pearland 1
Clear Creek 11	Goose Creek 12	Sheldon 4
Crosby 4	Harmony 2	Spring 6
Dayton 6	Hitchcock 2	Texas City* 9
Deer Park 9	Houston 23	
Dickinson 6	Huffman 5	



Academic and Behavior Schools West

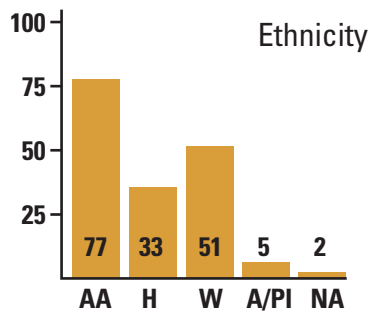
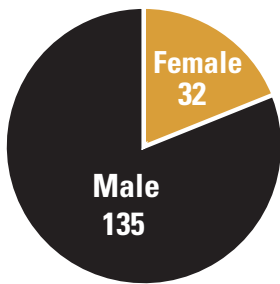
7800 Westglen | Houston, Texas 77063
Phone: 713-339-9411 | Fax: 713-978-7662

County/District :	101-000-004	
Principal:	Dr. Victoria Keys	Ext. 1416
Asst. Principal:	Gaylynn Sanders	Ext. 1409
Asst. Principal:	Keith Oliphant	Ext. 1433
Nurse:	Barbara Hurd	Ext. 1413
Counselor:	Shantel Rayford	Ext. 2859



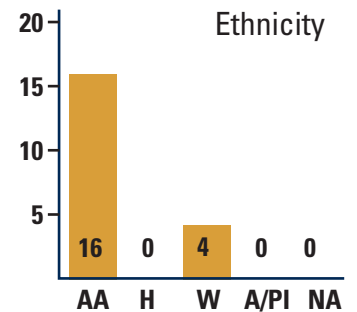
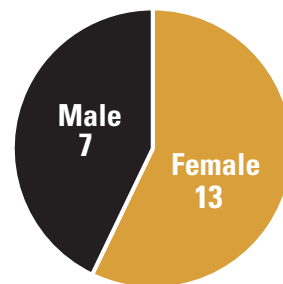
Student Profile

Number of Students Enrolled: **167**



Teacher Profile

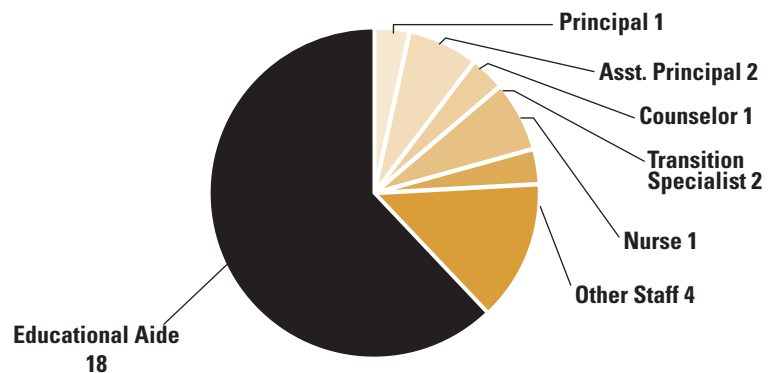
Number of Teachers: **20**



Accountability Standards

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

Number of Staff: **29**



School Programs

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

Districts Served (17)

Aldine 8	Houston 20	Spring Branch 10
Aliief 44	Katy 2	Stafford MSD* 1
Bellville* 2	KIPP 2	Tomball 3
Conroe* 4	Lamar Consolidated* 1	
Cy-Fair 4	Magnolia 1	
Fort bend* 13	Needville* 1	
Harmony PS 1	Santa Fe* 2	



Highpoint School

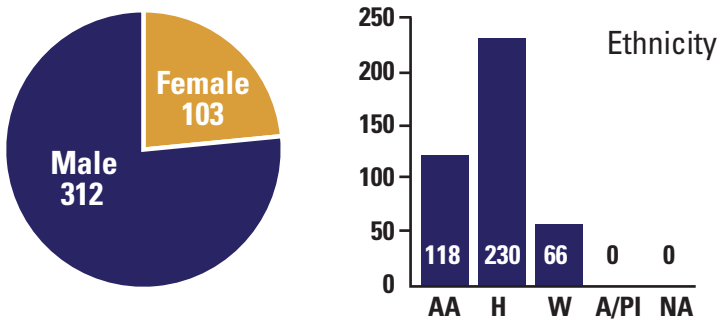
8003 E. Sam Houston Pkwy | Houston, Texas 77049
Phone: 713-696-2160 | Fax: 713-696-2161

County/District :	101-000-002	
Principal:	Mr. Marion Cooksey	Ext. 2157
Asst. Principal:	Mercedes Love	Ext. 2156
Asst. Principal:	Keith Montgomery	Ext. 2158
Nurse:	Laura Raines	Ext. 2162
Counselor:	LaTonya White	Ext. 1865



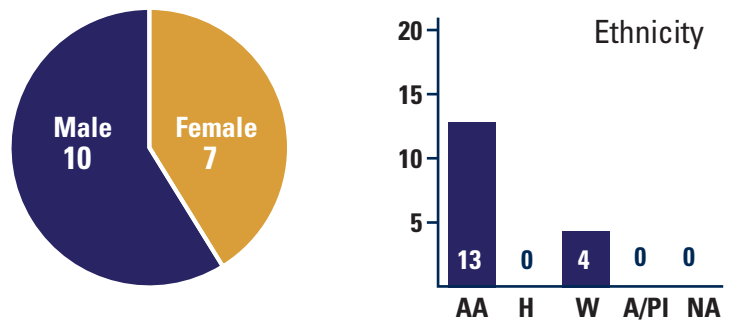
Student Profile

Number of Students Enrolled: **415**



Teacher Profile

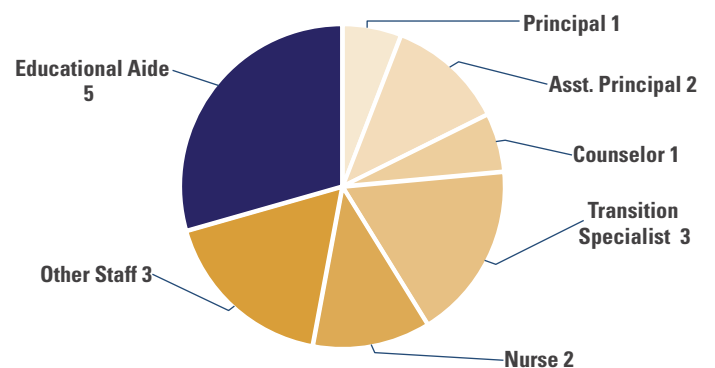
Number of Teachers: **17**



Accountability Standards

ARDs	100%	Met
Transitional Services	100%	Met
Highly Qualified	100%	Met
Budget Ratio	85%	Met
Attendance	80%	Met
Courses Passed	2.5	Met
Client Satisfaction	90%	Met
Program Completion	80%	Met
Special Education Staff Teacher/Administrators	0%	N/A

Number of Staff: **32**



School Programs

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

Districts Served (11)

Aldine 30	Goose Creek 18
Babers Hill 2	Humble 14
Channelview 41	KIPP 3
Crosby 30	La Porte 18
Dayton 1	Sheldon 20
Deer Park 9	Spring Branch 8
Galena Park 5	

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	MT
HCDE	\$475/day	\$375/day	\$475/day
Average Market*	\$491/day	\$403/day	\$484/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:

- Student Outcomes
- HCDE Management
- Proficiency of Therapists
- Overall Quality and Value

2) Long term relationships:

	Therapist Average Years of Experience	Average Years Therapist 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:

- Hiring high quality candidates—thorough interview process
- Training—teach school practice, provide quality continuing education, mentoring
- 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.

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:

Personnel costs:

*Average distric OT daily rate = **\$363.13**

*Average district PT daily rate = **\$363.13**

Additional costs incurred:

- 1) Benefits
- 2) TRS/Federal 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

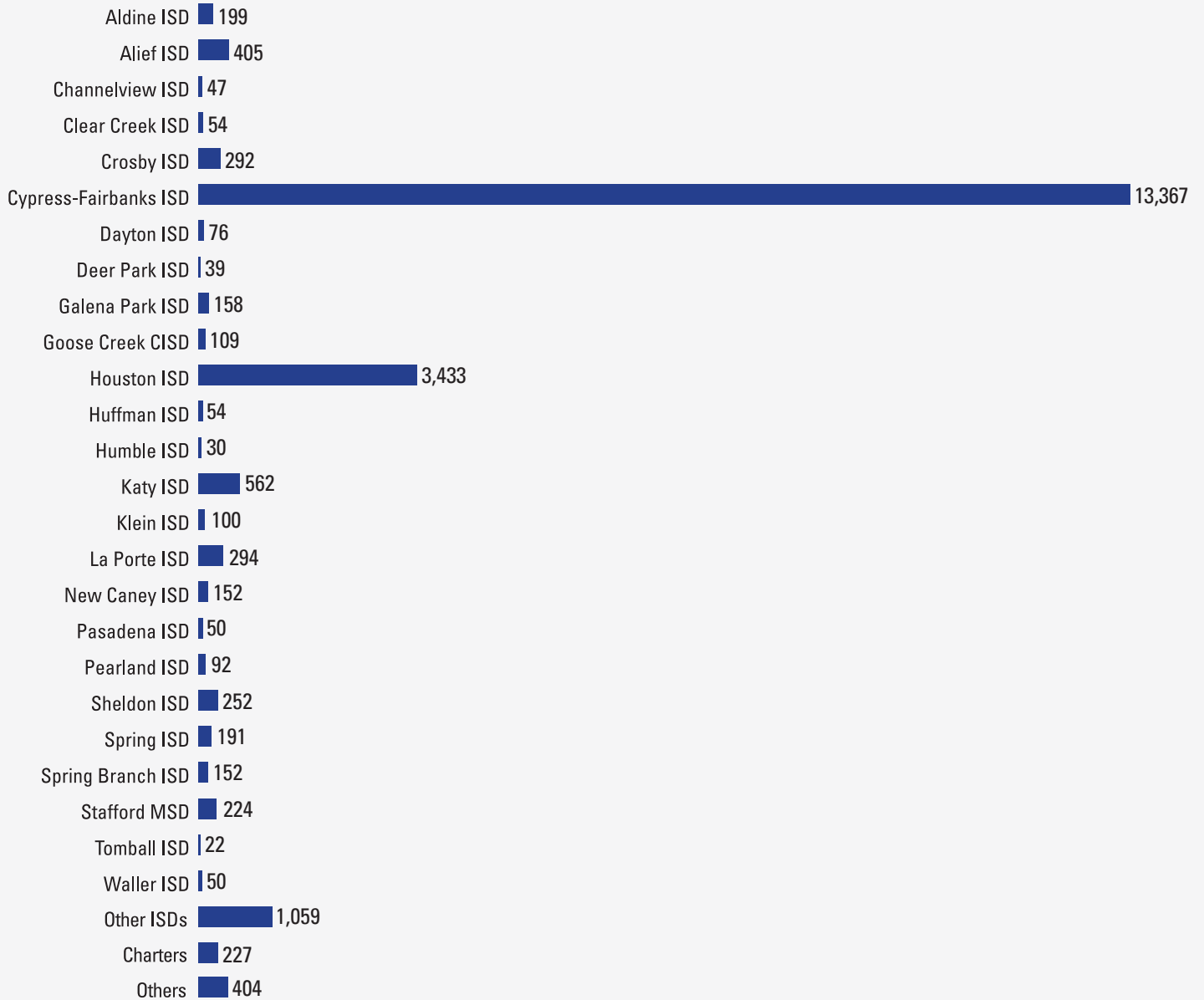
Reasons why some districts might want to hire their own:

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

*Source: 2016-17 TASB District Personnel Salary Survey

Teacher and Student Service Delivery

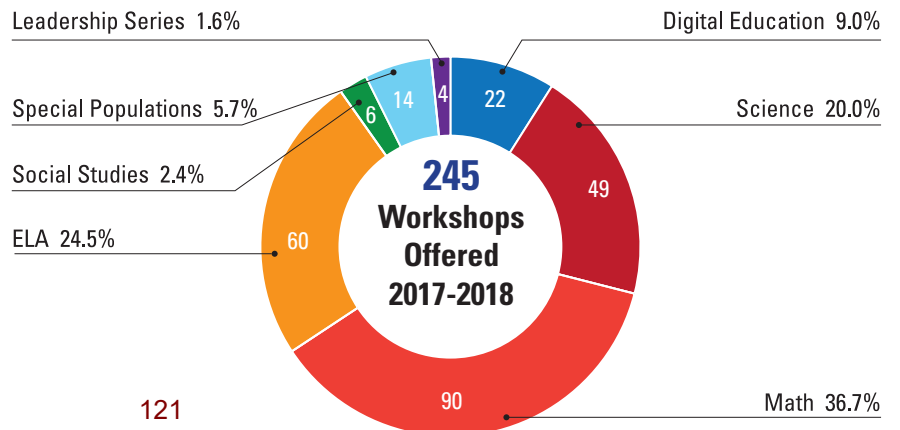
Teachers Served in 2017-2018 (by District)



22,094
Teachers Directly
Served in 2017-2018



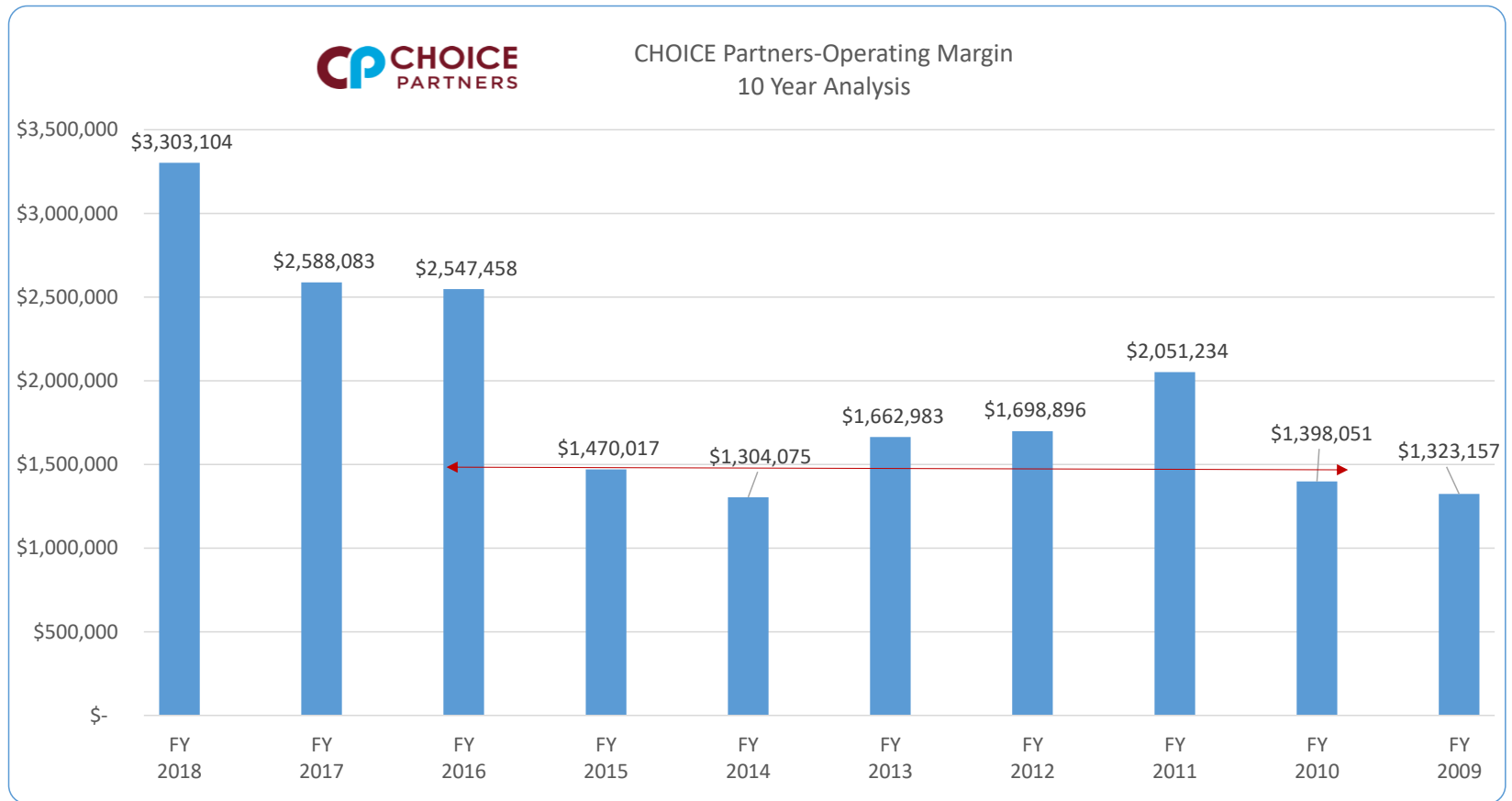
78,325
Students Directly
Served in 2017-2018





Harris County Department of Education Choice Partners - Operating Margin 10 Year Analysis

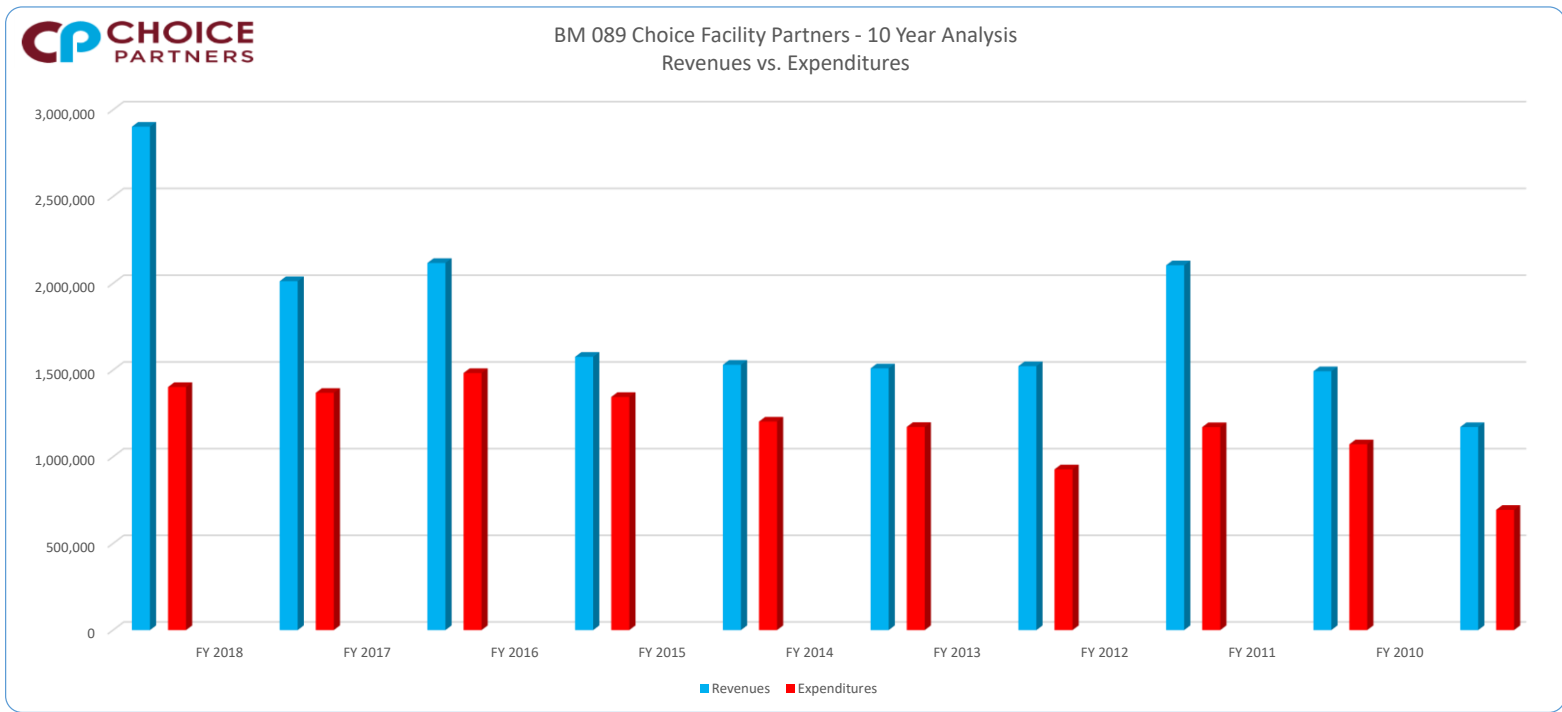
	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>
Revenues	\$ 5,147,497	\$ 4,371,278	\$ 4,426,904	\$ 3,201,051	\$ 2,896,703	\$ 3,242,503	\$ 3,066,053	\$ 3,641,930	\$ 3,012,636	\$ 2,457,351	\$ 1,315,039
Expenses	1,844,393	1,783,195	1,879,446	1,731,034	1,592,628	1,579,520	1,367,156	1,590,696	1,614,585	1,134,194	802,060
Excess	<u>3,303,104</u>	<u>2,588,083</u>	<u>2,547,458</u>	<u>1,470,017</u>	<u>1,304,075</u>	<u>1,662,983</u>	<u>1,698,896</u>	<u>2,051,234</u>	<u>1,398,051</u>	<u>1,323,157</u>	<u>512,979</u>
Operating Margin Ratio	64%	59%	58%	46%	45%	51%	55%	56%	46%	54%	39%





**Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expenses
BM 089 - Choice Facility Partners**

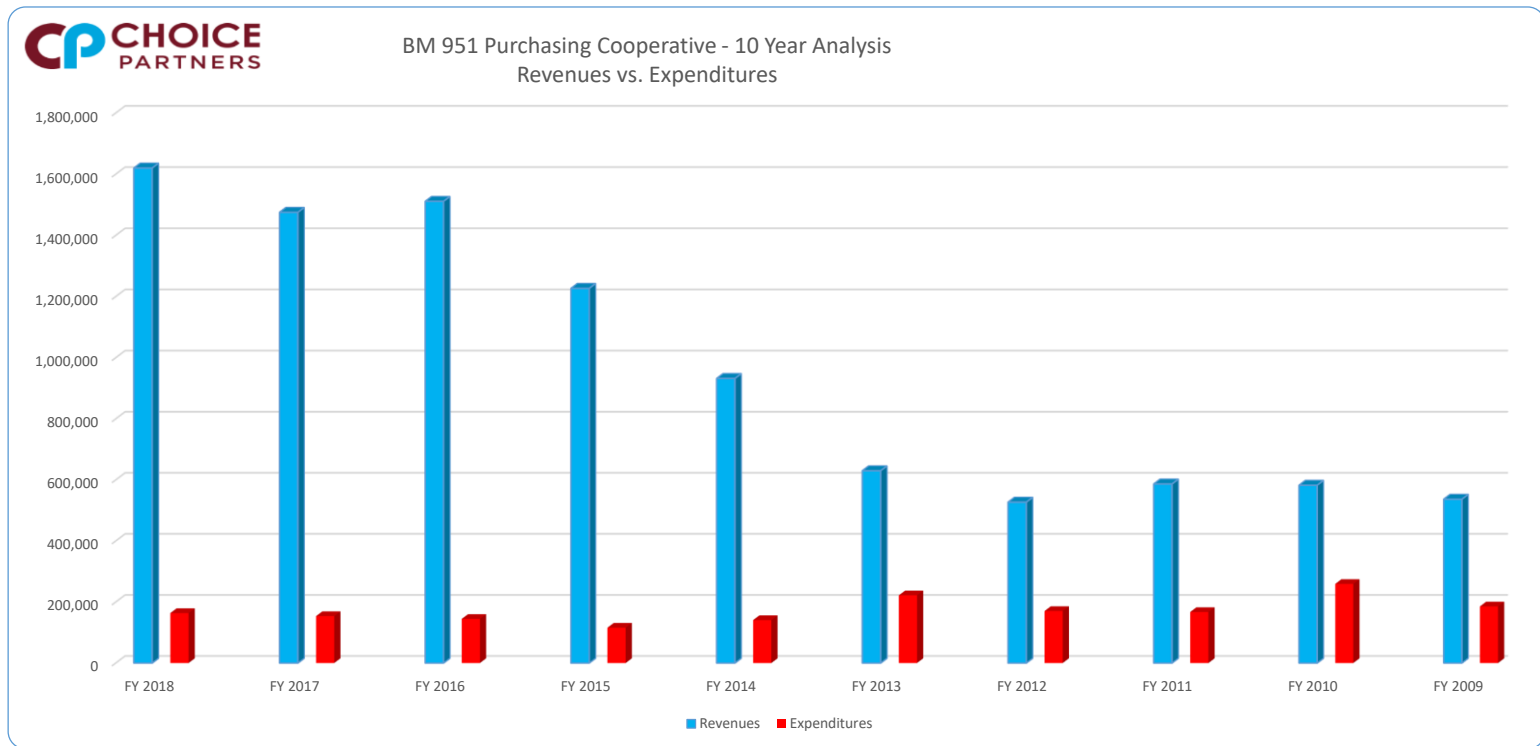
	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Revenues	\$ 2,902,819	\$ 2,012,429	\$ 2,117,318	\$ 1,576,917	\$ 1,530,889	\$ 1,510,108	\$ 1,522,848	\$ 2,104,297	\$ 1,493,465	\$ 1,171,573	\$ 261,475
Expenses	1,402,596	1,368,996	1,483,292	1,345,055	1,203,330	1,172,350	927,500	1,171,149	1,072,172	693,790	327,025
Excess	\$ 1,500,224	\$ 643,433	\$ 634,027	\$ 231,862	\$ 327,559	\$ 337,758	\$ 595,348	\$ 933,148	\$ 421,293	\$ 477,783	\$ (65,550)
Operating Margin Ratio	52%	32%	30%	15%	21%	22%	39%	44%	28%	41%	-25%





Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expenses
BM 951 - Purchasing Cooperative

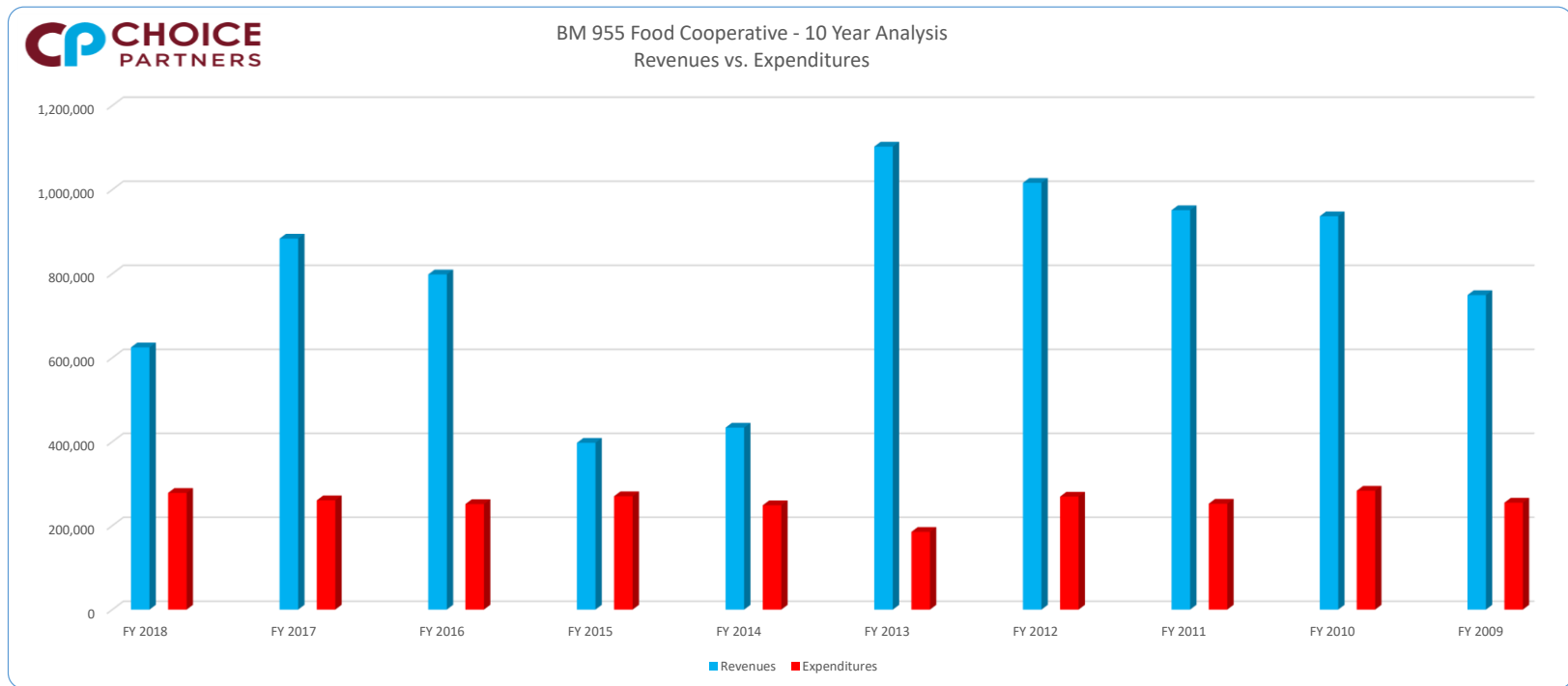
	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Revenues	\$ 1,620,038	\$ 1,475,367	\$ 1,511,279	\$ 1,226,785	\$ 932,274	\$ 630,021	\$ 527,087	\$ 586,623	\$ 582,528	\$ 536,747	\$ 518,374
Expenses	163,761	153,878	144,760	115,886	140,737	221,903	170,457	167,261	259,193	185,685	216,387
Excess	\$ 1,456,277	\$ 1,321,489	\$ 1,366,519	\$ 1,110,899	\$ 791,537	\$ 408,118	\$ 356,630	\$ 419,362	\$ 323,335	\$ 351,061	\$ 301,987
Operating Margin Ratio	90%	90%	90%	91%	85%	65%	68%	71%	56%	65%	58%





Harris County Department of Education
Choice Partners - 10 Year Analysis
Revenues vs. Expense
BM 955 - Food Cooperative

	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2009</u>	<u>FY 2008</u>
Revenues	\$ 624,639	\$ 883,482	\$ 798,306	\$ 397,349	\$ 433,540	\$ 1,102,374	\$ 1,016,118	\$ 951,010	\$ 936,643	\$ 749,031	\$ 535,190
Expenditures	278,036	260,321	251,394	270,093	248,561	185,266	269,199	252,286	283,220	254,719	258,648
Excess	\$ 346,603	\$ 623,161	\$ 546,912	\$ 127,256	\$ 184,978	\$ 917,107	\$ 746,919	\$ 698,725	\$ 653,423	\$ 494,313	\$ 276,542
Operating Margin Ratio	55%	71%	69%	32%	43%	83%	74%	73%	70%	66%	52%





Harris County
Department of
Education

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Harris County Department of Education
Academic & Behavior School-West

1st Place
Robotics Challenge
Presented July 16, 2018

Academic & Behavior School-West
Home of the Knights



Victor Keys
Dr. Victor Keys
Principal

DIVISION SECTION



Harris County
Department of
Education

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DIVISION SECTION

This presents the financial information of all General Fund and Proprietary Funds (Facilities, Choice and Workers Compensation).

Each division includes the actual information from fiscal years 2015-2016, fiscal year 2016-2017 and fiscal year 2017-2018. For Fiscal year 2018-2019, two columns include the amended budget and the actual year to date amounts as of February 28, 2019.

The fifth column (outlined in border) includes the requested budget for fiscal year 2019-2020. The last column is the difference between fiscal year 2018-2019 amended budget and the fiscal year 2019-2020 requested budget.

At the bottom of the chart, ratios are included:

Performance Ratio:

The performance ratio is calculated by dividing total revenue from local, federal and state sources by the total expenditures. This ratio reflects the percentage of the expenditures that are financed by external resources, such as fees. The performance ratio applies to revenue generating divisions. For divisions that receive grants from the federal, state or local government, the performance ratio has been expressed at 100% since it is designed to be full grant funded.

Sustainability ratio:

The sustainability ratio is calculated by dividing the total tax revenue by the total expenditures. This represents the percentage of the expenditures that is financed by taxes. The sustainability ratio applies to divisions that provide administrative support.

For divisions that generate fees as part of their performance, a benchmark calculation is boxed as the last line of the report. For budget purposes, the Department has established a performance level for each of these divisions. This is the first number associated with the benchmark.

HARRIS COUNTY DEPARTMENT OF EDUCATION

Board of Trustees

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	131,482	138,343	128,396	193,445	56,820	187,810	(5,635)
Total REVENUES:	131,482	138,343	128,396	193,445	56,820	187,810	(5,635)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	36,448	37,049	18,310	65,781	26,541	58,148	(7,633)
6200 - Contracted Services	41,469	44,430	49,506	8,813	10,777	9,300	487
6300 - Supplies & Materials	16,472	18,838	21,045	42,954	6,022	41,550	(1,404)
6400 - Other Operating Costs	18,150	18,670	19,520	56,159	10,734	54,430	(1,729)
	112,539	118,988	108,381	173,707	54,074	163,428	(10,279)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	18,943	19,355	20,015	22,309	9,790	24,382	2,073
Total EXPENDITURES:	131,482	138,343	128,396	196,016	63,864	187,810	(8,206)
Sustainability Ratio	100%	100%	100%	99%	89%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Superintendent's Office

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	382,543	445,967	443,458	516,203	254,648	520,261	4,058
Total REVENUES:	382,543	445,967	443,458	516,203	254,648	520,261	4,058
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	320,314	341,339	390,864	398,198	261,516	410,905	12,707
6200 - Contracted Services	26,148	70,364	16,154	50,157	5,542	50,157	-
6300 - Supplies & Materials	3,761	3,549	6,878	7,800	1,780	10,550	2,750
6400 - Other Operating Costs	17,966	16,049	14,396	43,144	12,469	41,284	(1,860)
	368,189	431,301	428,292	499,299	281,307	512,896	13,597
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	14,354	14,666	15,166	16,904	7,418	7,365	(9,539)
Total EXPENDITURES:	382,543	445,967	443,458	516,203	288,725	520,261	4,058
Sustainability Ratio	100%	100%	100%	100%	88%	100%	

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Asst Supt - Education and Enrichment

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	250,132	266,334	276,140	287,602	137,882	295,020	7,418
Total REVENUES:	250,132	266,334	276,140	287,602	137,882	295,020	7,418
	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	230,622	236,557	240,131	251,530	145,517	260,805	9,275
6200 - Contracted Services	781	1,358	2,039	1,320	381	1,320	-
6300 - Supplies & Materials	1,704	2,632	2,912	2,600	921	4,356	1,756
6400 - Other Operating Costs	10,269	20,334	23,918	24,195	11,777	22,439	(1,756)
	243,376	260,880	269,000	279,645	158,596	288,920	9,275
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	6,756	5,454	7,139	7,957	2,758	6,100	(1,857)
Total EXPENDITURES:	250,132	266,334	276,139	287,602	161,354	295,020	7,418
Sustainability Ratio	100%	100%	100%	100%	85%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Adult Education-Local

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	-	500	-	-	-	3,318	3,318
5890 - State Rev-Shared Services	-	18,647	73,509	-	-	33,072	33,072
5990 - Fed Rev - Indirect Costs	143,983	182,468	58,241	151,184	50,749	137,000	(14,184)
	143,983	201,615	131,750	151,184	50,749	173,390	22,206
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	-	-	-	-	-
Total REVENUES:	143,983	201,615	131,750	151,184	50,749	173,390	22,206
EXPENDITURES							
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	(2,850)
6300 - Supplies & Materials	2,682	3,450	3,212	3,850	1,343	5,500	1,650
6400 - Other Operating Costs	6,947	5,643	5,282	10,250	2,657	20,250	10,000
	20,576	75,521	13,610	19,500	4,000	28,300	8,800
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	123,406	126,094	118,140	131,684	57,787	145,090	13,406
Total EXPENDITURES:	143,983	201,615	131,750	151,184	61,787	173,390	22,206
Sustainability Ratio	100%	100%	100%	100%	82%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Budget Trend Analysis for Fiscal Year 2019-2020

Educ Cert & Prof Advance

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	252,270	206,290	229,348	400,735	158,171	409,210	8,475
	252,270	206,290	229,348	400,735	158,171	409,210	8,475
REVENUES - Tax Revenues							
5710 - Local Property Taxes	168,018	409,676	387,209	247,557	158,208	273,506	25,949
Total REVENUES:	420,288	615,966	616,557	648,292	316,379	682,716	34,424
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	298,660	488,463	508,308	523,579	283,681	566,257	42,678
6200 - Contracted Services	78,699	73,878	51,031	62,760	22,422	62,760	-
6300 - Supplies & Materials	13,320	27,441	15,969	18,790	5,323	19,700	910
6400 - Other Operating Costs	13,914	10,146	24,666	24,678	11,294	22,568	(2,110)
	404,593	599,929	599,974	629,807	322,720	671,285	41,478
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	15,695	16,038	16,583	18,485	8,112	11,431	(7,054)
Total EXPENDITURES:	420,288	615,966	616,557	648,292	330,832	682,716	34,424

Performance Ratio

60%

33%

37.2%

62%

48%

60%

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 80% to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Texas Center for Grants Development

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	2,275	840	865	1,000	1,770	1,000	-
	2,275	840	865	1,000	1,770	1,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	538,264	550,078	557,303	598,203	287,429	588,755	(9,448)
Total REVENUES:	540,539	550,918	558,168	599,203	289,199	589,755	(9,448)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	480,243	492,569	503,170	522,492	297,770	532,484	9,992
6200 - Contracted Services	2,444	2,104	2,430	4,400	1,013	4,400	-
6300 - Supplies & Materials	23,191	18,657	15,406	26,626	13,224	23,303	(3,323)
6400 - Other Operating Costs	8,638	10,998	9,667	15,037	7,042	18,390	3,353
	514,516	524,328	530,673	568,555	319,049	578,577	10,022
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	26,023	26,590	27,495	30,648	13,449	11,178	(19,470)
Total EXPENDITURES:	540,539	550,918	558,168	599,203	332,498	589,755	(9,448)
Sustainability Ratio	0.4%	0.2%	0.2%	0.2%	0.5%	0.2%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Research & Evaluation Institute

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	48,644	2,002	79,249	79,500	39,750	106,688	27,188
	48,644	2,002	79,249	79,500	39,750	106,688	27,188
REVENUES - Tax Revenues							
5710 - Local Property Taxes	457,390	567,921	511,201	554,655	250,404	533,791	(20,864)
Total REVENUES:	506,034	569,923	590,450	634,155	290,154	640,479	6,324
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	429,416	522,831	530,571	562,093	309,493	582,295	20,202
6200 - Contracted Services	32,456	418	2,861	3,585	123	4,906	1,321
6300 - Supplies & Materials	21,683	20,065	25,324	30,193	10,007	30,239	46
6400 - Other Operating Costs	3,505	7,222	11,647	15,939	6,407	15,494	(445)
	487,060	550,536	570,403	611,810	326,030	632,934	21,124
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	18,974	19,387	20,047	22,345	9,806	7,545	(14,800)
Total EXPENDITURES:	506,034	569,923	590,450	634,155	335,836	640,479	6,324
Sustainability Ratio	10%	0.4%	13%	13%	12%	17%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Center for Safe & Secure Schools

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	117,350	502,661	187,830	229,500	156,380	399,750	170,250
	117,350	502,661	187,830	229,500	156,380	399,750	170,250
REVENUES - Tax Revenues							
5710 - Local Property Taxes	356,326	144,432	270,679	376,133	72,886	211,079	(165,054)
Total REVENUES:	473,676	647,093	458,509	605,633	229,266	610,829	5,196
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	276,175	261,890	365,476	404,361	237,684	415,572	11,211
6200 - Contracted Services	137,529	334,295	46,653	117,500	17,516	109,000	(8,500)
6300 - Supplies & Materials	22,246	13,573	12,736	25,500	10,682	25,500	-
6400 - Other Operating Costs	27,730	27,121	23,082	46,500	19,478	44,100	(2,400)
6600 - Capital Assets	-	-	-	-	-	-	-
	463,680	636,880	447,947	593,861	285,360	594,172	311
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	9,996	10,213	10,562	11,772	5,166	16,657	4,885
Total EXPENDITURES:	473,676	647,093	458,509	605,633	290,526	610,829	5,196
Performance Ratio	25%	78%	41%	38%	54%	65%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 50% to 60%

HARRIS COUNTY DEPARTMENT OF EDUCATION

TLC (Division Wide)

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	223,460	119,670	142,563	307,736	153,267	305,594	(2,142)
Total REVENUES :	223,460	119,670	142,563	307,736	153,267	305,594	(2,142)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	171,266	63,165	65,359	212,261	120,877	240,117	27,856
6200 - Contracted Services	869	1,586	1,745	18,755	15,612	19,035	280
6300 - Supplies & Materials	2,425	3,177	4,379	7,631	6,052	7,351	(280)
6400 - Other Operating Costs	3,765	5,623	7,206	2,444	2,442	2,444	-
6600 - Capital Assets	-	-	-	-	-	-	-
	178,324	73,551	78,689	241,091	144,983	268,947	27,856
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	45,136	46,119	63,873	66,645	29,246	36,647	(29,998)
Total EXPENDITURES :	223,460	119,670	142,562	307,736	174,229	305,594	(2,142)
Sustainability Ratio	100%	100%	100%	100%	88%	100%	

Note: Sustainability Ratio is calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Bilingual Education

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	11,130	19,525	49,775	85,000	9,300	85,000	-
	11,130	19,525	49,775	85,000	9,300	85,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	40,374	98,125	65,859	50,315	30,518	65,989	15,674
Total REVENUES:	51,504	117,650	115,634	135,315	39,818	150,989	15,674
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	38,843	60,651	57,781	61,946	35,729	62,670	724
6200 - Contracted Services	5,700	37,123	44,150	48,590	6,000	49,800	1,210
6300 - Supplies & Materials	3,142	7,986	7,415	17,911	1,723	23,219	5,308
6400 - Other Operating Costs	3,818	11,890	6,288	6,868	1,137	15,300	8,432
Total EXPENDITURES:	51,504	117,650	115,634	135,315	44,589	150,989	15,674
Performance Ratio	22%	22%	43%	63%	21%	56%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Digital Education and Innovation

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	226,976	98,500	119,200	259,919	74,845	259,919	-
	226,976	98,500	119,200	259,919	74,845	259,919	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	59,839	54,206	(20,189)	26,809	25,953	46,142
Total REVENUES:	226,976	158,339	173,406	239,730	101,654	285,872	46,142
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	190,849	149,618	163,544	200,090	110,217	256,332	56,242
6200 - Contracted Services	654	1,690	1,955	20,000	815	9,900	(10,100)
6300 - Supplies & Materials	2,068	4,555	4,345	8,222	204	6,300	(1,922)
6400 - Other Operating Costs	4,377	2,476	3,562	11,418	2,697	13,340	1,922
Total EXPENDITURES:	197,947	158,339	173,406	239,730	113,933	285,872	46,142
Performance Ratio	115%	62%	69%	108%	66%	91%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

English Language Arts

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	112,799	105,370	119,400	155,000	141,600	155,000	-
	112,799	105,370	119,400	155,000	141,600	155,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	42,552	21,419	34,804	39,865	-	46,053	6,188
Total REVENUES:	155,351	126,789	154,204	194,865	141,600	201,053	6,188
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	87,226	68,467	70,583	104,776	42,156	110,964	6,188
6200 - Contracted Services	39,635	29,576	62,541	53,150	30,191	54,360	1,210
6300 - Supplies & Materials	15,028	12,241	13,088	11,967	4,379	10,757	(1,210)
6400 - Other Operating Costs	13,463	16,504	7,992	24,972	5,422	24,972	-
Total EXPENDITURES:	155,351	126,789	154,204	194,865	82,148	201,053	6,188
Performance Ratio	73%	73%	77%	80%	172%	77%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 80 to 95%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Early Childhood Winter Conference

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	91,367	79,465	78,480	80,000	76,415	80,000	-
5730 - Local Rev-Other Entities	6,575	8,110	5,750	20,000	9,910	20,000	-
5740 - Local Revenue-Other	2,300	500	2,430	-	500	-	-
	100,242	88,075	86,660	100,000	86,825	100,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	50,030	104,890	109,382	38,508	43,846	40,809	2,301
Total REVENUES:	150,271	192,965	196,042	138,508	130,671	140,809	2,301
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	59,978	103,808	106,449	43,808	47,565	46,109	2,301
6200 - Contracted Services	52,391	51,611	56,641	58,000	53,894	58,000	-
6300 - Supplies & Materials	12,717	11,914	10,885	11,200	6,528	11,200	-
6400 - Other Operating Costs	25,186	25,634	22,067	25,500	11,167	25,500	-
Total EXPENDITURES:	150,271	192,965	196,042	138,508	119,154	140,809	2,301
Performance Ratio	67%	46%	44%	72%	73%	71%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Math

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	147,286	155,616	133,268	186,150	73,762	186,150	-
	147,286	155,616	133,268	186,150	73,762	186,150	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	78,393	54,568	81,895	37,892	32,630	29,846	(8,046)
Total REVENUES:	225,678	210,185	215,163	224,042	106,392	215,996	(8,046)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	156,717	137,003	141,200	142,048	82,569	134,002	(8,046)
6200 - Contracted Services	47,808	48,673	42,124	50,456	26,460	50,456	-
6300 - Supplies & Materials	10,866	6,092	6,427	12,487	2,921	12,487	-
6400 - Other Operating Costs	10,288	18,417	25,502	19,051	8,813	19,051	-
Total EXPENDITURES:	225,678	210,185	215,253	224,042	120,763	215,996	(8,046)
Performance Ratio	65%	74%	62%	83%	61%	86%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 80 to 95%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Professional Development

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	-	-	90	38,000	28,752	38,000	-
5730 - Local Rev-Other Entities	-	-	-	1,000	-	1,000	-
	-	-	90	39,000	28,752	39,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	24	-	5,910	-	-	-	-
Total REVENUES:	24	-	6,000	39,000	28,752	39,000	-
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	-	-	-	-	-	-	-
6200 - Contracted Services	-	-	6,000	26,500	23,452	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	23,452	39,000	-
Performance Ratio	0%	115%	2%	100%	123%	100%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Science

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	44,247	45,015	42,662	91,000	39,163	91,000	-
5740 - Local Revenue-Other	30	-	-	-	-	-	-
	44,277	45,015	42,662	91,000	39,163	91,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	42,814	111,141	112,015	56,575	34,222	18,095	(38,480)
Total REVENUES:	87,091	156,156	154,677	147,575	73,385	109,095	(38,480)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	76,859	136,349	140,536	116,352	67,187	77,872	(38,480)
6200 - Contracted Services	1,814	7,518	2,357	7,300	6,691	7,300	-
6300 - Supplies & Materials	3,605	3,503	1,279	11,800	5,200	11,800	-
6400 - Other Operating Costs	4,813	8,785	10,505	12,123	3,880	12,123	-
Total EXPENDITURES:	87,091	156,156	154,677	147,575	82,958	109,095	(38,480)
Performance Ratio	51%	29%	28%	62%	47%	83%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Social Studies

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	10,705	19,539	6,755	47,900	7,500	47,900	-
	10,705	19,539	6,755	47,900	7,500	47,900	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	6,153	58,952	68,696	(6,234)	22,446	-	6,234
Total REVENUES:	16,858	78,491	75,451	41,666	29,946	47,900	6,234
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	12,809	65,092	67,138	20,431	29,602	24,260	3,829
6200 - Contracted Services	2,000	9,280	8,155	12,275	1,570	13,485	1,210
6300 - Supplies & Materials	1,859	2,530	53	4,310	1,772	3,100	(1,210)
6400 - Other Operating Costs	190	1,589	105	4,650	632	4,650	-
Total EXPENDITURES:	16,858	78,491	75,451	41,666	33,576	45,495	3,829
Performance Ratio	64%	25%	9%	115%	22%	105%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Special Education

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	8,340	68,418	52,605	69,000	35,600	69,000	-
	8,340	68,418	52,605	69,000	35,600	69,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	15,168	394	12,130	5,502	11,847	8,645	3,143
Total REVENUES:	23,508	68,812	64,735	74,502	47,447	77,645	3,143
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	21,387	62,724	59,171	61,946	35,202	65,089	3,143
6200 - Contracted Services	800	3,000	4,300	10,495	-	8,575	(1,920)
6300 - Supplies & Materials	1,003	898	437	957	439	1,277	320
6400 - Other Operating Costs	318	2,189	826	1,104	1,692	2,704	1,600
Total EXPENDITURES:	23,508	68,812	64,734	74,502	37,333	77,645	3,143
Performance Ratio	35%	99%	81%	93%	95%	89%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 80 to 95%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Speaker Series

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	113,951	104,883	87,291	459,000	158,038	143,970	(315,030)
	113,951	104,883	87,291	459,000	158,038	143,970	(315,030)
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	53,825	23,251	8,424	-	53,578	45,154
Total REVENUES:	113,951	158,708	110,542	467,424	158,038	197,548	(269,876)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	31,154	70,894	73,542	40,534	24,942	85,688	45,154
6200 - Contracted Services	44,681	68,332	23,800	396,500	64,626	83,970	(312,530)
6300 - Supplies & Materials	6,244	11,549	6,785	16,700	11,436	16,900	200
6400 - Other Operating Costs	7,419	7,934	6,415	13,690	10,411	10,990	(2,700)
Total EXPENDITURES:	89,499	158,708	110,542	467,424	111,415	197,548	(269,876)
Performance Ratio	127%	66%	79%	98%	142%	73%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 80 to 95%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Scholastic Arts

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5730 - Local Rev-Other Entities	40,449	29,262	36,623	10,000	27,345	10,000	-
5740 - Local Revenue-Other	-	735	-	6,000	1,705	6,000	-
	40,449	29,997	36,623	16,000	29,050	16,000	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	61,666	71,190	63,308	126,473	-	82,990	(43,483)
Total REVENUES:	102,115	101,187	99,931	142,473	29,050	98,990	(43,483)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	62,382	53,567	55,657	81,068	22,623	42,844	(38,224)
6200 - Contracted Services	7,500	11,610	7,890	17,385	9,375	18,085	700
6300 - Supplies & Materials	3,918	5,894	3,994	6,431	383	7,231	800
6400 - Other Operating Costs	23,850	25,552	27,672	32,330	7,635	30,830	(1,500)
	97,650	96,624	95,213	137,214	40,016	98,990	(38,224)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	4,465	4,563	4,718	5,259	2,308	-	(5,259)
Total EXPENDITURES:	102,115	101,187	99,931	142,473	42,324	98,990	(43,483)
Performance Ratio	39.6%	29.6%	36.6%	11.2%	68.6%	16.2%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Chief of Staff

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	187,574	289,057	239,430	286,106	131,013	269,777	(16,329)
Total REVENUES :	187,574	289,057	239,430	286,106	131,013	269,777	(16,329)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	163,268	234,208	223,555	267,626	146,228	259,109	(8,517)
6200 - Contracted Services	15,703	47,112	10,778	500	152	-	(500)
6300 - Supplies & Materials	5,359	2,884	1,296	2,219	1,223	899	(1,320)
6400 - Other Operating Costs	646	2,197	1,055	12,700	3,067	5,000	(7,700)
	184,975	286,401	236,684	283,045	150,670	265,008	(18,037)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	2,599	2,656	2,746	3,061	1,343	4,769	1,708
Total EXPENDITURES :	187,574	289,057	239,430	286,106	152,013	269,777	(16,329)
Sustainability Ratio	100%	100%	100%	100%	86%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Ctr A/S Summ & Exp Learn

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	6,665	8,685	89,994	56,000	24,865	61,700	5,700
5730 - Local Rev-Other Entities	5,135	-	-	-	4,750	-	-
5740 - Local Revenue-Other	-	1,054	-	2,000	-	-	(2,000)
	11,800	9,739	89,994	58,000	29,615	61,700	3,700
REVENUES - Tax Revenues							
5710 - Local Property Taxes	140,984	263,799	582,112	590,237	203,853	685,337	95,100
Total REVENUES:	152,784	273,537	672,106	648,237	233,468	747,037	98,800
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	109,520	78,303	214,479	254,267	163,344	314,267	60,000
6200 - Contracted Services	19,728	74,187	248,307	292,098	94,603	356,460	64,362
6300 - Supplies & Materials	13,821	32,911	51,484	31,090	11,153	16,580	(14,510)
6400 - Other Operating Costs	9,715	88,136	157,836	70,782	43,622	59,730	(11,052)
Total EXPENDITURES:	152,784	273,537	672,106	648,237	312,722	747,037	98,800
Sustainability Ratio	8%	4%	13%	9%	9%	8%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Facilities Support Services & Operations

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5790 - Local Rev-Local Grants	4,790,972	4,762,985	4,870,172	5,428,496	2,382,172	5,135,951	(292,545)
	4,790,972	4,762,985	4,870,172	5,428,496	2,382,172	5,135,951	(292,545)
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	-	-	-	-	-
Total REVENUES:	4,790,972	4,762,985	4,870,172	5,428,496	2,382,172	5,135,951	(292,545)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,167,706	2,354,833	2,437,532	2,545,639	1,424,560	2,614,208	68,569
6200 - Contracted Services	1,547,253	1,582,692	1,551,258	1,739,855	772,269	1,597,811	(142,044)
6300 - Supplies & Materials	327,493	360,600	427,287	496,569	143,680	401,984	(94,585)
6400 - Other Operating Costs	564,943	422,694	454,094	596,048	368,268	460,048	(136,000)
6600 - Capital Assets	183,579	42,166	-	50,385	-	61,900	11,515
Total EXPENDITURES:	4,790,972	4,762,985	4,870,171	5,428,496	2,708,777	5,135,951	(292,545)
Sustainability Ratio	100%	100%	100%	100%	88%	100%	

Floor	Division	Division Code	Square Footage	Cost per Square Footage	Yearly Square Footage Charges
1st Floor Total Square Footage			19,350		
1st Floor	Business	050	3,932	\$ 8.17	\$ 32,106
	Human Resources	030	2,299	\$ 8.17	\$ 18,772
	Facilities Support (Javier, Annette, Mailroom)	098	432	\$ 8.17	\$ 3,527
	Technology 1st Floor Server Room	090	612	\$ 8.17	\$ 4,997
	Conference Rooms	098	2,880	\$ 8.17	\$ 23,516
	Storage (Facilities)	098	240	\$ 8.17	\$ 1,960
	Common (Lobby, Breakroom, RR, Garage Lobby, Corridors)	098	8,955	\$ 8.17	\$ 73,121
2nd Floor Total Square Footage			17,046		
2nd Floor	Chief Communication Officer	093	368	\$ 8.17	\$ 3,005
	Communications	925	2,344	\$ 8.17	\$ 19,140
	Purchasing	950	1,498	\$ 8.17	\$ 12,232
	Technology 2nd Floor only	090	5,435	\$ 8.17	\$ 44,379
	Therapy	111	128	\$ 8.17	\$ 1,045
	Storage (Facilities)	098	264	\$ 8.17	\$ 2,156
	Common (Lobby, Breakroom, RR, Corridors)	098	7,009	\$ 8.17	\$ 57,231
3rd Floor Total Square Footage			16,569		
3rd Floor	TLC Division (including storage in lobby)	301	4,116	\$ 8.17	\$ 33,609
	Digital Education & Innovation (TLC???)	190	372	\$ 8.17	\$ 3,038
	Head Start (including storage in lobby)	901	4,260	\$ 8.17	\$ 34,784
	ECPA	014	1,400	\$ 8.17	\$ 11,431
	Meeting Rooms	098	900	\$ 8.17	\$ 7,349
	Facilities Office (Charlotte)	098	221	\$ 8.17	\$ 1,805
	Unoccupied (1 office next to Charlotte's office)	098	221	\$ 8.17	\$ 1,805
	Storage (Facilities)	098	48	\$ 8.17	\$ 392
	Business Conference Room	050	300	\$ 8.17	\$ 2,450
	Common (Lobby, Breakroom, RR, Corridors)	098	4,731	\$ 8.17	\$ 38,630
4th Floor Total Square Footage			16,569		
4th Floor	Asst Supt Academic Support	011	583	\$ 8.17	\$ 4,760
	Asst Supt Education & Enrichment	012	747	\$ 8.17	\$ 6,100
	Schools Division	501	990	\$ 8.17	\$ 8,084
	Head Start 4th Floor	901	2,200	\$ 8.17	\$ 17,964
	Superintendent's Office	001	902	\$ 8.17	\$ 7,365
	Center for Grants Development	923	1,369	\$ 8.17	\$ 11,178
	Board of Trustees	010	2,456	\$ 8.17	\$ 20,054
	Melissa Smith (Board Of Trustees)	010	117	\$ 8.17	\$ 955
	Chief Of Staff	094	584	\$ 8.17	\$ 4,769
	Board Conference Room (Next to Sup. Office)	010	413	\$ 8.17	\$ 3,372
	Storage (Facilities)	098	68	\$ 8.17	\$ 555
	Common (Lobby, Breakroom, RR, Corridors)	098	6,140	\$ 8.17	\$ 50,135
	Total Common Space (all floors)			26,835	
TOTAL 6300 Irvington			69,534		\$ 567,770
1st Floor	Records Management (Warehouse)	954	123,200	\$ 6.00	\$ 739,200
	Records Management (Office)	954	3,200	\$ 8.17	\$ 26,129
	CASE	922	10,868	\$ 8.17	\$ 88,741
	Conference Rooms	098	7,200	\$ 8.17	\$ 58,791
	Facilities Support (Warehouse)	098	22,500	\$ 8.17	\$ 183,720
	Facilities Support (Office)	098	400	\$ 8.17	\$ 3,266
2nd Floor	Adult Ed	201	6,920	\$ 8.17	\$ 56,504
	Facilities Support (JP: Office, Conference, Storage)	083	5,248	\$ 8.17	\$ 42,852
	Facilities Support (Rich, Julie, Susie)	098	2,169	\$ 8.17	\$ 17,711
	Facilities- Construction	086	608	\$ 8.17	\$ 4,965
	Choice Partners	711	8,153	\$ 8.17	\$ 66,572
	Center for Safe Schools	005	2,040	\$ 8.17	\$ 16,657
	Human Resources Satellite	030	470	\$ 8.17	\$ 3,838
	Client Engagement	092	881	\$ 8.17	\$ 7,194
	Therapy Services	111	8,160	\$ 8.17	\$ 66,629
	CASE	922	4,900	\$ 8.17	\$ 40,010
	Research & Evaluation	924	924	\$ 8.17	\$ 7,545
	Records Management (Warehouse)	954	37,026	\$ 6.00	\$ 222,156
	Vacant 2nd Floor	098	36,720	\$ 8.17	\$ 299,832
Common (All floors)			91,013	\$ 8.17	\$ 1,090,099
Total Occupied SF			281,587		\$ 3,042,411
Total NPO			372,600		
	Adult Ed Administration (1,680 common)	201	10,849	\$ 8.17	\$ 88,586
	Highpoint East (4,605 common)	970	45,104	\$ 8.17	\$ 368,290
	Fortis Academy	971	20,057	\$ 8.17	\$ 163,773
	ABC East (3,567 common)	131	39,850	\$ 8.17	\$ 325,389
	ABC West (1,596 common)	132	21,251	\$ 8.17	\$ 173,522
	Warehouse	098	16,500	\$ 8.17	\$ 134,728
	Crosstimbbers Records/Printing Blds	098	33,248	\$ 8.17	\$ 271,482
Total Other Buildings			186,859		\$ 1,525,770
TOTAL ALL BUILDINGS			628,993		\$ 5,135,951
Facility Charges Budgeted FY20			5,135,951		
Total Square Feet			628,993		
Cost per Sq. Ft.			8.17		

HARRIS COUNTY DEPARTMENT OF EDUCATION

Choice Partners Cooperative

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	4,405,793	4,339,278	5,117,297	4,621,364	5,703,850	4,875,948	254,584
5740 - Local Revenue-Other	21,110	32,000	30,200	25,000	39,700	32,000	7,000
Total REVENUES:	4,426,904	4,371,278	5,147,497	4,646,364	5,743,550	4,907,948	261,584
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,206,295	1,163,228	1,205,699	1,455,136	797,000	1,485,982	30,846
6200 - Contracted Services	336,511	312,929	344,062	584,280	212,977	503,100	(81,180)
6300 - Supplies & Materials	75,456	64,041	61,506	122,245	32,028	135,450	13,205
6400 - Other Operating Costs	192,276	178,744	166,685	331,425	97,270	341,620	10,195
8900 - Other Uses	2,547,458	2,588,083	2,803,104	2,079,220	4,444,890	2,375,224	296,004
	4,357,996	4,307,025	4,581,056	4,572,306	5,584,165	4,841,376	269,070
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	68,908	64,252	66,441	74,058	32,499	66,572	(7,486)
Total EXPENDITURES:	4,426,904	4,371,278	4,647,497	4,646,364	5,616,664	4,907,948	261,584
Performance Measure	58%	58%	54%	45%	77%	48%	

Note: Performance Measure is calculated by dividing total transfer to Gen. Fund by the total revenue.

Benchmark 40% to 55%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Construction Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	125,603	179,413	192,282	194,578	91,733	186,299	(8,279)
Total REVENUES:	125,603	179,413	192,282	194,578	91,733	186,299	(8,279)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	120,730	173,411	185,352	183,208	100,723	178,199	(5,009)
6200 - Contracted Services	627	2,375	3,996	2,000	1,699	2,000	-
6300 - Supplies & Materials	-	-	-	-	-	-	-
6400 - Other Operating Costs	1,469	790	-	6,100	2,109	6,100	-
	122,826	176,576	189,348	191,308	104,531	186,299	(5,009)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	2,777	2,837	2,934	3,270	1,435	-	(3,270)
Total EXPENDITURES:	125,603	179,413	192,282	194,578	105,966	186,299	(8,279)
Sustainability Ratio	100%	100%	100%	100%	87%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Local Construction (087)

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	232,493	405,614	-	-	-	-
Total REVENUES:	-	232,493	405,614	-	-	-	-
EXPENDITURES							
EXPENDITURES before Facilities							
6200 - Contracted Services	-	2,235	25,364	253,530	21,713	-	(253,530)
6300 - Supplies & Materials	-	-	7,536	1,470	-	-	(1,470)
6600 - Capital Assets	315,515	230,258	372,714	745,000	-	-	(745,000)
Total EXPENDITURES:	315,515	232,493	405,614	1,000,000	21,713	-	(1,000,000)
Sustainability Ratio	100%	100%	100%	100%	100%	0%	

Note: Performance Ratio is calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Building Replacement Schedule (088)

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	318,418	734,913	-	9,147	593,867	593,867
Total REVENUES:	-	318,418	734,913	-	9,147	593,867	593,867
EXPENDITURES							
EXPENDITURES before Facilities							
6200 - Contracted Services	-	-	51,332	10,000	5,000	-	(10,000)
6300 - Supplies & Materials	-	76,588	331,473	11,961	4,147	-	(11,961)
6600 - Capital Assets	8,070	241,831	352,107	26,774	-	593,867	567,093
Total EXPENDITURES:	8,070	318,418	734,912	48,735	9,147	593,867	545,132
Sustainability Ratio	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Records Management Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	1,488,456	1,493,589	1,809,087	1,751,508	884,367	1,826,425	74,917
5615 - Other Transfers	-	-	-	-	-	106,827	106,827
5740 - Local Revenue-Other	80,930	69,576	85,684	90,000	23,422	90,000	-
	1,569,386	1,563,165	1,894,771	1,841,508	907,789	2,023,252	181,744
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	-	-	98,625	53,432	-	(98,625)
Total REVENUES:	1,569,386	1,563,165	1,894,771	1,940,133	961,221	2,023,252	83,119
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	670,381	719,182	765,299	815,166	471,961	893,673	78,507
6200 - Contracted Services	107,457	99,134	231,431	130,760	60,936	130,900	140
6300 - Supplies & Materials	117,964	126,175	141,228	191,291	67,224	220,450	29,159
6400 - Other Operating Costs	1,368	874	1,521	22,940	2,600	12,900	(10,040)
6600 - Capital Assets	-	-	17,806	11,709	-	-	(11,709)
	897,170	945,365	1,157,285	1,171,866	602,721	1,257,923	86,057
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	622,445	612,015	668,853	768,267	337,137	765,329	(2,938)
Total EXPENDITURES:	1,519,616	1,557,380	1,826,138	1,940,133	939,858	2,023,252	83,119
Performance Ratio	103%	100%	104%	95%	97%	100.0%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 90 to 95%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Business Support Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	281,702	54,525	1,628	100,000	-	100,000	-
5730 - Local Rev-Other Entities	2,690	4,053	340	-	-	-	-
5740 - Local Revenue-Other	81	20	2,622	-	1,030	-	-
5890 - State Rev-Shared Services	9,882	0	-	7,104	-	-	(7,104)
5990 - Fed Rev - Indirect Costs	329,743	365,758	444,132	387,749	198,475	502,240	114,491
	624,098	424,355	448,722	494,853	199,505	602,240	107,387
REVENUES - Tax Revenues							
5710 - Local Property Taxes	1,159,760	1,287,220	1,284,514	1,399,558	639,819	1,351,807	(47,751)
Total REVENUES:	1,783,858	1,711,576	1,733,236	1,894,411	839,324	1,954,047	59,636
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,185,387	1,219,835	1,224,714	1,319,495	710,975	1,380,791	61,296
6200 - Contracted Services	408,297	302,777	325,695	448,560	204,372	376,000	(72,560)
6300 - Supplies & Materials	48,133	51,562	46,149	42,580	20,484	65,500	22,920
6400 - Other Operating Costs	63,217	56,859	64,712	73,560	26,167	97,200	23,640
	1,705,033	1,631,033	1,661,270	1,884,195	961,998	1,919,491	35,296
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	78,825	80,542	71,966	80,216	35,201	34,556	(45,660)
Total EXPENDITURES:	1,783,858	1,711,576	1,733,236	1,964,411	997,199	1,954,047	(10,364)
Sustainability Ratio	65%	75%	74%	71%	64%	69%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Department-Wide

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5610 - Other Sources	2,547,458	2,588,083	2,803,104	2,079,220	4,444,890	1,768,397	(310,823)
5730 - Local Rev-Other Entities	-	-	2,810	-	9,297	-	-
5740 - Local Revenue-Other	67,893	159,190	595,642	336,203	397,902	450,000	113,797
5790 - Local Rev-Local Grants	488	-	945	-	-	727	727
5990 - Fed Rev - Indirect Costs	-	-	-	-	103,865	-	-
	2,615,839	2,747,272	3,402,501	2,415,423	4,955,954	2,219,124	(196,299)
REVENUES - Tax Revenues							
5710 - Local Property Taxes	6,692,639	6,910,966	6,385,994	4,322,890	15,384,186	4,821,422	498,532
Total REVENUES:	9,308,478	9,658,238	9,788,495	6,738,313	20,340,140	7,040,546	302,233
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	3	-	-	(300,000)	-	(300,000)	-
6200 - Contracted Services	695,091	717,872	725,605	1,147,700	681,467	1,498,200	350,500
6300 - Supplies & Materials	(40,845)	(40,758)	(32,018)	27,000	2,373	19,500	(7,500)
6400 - Other Operating Costs	57,488	992,682	80,196	123,939	41,429	129,439	5,500
6600 - Capital Assets	216,663	216,663	-	-	-	-	-
8900 - Other Uses	3,252,192	8,679,518	5,770,378	6,401,170	3,151,966	8,115,267	1,714,097
	4,180,592	10,565,977	6,544,161	7,399,809	3,877,235	9,462,406	2,062,597
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	2,196,778	2,145,893	2,354,102	2,623,504	1,151,265	2,773,281	149,777
Total EXPENDITURES:	6,377,371	12,711,870	8,898,263	10,023,313	5,028,500	12,235,687	2,212,374

Note: Performance Ratio is calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Purchasing Support Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	5,559	-	-	-	-	-	-
	5,559	-	-	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	467,405	487,590	488,358	552,804	248,590	589,058	36,254
Total REVENUES:	472,964	487,590	488,358	552,804	248,590	589,058	36,254
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	414,429	422,724	433,340	469,361	260,975	497,476	28,115
6200 - Contracted Services	22,608	21,454	5,122	79,650	12,069	28,050	(51,600)
6300 - Supplies & Materials	13,508	17,231	19,832	17,500	3,772	24,200	6,700
6400 - Other Operating Costs	15,038	18,640	22,265	27,600	11,211	27,100	(500)
	465,582	480,048	480,559	594,111	288,027	576,826	(17,285)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	7,381	7,542	7,799	8,693	3,815	12,232	3,539
Total EXPENDITURES:	472,964	487,590	488,358	602,804	291,842	589,058	(13,746)
Sustainability Ratio	99%	100%	100%	92%	85%	100%	

Note: Sustainability Ratio calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Retirement Leave Benefits Fund

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	2,291	554	7,344	-	-	-	-
	2,291	554	7,344	-	-	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	320,504	358,410	117,488	-	83,785	100,000	100,000
Total REVENUES:	322,795	358,964	124,832	-	83,785	100,000	100,000
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	322,795	358,964	124,832	-	83,785	100,000	100,000
Total EXPENDITURES:	322,795	358,964	124,832	-	83,785	100,000	100,000
Sustainability Ratio	99%	100%	94%	-	100%	100%	

Note: Sustainability Ratio calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

State TEA Supplemental Compensation

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5810 - State Revenues	267,360	238,468	270,803	340,000	182,558	300,000	(40,000)
Total REVENUES:	267,360	238,468	270,803	340,000	182,558	300,000	(40,000)

HARRIS COUNTY DEPARTMENT OF EDUCATION

State TEA Employee Portion Health Ins

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5830 - Revenue-Other Tx Agencies	542,819	484,162	549,813	650,000	370,647	560,000	(90,000)
	542,819	484,162	549,813	650,000	370,647	560,000	(90,000)
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	55,498	-	-	-	-	-
Total REVENUES:	542,819	539,660	549,813	650,000	370,647	560,000	(90,000)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	527,438	539,660	526,930	650,000	318,253	560,000	(90,000)
Total EXPENDITURES:	527,438	539,660	526,930	650,000	318,253	560,000	(90,000)
Sustainability Ratio	0%	10%	0%	0%	0%	0%	0%

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

ISF - Workers Compensation

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5740 - Local Revenue-Other	1,286	232	412	-	-	-	-
5750 - Cocurric-Enterprise Svcs	426,790	256,903	312,682	300,000	126,741	450,000	150,000
Total REVENUES:	428,076	257,135	313,094	300,000	126,741	450,000	150,000
EXPENDITURES							
EXPENDITURES before Facilities							
6200 - Contracted Services	37,866	-	-	-	-	-	-
6400 - Other Operating Costs	50,962	242,386	291,927	450,000	311,703	450,000	-
Total EXPENDITURES:	88,828	242,386	291,927	450,000	311,703	450,000	-
Sustainability Ratio	481.9%	106.1%	107.3%	66.7%	40.7%	100.0%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

State TRS On Behalf Payments

Budget Trend Analysis for Fiscal Year 2018-2019

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
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	250,000
Total REVENUES :	2,215,370	2,290,135	2,396,189	2,500,000	-	2,750,000	250,000
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,215,370	2,290,135	2,396,189	2,500,000	-	2,750,000	250,000
Total EXPENDITURES :	2,215,370	2,290,135	2,396,189	2,500,000	-	2,750,000	250,000
Sustainability Ratio	0%	0%	0%	0%	0%	0%	0%

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Chief Communication Officer

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	189,282	152,604	138,432	194,995	98,679	197,545	2,550
Total REVENUES:	189,282	152,604	138,432	194,995	98,679	197,545	2,550
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	183,362	146,964	134,027	173,234	102,313	176,340	3,106
6200 - Contracted Services	833	-	-	1,500	1,193	1,500	-
6300 - Supplies & Materials	-	1,472	-	6,300	4,906	6,000	(300)
6400 - Other Operating Costs	2,063	1,079	1,210	10,400	2,901	10,700	300
	186,258	149,515	135,237	191,434	111,313	194,540	3,106
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	3,024	3,090	3,195	3,561	1,563	3,005	(556)
Total EXPENDITURES:	189,282	152,604	138,432	194,995	112,876	197,545	2,550
Sustainability Ratio	100%	100%	100%	100%	87%	100%	

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Client Engagement

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	449,700	371,341	485,496	696,621	294,805	497,342	(199,279)
Total REVENUES:	449,700	371,341	485,496	696,621	294,805	497,342	(199,279)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	346,422	286,131	419,469	562,379	295,034	363,909	(198,470)
6200 - Contracted Services	23,035	19,257	10,662	26,550	7,930	31,559	5,009
6300 - Supplies & Materials	20,846	19,825	12,150	30,510	11,588	25,110	(5,400)
6400 - Other Operating Costs	52,602	39,186	36,036	69,179	22,679	69,570	391
	442,905	364,399	478,317	688,618	337,231	490,148	(198,470)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	6,795	6,943	7,179	8,003	3,512	7,194	(809)
Total EXPENDITURES:	449,700	371,341	485,496	696,621	340,743	497,342	(199,279)
Sustainability Ratio	100%	100%	100%	100%	87%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Communication

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	874,333	844,140	762,759	829,855	388,096	1,051,907	222,052
Total REVENUES:	874,333	844,140	762,759	829,855	388,096	1,051,907	222,052
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	662,400	676,897	598,375	608,793	375,376	833,669	224,876
6200 - Contracted Services	96,962	52,897	62,038	94,116	35,360	102,616	8,500
6300 - Supplies & Materials	67,429	62,566	58,499	73,332	17,650	64,832	(8,500)
6400 - Other Operating Costs	19,467	23,093	24,143	31,650	10,207	31,650	-
	846,258	815,454	743,055	807,891	438,593	1,032,767	224,876
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	28,075	28,687	19,705	21,964	9,638	19,140	(2,824)
Total EXPENDITURES:	874,333	844,140	762,760	829,855	448,231	1,051,907	222,052
Sustainability Ratio	100%	100%	100%	100%	87%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Technology Support Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	61,000	17,400	9,850	16,400	-	18,203	1,803
5740 - Local Revenue-Other	296	40	-	-	17	-	-
5890 - State Rev-Shared Services	19,082	-	-	14,455	-	-	(14,455)
5990 - Fed Rev - Indirect Costs	636,746	614,520	788,285	788,965	332,926	833,213	44,248
	717,124	631,960	798,135	819,820	332,943	851,416	31,596
REVENUES - Tax Revenues							
5710 - Local Property Taxes	2,779,905	2,243,872	1,924,409	3,034,796	961,193	2,766,842	(267,954)
Total REVENUES:	3,497,029	2,875,832	2,722,544	3,854,616	1,294,136	3,618,258	(236,358)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,779,269	1,776,616	1,824,378	1,916,530	1,093,998	2,128,130	211,600
6200 - Contracted Services	574,579	509,784	392,098	777,616	161,837	538,733	(238,883)
6300 - Supplies & Materials	676,213	489,114	402,092	798,850	170,368	837,069	38,219
6400 - Other Operating Costs	81,483	28,550	37,758	52,684	13,208	64,950	12,266
6600 - Capital Assets	328,649	13,695	6,166	242,000	26,773	-	(242,000)
	3,440,193	2,817,758	2,662,492	3,787,680	1,466,184	3,568,882	(218,798)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	56,836	58,074	60,052	66,936	29,373	49,376	(17,560)
Total EXPENDITURES:	3,497,029	2,875,832	2,722,544	3,854,616	1,495,557	3,618,258	(236,358)
Sustainability Ratio	21%	21%	29%	21%	22%	23.5%	

Note: Sustainability Ratio calculated by dividing total revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Human Resources

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5890 - State Rev-Shared Services	5,111	-	-	4,070	-	-	(4,070)
5990 - Fed Rev - Indirect Costs	170,557	210,866	244,632	222,102	108,841	275,855	53,753
	175,668	210,866	244,632	226,172	108,841	275,855	49,683
REVENUES - Tax Revenues							
5710 - Local Property Taxes	760,209	775,946	753,546	858,941	376,052	800,265	(58,676)
Total REVENUES:	935,877	986,813	998,178	1,085,113	484,893	1,076,120	(8,993)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	753,278	771,169	799,866	821,220	477,722	850,010	28,790
6200 - Contracted Services	55,188	83,641	38,234	62,000	25,095	62,000	-
6300 - Supplies & Materials	32,090	30,182	48,785	51,250	9,365	54,000	2,750
6400 - Other Operating Costs	49,661	51,462	59,219	92,600	18,341	87,500	(5,100)
	890,216	936,454	946,104	1,027,070	530,523	1,053,510	26,440
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	45,660	50,359	52,074	58,043	25,471	22,610	(35,433)
Total EXPENDITURES:	935,877	986,813	998,178	1,085,113	555,994	1,076,120	(8,993)
Sustainability Ratio	81%	79%	75%	79%	68%	74%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Assistant Superintendent - Academic Support

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	283,003	268,261	274,141	286,525	141,158	293,471	6,946
Total REVENUES:	283,003	268,261	274,141	286,525	141,158	293,471	6,946
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	265,590	249,655	256,871	265,401	153,089	273,873	8,472
6200 - Contracted Services	764	1,416	914	960	381	960	-
6300 - Supplies & Materials	2,033	453	820	1,232	121	1,550	318
6400 - Other Operating Costs	9,280	9,834	9,897	12,646	6,636	12,328	(318)
	277,666	261,358	268,502	280,239	160,227	288,711	8,472
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	5,337	6,904	5,639	6,286	3,492	4,760	(1,526)
Total EXPENDITURES:	283,003	268,261	274,141	286,525	163,719	293,471	6,946
Sustainability Ratio	100%	100%	100%	100%	86%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

Head Start-Local

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	1,986	4,558	5,000	911	5,000	-
Total REVENUES:	-	1,986	4,558	5,000	911	5,000	-
EXPENDITURES							
EXPENDITURES before Facilities							
6400 - Other Operating Costs	330	1,986	4,558	5,000	1,136	5,000	-
Total EXPENDITURES:	330	1,986	4,558	5,000	1,136	5,000	-
Sustainability Ratio	100%	100%	100%	100%	100%	100%	

HARRIS COUNTY DEPARTMENT OF EDUCATION

School Based Therapy Services

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	8,633,429	8,552,308	8,888,791	9,863,987	5,538,409	10,033,388	169,401
	8,633,429	8,552,308	8,888,791	9,863,987	5,538,409	10,033,388	169,401
REVENUES - Tax Revenues							
5710 - Local Property Taxes	658,702	1,149,555	1,428,440	1,881,191	753,685	2,163,383	282,192
Total REVENUES:	9,292,131	9,701,864	10,317,231	11,745,178	6,292,094	12,196,771	451,593
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	9,007,225	9,445,297	10,025,196	11,276,489	6,026,838	11,814,097	537,608
6200 - Contracted Services	33,717	25,443	25,103	48,900	13,163	43,900	(5,000)
6300 - Supplies & Materials	68,387	63,432	102,893	103,000	6,481	104,900	1,900
6400 - Other Operating Costs	126,112	109,768	104,142	250,025	52,444	166,200	(83,825)
	9,235,441	9,643,940	10,257,334	11,678,414	6,098,926	12,129,097	450,683
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	56,690	57,924	59,897	66,764	29,298	67,674	910
Total EXPENDITURES:	9,292,131	9,701,864	10,317,231	11,745,178	6,128,224	12,196,771	451,593
Performance Ratio	92.9%	92.9%	86.2%	84.0%	90.4%	82.3%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 80 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Special Schools Administration

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	-	-	1,980	-	6,793	-	-
	-	-	1,980	-	6,793	-	-
REVENUES - Tax Revenues							
5710 - Local Property Taxes	497,140	492,543	549,205	545,291	249,564	891,893	346,602
Total REVENUES:	497,140	492,543	551,185	545,291	256,357	891,893	346,602
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	370,880	385,378	374,023	389,827	225,206	546,359	156,532
6200 - Contracted Services	27,768	21,932	58,036	33,000	16,318	166,590	133,590
6300 - Supplies & Materials	54,439	50,691	56,595	47,350	25,657	131,250	83,900
6400 - Other Operating Costs	26,274	16,377	32,868	42,050	16,044	39,610	(2,440)
	479,361	474,378	521,522	512,227	283,225	883,809	371,582
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	17,778	18,165	29,663	33,064	14,510	8,084	(24,980)
Total EXPENDITURES:	497,140	492,543	551,185	545,291	297,735	891,893	346,602
Sustainability Ratio	100%	100%	100%	100%	86%	100%	

Note: Sustainability Ratio calculated by dividing total tax revenue by the total expenditures

HARRIS COUNTY DEPARTMENT OF EDUCATION

Academic and Behavior School East

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	2,777,350	3,038,815	3,120,900	2,982,300	3,228,800	3,469,001	486,701
5740 - Local Revenue-Other	4,416	3,911	3,351	-	313	-	-
	2,781,766	3,042,726	3,124,251	2,982,300	3,229,113	3,469,001	486,701
REVENUES - Tax Revenues							
5710 - Local Property Taxes	558,151	459,609	575,753	1,267,432	-	806,173	(461,259)
Total REVENUES:	3,339,917	3,502,335	3,700,004	4,249,732	3,229,113	4,275,174	25,442
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,749,540	2,896,437	3,082,425	3,651,652	1,931,914	3,713,684	62,032
6200 - Contracted Services	102,110	136,233	155,789	156,370	99,128	155,610	(760)
6300 - Supplies & Materials	93,753	68,753	101,238	35,115	19,125	43,880	8,765
6400 - Other Operating Costs	39,553	38,219	35,805	44,618	17,145	36,611	(8,007)
	2,984,956	3,139,643	3,375,257	3,887,755	2,067,312	3,949,785	62,030
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	354,961	362,692	324,747	361,977	158,845	325,389	(36,588)
Total EXPENDITURES:	3,339,917	3,502,335	3,700,004	4,249,732	2,226,157	4,275,174	25,442
Performance Ratio	83.3%	86.9%	84.4%	70.2%	145.1%	81.1%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Academic and Behavior School West

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	2,354,231	2,852,250	3,101,275	2,822,900	2,632,749	3,117,600	294,700
5740 - Local Revenue-Other	2,185	3,474	-	2,000	-	2,000	-
	2,356,416	2,855,724	3,101,275	2,824,900	2,632,749	3,119,600	294,700
REVENUES - Tax Revenues							
5710 - Local Property Taxes	427,983	278,453	71,249	879,944	-	635,133	(244,811)
Total REVENUES:	2,784,398	3,134,178	3,172,524	3,704,844	2,632,749	3,754,733	49,889
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	2,450,585	2,787,677	2,795,340	3,366,911	1,775,715	3,378,704	11,793
6200 - Contracted Services	74,390	79,709	97,944	80,200	53,660	97,945	17,745
6300 - Supplies & Materials	55,688	57,966	68,110	34,050	30,306	68,110	34,060
6400 - Other Operating Costs	27,883	29,142	37,950	30,650	22,842	36,452	5,802
	2,608,546	2,954,494	2,999,344	3,511,811	1,882,523	3,581,211	69,400
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	175,853	179,683	173,180	193,033	84,708	173,522	(19,511)
Total EXPENDITURES:	2,784,398	3,134,178	3,172,524	3,704,844	1,967,231	3,754,733	49,889
Performance Ratio	84.6%	91.1%	97.8%	76.2%	133.8%	83.1%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Highpoint East School

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5720 - Local Rev-Schl Districts	1,847,265	2,113,190	2,101,955	2,003,300	1,805,575	2,094,473	91,173
	1,847,265	2,113,190	2,101,955	2,003,300	1,805,575	2,094,473	91,173
REVENUES - Tax Revenues							
5710 - Local Property Taxes	720,126	734,120	731,157	1,214,301	-	1,221,988	7,687
Total REVENUES:	2,567,391	2,847,310	2,833,112	3,217,601	1,805,575	3,316,461	98,860
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	1,924,820	2,181,725	2,148,609	2,508,300	1,324,905	2,577,391	69,091
6200 - Contracted Services	133,794	130,101	237,445	221,100	146,004	223,840	2,740
6300 - Supplies & Materials	39,879	55,713	57,881	69,419	48,014	116,300	46,881
6400 - Other Operating Costs	10,569	11,460	21,615	26,500	11,835	30,640	4,140
	2,109,062	2,378,999	2,465,550	2,825,319	1,530,758	2,948,171	122,852
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	458,329	468,311	367,563	409,701	179,788	368,290	(41,411)
Total EXPENDITURES:	2,567,391	2,847,310	2,833,113	3,235,020	1,710,546	3,316,461	81,441
Performance Ratio	72.0%	74.2%	74.2%	61.9%	105.6%	63.2%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 70 to 85%

HARRIS COUNTY DEPARTMENT OF EDUCATION

Fortis Academy

Budget Trend Analysis for Fiscal Year 2019-2020

Funds beginning with: 1, 7

	Actual FY2015-2016	Actual FY2016-2017	Actual FY2017-2018	FY 2018-2019 Budget Amended	Actual Mar 27, 2019	2019-2020 Budget Requested	Difference Between FY19 & FY20
REVENUES							
REVENUES - Local, State, and Federal							
5615 - Other Sources	-	-	-	-	-	500,000	500,000
5720 - Local Rev-Schl Districts	-	-	-	393,000	102,000	196,250	(196,750)
	-	-	-	393,000	102,000	696,250	(196,750)
REVENUES - Tax Revenues							
5710 - Local Property Taxes	-	61,275	1,031,385	916,685	479,926	552,233	(364,452)
Total REVENUES:	-	61,275	1,031,385	1,309,685	581,926	1,248,483	(561,202)
EXPENDITURES							
EXPENDITURES before Facilities							
6100 - Payroll Expenditures	-	27,525	632,055	748,408	418,067	744,060	(4,348)
6200 - Contracted Services	-	-	132,335	266,650	133,418	170,760	(95,890)
6300 - Supplies & Materials	-	-	79,756	74,405	34,953	111,240	36,835
6400 - Other Operating Costs	-	-	19,790	39,100	12,669	58,650	19,550
6600 - Capital Assets	-	33,750	4,000	2,500	-	-	(2,500)
	-	61,275	867,936	1,131,063	599,107	1,084,710	(46,353)
EXPENDITURES - Facilities							
6487 - Facilities Supprt Charges	-	-	163,449	182,187	79,949	163,773	(18,414)
Total EXPENDITURES:	-	61,275	1,031,385	1,313,250	679,056	1,248,483	(64,767)
Performance Ratio	-	55.8%	0.0%	29.9%	15.0%	55.8%	

Note: Performance Ratio is calculated by dividing total revenue from Local Federal and State by the total expenditures

Benchmark 30 to 45%



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GLOSSARY SECTION



Harris County
Department of
Education

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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 tax-exempt securities in materially higher-yielding taxable securities.

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

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

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

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

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

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

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

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

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

Bonds Issued – Bonds sold.

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

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

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

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

CAFR-Comprehensive Annual Financial Report

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

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

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets. A fixed asset is defined as a tangible item whose expected useful life is over one year and whose value is more than \$1,000 and less than \$5,000 per item. It is not depreciated. A capital asset is defined as a tangible item (fixed asset) whose expected useful life is over one year and whose value exceeds \$5,000 per item. It is depreciated if applicable.

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

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

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

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

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

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

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

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

CSSS-Center for Safe and Secure Schools

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

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

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

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and

services. Debts of local education agencies include bonds, warrants, and notes, etc.

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

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

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

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

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

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

EFT – Electronic Funds Transfer – Electronic payments and collections.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Balance:

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

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

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

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

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

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

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

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

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

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

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

HCDE-Harris County Department of Education

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

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

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

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

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

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

ISS-Instructional Support Services

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

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

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

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

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

Modified Accrual Basis - Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and

measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Nominal Rate – the rate that appears on the tax bills

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

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

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

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-XX-XXX**.

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

PFC – stands for Public Facility Corporation

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

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.

TMS-Travel Management System

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

- State or Federal grant contribution rate of 6.8% 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.

TxVSN-Texas Virtual School Network

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

WMS-Workshop Management System



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.

